



City of Statham

TAX YEAR 2021

Presented September 9, 2021

City of Statham
Finance Department
327 Jefferson St.
Statham, GA 30666

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Tax Information

What is ad valorem?

As obtained from the Georgia Department of Revenue, *Ad Valorem Tax*, more commonly known as property tax, is a legal source of revenue for local governments in Georgia. The basis for ad valorem taxation is either the current use value or in most cases the fair market value, which is established as of January 1 of each year. The tax is levied on the assessed value of the property which, by law, is established at 40 percent (40%) of the value.

The amount of tax is determined by the tax rate (mill rate) levied by various entities.

One mill is equal to \$1.00 for each \$1,000 of assessed value, or .001.

There are many entities involved in ad valorem taxation:

- County Tax Commissioner
- County Board of Assessors
- County Board of Equalization
- Board of County Commissioners or County Governing Authority
- County Board of Education
- State Revenue Commissioner

What is a millage rate?

A millage rate is a tax rate that when multiplied against the assessed value of taxable property, it calculates the amount of property tax to be paid. It is a “numerical multiplier.” The Millage Rate is established by the levying authority each year, which is Statham’s case is the City Council.

When are tax returns filed?

Taxpayers are required to file at least an initial tax return for taxable property (both real and personal property) owned on January 1 of the tax year. In all Georgia Counties, the time for filing returns is January 1 through April 1. Returns are filed either with the Tax Commissioner or Tax Assessor. The tax return is a descriptive listing of the property owned by the taxpayer, which includes the taxpayer’s declaration of the value of the property. Once the initial tax return is filed, the law provides for an automatic renewal of that return each succeeding year at the value determined for the preceding year. The tax payer is required to file a new return only as additional property is acquired or improvements are made to the existing property, or other changes that have occur. A new return may also be made by the taxpayer to declare a different value from the existing value where the taxpayer is dissatisfied with the current value placed on the property by the Board of Tax Assessors.

What is a Homestead Exemption?

Various homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. The exemptions apply to property owned by the taxpayer and claimed as his or her legal residence.

Applications for Homestead Exemption may be filed by an applicant with the County Tax Commissioner at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including April 1 for which the exemption is sought.

Applications received after this date may be applied to the next year's tax bill.

Once granted, the homestead exemption is automatically renewed each year, and the taxpayer does not need to apply again unless there is a change in ownership or the taxpayer seeks to qualify for a different exemption.

Types of exemptions:

- Standard
- Standard Elderly School Tax
- Standard Elderly General
- Senior Citizens
- Disabled Veterans
- Surviving Spouse of Member of Armed Forces Killed in Action
- Peace Officer or Firefighter
- Floating or Varying
- Freeport (enaction determined at local level)

For applications and full descriptions of the different types of exemptions, taxpayers may contact the County Tax Assessor's office to see if they qualify.

Questions or comments about exemptions?

Barrow County Tax Assessor
30 N. Broad Street
Winder, Georgia 30680
(770) 307-3108
<https://barrowassessor.org/>

Importance of Property Taxes

Ad valorem taxes are often criticized. Whereas the tax can be the object of this criticism, the tax itself is often a result from the property assessment process. The amount of ad valorem taxes that taxpayers pay is based on value, therefore, based upon a person's wealth, and wealth is determined by the property a person owns. All real and personal property are taxable unless it has been exempted by law.

Real property

Real property is land and generally anything that is erected, growing or affixed to the land. Examples include your house, garage, enclosed patios and any storage spaces (i.e., barns, storage buildings, pole barns, timber, mobile homes, etc.).

The value of property owned by railroads and utility companies (Georgia Power, Jackson EMC, AT&T, natural gas companies and cable companies) is set by the Georgia Department of Revenue.

Personal property

Personal property is everything that can be owned that is not real estate. Examples include machinery and equipment, fixtures, boats, campers, RVs and airplanes.

How is property assessed?

Property is assessed at the county level by the Board of Tax Assessors. The State Revenue Commissioner is responsible for examining the county digest to determine if property is assessed uniformly and equally between and within counties.

