1. August 25, 2020 Meeting Agenda

Documents:

# 08252020AGENDA.PDF

2. August 25, 2020 Agenda Material

Documents:

08252020 AGENDA MATERIAL.PDF



# EFFINGHAM COUNTY BOARD OF COMMISSIONERS (TENTATIVE) SPECIAL CALLED MEETING AGENDA

Effingham County Administrative Complex Commission Meeting Chambers 601 North Laurel Street, Springfield GA 31329

August 25, 2020 – 10:00 AM

(Also aired via teleconference

Dial - 1-650-419-1505 Access Code - 106822973)

The Georgia Conflict of Interest in Zoning Action Statue (O.C.G.A. §§ 36-67A-1 et seq.) requires disclosure of certain campaign contributions made by applicants for rezoning actions and by opponents of rezoning application. A rezoning applicant or opponent of a rezoning application must disclose contributions or gifts which in aggregate total \$250.00 or more if made within the last two years to a current member of Effingham County Planning Board, Board of Commissioners, or other Effingham County official who will consider the application. The campaign contribution disclosure requirement applies to an opponent of a rezoning application who publishes his or her opposition by appearance before the Planning Board or Board of Commissioners or by any other oral or written communication to a member or members of the Planning Board or Board of Commissioners. Disclosure must be reported to the Board of Commissioners by applicants within ten (10) days after the rezoning application is filed and by opponents at least five (5) days prior to the first hearing by the Planning Board. Any person knowing failing to comply with these requirements shall be guilty of a misdemeanor.

#### \*\*PLEASE TURN OFF YOUR CELL PHONE

Items of Business	Action Requested of Commissioners	Previous Action of Commissioners	Action Taken
Call to Order	10:00 A.M.		
Invocation			
III Pledge to the American Flag			
IV Agenda Approval	Consideration of a Resolution to approve the agenda		
∨ Public Comments	Agenda Items ONLY		
VI Correspondence	Documents from this meeting are located in the Clerk's office and on the Board of Commissioner's website		
<b>VII Public Hearing</b>	3 <sup>rd</sup> Public Hearing for Millage – 10:00 AM		
VIII New Business			
01 <b>Resolution</b> Christy Carpenter	Consideration to approve a Resolution to Levy the 2020 taxes		
02 Form	Consideration to approve the County Millage Rate Certification Form for Tax Year 2020 (PT-35)		
03 Form	Consideration to approve the Computation of Millage Rate Rollback form for Tax Year 2019 (PT-32.1)		
IX Adjournment			



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IX Adjournment			

# RESOLUTION TO LEVY THE 2019 TAXES STATE OF GEORGIA COUNTY OF EFFINGHAM

A resolution to provide the adoption of the 2020 Tax Levy for the Government of Effingham County, Georgia

BE IT RESOLVED, by the Board of Commissioners of Effingham County, Georgia, that the 2020 Tax Levy for the County Government of Effingham County, Georgia, is hereby adopted as follows:

For County Government Purposes	7.528
To provide medical care and hospitalization for the indigent, sick,	1.710
and others entitled to the services of county hospital	
For the industrial authority	2.000
To pay for the support and the maintenance of education	16.225
State of Georgia	0.000
County Public Works, Roads	0.822
County Recreation	0.558
Rincon – Ft. Howard Roundabout	1.651
Total for the County, Hospital, Industrial Authority, State of Georgia	
and Public Works, Roads, Recreation, and Rincon – Ft Howard Roundabout	30.494
	To provide medical care and hospitalization for the indigent, sick, and others entitled to the services of county hospital  For the industrial authority  To pay for the support and the maintenance of education  State of Georgia  County Public Works, Roads  County Recreation  Rincon – Ft. Howard Roundabout  Total for the County, Hospital, Industrial Authority, State of Georgia and Public Works, Roads, Recreation, and Rincon – Ft Howard

<sup>\*\*</sup>The insurance premium refund of \$2,506,188.95 is to be used for the Special Tax District, fire protection in the Fire fund, for the Senior Activity fund and/or solid waste in the Sanitation fund as directed by the approved 2019-2020 fiscal year budget.

