

**Rockdale County Board of Commissioners
Millage Rate Public Hearing
Agenda
Assembly Hall
901 Main Street, Conyers, Georgia 30012
Tuesday, July 23, 2019
10:00 a.m. and 6:00 p.m.**

I. Call to Order

II. Proposed 2019 Millage Rate Presentation – Roselyn Miller, Director of Finance

III. Public Comment

IV. Board Comment

V. Executive Session

VI. Adjournment

**Rockdale County Board of Commissioners
Millage Rate Public Hearing
Minutes
Assembly Hall
901 Main Street, Conyers, Georgia 30012
Tuesday, July 23, 2019
6:00 p.m.**

I. Call to Order: Chairman Nesbitt called this meeting to order at 6:00 p.m. for the purpose of the items on the agenda. The agenda is attached hereto and is hereby made a part of these minutes. The full Board was present.

II. Proposed 2019 Millage Rate Presentation – Roselyn Miller, Director of Finance: Attached hereto and hereby made a part of these minutes.

III. Public Comment: John Bickford was opposed; Larry Cox was opposed; Steve Macke was opposed; Dr. Tart sought clarification; John Bowers was opposed; Ms. Taylor

IV. Board Comment: None.

V. Executive Session: None.

VI. Adjournment: There being no further business, Chairman Nesbitt adjourned this meeting at 7:25 p.m.

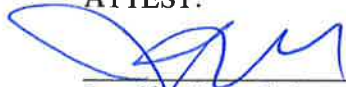
Approved this 13th Day of August 2019.

Rockdale County, Georgia
Board of Commissioners



Osborn Nesbitt, Sr., Chairman

ATTEST:



Jennifer O. Rutledge, County Clerk


Sherri L. Washington, Commissioner Post I
Dr. Doreen Williams, Commissioner Post II

NOTICE OF PROPERTY TAX INCREASE

The Rockdale County Board of Commissioners has tentatively adopted a 2019 millage rate which will require an increase in property taxes by 7.14 percent. All concerned citizens are invited to the public hearing on this tax increase to be held in the Assembly Hall located at 901 Main Street, Conyers, Georgia 30012 on Tuesday, July 23, 2019 at 10:00 a.m. The time and place of additional public hearings on this tax increase will be held in the Assembly Hall located at 901 Main Street, Conyers, Georgia 30012 on Tuesday, July 23, 2019 at 6:00 p.m. and on Tuesday, July 30, 2019 at 6:30 p.m.

This tentative increase will result in a millage rate of 20.19 mills, an increase of 1.345 mills. Without this tentative tax increase, the millage rate will be no more than 18.845 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$33.63 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$161.40.

Further, the Rockdale County Board of Commissioners will hold a Called Meeting on Tuesday, August 6, 2019 at 10:00 a.m. in the Assembly Hall, 901 Main Street, Conyers, 30012, for the purpose of setting the 2019 Millage Rate.

PUBLIC NOTICE

The Rockdale County Board of Commissioners does hereby announce that the 2019 millage rate will be set at a meeting to be held at the Assembly Hall located at 901 Main Street, Conyers, GA 30012 on **Tuesday, August 6, 2019 at 10:00 a.m.**

Pursuant to the requirements of O.C.G.A. 48-5-32 do 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 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

(\$ in 1,000's)

COUNTY WIDE	2014	2015	2016	2017	2018	2019
Real & Personal	2,127,752	2,195,024	2,323,248	2,436,480	2,667,125	2,862,970
Motor Vehicles	169,054	114,533	86,580	64,396	49,581	40,312
Mobile Homes	1,938	1,897	2,027	2,019	2,269	2,308
Timber-100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest Total	2,298,744	2,311,454	2,411,855	2,502,895	2,718,975	2,905,590
Less M&O Exemptions	387,457	397,547	416,759	415,582	428,044	432,138
Net M&O Digest	1,911,287	1,913,907	1,995,096	2,087,313	2,290,931	2,473,452
Gross M&O Millage	20.24	20.19	20.19	20.19	20.19	20.19
Less Rollbacks	0.00	0.00	0.00	0.00	0.00	0.00
Net M&O Millage	20.24	20.19	20.19	20.19	20.19	20.19
Net Taxes Levied	38,684	38,642	40,281	42,143	46,254	49,939
Net Taxes \$ Increase		-43	1,639	1,862	4,111	3,685
Net Taxes % Increase		-0.1	4.2	4.6	9.8	8.0

Rockdale County Resolution #R-2019-__

RESOLUTION TO LEVY TAXES FOR THE FISCAL YEAR 2019

WHEREAS, the Board of Commissioners of Rockdale County, Georgia, annually establish the levy or millage rate for each fiscal year; and

WHEREAS, the Board of Commissioners of Rockdale County, Georgia, intend by this resolution to establish the levy for Fiscal Year 2019 in the amount and for the purposes enumerated herein; and

WHEREAS, in accordance with O.C.G.A. §§33-8-8.1 and 33-8-8.2, Rockdale County has received an annual revenue in the cash amount of \$4,512,791.22 million in the form of a tax levied on gross direct premiums of insurance policies; and

WHEREAS, Rockdale County will utilize the proceeds of this tax in the unincorporated portion of the County solely for those purposes as outlined in O.C.G.A. § 33-8-8.3 in an amount corresponding to, or greater than, the revenues received; and

WHEREAS, the Board of Commissioners has determined the total budget necessary for funding functions for general county purposes for Fiscal Year 2019;

NOW, THEREFORE, BE IT RESOLVED that a tax is levied on all property in Rockdale County subject to taxation for general county purposes, to pay the operating expenses of county government including but not limited to the following functions: Public Works, Public Safety, General Government, Judiciary, Library, Health and Welfare and Other Miscellaneous Services provided for the benefit of the public and to pay principal and interest of any general debt of the County other than general county bonds as follows:

TAX LEVY FOR GENERAL COUNTY PURPOSES

General County - \$20.19 per \$1,000 of assessed valuation and no levy for bonds

TAX LEVY FOR PUBLIC EDUCATION

Furthermore, the Rockdale County Board of Education at a called meeting on July 18, 2019 at 6:45 p.m., recommended a tax levy for 2019 of \$24.70 per \$1,000.00 of assessed valuation for general education purposes and no levy for school bonds is hereby adopted and levied.

Rockdale County Resolution #R-2019-__

HOMESTEAD OPTION SALES TAX EXEMPTION

The HOST homestead exemption for Fiscal Year 2019 based upon the statutory provisions of Article II.A of Chapter VIII of Title 48 of the Official Code of Georgia is calculated to be seventy percent (70%) for Fiscal Year 2019.

Approved this 6th day of August, 2019

**ROCKDALE COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

By: _____
Osborn Nesbitt, Sr., Chairman

Attest:

Jennifer Rutledge, County Clerk