All property and subjects of taxation returned at a value which would be realized from the cash sale, but not the forced sale. All tax bills received include the fair market value (FMV) and the assessed value of the property. The term "FMV" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept.

Why are ad valorem taxes so important to a local government?

Ad valorem taxes are a very important component of municipal revenue systems. Its attributes include the following:

- Provides a predictable source of revenue;
- There are direct benefits to those who pay it;
- The tax rate can be adjusted to generate the amount of revenue necessary to provide municipal services;
- Property taxes accumulate for an average of 44 percent (44%) of General Fund Revenue for Georgia Counties and 27 percent (27%) of General Fund Revenue for Georgia Cities;

- Unlike other forms of taxation, property tax rate is established annually, and citizen input can affect the tax rate by giving citizens a voice in how much tax revenue is generated;
- Tax on real property is difficult to avoid, thus making collection and enforcement easier and less expensive; and
- Property tax has enabled local governments to achieve their own form of autonomy from state and federal control, thereby preventing centralization of power or “total control” at higher levels of government.

How can I figure out how much I will pay in taxes this year?

Taxpayers can figure how much they owe in property taxes by taking the fair market value (FMV) of their property and multiplying it by 40% or 0.40 to get the assessed value (AV). Multiply the AV by the millage rate.

Example:

FMV of property: \$150,000
AV of property: \$60,000 or 40%
Millage Rate 0.006 or 6 mills
Annual Property Tax Levy: \$360

What are Statham Property Taxes Used For?

Property taxes collected inside the City Limits of Statham are collected for a number of different reasons to be utilized in a number of different ways, for each City department, and for other civic organizations located in the City.

1. To support the administration of the City government.
2. To provide financial support to the Piedmont Regional Library System for their Statham branch.
3. To pay the salaries for City employees including police officers, public works staff, the mayor and council, city hall staff, finance department, and water/sewer staff.
4. To pay contracted services including code enforcement, building inspections and permits, and planning and zoning.
5. To pay municipal court expenses including fees to the state, and to Barrow County for usage of county jail.
6. To pay for professional fees including the city attorney and engineer.
7. To pay City debt and interest on bonds, loans and leases.
8. To pay for equipment upgrades utilized by public safety and the police department including protective equipment (vests, firearms, tasers, body cams), and safety equipment such as shoring equipment, reflective vests, hardhats, harnesses).
9. For the repair, maintenance and construction of city-owned streets, sidewalks, curbs and storm drainage systems.
10. To provide workers compensation, health benefits and retirement benefits for police officers and City staff.
11. To provide public health and sanitation.
12. To acquire, improve and maintain public buildings.
13. To provide for the upgrades, maintenance and improvements of public parks and recreation.
14. To pay for training, recertification and education for City staff, mayor and council.
15. For technical services utilized throughout City departments such as city code codification, finance software, utility billing software, public safety and municipal court software, and other similar services.
16. For the costs associated with advertising and public relations.
17. For the purchase of City vehicles for police and public works departments.
18. To pay the costs associated with the police department K9 unit.
19. To pay for City property and liability insurance, and to pay for the costs of City Officials E&O (Errors and Omissions) insurance.

20. To pay for capital expenditures and projects such as upgraded water meters, new service lines, culvert repairs and infrastructure and public building renovations.
21. To pay utilities for the enhancement and safety of our citizens including street lights and use of public buildings.
22. To pay vendors for specialized services including electrical work for the City spring and lift stations, HVAC, road repair and sidewalk construction, major water/sewer projects, the City judge, solicitor, interpreter and indigent defense attorney, and many others.
23. To provide for grants and other funding sources that require a City match.
24. To provide funds for emergency situations such as emergency repairs to a road; for fallen trees and debris, or if there is a water or sewer line break or emergency repair anywhere within our water system.

City of Statham Rollback Rate

What does the term rollback mean?

Rollback means the rate which, minus new construction or annexation, would generate the same amount of revenues as the previous year's property tax rate.

The City's rollback of millage rate is configured using data from the consolidated tax digest and entered into form PT-32.1. This form, as well as form PT-38, is required to be completed annually and provided to the Barrow County Tax Assessor after the tax rate for the new year has been approved (forms included in Appendix).

