

AGENDA
CARROLL COUNTY, GEORGIA
BOARD OF COMMISSIONERS SPECIAL CALLED MEETING
August 22, 2023 - 4:00 PM

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. BUSINESS SESSION

4.I. Resolution To Levy 2023 Taxes

Consideration of Proposed Resolution to Levy 2023 Carroll County,
and Carroll County Schools Property Taxes and Adopting the
2023 Homestead Exemptions

Documents:

[RESOLUTION - MILLAGE RATE 2023 - CARROLL COUNTY - FULL
ROLLBACK \(2\).PDF](#)
[2023_CURRENT_TAX_DIGEST_AND_5_YEAR_HISTORY_OF_LEVY \(1\).PDF](#)
[PT-32.1_SIGNED.PDF](#)

5. 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.

RESOLUTION

WHEREAS, the Board of Commissioners of Carroll County, Georgia, composed of Michelle Morgan, Chairman; Montrell McClendon, District 1; Clint Chance, District 2; Tommy Lee, District 3; Steve Fuller, District 4; Ernie Reynolds, District 5 and Danny Bailey, 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 22nd day of August 2023.

IT IS ORDERED, that the tax rate of said County for purposes for the year 2023 be and the same is hereby fixed 6.6710 mills or \$6.6710 per one thousand dollars of taxable property of the unincorporated area of Carroll County. The tax rate for the incorporated areas of Bowdon, Mount Zion, Roopville, Temple, Villa Rica, and Whitesburg of Carroll County shall be hereby fixed 6.6710 mills or \$6.6710 per one thousand dollars of taxable property. The tax rate for the incorporated area of Carrollton of Carroll County shall be hereby fixed at 5.5650 mills or \$5.5650 per one thousand dollars of taxable property. The tax rate for the incorporated area of Bremen of Carroll County shall be hereby fixed at 5.3010 mills or \$5.3010 per one thousand dollars of taxable property. (This reduction for the incorporated areas of Carrollton and Bremen addresses fire protection throughout the County and is the result of the Service Delivery Agreement Contract adopted September 1999, amended November 2012 and October 2018 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 17.500 mills or \$17.500 per one thousand dollars of taxable property for the year 2023.

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 County.

IN WITNESS WHEREOF, we hereunto set our hands and official signature at a session for County purposes this 22nd day of August 2023.

