

**AGENDA**  
**CARROLL COUNTY, GEORGIA**  
**BOARD OF COMMISSIONERS SPECIAL CALLED MEETING**  
**August 23, 2018 - 4:00 PM**

1. CALL TO ORDER

2. ROLL CALL

3. INVOCATION

4. PLEDGE OF ALLEGIANCE

5. APPROVAL OF AGENDA

6. PUBLIC COMMENTS

*Speakers limited to three (3) minutes each.*

7. FINANCIAL SESSION

7.I. Resolution To Levy 2018 Taxes

Consideration of Proposed Resolution to Levy 2018 Carroll County, and Carroll County Schools Property Taxes and Adopting the 2018 Homestead Exemptions

Documents:

[2018 DIGEST AND 5 YEAR LEVY AD.PDF](#)

[MILLAGE2018 RES.PDF](#)

8. ADJOURNMENT

*Persons with special needs relating to handicapped accessibility, disability, or foreign language shall contact the County Clerk at (770) 830-5800 at least five days prior to the meeting. This person can be located at the Commission Office, Historic Court House at 323 Newnan Street, Room 200, Carrollton, Georgia between the hours of 8:00 AM and 5:00 PM, Monday through Friday.*

## NOTICE

### 2018 TAX DIGEST AND 5-YEAR HISTORY M & O LEVY

The Carroll County Board of Commissioners does hereby announce that the millage rate for the 2017 - 2018 tax year will be set at a special called Commission Meeting, to be held in the Historic Superior Court Room, third floor of the Historic Carroll County Court House, 323 Newnan Street, Carrollton, Georgia 30117 on August 23, 2018, at 4:00 pm, and pursuant to the requirements of O.C.G.A. Section 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 2018 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

COUNTY WIDE EXCEPT FOR CARROLLTON	2013	2014	2015	2016	2017	2018
Real & Personal	1,914,907,222	1,896,441,137	1,909,726,781	2,208,089,014	2,250,365,287	2,342,470,130
Motor Vehicles	211,507,260	177,741,890	126,884,450	98,773,550	76,010,680	61,469,760
Mobile Homes	8,096,828	7,544,527	6,805,263	6,778,772	6,899,600	7,499,252
Timber - 100%	2,077,240	3,445,978	3,782,932	1,865,249	2,748,528	1,574,128
Heavy Duty Equipment	65,856	110,668	578,785	302,625	266,904	203,983
<b>Gross Digest</b>	<b>2,136,654,406</b>	<b>2,085,284,200</b>	<b>2,047,778,211</b>	<b>2,315,809,210</b>	<b>2,336,290,999</b>	<b>2,413,217,253</b>
Less M& O Exemptions	264,320,222	234,155,040	241,626,834	412,559,984	406,427,805	426,154,331
<b>Net M &amp; O Digest</b>	<b>1,872,334,184</b>	<b>1,851,129,160</b>	<b>1,806,151,377</b>	<b>1,903,249,226</b>	<b>1,929,863,194</b>	<b>1,987,062,922</b>
State Forest Land Assistance Grant Value	259,228	336,324	375,243	378,550	376,661	478,801
<b>Adjusted Net M&amp;O Digest</b>	<b>1,872,593,412</b>	<b>1,851,465,484</b>	<b>1,806,526,620</b>	<b>1,903,627,776</b>	<b>1,930,239,855</b>	<b>1,987,541,723</b>
Gross M&O Millage	12.520	12.052	12.092	11.818	11.617	11.663
Less Rollbacks	4.020	3.570	3.678	3.469	3.275	3.402
<b>Net M&amp;O Millage</b>	<b>8.500</b>	<b>8.482</b>	<b>8.414</b>	<b>8.349</b>	<b>8.342</b>	<b>8.261</b>
Net Taxes Levied	<b>\$15,917,044</b>	<b>\$15,704,130</b>	<b>\$15,200,115</b>	<b>\$15,893,388</b>	<b>\$16,102,061</b>	<b>\$16,419,082</b>
<b>CITY OF CARROLLTON</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Real & Personal	689,830,017	710,805,633	734,339,112	858,554,109	883,716,548	909,656,772
Motor Vehicles	44,782,250	36,996,100	26,439,410	19,682,820	14,089,480	10,810,840
Mobile Homes	309,501	301,864	287,865	282,785	265,849	265,804
Timber - 100%	0	26,000	0	0	0	0
Heavy Duty Equipment	10,218	79,012	9,413	55,155	7,338	20,154
<b>Gross Digest</b>	<b>734,931,986</b>	<b>748,208,609</b>	<b>761,075,800</b>	<b>878,574,869</b>	<b>898,079,215</b>	<b>920,753,570</b>
Less M& O Exemptions	45,485,182	54,948,623	61,350,505	102,423,738	110,381,018	118,155,784
<b>Net M &amp; O Digest</b>	<b>\$689,446,804</b>	<b>\$693,259,986</b>	<b>\$699,725,295</b>	<b>\$776,151,131</b>	<b>\$787,698,197</b>	<b>\$802,597,786</b>
State Forest Land Assistance Grant Value						
<b>Adjusted Net M&amp;O Digest</b>	<b>689,446,804</b>	<b>693,259,986</b>	<b>699,725,295</b>	<b>776,151,131</b>	<b>787,698,197</b>	<b>802,597,786</b>
Gross M&O Millage	12.520	12.052	12.092	11.818	11.617	11.580
Less Rollbacks	5.290	4.841	4.926	4.806	4.631	4.758
<b>Net M&amp;O Millage</b>	<b>7.230</b>	<b>7.211</b>	<b>7.166</b>	<b>7.012</b>	<b>6.986</b>	<b>6.822</b>

