

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 REGULAR MEETING AGENDA
 ****COMMISSIONER'S MEETING ROOM, GROUND FLOOR, STE 16****
 MONTICELLO, GEORGIA
 July 18, 2023
 7:00 p.m.**

***** The meeting will be live streamed Via Facebook on the Jasper County Georgia Facebook Page.**

I. Call to Order (6:00 p.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – SHEILA G. JONES, VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – VACANT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - STEVEN LEDFORD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. Pledge of Allegiance –

III. Invocation – District 2

IV. Approval of Agenda

V. Consent Agenda –

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VI. Public Hearing

Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.

VII. Presentations/Delegations

(10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.

VIII. Citizens Comments

The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3 minute time limit. Comments noted from citizens via the Jasper County FB Page.

VIX. County Commissioner Items

X. Regular Agenda

Business Items:

1. Adopt Jasper County Board of Education Millage Rate

XI. County Attorney Items

XII. County Manager Update**XIII. Executive Session**

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

XIV. Adjournment

Business Item 1:

Agenda Request – Jasper County BOC

Department: Board of Education

Date: July 18, 2023

Subject: Adopt Jasper County Board of Education Millage Rate for 2023 Tax Billing

Summary:

The Jasper County Board of Education is scheduled to meet on July 18, 2023 at 6:00 P.M. and formally recommended a millage rate to be billed on the 2023 Tax Billing.

The Jasper County BOE has tentatively approved 14.010 for the BOE Millage Rate for 2023 Tax Billing.

Rollback for 2023 for Board of Education Millage Rate	13.523
Proposed 2023 Millage Rate Approved by Board of Education	14.010

Background:

2022 BOE Millage Rate	14.801
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The Board of Commissioners is required by Georgia law to adopt the Public Schools millage rate approved by the Jasper County Board of Education to allow the Tax Commissioner to Levy the Board of Education tax for the 2023 tax bills.

Cost:

Recommended Motion:

Adopt Resolution #2023.07.18 authorizing the Jasper County Tax Commissioner to levy a Jasper County Board of Education Millage Rate of _____ for the 2023 Tax Billing.

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

COUNTY: **JASPER** TAXING JURISDICTION: **BOARD OF EDUCATION**

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	778,447,630	63,908,829	66,936,553	909,293,012
PERSONAL	44,411,131		11,054,686	55,465,817
MOTOR VEHICLES	6,934,060		418,620	7,352,680
MOBILE HOMES	1,356,070		26,572	1,382,642
TIMBER -100%	3,038,654		(232,870)	2,805,784
HEAVY DUTY EQUIP	413,363		(91,892)	321,471
GROSS DIGEST	834,600,908	63,908,829	78,111,669	976,621,406
EXEMPTIONS	216,552,525		20,060,483	236,613,008
NET DIGEST	618,048,383	63,908,829	58,051,186	740,008,398
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: **14.801**

2023 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	618,048,383	
Net Value Added-Reassessment of Existing Real Property	RVA	63,908,829	
Other Net Changes to Taxable Digest	NAG	58,051,186	
2023 Net Digest	CYD	740,008,398	(PYD+RVA+NAG)
2022 Millage Rate	PYM	14.801	PYM
Millage Equivalent of Reassessed Value Added	ME	1.278	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	13.523	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	13.523
	2023 Millage Rate	0.000
	Percentage Tax Increase	-100.00%

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 2022 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

RESOLUTION # - 2023.07.18

JASPER COUNTY BOARD OF EDUCATION TAX LEVY 2023

WHEREAS, by the Jasper County Board of Commissioners, Jasper County, Georgia, held on July 18th, 2023, the following order passed.

NOW, THEREFORE, BE IT RESOLVED, it is ordered by the said Board of Commissioners of Jasper County, on the 18th day of July, 2023, for the following levies:

<u>Jurisdiction</u>	<u>Rollback Rate</u>	<u>Levied Rate</u>
Jasper County BOE Millage	13.523	14.010

BE IT FURTHER RESOLVED that the taxable property of Jasper County, Georgia as per the digest for the levy year of 2023 be the same rate as the levied rate from above The same levied rate from above shall be collected by the Tax Commissioner of Jasper County, Georgia.

BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners of Jasper County.

Don Jernigan, Chairman

Sheila Jones, Vice Chair

Bruce Henry, Commissioner

Steven Ledford, Commissioner

ATTEST:

Sharon Robinson, Clerk