Adopted by the Effingham County Board of Commissioners, this 25<sup>th</sup> day of August, 2020

Wesley M. Corbitt, Chairman	
	Attest:
	Stephanie D. Johnson, County Clerk

## **NOTICE**

The Effingham County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Administrative Complex 601 N. Laurel Street, Springfield, GA 31329 on 08/18/2020 at 10 AM & 7 PM, and 08/25/2020 at 10 AM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

## **CURRENT 2020 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

		COUNTY WIDE	2015	2016	2017	2018	2019	2020
		Real & Personal	1,641,072,826	1,730,881,885	1,806,476,346	1,912,202,189	2,174,263,466	2,262,997,975
С		Motor Vehicles	87,764,460	67,092,600	50,599,780	41,093,790	35,108,070	31,229,400
О	v	Mobile Homes	17,085,356	17,988,695	18,169,521	19,510,793	18,937,196	22,170,857
u	A L	Timber - 100%	10,997,540	11,429,508	8,824,900	11,885,973	10,842,021	10,787,245
n t	U	Heavy Duty Equipment	581,062	371,217	1,957,203	344,932	711,931	618,452
у	E	Gross Digest	1,757,501,244	1,827,763,905	1,886,027,750	1,985,037,677	2,239,862,684	2,327,803,929
w		Less Exemptions	211,052,177	224,557,972	226,598,318	231,235,376	299,746,700	306,421,417
d		NET DIGEST VALUE	1,546,449,067	1,603,205,933	1,659,429,432	1,753,802,301	1,940,115,984	2,021,382,512
е	R	Gross Maintenance & Operation Millage	12.2770	12.1400	9.7450	10.3780	9.9290	10.8730
A r	A T	Less Rollback (Local Option Sales Tax)	3.9400	3.8030	3.1870	3.8200	3.3710	3.3450
е	E	NET M&O MILLAGE RATE	8.3370	8.3370	6.5580	6.5580	6.5580	7.5280
а		TOTAL M&O TAXES LEVIED	\$12,892,746	\$13,365,928	\$10,882,538	\$11,501,435	\$12,723,281	\$15,216,968
	TAX	Net Tax \$ Increase	\$22,384	\$473,182	(\$2,483,390)	\$618,897	\$1,221,845	\$2,493,687
		Net Tax % Increase	0.17%	3.67%	-18.58%	5.69%	10.62%	19.60%

#### NOTICE OF PROPERTY TAX INCREASE

The Effingham County Board of Commissioners has tentatively adopted a 2020 millage rate which will require an increase in property taxes by **16.41** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Administrative Complex, 601 North Laurel Street, Springfield, GA 31329 on <u>August 18, 2020, at 10 am and</u> 7:00 pm.

#### PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Effingham County Board of Commissioners today announces its intention to increase the 2020 property taxes it will levy this year by **16.41** percentage over the rollback millage rate.

Each year, the Board of Tax Assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the Board of Tax Assessors is required by law to re-determine the value of such property and adjust the reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Effingham County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Effingham County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the Administrative Complex, 601 North Laurel Street, Springfield, Georgia on August 18, 2020, at 10:00 AM and 7:00 PM and on August 25, 2020, at 10:00 AM.

### **EFFINGHAM COUNTY PROPERTY TAX ADOPTION**

The Effingham County Board of Commissioners has tentatively adopted a 2020 millage rate. The overall millage rate includes Maintenance and Operations, Roads, Recreation and Hospital (indigent care). Combined this millage equals 10.618 mills for 2020 which is the same as it was for 2019. The breakdown has changed but the totals have stayed the same since 2019. The breakdown for both 2019 and 2020 are as follows:

	2019	2020
County M&O	6.558	7.528
Roads	1.149	0.822
Recreation	0.934	0.558
Hospital	1.977	1.71
	10.618	10.618