Net Taxes Levied		\$4,984,700	\$4,999,098	\$5,014,231	\$5,442,372	\$5,502,860	\$5,475,322
<b>TOTAL COUNTY</b>							
		<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Total County Value		2,562,040,216	2,544,725,470	2,506,251,915	2,679,778,907	2,717,938,052	2,790,139,509
Total County Taxes Levied		\$20,901,744	\$20,703,228	\$20,214,346	\$21,335,760	\$21,604,920	\$21,894,404
Net Taxes \$ Increase		-\$76,905	-\$198,516	-\$488,882	\$1,121,414	\$269,160	\$289,484
Net Taxes % Increase		-0.37%	-0.95%	-2.36%	5.55%	1.26%	1.34%

(1) The difference between Carroll County's and the City of Carrollton's millage rate addresses the cost of providing fire protection throughout the County. This difference is the result of the Service Delivery Agreement Contract, adopted September 1999, amended November 2012, by all County and City governing authorities.

RESOLUTION

WHEREAS, the Board of Commissioners of Carroll County, Georgia, composed of Marty W. Smith, Chairman; Montrell McClendon, District 1, Vicki J. Anderson, Vice-Chairlady, District 2, Tommy Lee, District 3, Michelle Morgan, District 4; Lee Powers, District 5 and George Chambers, District 6 of Carroll County, Georgia, sitting for County purposes at the Office of the Commission at the Historic Court House in said County on the 23<sup>rd</sup> day of August 2018.

IT IS ORDERED, that the tax rate of said County for purposes for the year 2018 be and the same is hereby fixed 8.261 mills or eight dollars and twenty-six cents (\$8.261) per one thousand dollars of taxable property of the unincorporated area of Carroll County. The tax rate for the incorporated areas of Bowdon, Bremen, Mount Zion, Ropville, Temple, Villa Rica, and Whitesburg of Carroll County shall be hereby fixed at 8.261 mills or eight dollars and twenty-six cents (\$8.261) per one thousand dollars of taxable property. The tax rate for the incorporated area of Carrollton of Carroll County shall be hereby fixed at 6.822 mills or six dollars and eighty-two cent (\$6.822) per one thousand dollars of taxable property. (This reduction for the incorporated area of Carrollton addresses fire protection throughout the County and is the result of the Service Delivery Agreement Contract adopted September 1999 by all County and City governing authorities.)

In addition to the above and foregoing levy, an additional education tax is hereby levied for school purposes used in said County as passed and recommended by the Board of Education of Carroll County, Georgia, of 17.998 mills or seventeen dollars and ninety-nine cents (\$17.998) per one thousand dollars of taxable property for the year 2018.

In addition to the above, the Carroll County Board of Commissioners does hereby adopt the following homestead exemptions as approved by the voters of Carroll County in an election held November 3, 1992:

- (1) A \$4,000 homestead exemption from Carroll County ad valorem taxes for County purposes.
- (2) An \$8,000 homestead exemption from Carroll County ad valorem taxes for County purposes for persons who are 65 years of age or older.

In addition to the above, the Carroll County Board of Commissioners does hereby adopt the following homestead exemption as approved by the voters of Carroll County in an election held on November 4, 2008:

- (1) A full value homestead exemption from Carroll County School District ad valorem taxes for educational purposes for qualified residents who are 65 years of age or older.

In addition to the above, the Carroll County Board of Commissioners does hereby adopt the following homestead exemption as approved by the voters of Carroll County in an election held on August 20, 2002:

- (1) A homestead exemption from certain Carroll County ad valorem taxes for County purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead in order to assure that ad valorem taxes on such property for County purposes will not be increased as a result of the reassessment of such property.

Said levied taxes shall be collected by the Tax Commissioner of Carroll Country.

IN WITNESS WHEREOF, we hereunto set our hands and official signature at a session for County purposes this 23<sup>rd</sup> day of August 2018.

\_\_\_\_\_  
Marty W. Smith, Chairman

\_\_\_\_\_  
Montrell McClendon, District 1

\_\_\_\_\_  
Vicki J. Anderson, District 2, Vice-Chairlady

\_\_\_\_\_  
Tommy Lee, District 3

\_\_\_\_\_  
Michelle Morgan, District 4

\_\_\_\_\_  
Lee Powers, District 5

\_\_\_\_\_  
George Chambers, District 6