
AGENDA

**BOARD OF COMMISSIONERS
OCONEE COUNTY, GEORGIA
Tuesday, August 27, 2019
Commission Meeting Chambers
Oconee County Courthouse**

**PUBLIC HEARING
2019 TAX MILLAGE LEVY
5:30 PM**

- 1. Approval of the Agenda.**
- 2. Discuss the FY20 Millage Rate.**
- 3. Citizen Comments.**
- 4. Adjourn.**

Individuals with disabilities who require accommodations to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting, are required to contact the ADA Coordinator at 706-769-5120 promptly to allow the County to make reasonable accommodations.

NOTICE OF PROPERTY TAX INCREASE

The Oconee County Board of Commissioners has tentatively adopted a 2019 millage rate which will require an increase in property taxes by 6.46 percent for the unincorporated areas and 7.93 percent for the incorporated areas.

All concerned citizens are invited to a Public Hearing on the tax increase to be held in the Commission Chambers at the Oconee County Courthouse, 23 North Main Street, Watkinsville, Georgia on August 6, 2019 at 6:00 p.m.

Times and places of additional Public Hearings on the tax increase are at the Commission Chambers at the Oconee County Courthouse, 23 North Main Street, Watkinsville, Georgia on August 27, 2019 at 11:00 a.m. and August 27, 2019 at 5:30 p.m.

UNINCORPORATED

The tentative increase will result in a millage rate of 6.686 mills, an increase of .406 mills. Without this tentative tax increase, the millage rate will be no more than 6.280 mills. The proposed tax increase for a home with a fair market value of \$350,000 is approximately \$56.03 and the proposed tax increase for non-homestead property with a fair market value of \$350,000 is approximately \$56.84.

INCORPORATED

The tentative increase will result in a millage rate of 7.626 mills, an increase of 0.560 mills. Without this tentative tax increase, the millage rate will be no more than 7.066 mills. The proposed tax increase for a home with a fair market value of \$350,000 is approximately \$77.28 and the proposed tax increase for a non-homestead property with a fair market value of \$350,000 is approximately \$78.40.

NOTICE

The **OCONEE County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at the **Courthouse Commission Chambers on August 27, 2019 at 6:00 p.m.** 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 2019 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| U N I N C O R P O R A T E D A R E A | UNINCORPORATED | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|-----------------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | V A L U E | Real & Personal | 1,444,507,500 | 1,600,682,015 | 1,704,956,628 | 1,832,379,152 | 2,001,090,364 | 2,217,537,006 |
| | | Motor Vehicles | 88,941,500 | 68,271,450 | 52,339,140 | 40,347,420 | 31,227,210 | 25,568,570 |
| | | Mobile Homes | 1,787,390 | 1,855,461 | 1,482,980 | 1,588,998 | 1,537,367 | 1,997,386 |
| | | Timber - 100% | 514,674 | 792,139 | 376,632 | 673,588 | 199,931 | 634,469 |
| | | Heavy Duty Equipment | 0 | 0 | 0 | 18,625 | 0 | 40,803 |
| | | Gross Digest | 1,535,751,064 | 1,671,601,065 | 1,759,155,380 | 1,875,007,783 | 2,034,054,872 | 2,245,778,234 |
| | | Less Exemptions | 199,139,231 | 228,218,237 | 237,149,243 | 245,118,795 | 276,934,313 | 307,088,703 |
| | NET DIGEST VALUE | | 1,336,611,833 | 1,443,382,828 | 1,522,006,137 | 1,629,888,988 | 1,757,120,559 | 1,938,689,531 |
| | R A T E | Gross Maintenance & Operation Millage | 10.9960 | 11.0660 | 10.9160 | 11.0060 | 10.7760 | 10.8260 |
| Less Rollbacks (Local Option Sales Tax & Insurance Premium) | | 4.3100 | 4.3800 | 4.2300 | 4.3200 | 4.0900 | 4.1400 | |
| NET M&O MILLAGE RATE | | 6.6860 | 6.6860 | 6.6860 | 6.6860 | 6.6860 | 6.6860 | |
| TAX | NET M&O TAXES LEVIED | | \$8,936,587 | \$9,650,458 | \$10,176,133 | \$10,897,438 | \$11,748,108 | \$12,962,078 |
| I N C O R P O R A T E D A R E A | INCORPORATED | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | V A L U E | Real & Personal | 153,438,554 | 164,732,057 | 170,376,062 | 187,293,034 | 203,966,384 | 228,278,496 |
| | | Motor Vehicles | 10,172,320 | 7,811,690 | 6,438,190 | 5,010,460 | 4,266,530 | 3,898,890 |
| | | Mobile Homes | 221,207 | 219,627 | 210,827 | 205,158 | 202,673 | 240,651 |
| | | Timber - 100% | 8,148 | 0 | 0 | 3,000 | 0 | 79,803 |
| | | Heavy Duty Equipment | 69,321 | 133,064 | 3,549 | 0 | 0 | 0 |
| | | Gross Digest | 163,909,550 | 172,896,438 | 177,028,628 | 192,511,652 | 208,435,587 | 232,497,840 |
| | | Less Exemptions | 15,197,868 | 16,318,674 | 17,180,169 | 20,944,849 | 20,841,169 | 25,533,948 |
| | NET DIGEST VALUE | | 148,711,682 | 156,577,764 | 159,848,459 | 171,566,803 | 187,594,418 | 206,963,892 |
| | R A T E | Gross Maintenance & Operation Millage | 10.9960 | 11.0660 | 10.9160 | 11.0060 | 10.7760 | 10.8260 |
| Less Rollback (Local Option Sales Tax) | | 3.3300 | 3.4200 | 3.2600 | 3.3500 | 3.1300 | 3.2000 | |
| NET M&O MILLAGE RATE | | 7.6660 | 7.6460 | 7.6560 | 7.6560 | 7.6460 | 7.6260 | |
| TAX | NET M&O TAXES LEVIED | | \$1,140,024 | \$1,197,194 | \$1,223,800 | \$1,313,515 | \$1,434,347 | \$1,578,307 |
| TOTAL COUNTY | TOTAL COUNTY | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | TOTAL DIGEST VALUE | | 1,485,323,515 | 1,599,960,592 | 1,681,854,596 | 1,801,455,791 | 1,944,714,977 | 2,145,653,423 |
| | TOTAL M&O TAXES LEVIED | | \$10,076,610 | \$10,847,651 | \$11,399,933 | \$12,210,953 | \$13,182,455 | \$14,540,385 |
| | Net Tax \$ Increase | | | \$771,041 | \$552,282 | \$811,020 | \$971,502 | \$1,357,930 |
| | Net Tax % Increase | | | 7.65% | 5.09% | 7.11% | 7.96% | 10.30% |