NTY: Eff	ingham	TAXING JURISDICTION:	Ft. Howard F	Rincon
ENTER VALUE	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES	BELOW
DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	284,789,110	593,778	955,890	286,338,7
PERSONAL	20,565,037		(1,992,594)	18,572,4
MOTOR VEHICLES	2,429,910		(404,060)	2,025,8
MOBILE HOMES	990,216		87,669	1,077,8
TIMBER -100%	0	_	263,476	263,4
HEAVY DUTY EQUIP GROSS DIGEST	200 774 272	502.770	(1.000.610)	200 270
EXEMPTIONS	308,774,273	593,778	(1,089,619)	308,278,4
NET DIGEST	17,594,312 291,179,961	1,799,519 (1,205,741)	(1,145,585) 55,966	18,248,2 290,030,1
NET BIGEST	(PYD)	(RVA)	(NAG)	(CYD)
	<u>, , , , , , , , , , , , , , , , , , , </u>	XIII. Y	()	(0.07
2019 MILLAGE RATE:	1.651		2020 MILLAGE RATE:	1.6
DECCRIPT		LCULATION OF ROLLBACK RATE		
DESCRIPT 2019 Net D		ABBREVIATION PYD	AMOUNT 291,179,961	FORMULA
et Value Added-Reassessment	ŭ .	RVA	(1,205,741)	
Other Net Changes to	. ,	NAG	55,966	
2020 Net D		CYD	290,030,186	(PYD+RVA+NAG)
				· · · · · · · · · · · · · · · · · · ·
2019 Millage	e Rate	PYM	1.651	PYM
Millage Equivalent of Reas	sessed Value Added	ME	-0.007	(RVA/CYD) * PYM
Rollback Millage R	ate for 2020	RR - ROLLBACK RATE	1.658	PYM - ME
	CALCULATION OF	PERCENTAGE INCREASE IN PRO	PERTY TAXES	
f the 2020 Proposed Millage Ra	ate for this Taxing Jurisdiction ex	ceeds Rollback Millage Rate	Rollback Millage Rate	1.0
omputed above, this section wi	ll automatically calculate the am	ount of increase in property	2020 Millage Rate	1.0
Annual Mark to make af	the notice required in O.C.G.A. §	3 48-5-32.1(c) (2)	Percentage Tax Increase	-0.4
taxes that is part or				
taxes that is part of		CERTIFICATIONS		
		CERTIFICATIONS  rate accounting of the total net asses ar for which this rollback millage rate		ent of existing real
		rate accounting of the total net asses ar for which this rollback millage rate		ent of existing real
I hereby certify that the am	property for the tax ye Chairman, Board of Tax Asse	rate accounting of the total net asses ar for which this rollback millage rate	is being computed.  Date	
I hereby certify that the am	property for the tax ye Chairman, Board of Tax Asse	rate accounting of the total net asses ar for which this rollback millage rate essors ate representation of the digest value	is being computed.  Date	
I hereby certify that the am	property for the tax ye  Chairman, Board of Tax Asse alues shown above are an accura  Tax Collector or Tax Commiss	rate accounting of the total net asses ar for which this rollback millage rate essors ate representation of the digest value	Date  Date  Date  Date	applicable tax years.
I hereby certify that the am	property for the tax ye  Chairman, Board of Tax Asse alues shown above are an accura  Tax Collector or Tax Commiss above is a true and correct comp	rate accounting of the total net asses ar for which this rollback millage rate essors ate representation of the digest value sioner	Date  Date  Date  Date  Date	applicable tax years.  32.1 for the taxing
I hereby certify that the am	chairman, Board of Tax Assealues shown above are an accura  Tax Collector or Tax Commiss  above is a true and correct complear 2020 and that the final milla	rate accounting of the total net asses ar for which this rollback millage rate essors ate representation of the digest value sioner	Date  Date  Date  Date  Date  Date  Date  Date  n accordance with O.C.G.A. § 48-5-king jurisdiction for tax year 2020 is	applicable tax years.  32.1 for the taxing
I hereby certify that the am  I hereby certify that the value  I hereby certify that the jurisdiction for tax yo	check the Appropriate Para	rate accounting of the total net assess ar for which this rollback millage rate assess.  Essors  ate representation of the digest value assioner  putation of the rollback millage rate if ge rate set by the authority of this tax.	Date	applicable tax years.  32.1 for the taxing
I hereby certify that the am  I hereby certify that the value of the second of the sec	chairman, Board of Tax Assessalues shown above are an accurate Tax Collector or Tax Commissions above is a true and correct compara 2020 and that the final millar CHECK THE APPROPRIATE PARAMETERS.	rate accounting of the total net assess ar for which this rollback millage rate assess.  Essors  ate representation of the digest value assioner  putation of the rollback millage rate if ge rate set by the authority of this tax.  AGRAPH BELOW THAT APPLIES TO Total give jurisdiction for tax year 2020 exceeds	Date	applicable tax years.  32.1 for the taxing  4  the required
I hereby certify that the am  I hereby certify that the value of the second of the sec	CHECK THE APPROPRIATE PARA	rate accounting of the total net assess ar for which this rollback millage rate assess.  Essors  ate representation of the digest value assioner  putation of the rollback millage rate if ge rate set by the authority of this tax.	Date	applicable tax years.  32.1 for the taxing  i  the required  videnced by
