



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 Statute (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
I Call to Order	10:00 A.M.		
II Invocation			
III Pledge to the American Flag			
IV Agenda Approval	Consideration of a Resolution to approve the agenda		
V 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		
VII Public Hearing	3rd Public Hearing for Millage – 10:00 AM		
VIII New Business			
01 Resolution <i>Christy Carpenter</i>	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)		
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:

1. For County Government Purposes	7.528
2. To provide medical care and hospitalization for the indigent, sick, and others entitled to the services of county hospital	1.710
3. For the industrial authority	2.000
4. To pay for the support and the maintenance of education	16.225
5. State of Georgia	0.000
6. County Public Works, Roads	0.822
7. County Recreation	0.558
8. 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

**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 25th 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
C o u n t y w i d e	V A L U E	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
		Motor Vehicles	87,764,460	67,092,600	50,599,780	41,093,790	35,108,070	31,229,400
		Mobile Homes	17,085,356	17,988,695	18,169,521	19,510,793	18,937,196	22,170,857
		Timber - 100%	10,997,540	11,429,508	8,824,900	11,885,973	10,842,021	10,787,245
		Heavy Duty Equipment	581,062	371,217	1,957,203	344,932	711,931	618,452
		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
		Less Exemptions	211,052,177	224,557,972	226,598,318	231,235,376	299,746,700	306,421,417
		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
A r e a	R A T E	Gross Maintenance & Operation Millage	12.2770	12.1400	9.7450	10.3780	9.9290	10.8730
		Less Rollback (Local Option Sales Tax)	3.9400	3.8030	3.1870	3.8200	3.3710	3.3450
		NET M&O MILLAGE RATE	8.3370	8.3370	6.5580	6.5580	6.5580	7.5280
T A X		TOTAL M&O TAXES LEVIED	\$12,892,746	\$13,365,928	\$10,882,538	\$11,501,435	\$12,723,281	\$15,216,968
		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 **August 18, 2020, at 10 am and 7:00 pm.**

Time and place of an additional public hearing on this tax increase will be at the Administrative Complex, 601 North Laurel Street, Springfield, Ga 31329 on **August 25, 2020 at 10:00 AM.** This tentative increase will result in a millage rate of **7.528 mills**, an increase of **1.061 mills**. Without this tentative tax increase, the millage rate will be no more than **6.467 mills**. The proposed tax increase for home with a fair market value of **\$150,000** is approximately **\$63.66** and the proposed tax increase for non-homestead property with a fair market value of **\$125,000** is approximately **\$53.05**.

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 be 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:

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

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **Effingham** TAXING JURISDICTION: **Ft. Howard Rincon**

ENTER VALUES 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	286,338,778
PERSONAL	20,565,037		(1,992,594)	18,572,443
MOTOR VEHICLES	2,429,910		(404,060)	2,025,850
MOBILE HOMES	990,216		87,669	1,077,885
TIMBER -100%	0		263,476	263,476
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	308,774,273	593,778	(1,089,619)	308,278,432
EXEMPTIONS	17,594,312	1,799,519	(1,145,585)	18,248,246
NET DIGEST	291,179,961	(1,205,741)	55,966	290,030,186
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	1.651		2020 MILLAGE RATE:	1.651

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	291,179,961	
Net Value Added-Reassessment of Existing Real Property	RVA	(1,205,741)	
Other Net Changes to Taxable Digest	NAG	55,966	
2020 Net Digest	CYD	290,030,186	(PYD+RVA+NAG)
2019 Millage Rate	PYM	1.651	PYM
Millage Equivalent of Reassessed Value Added	ME	-0.007	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	1.658	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	1.658
	2020 Millage Rate	1.651
	Percentage Tax Increase	-0.42%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

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.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **Effingham** TAXING JURISDICTION: **Recreation**

ENTER VALUES 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	1,689,060,877	36,170,372	(32,984,929)	1,692,246,320
PERSONAL	143,834,576		7,645,687	151,480,263
MOTOR VEHICLES	32,678,160		(5,184,940)	27,493,220
MOBILE HOMES	17,946,980		2,563,024	20,510,004
TIMBER -100%	10,842,021		(318,252)	10,523,769
HEAVY DUTY EQUIP	691,457		(73,005)	618,452
GROSS DIGEST	1,895,054,071	36,170,372	(28,352,415)	1,902,872,028
EXEMPTIONS	278,178,343	11,294,810	(10,945,259)	278,527,894
NET DIGEST	1,616,875,728	24,875,562	(17,407,156)	1,624,344,134
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	0.934		2020 MILLAGE RATE:	0.558

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	1,616,875,728	
Net Value Added-Reassessment of Existing Real Property	RVA	24,875,562	
Other Net Changes to Taxable Digest	NAG	(17,407,156)	
2020 Net Digest	CYD	1,624,344,134	(PYD+RVA+NAG)
2019 Millage Rate	PYM	0.934	PYM
Millage Equivalent of Reassessed Value Added	ME	0.014	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	0.920	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.920
	2020 Millage Rate	0.558
	Percentage Tax Increase	-39.35%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

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.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **Effingham** TAXING JURISDICTION: **Hospital**

ENTER VALUES 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	2,011,722,902	42,984,435	41,688,911	2,096,396,248
PERSONAL	162,540,564		4,061,163	166,601,727
MOTOR VEHICLES	35,108,070		(3,878,670)	31,229,400
MOBILE HOMES	18,937,196		3,233,661	22,170,857
TIMBER -100%	10,842,021		(54,776)	10,787,245
HEAVY DUTY EQUIP	711,931		(93,479)	618,452
GROSS DIGEST	2,239,862,684	42,984,435	44,956,810	2,327,803,929
EXEMPTIONS	296,161,355	14,790,766	(4,530,704)	306,421,417
NET DIGEST	1,943,701,329	28,193,669	49,487,514	2,021,382,512
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	1.977		2020 MILLAGE RATE:	1.710

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	1,943,701,329	
Net Value Added-Reassessment of Existing Real Property	RVA	28,193,669	
Other Net Changes to Taxable Digest	NAG	49,487,514	
2020 Net Digest	CYD	2,021,382,512	(PYD+RVA+NAG)
2019 Millage Rate	PYM	1.977	PYM
Millage Equivalent of Reassessed Value Added	ME	0.028	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	1.949	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	1.949
	2020 Millage Rate	1.710
	Percentage Tax Increase	-12.26%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

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.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **Effingham** TAXING JURISDICTION: **2020 County Wide**

ENTER VALUES 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	2,011,722,902	42,984,435	41,688,911	2,096,396,248
PERSONAL	162,540,564		4,061,163	166,601,727
MOTOR VEHICLES	35,108,070		(3,878,670)	31,229,400
MOBILE HOMES	18,937,196		3,233,661	22,170,857
TIMBER -100%	10,842,021		(54,776)	10,787,245
HEAVY DUTY EQUIP	711,931		(93,479)	618,452
GROSS DIGEST	2,239,862,684	42,984,435	44,956,810	2,327,803,929
EXEMPTIONS	299,746,700	14,790,766	(8,116,049)	306,421,417
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

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	1,940,115,984	
Net Value Added-Reassessment of Existing Real Property	RVA	28,193,669	
Other Net Changes to Taxable Digest	NAG	53,072,859	
2020 Net Digest	CYD	2,021,382,512	(PYD+RVA+NAG)
2019 Millage Rate	PYM	6.558	PYM
Millage Equivalent of Reassessed Value Added	ME	0.091	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	6.467	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	6.467
	2020 Millage Rate	7.528
	Percentage Tax Increase	16.41%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

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.

 Responsible Party Title Date