The annual Consolidation and Evaluation Digest data includes assessed values of both personal and real property in the following classifications:

- Agricultural
- Commercial
- Industrial
- Residential
- Utility
- Conservation Use

The Digest also includes exemptions of assessed values which are reduced from the City's total gross M&O (maintenance and operations) digest. Other factors such as changes to the taxable digest from the year prior and reassessments are both part of the formulas for figuring out what the rollback rate should be.

Rollback of millage rate to offset increases

Each year there are two types of value increases made to a tax digest. They are:

- increases due to inflation, and
- increases due to new or improved properties.

When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

If the City elects to set their millage rate higher than the rollback rate, they are required to do the following:

- to hold three public hearings;
- place notices of the increase in the legal organ; and
- issue press releases.

There are no additional requirements if the levying authority rolls back the millage rate each year to offset any inflationary increases in the digest.

Statham five-year millage rate history

CITY OF STATHAM	2015	2016	2017	2018	2019	2020
Real and Personal	51,738,829	49,881,238	52,989,745	62,679,238	68,478,920	81,239,783
Motor Vehicle	2,287,560	1,761,600	1,374,170	1,119,400	1,112,190	664,500
Mobile Homes	298,123	296,412	293,688	271,387	285,416	292,643
Timber 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	54,324,512	51,939,250	54,657,601	64,070,025	69,876,526	82,196,926
Less M&O Exemptions	970,000	942,000	7,306,485	7,658,985	9,486,240	13,186,059
Net M&O Digest	53,354,512	50,997,250	47,351,116	56,411,067	60,390,286	69,010,867
Gross M&O Millage	11.864	11.714	12.106	10.8	10.715	11.94
Less Rollbacks	6.087	6.581	7.189	6.445	6.522	7.937
Net M&O Millage	5.777	5.133	4.917	4.355	4.193	4.003
Net Taxes Levied	308,229	261,769	232,825	245,670	253,216	276,250
Net Taxes \$ Increase	-6,911	-46,460	28,944	-12,845	-7,546	-23,034
Net Taxes % Increase	-2.19%	-15.07%	12.43%	-5.52%	-3.07%	-9.10%

The Different Points of View

There are three different “points of view” when it comes to taxes and millage rates:

1. The *Macro* View: looks at the total digest and taxpayers as a single group.
2. The *Micro* View: looks at the individual property taxpayer.
3. The *Budget* View: looks at the impact of property taxes in the financial plan for the upcoming year.

Macro view

Macro view is what the levying authority focuses their attention on, and in Statham’s case, is the Mayor and City Council.

City Council members collectively look at the total digest and taxpayers as a whole. Taxpayers are what “makes up” the total digest each year via their personal property, property enhancements, property additions, land, equipment, machinery, and so on.

Levying authorities (Statham City Council) need to pay close attention to the Budget View as well because what they elect to set as the millage rate absolutely affects the overall budget of the City. On the same token, they need to take into consideration the affects the millage rate and its burden will place on the citizens of the City.

Micro view

Micro view is how the burden of paying taxes directly affects the individual taxpayer. Taxes, in general, can oftentimes be difficult to comprehend, and having clarity of all the whys, whens and wheres of their hard-earned income and tax dollars go is very important to them as a resident of Statham’s community, and rightfully so!

“What does ‘*insert object here*’ mean?” and “where do my tax dollars go?” or “why is the tax rate being increased/decreased this year?” are all questions the City should be prepared to answer.

Budget view

Budget view is how the City’s finance department looks at taxes and setting the millage rate. The City’s finance department works directly with the Tax Assessor’s Office to not only obtain the annual tax digest, but is who they submit Forms PT-32.1 and PT-38 to once the millage rate is approved by City Council.

Each year, the City’s finance department sets the upcoming fiscal year’s budget based on the City’s anticipated revenues as well as budget requests from each City department, requests from the Mayor and City Council, and requests from the City’s constituents.