I hereby certify that the and I hereby certify that the value of the purisdiction for tax years advertisements, notice the attached copies of	Chairman, Board of Tax Asse alues shown above are an accura Tax Collector or Tax Commiss above is a true and correct compar 2020 and that the final millar CHECK THE APPROPRIATE PARA e set by the authority of the taxines, and public hearings have bee the published "five year history	rate accounting of the total net assess ar for which this rollback millage rate assess.  Essors  ate representation of the digest value sioner  putation of the rollback millage rate in gerate set by the authority of this tax.  AGRAPH BELOW THAT APPLIES TO The griphing jurisdiction for tax year 2020 exceed in conducted in accordance with O.C.	Date  Date	applicable tax years.  32.1 for the taxing in the required dividenced by a part of the property in the propert
I hereby certify that the and I hereby certify that the value of the final millage rate advertisements, notice the attached copies of the times and places with the required "five year the required" in the arms.	Chairman, Board of Tax Asset alues shown above are an accurate acc	rate accounting of the total net assess ar for which this rollback millage rate assess.  Essors  ate representation of the digest value sioner  putation of the rollback millage rate in gerate set by the authority of this tax.  AGRAPH BELOW THAT APPLIES TO Total grants in gran	Date  Date  Date  Date  Date  n accordance with O.C.G.A. § 48-5- king jurisdiction for tax year 2020 is  HIS TAXING JURISDICTION  eds the rollback rate, I certify that ti G.A. §§ 48-5-32 and 48-5-32.1 as event the "Notice of Intent to Increase of the press release provided to the  not exceed the rollback rate, I certify that the press release provided to the	applicable tax years.  32.1 for the taxing  the required  yidenced by  a Taxes" showing  local media.
I hereby certify that the and I hereby certify that the value of the final millage rate advertisements, notice the attached copies of the times and places with the final millage rate the required "five year"	Chairman, Board of Tax Asset alues shown above are an accurate acc	rate accounting of the total net assess ar for which this rollback millage rate accounting of the total net assess are for which this rollback millage rate at the representation of the digest value assigner.  Sioner  Putation of the rollback millage rate in gerate set by the authority of this tax account and purisdiction for tax year 2020 exceed in conducted in accordance with O.C. and current digest" advertisement at blic hearings were held, and a copy of the purisdiction for tax year 2020 does are jurisdiction for tax year 2020 does	Date  Date  Date  Date  Date  n accordance with O.C.G.A. § 48-5- king jurisdiction for tax year 2020 is  HIS TAXING JURISDICTION  eds the rollback rate, I certify that ti G.A. §§ 48-5-32 and 48-5-32.1 as event the "Notice of Intent to Increase of the press release provided to the  not exceed the rollback rate, I certify that the press release provided to the	applicable tax years.  32.1 for the taxing  the required  yidenced by  a Taxes" showing  local media.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020					
OUNTY:	Effingham	TAXING JURISDICTION:	Recreati	on	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW					
DESCRIPTION	2019 DIGEST	REASSESSMENT OF	OTHER CHANGES	2020 DIGEST	
REAL	4 500 050 077	EXISTING REAL PROP	TO TAXABLE DIGEST	4 502 245 226	
PERSONAL	1,689,060,877 143,834,576	36,170,372	(32,984,929) 7,645,687	1,692,246,320 151,480,263	
MOTOR VEHICLES		1	(5,184,940)	27,493,220	
MOBILE HOMES	17,946,980	1	2,563,024	20,510,00	
TIMBER -100%	10,842,021		(318,252)	10,523,76	
HEAVY DUTY EQUI	P 691,457		(73,005)	618,45	
GROSS DIGEST	1,895,054,071	36,170,372	(28,352,415)	1,902,872,02	
EXEMPTIONS	278,178,343	11,294,810	(10,945,259)	278,527,89	
NET DIGEST	1,616,875,728	24,875,562	(17,407,156)	1,624,344,13	
	(PYD)	(RVA)	(NAG)	(CYD)	
2019 MILLAC	GE RATE: 0.934		2020 MILLAGE RATE:	0.55	
	C	ALCULATION OF ROLLBACK RATE			
	DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
	019 Net Digest	PYD	1,616,875,728		
Net Value Added-Rea	ssessment of Existing Real Property	RVA	24,875,562		
Other Net C	hanges to Taxable Digest	NAG	(17,407,156)		
2	020 Net Digest	CYD	1,624,344,134	(PYD+RVA+NAG)	
	019 Millage Rate	PYM	0.934	PYM	
	nt of Reassessed Value Added Millage Rate for 2020	ME RR - ROLLBACK RATE	0.014 <b>0.920</b>	(RVA/CYD) * PYM PYM - ME	
	0,12002/11/01/0	OF PERCENTAGE INCREASE IN PRO	PERTY TAXES		
	Millage Rate for this Taxing Jurisdiction o	exceeds Rollback Millage Rate	Rollback Millage Rate	0.92	
computed above, this s	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a	exceeds Rollback Millage Rate Imount of increase in property	Rollback Millage Rate 2020 Millage Rate	0.55	
computed above, this s	Millage Rate for this Taxing Jurisdiction o	exceeds Rollback Millage Rate Imount of increase in property	Rollback Millage Rate	0.55	
computed above, this s taxes that	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A	exceeds Rollback Millage Rate imount of increase in property . § 48-5-32.1(c) (2)	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase ssed value added by the reassessm	0.55 - <b>39.35</b>	