Michelle Morgan, Chairman

Montrell McClendon, District 1

Clint Chance, District 2,

Tommy Lee, District 3

Steve Fuller, District 4

Ernie Reynolds, District 5

Danny Bailey, District 6

NOTICE

The Carroll County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Historic Superior Court Room, third floor of the Historic Carroll County Court House, 323 Newnan Street, Carrollton, Georgia 30117 on August 22nd, 2023 at 4:00 pm 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2018	2019	2020	2021	2022	2023
		CARROLL COUNTY & BREMEN	V A L U E	Real & Personal	2,342,470,130	2,652,674,706	2,820,744,354	3,123,635,742
Motor Vehicles	61,469,760			50,646,080	45,460,540	38,919,940	38,560,920	40,105,620
Mobile Homes	7,499,252			8,514,827	9,874,606	10,323,207	10,480,538	12,607,793
Timber - 100%	1,574,128			1,817,021	1,701,475	1,111,707	736,671	471,009
Heavy Duty Equipment	203,983			287,087	541,286	238,448	334,187	1,411,799
Gross Digest	2,413,217,253			2,713,939,721	2,878,322,261	3,174,229,044	3,458,211,411	4,814,987,987
Less Exemptions	426,154,331			537,172,984	585,830,248	724,014,785	1,035,045,517	1,484,010,044
NET DIGEST VALUE	1,987,062,922		2,176,766,737	2,292,492,013	2,450,214,259	2,423,165,894	3,330,977,943	
R A T E	Gross Maintenance & Operation Millage		11.6170	11.6630	11.4620	11.1560	11.5030	10.2160
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		3.2750	3.4020	3.5820	3.4880	3.9230	3.5450
	NET M&O MILLAGE RATE	8.3420	8.2610	7.8800	7.6680	7.5800	6.6710	
TAX	NET M&O TAXES LEVIED	\$16,576,079	\$17,982,270	\$18,064,837	\$18,788,243	\$18,367,597	\$22,220,954	
		INCORPORATED	2018	2019	2020	2021	2022	2023
CARROLLTON ONLY	V A L U E	Real & Personal	883,716,548	1,063,807,263	1,135,781,813	1,191,558,239	1,343,296,043	1,586,241,720
		Motor Vehicles	14,089,480	8,608,180	7,243,960	5,846,500	5,371,090	5,407,430
		Mobile Homes	265,849	281,446	273,924	267,056	260,778	264,008
		Timber - 100%	0	10,033	41,248	14,196	4,524	0
		Heavy Duty Equipment	7,338	3,324	81,210	23,737	27,884	38,074
		Gross Digest	898,079,215	1,072,710,246	1,143,422,155	1,197,709,728	1,348,960,319	1,591,951,232
		Less Exemptions	110,381,018	148,422,127	160,450,860	188,535,598	252,191,356	313,476,637
	NET DIGEST VALUE	787,698,197	924,288,119	982,971,295	1,009,174,130	1,096,768,963	1,278,474,595	
	R A T E	Gross Maintenance & Operation Millage	11.6170	11.4620	11.1560	11.5540	11.5030	10.2160
		Less Rollback (Local Option Sales Tax) & Duplication of Services	4.7950	5.0700	4.9260	5.3530	5.3030	4.6510
NET M&O MILLAGE RATE		6.8220	6.3920	6.2300	6.2010	6.2000	5.5650	
TAX	NET M&O TAXES LEVIED	\$5,373,677	\$5,908,050	\$6,123,911	\$6,257,889	\$6,799,968	\$7,114,711	
		INCORPORATED	2018	2019	2020	2021	2022	2023
BREMEN ONLY	V A L U E	Real & Personal			31,284,826	33,120,773	36,523,997	41,091,200
		Motor Vehicles			40,640	42,440	51,730	44,620
		Mobile Homes			0	0		
		Timber - 100%			0	0		
		Heavy Duty Equipment			0	0		
		Gross Digest			31,325,466	33,163,213	36,575,727	41,135,820
		Less Exemptions			212,216	304,689	488,948	631,114
	NET DIGEST VALUE			31,113,250	32,858,524	36,086,779	40,504,706	
	R A T E	Gross Maintenance & Operation Millage			11.1560	11.5540	11.5030	10.2160
		Less Rollback (Local Option Sales Tax) & Duplication of Services			4.7170	5.2450	5.3030	4.9150
NET M&O MILLAGE RATE				6.4390	6.3090	6.2000	5.3010	
TAX	NET M&O TAXES LEVIED			\$200,338	\$207,304	\$223,738	\$214,715	
TOTAL COUNTY	TOTAL COUNTY	2018	2019	2020	2021	2022	2023	
	TOTAL DIGEST VALUE	2,774,761,119	3,101,054,856	3,306,576,558	3,492,246,913	3,556,021,636	4,649,957,244	
	TOTAL M&O TAXES LEVIED	\$21,949,756	\$23,890,320	\$24,389,086	\$25,253,436	\$25,391,303	\$29,550,380	
	Net Tax \$ Increase		\$1,940,564	\$498,767	\$864,350	\$137,867	\$4,159,077	
	Net Tax % Increase		8.84%	2.09%	3.54%	0.55%	16.38%	

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: CARROLL TAXING JURISDICTION: COUNTY SCHOOLS

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	3,373,325,280	785,937,082	255,831,521	4,415,093,883
PERSONAL	347,738,015		(2,440,182)	345,297,833
MOTOR VEHICLES	38,560,920		1,544,700	40,105,620
MOBILE HOMES	10,480,538		2,127,255	12,607,793
TIMBER -100%	736,671		675,128	1,411,799
HEAVY DUTY EQUIP	334,187		136,822	471,009
GROSS DIGEST	3,771,175,611	785,937,082	257,875,244	4,814,987,937
EXEMPTIONS	997,096,506	386,604,149	(106,050,934)	1,277,649,721
NET DIGEST	2,774,079,105	399,332,933	363,926,178	3,537,338,216
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	17.500		2023 MILLAGE RATE:	17.000

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,774,079,105	
Net Value Added-Reassessment of Existing Real Property	RVA	399,332,933	
Other Net Changes to Taxable Digest	NAG	363,926,178	
2023 Net Digest	CYD	3,537,338,216	(PYD+RVA+NAG)
2022 Millage Rate	PYM	17.500	PYM
Millage Equivalent of Reassessed Value Added	ME	1.976	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	15.524	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 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	15.524
	2023 Millage Rate	17.000
	Percentage Tax Increase	9.51%

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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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.

Scott Howart

Responsible Party

Superintendent

Title

8-21-23

Date