

City of Guyton, Georgia  
PUBLIC HEARING  
August 11, 2020 at 6:00 p.m.



## AGENDA

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1. **Call to Order**

**ALL PUBLIC COMMENTS WILL BE LIMITED TO AGENDA ITEMS ONLY**

2. **New Business**

- a. Open Public Hearing – Notice of Property Tax Increase/Millage Rate
- b. Public Comments

3. **Consideration to Adjourn this Public Hearing**

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

COUNTY: **Effingham** TAXING JURISDICTION: **Guyton**

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	51,188,708	3,769,551	39,631	54,997,890
PERSONAL	1,580,543		(31,395)	1,549,148
MOTOR VEHICLES	1,031,040		25,640	1,056,680
MOBILE HOMES	306,653		260,631	567,284
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	54,106,944	3,769,551	294,507	58,171,002
EXEMPTIONS	645,214	827,372	190,171	1,662,757
NET DIGEST	53,461,730	2,942,179	104,336	56,508,245
	(PYD)	(RVA)	(NAG)	(CYD)
<b>2019 MILLAGE RATE:</b>	<b>3.655</b>		<b>2020 MILLAGE RATE:</b>	<b>3.566</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	53,461,730	
Net Value Added-Reassessment of Existing Real Property	RVA	2,942,179	
Other Net Changes to Taxable Digest	NAG	104,336	
2020 Net Digest	CYD	56,508,245	(PYD+RVA+NAG)
2019 Millage Rate	PYM	3.655	PYM
Millage Equivalent of Reassessed Value Added	ME	0.190	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	3.465	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	3.465
	2020 Millage Rate	3.566
	Percentage Tax Increase	2.91%

**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.

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 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.

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 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.

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 Responsible Party Title Date

## CITY OF GUYTON - PUBLIC NOTICE

The City of Guyton, GA does hereby announce that the millage rate will be set at a Regular Council Meeting to be held at the City of Guyton Council Chambers, located at 310 Central Boulevard in Guyton, GA, on August 11, 2020 at 7:00 p.m. 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 2020 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

City	2015	2016	2017	2018	2019	2020
Real & Personal	34,766,007	37,644,188	39,582,096	42,332,941	52,769,251	56,547,038
Motor Vehicles	3,102,050	2,312,870	1,696,860	1,320,220	1,031,040	1,056,680
Mobile Homes	497,713	557,746	548,851	514,349	306,653	567,284
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	38,365,770	40,514,804	41,827,807	44,167,510	54,106,944	58,171,002
Less M&O Exemptions	-435,961	-383,499	-552,026	-706,797	-896,851	-1,662,757
Net M&O Digest	37,929,809	40,131,305	41,275,781	43,460,713	53,210,093	56,508,245
Gross M&O Millage	8.777	7.845	7.930	9.865	8.625	8.452
Less Rollbacks	6.557	5.625	5.210	7.200	4.970	4.886
Net M&O Millage	2.220	2.220	2.720	2.665	3.655	3.566
						Proposed
Net Taxes Levied	\$84,204	\$89,091	\$112,270	\$115,823	\$194,483	\$201,508
Net Taxes \$ Increase	\$1,877	\$4,887	\$23,179	\$3,553	\$78,660	\$7,025
Net Taxes % Increase	2.28%	5.80%	26.02%	3.16%	67.91%	3.61%

## NOTICE OF PROPERTY TAX INCREASE

The City of Guyton has tentatively adopted a 2020 millage rate which will require an increase in property taxes by 2.91 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at Council Chambers, 310 Boulevard, Guyton, GA on July 30, 2020 at 11:00 a.m. and 6:00 p.m.

Times and places of additional public hearings on this tax increase are at Council Chambers, 310 Boulevard, Guyton, GA on August 11, 2020 at 6:00 p.m.

This tentative increase will result in a millage rate of 3.566 mills, an increase of 0.101mills. Without this tentative tax increase, the millage rate will be no more than 3.465 mills. The proposed tax increase for a home with a fair market value of \$150,000 is approximately \$6.06 and the proposed tax increase for non-homestead property with a fair market value of \$125,000 is approximately \$5.05.