computed above, this s taxes that	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A	exceeds Rollback Millage Rate imount of increase in property . § 48-5-32.1(c) (2)  CERTIFICATIONS  curate accounting of the total net asseyear for which this rollback millage rate	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase ssed value added by the reassessm	0.55 - <b>39.35</b>	
computed above, this staxes that	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A nat the amount indicated above is an accordance of the property for the tax years.	exceeds Rollback Millage Rate amount of increase in property . § 48-5-32.1(c) (2)  CERTIFICATIONS  curate accounting of the total net asse year for which this rollback millage rate	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase  ssed value added by the reassessme is being computed.  Date	0.55 -39.35' ent of existing real	
computed above, this staxes that	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A hat the amount indicated above is an accordinate the amount indicated above for the tax of the control of of	cexceeds Rollback Millage Rate Immount of increase in property  . § 48-5-32.1(c) (2)  CERTIFICATIONS  Curate accounting of the total net asse Eyear for which this rollback millage rate  seessors  urate representation of the digest value	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase  ssed value added by the reassessme is being computed.  Date	0.59 -39.35 ent of existing real	
I hereby certify to	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A hat the amount indicated above is an accordance of the tax of the control of the contro	cexceeds Rollback Millage Rate Immount of increase in property (1. § 48-5-32.1(c) (2)  CERTIFICATIONS  CURRATE COUNTING OF the total net assessors  For which this rollback millage rate in the second of the digest value issioner  In the second of the rollback millage rate in the second of the digest value issioner	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase  ssed value added by the reassessme is being computed.  Date  Date  Date  Date  Date  Date	ent of existing real applicable tax years.	
I hereby certify to	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A hat the amount indicated above is an accordinate the amount indicated above is an accordinate the values shown above are an accordinate the values shown above are an accordinate the values shown above are an accordinate the values at the values at the values at the values of th	cexceeds Rollback Millage Rate Immount of increase in property (1. § 48-5-32.1(c) (2)  CERTIFICATIONS  CURRATE COUNTING OF the total net assessors  For which this rollback millage rate in the second of the digest value issioner  In the second of the rollback millage rate in the second of the digest value issioner	Rollback Millage Rate  2020 Millage Rate  Percentage Tax Increase  ssed value added by the reassessme is being computed.  Date  Date  Date  in accordance with O.C.G.A. § 48-5-xing jurisdiction for tax year 2020 is	ent of existing real applicable tax years.	
I hereby certify the final madvertiseme the attached	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A hat the amount indicated above is an accordinate the amount indicated above is an accordinate the values shown above are an accordinate the values shown above are an accordinate the values shown above are an accordinate the values at the values at the values at the values of th	CERTIFICATIONS  CURRITICATIONS  CURRITICATIONS	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase  ssed value added by the reassessme is being computed.  Date  Date  in accordance with O.C.G.A. § 48-5-xing jurisdiction for tax year 2020 is HIS TAXING JURISDICTION  eds the rollback rate, I certify that to G.A. § 48-5-32 and 48-5-32.1 as event of the "Notice of Intent to Increase and the "Notice of Intent to Increase"	ent of existing real  applicable tax years.  -32.1 for the taxing s  the required videnced by e Taxes" showing	
I hereby certify to the final madvertiseme the attached the times an the required	Millage Rate for this Taxing Jurisdiction of section will automatically calculate the a is part of the notice required in O.C.G.A has the amount indicated above is an accomproperty for the tax y.  Chairman, Board of Tax As that the values shown above are an accomproperty for the tax y.  Tax Collector or Tax Comm y that the above is a true and correct coin for tax year 2020 and that the final milling check the Appropriate PA willage rate set by the authority of the tax notices, and public hearings have be a copies of the published "five year history."	CERTIFICATIONS  CURRITICATIONS  CURRITICATIONS	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase  ssed value added by the reassessme is being computed.  Date  Date  in accordance with O.C.G.A. § 48-5-xing jurisdiction for tax year 2020 is HIS TAXING JURISDICTION  eds the rollback rate, I certify that to G.A. § 48-5-32 and 48-5-32.1 as event the "Notice of Intent to Increase of the press release provided to the not exceed the rollback rate, I certify that to not exceed the rollback rate, I certify the press release provided to the	ent of existing real ent of existing real applicable tax years.  -32.1 for the taxing s	

