

NOTICE OF PROPERTY TAX INCREASE

The Dooly County Board of Commissioners has tentatively adopted a 2022 millage rate which will require an increase in property taxes by 7.86 percent. All concerned citizens are invited to the public hearings on this tax increase to be held at the Dooly County Commissioners Office at 113 N. Third Street in Vienna on September 15, 2022 at 11:00 AM and 6:00 PM.

Times and places of additional public hearings on this tax increase are at the Dooly County Commissioners Office at 113 N. Third Street in Vienna on September 22, 2022 at 11:00 AM.

This tentative increase will result in a millage rate of 17.950 mills, an increase of 1.308 mills. Without this tentative tax increase, the millage rate will be no more than 16.642 mills. The proposed tax increase for a home with a fair market value of \$100,000.00 is approximately \$49.71 and the proposed tax increase for nonhomestead property with a fair market value of \$300,000.00 is approximately \$156.96.

The Dooly County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Commissioners Office on September 22, 2022 at 11:00 AM 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2017	2018	2019	2020	2021	2022
C o u n t y w i d e	V A L U E	Real & Personal	391,961,640	398,711,364	392,180,727	399,044,113	407,333,900	493,339,669
		Motor Vehicles	9,103,110	7,606,100	6,375,660	5,707,720	4,860,010	4,134,100
		Mobile Homes	2,029,540	2,157,915	2,375,866	2,499,686	2,527,433	2,574,310
		Timber - 100%	6,052,843	5,129,552	4,747,771	2,730,560	2,208,119	7,053,315
		Heavy Duty Equipment	0	0	0	52,000	0	14,035
		Gross Digest	409,147,133	413,604,931	405,680,024	410,034,079	416,929,462	507,115,429
		Less Exemptions	114,153,079	116,866,488	110,139,438	113,348,674	111,809,219	144,881,040
		NET DIGEST VALUE	294,994,054	296,738,443	295,540,586	296,685,405	305,120,243	362,234,389
	R A T E	Gross Maintenance & Operation Millage	20.2760	20.4010	21.4530	21.5190	21.4590	20.1920
		Less Rollback (Local Option Sales Tax)	2.2210	2.3460	2.4530	2.5190	2.4590	2.2420
NET M&O MILLAGE RATE		18.0550	18.0550	19.0000	19.0000	19.0000	17.9500	
T A X	TOTAL M&O TAXES LEVIED	\$5,326,118	\$5,357,613	\$5,615,271	\$5,637,023	\$5,797,285	\$6,502,107	
	Net Tax \$ Increase		\$31,495	\$257,659	\$21,752	\$160,262	\$704,823	
	Net Tax % Increase		0.59%	4.81%	0.39%	2.84%	12.16%	

DOOLY COUNTY COMMISSIONERS
113 N. THIRD STREET
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DATE: September 15, 2022
FROM: Stephen C. Sanders, Administrator

Nobody enjoys paying property taxes. However, property taxes are a major source of revenue for the County to fund the many services that it provides. The property tax system in Georgia is complicated.

Ad valorem property taxes are levied on the following types of property:

Real Property – land, buildings, permanent fixtures, and improvements

Personal Property – property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods

Intangible Property – long-term notes secured by real estate and the transfer of real property

State Law requires that Real Property and Personal Property be assessed at 40% of its fair market value. This is performed by the Tax Assessors Office. The State audits the assessed values of the Tax Assessors Office and will impose sanctions/fines if the average level of assessment for each class of property is not between 36% - 44%.

The County's FY2021-2022 Budget totaled \$17,791,300.00. Property taxes were projected to generate \$6,514,500.00 (37% of Budget).

The County Commissioners have tentatively adopted a 2022 millage rate which will result in an increase in property taxes by 7.86 percent (as defined by the State).

The State defines "an increase in property taxes" as an increase in property tax revenue due to an increase in the Tax Digest due to "inflationary growth" (a/k/a reassessment by the County).

The State separates increases in the Tax Digest into two categories:

Inflationary Growth – result of reassessment by the County

Real Growth – result of new construction (new homes, new businesses, etc.)

If the County does not "rollback" the millage rate to offset the additional property tax revenue resulting from the "Inflationary Growth" of the Tax Digest, the County must publish a "Notice of Property Tax Increase" and conduct three public hearings.

The proposed 2022 millage rate of 17.950 mills is 1.050 mills less than the 2021 millage rate of 19.000 mills.

The additional property tax revenue that will be generated by the proposed 2022 millage rate of 17.950 mills is needed by the County:

- to help pay increased operating costs
- to help pay salary adjustments to retain/attract a qualified workforce