**CITY OF GUYTON  
STATE OF GEORGIA**

**Ordinance Number \_\_\_\_\_**

**AN ORDINANCE LEVYING A NET TAX TO MEET THE ORDINARY CURRENT AND EXTRADORDINARY EXPENSES OF THE CITY OF GUYTON, GEORGIA, FOR THE TAX YEAR 2020 AND OTHER PURPOSES.**

Section I.

**IT IS HEREBY ORDAINED** by the Governing Authority of the City of Guyton, Georgia, and it is hereby ordained by the authority of the same, that there be, and there is hereby levied a net tax of 3.566 mills on each one dollar (\$1.00) of the assessed value of the taxable property in said City of Guyton for the tax year 2020.

Section II.

**BE IT FURTHER ORDAINED** by the authority aforesaid that all ordinances in conflict with this ordinance be, and the same are hereby repealed.

Approved this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Passed by the following votes:        Yes: \_\_\_\_\_

  No: \_\_\_\_\_

**CITY OF GUYTON**

\_\_\_\_\_  
Russ Deen, Mayor

**ATTEST:**

\_\_\_\_\_  
Tina Chadwick, City Clerk

City of Guyton  
2020 Budget Versus Various Millage Rates

<u>2020 Budgeted Figures - Dollar Amounts</u>	
198,539	Taxes including Mobile Home
2,923	Motor Vehicle
<b>\$201,462</b>	<b>Year 2020 - Budgeted (Proposed)</b>

Obtain and enter proposed budget figures. The total at the bottom of this section will auto calculate. Verify Total.

<u>2020 Taxable Values</u>	
56,547,038	Real & Personal
1,056,680	Motor Vehicles
<u>567,284</u>	Mobile Homes
58,171,002	Gross Digest
<u>-1,662,757</u>	Exemptions
<b>56,508,245</b>	<b>Total Taxable Values</b>

Enter the amounts from the verification of digest. The Gross Digest and Total Taxable Values will auto calculate. Always verify accuracy.

Total Tax Amounts Shown <i>at Various Net Millage Rates</i>	Millage vs Budget Increase
<b>\$201,508</b>	<b>at 3.566 Mills (proposed rate)</b> <b>\$46</b>
\$203,430	at 3.600 Mills <b>\$1,968</b>
\$206,538	at 3.655 Mills (current rate) <b>\$5,076</b>

The Millage vs Budget Column will update once the information on the proposed budget is entered at the top of the page. In future will need to enter calculation changes as millage rates are changed for this section. Verify totals.

*City of Guyton*

***Examples of Taxpayer Effects if net millage rate changes***

100% Value	Taxable Value (40%)	@ 3.655 Mills: Current Rate	@ 3.566 Mills (Proposed)	Resulting Decrease
\$50,000	\$20,000	\$73.10	\$71.32	-\$1.78
\$75,000	\$30,000	\$109.65	\$106.98	-\$2.67
\$100,000	\$40,000	\$146.20	\$142.64	-\$3.56
\$125,000	\$50,000	\$182.75	\$178.30	-\$4.45
\$150,000	\$60,000	\$219.30	\$213.96	-\$5.34
\$175,000	\$70,000	\$255.85	\$249.62	-\$6.23
\$200,000	\$80,000	\$292.40	\$285.28	-\$7.12
\$250,000	\$100,000	\$365.50	\$356.60	-\$8.90
\$300,000	\$120,000	\$438.60	\$427.92	-\$10.68
\$350,000	\$140,000	\$511.70	\$499.24	-\$12.46
\$400,000	\$160,000	\$584.80	\$570.56	-\$14.24
\$450,000	\$180,000	\$657.90	\$641.88	-\$16.02
\$500,000	\$200,000	\$731.00	\$713.20	-\$17.80
\$550,000	\$220,000	\$804.10	\$784.52	-\$19.58
\$600,000	\$240,000	\$877.20	\$855.84	-\$21.36
\$650,000	\$260,000	\$950.30	\$927.16	-\$23.14

City of Guyton

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History of Tax Levy  
Year 2014 Forward

Tax Year	Millage Rate
<b>2020</b>	<b>3.566</b>
<b>2019</b>	<b>3.655</b>
<b>2018</b>	<b>2.665</b>
<b>2017</b>	<b>2.720</b>
<b>2016</b>	<b>2.220</b>
<b>2015</b>	<b>2.220</b>
<b>2014</b>	<b>2.240</b>