PT-32.1 - Compu	tation of MILLAGE RATE	ROLLBACK AND PERCENTAGE	E INCREASE IN PROPERTY TA	XES - 2020
DUNTY: Eff	ingham	TAXING JURISDICTION:	Hospita	al
ENTER VALUE	S AND MILLAGE RATES FOI	R THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES	BELOW
DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	2,011,722,902	42,984,435	41,688,911	2,096,396,24
PERSONAL	162,540,564		4,061,163	166,601,72
MOTOR VEHICLES	35,108,070		(3,878,670)	31,229,40
MOBILE HOMES	18,937,196		3,233,661	22,170,8
TIMBER -100%	10,842,021		(54,776)	10,787,24
HEAVY DUTY EQUIP	711,931		(93,479)	618,45
GROSS DIGEST	2,239,862,684	42,984,435	44,956,810	2,327,803,92
EXEMPTIONS	296,161,355	14,790,766	(4,530,704)	306,421,41
NET DIGEST	1,943,701,329	28,193,669	49,487,514	2,021,382,51
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	1.977		2020 MILLAGE RATE:	1.7
	CA	ALCULATION OF ROLLBACK RATE		
DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
2019 Net D		PYD	1,943,701,329	TOMMOLA
Net Value Added-Reassessment	<u> </u>	RVA	28,193,669	
Other Net Changes to		NAG	49,487,514	
2020 Net D	-	CYD	2,021,382,512	(PYD+RVA+NAG)
			•	
2019 Millage		PYM	1.977	PYM
Millage Equivalent of Reas	sessed Value Added	ME	0.028	(RVA/CYD) * PYM
Rollback Millage R	ate for 2020	RR - ROLLBACK RATE	1.949	PYM - ME
If the 2020 Proposed Millage Ra computed above, this section wil	ll automatically calculate the ar	mount of increase in property	Rollback Millage Rate 2020 Millage Rate	1.9 <sup>4</sup>
taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2)	Percentage Tax Increase	-12.26
I hereby certify that the am		CERTIFICATIONS  urate accounting of the total net asse ear for which this rollback millage rate	·	ent of existing real
I hereby certify that the va	,	rate representation of the digest value		applicable tax years.
	Tax Collector or Tax Commi	ssioner	Date	
		nputation of the rollback millage rate age rate set by the authority of this ta		•
	CHECK THE APPROPRIATE PAI	RAGRAPH BELOW THAT APPLIES TO T	THIS TAXING JURISDICTION	
advertisements, notice the attached copies of	es, and public hearings have be the published "five year histor	ing jurisdiction for tax year 2020 exce- en conducted in accordance with O.C. y and current digest" advertisement a ublic hearings were held, and a copy o	.G.A. $\S\S$ 48-5-32 and 48-5-32.1 as evand the "Notice of Intent to Increase	videnced by e Taxes" showing
the required "five year		ing jurisdiction for tax year 2020 does vertisement has been published in acc		•
	ncible Down	opt s I .	P. 1	
Kespo	nsible Party	Title	Date	

DT 22.4 C						
PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020						
COUNTY:	Eff	ingham	TAXING JURISDICTION:	2020 Count	y Wide	
	ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW					
D	ESCRIPTION	2019 DIGEST	REASSESSMENT OF	OTHER CHANGES	2020 DIGEST	
			EXISTING REAL PROP	TO TAXABLE DIGEST	2020 510201	
	REAL	2,011,722,902	42,984,435	41,688,911	2,096,396,248	
	PERSONAL DTOR VEHICLES	162,540,564	-	4,061,163	166,601,727	
	OBILE HOMES	35,108,070 18,937,196	<del> </del>	(3,878,670) 3,233,661	31,229,400 22,170,857	
	IMBER -100%	10,842,021	-	(54,776)	10,787,245	
	VY DUTY EQUIP	711,931	<u> </u>	(93,479)	618,452	
G	ROSS DIGEST	2,239,862,684	42,984,435	44,956,810	2,327,803,929	
Е	XEMPTIONS	299,746,700	14,790,766	(8,116,049)	306,421,417	
1	NET DIGEST	1,940,115,984	28,193,669	53,072,859	2,021,382,512	
		(PYD)	(RVA)	(NAG)	(CYD)	
	2019 MILLAGE RATE:	6.558	]	2020 MILLAGE RATE:	7.528	
		-				
	DESCRIPT		ABBREVIATION  ABBREVIATION	AMOUNT	FORMULA	
	2019 Net D		PYD	1,940,115,984	FURIVIULA	
Net Val		t of Existing Real Property	RVA	28,193,669		
	Other Net Changes to	. ,	NAG	53,072,859		
	2020 Net D	Digest	CYD	2,021,382,512	(PYD+RVA+NAG)	
	2019 Millag		PYM	6.558	PYM	
М	illage Equivalent of Reas		ME	0.091	(RVA/CYD) * PYM	
	Rollback Millage R	ate for 2020	RR - ROLLBACK RATE	6.467	PYM - ME	
		CALCULATION O	F PERCENTAGE INCREASE IN PR	OPERTY TAXES		
If the 2	020 Proposed Millage Ra	ate for this Taxing Jurisdiction e	xceeds Rollback Millage Rate	Rollback Millage Rate	6.467	
compute	ed above, this section wi	Il automatically calculate the ar	nount of increase in property	2020 Millage Rate	7.528	
	taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2)	Percentage Tax Increase	16.41%	
			CERTIFICATIONS			
l h	ereby certify that the an		urate accounting of the total net ass	· · · · · · · · · · · · · · · · · · ·	nent of existing real	
		property for the tax y	ear for which this rollback millage ra	te is being computed.		
-		Chairman, Board of Tax Ass	essors	Date		
11	hereby certify that the v	alues shown above are an accur	rate representation of the digest val	ues and exemption amounts for the	annlicable tay years	
,,	reresty certify that the v	andes shown above are an accar	are representation of the digest val	acs and exemption amounts for the	applicable tax years.	
-		Tax Collector or Tax Commis	ssioner	Date		
	I hereby certify that the	above is a true and correct com	nputation of the rollback millage rate	e in accordance with O.C.G.A. § 48-5	5-32.1 for the taxing	
			age rate set by the authority of this		_	
		CHECK THE APPROPRIATE PAR	RAGRAPH BELOW THAT APPLIES TO	THIS TAXING JURISDICTION		
	_		ng jurisdiction for tax year 2020 exc	•	•	
		·	en conducted in accordance with O.		·	
			y and current digest" advertisement ublic hearings were held, and a copy		_	
			and the second second			
If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced						
by the attached copy of such advertised report.						
_	Respo	onsible Party	Title	Date		