An annual budget is framed around each of these requests, and after all budget workshops and public hearings are completed, a balanced budget is adopted. The City’s budgeting process is definitely revenue-driven because the City cannot budget expenses that will exceed the available revenue; however, at the same time, certain governmental expenses cannot be avoided, and revenues must be adjusted to make it possible to fund services demanded by citizens and businesses.

Proposed Millage Rate

Most municipalities in Georgia generate the majority of their general fund revenues through taxation. Property taxes accumulate for an average of 44 percent (44%) of General Fund Revenue for Georgia Counties and 27 percent (27%) of General Fund Revenue for Georgia Cities

Property taxes for the City of Statham accumulate for 16.48 percent (16.48%) of General Fund Revenue, and below the state average. This is calculated by using the formula below:

$$P\% = Y/X$$

Y=\$295,000 (amount of property taxes budgeted to collect for tax year 2020)

X=\$1,790,306 (FY22 budgeted general fund revenue)

P%=0.16477 (convert decimal to percent by multiplying by 100)

$$P\%=16.48$$

City of Statham General Fund Revenue FY22 Budget - \$1,790,306

FY22 Budget

07/01/2021 - 06/30/2022

REVENUE

General Government Revenue

100-001-11150 TAXES RECEIVABLE	-
100-004-31100 PROPERTY TAX	295,000.00
100-004-31101 PAYMENT IN LIEU OF TAXES	600.00
100-004-31103 CARES GRANT	-
100-004-31104 AMERICAN RESCUE ACT GRANT	-
100-004-31130 VEHICLE MOBILE HOME TAX	3,400.00
100-004-31131 TAVT COLLECTIONS	88,000.00
100-004-31135 AD VALOREM TAX RR EQ CAR COS	438.00
100-004-31180 RECORDING/INTANGIBLE TAX	11,000.00
100-004-31170 FRANCHISE FEE	170,000.00
100-004-31310 LOCAL OPTION SALES TAX	504,000.00
100-004-31311 ENERGY TAX	9,600.00
100-004-31312 EXCISE TAX	2,100.00
100-004-31420 BEER TAX	41,000.00
100-004-31620 INSURANCE PREMIUM TAX	200,000.00
100-004-31900 INTEREST/PENALTY/FIFA	8,000.00
100-004-34292 PD FORFEITURE FUNDS	5,000.00
100-004-33110 COPS GRANT	1,500.00
100-004-34290 OTHER- POLICE DEPT.	800.00
100-004-34291 SHOP WITH A COP REVENUE	1,100.00
100-004-35100 FINES	115,800.00
100-004-35117 TECHNOLOGY FEES	8,400.00
100-004-36100 INTEREST	50.00
100-004-37100 CONTRIBUTIONS FROM PVT SOURCES	-
100-004-38100 RENTS AND ROYALTIES	6,000.00
100-004-38110 COMMUNITY CTR DEPOSIT/FEE	10,000.00
100-004-38900 MISCELLANEOUS	10,000.00
100-004-38903 MISC/RETURN CHECK	-
100-004-38910 OPEN RECORDS REQUESTS	150.00
100-004-38920 ADS-MONTHLY NEWSLETTER	1,000.00
100-004-39210 SALE OF ASSETS	122,000.00
Subtotal	1,614,936.00

Planning, Zoning, Permitting Licensing Revenue

120-004-32210 BUILDING PERMITS	25,000.00
120-004-32220 BUSINESS LICENSES	62,000.00
120-004-32221 REZONE/ANNEXATION/VARIANCE APP	7,105.00
120-004-32223 FREE STANDING SIGN PERMITS	150.00
120-004-32299 OTHER PERMITS(DEMO, ETC)	500.00
120-004-32300 CERTIFICATE OF OCCUPANCY (CO)	-
120-004-32310 BLDG STRUCTURE & EQUIP FEE	100.00
120-004-32311 DEVELOPMENT FEES	8,000.00
120-004-32312 FINAL PLAT FEE	4,000.00
120-004-32313 GRADING/GRUBBING FEE	1,500.00
120-004-32314 PRELIMINARY PLAT FEE	4,000.00
120-004-32315 BLDG INSP FEE/ADD & REMODEL	500.00
120-004-32316 MANUFACTURED HOME PERMIT	-
120-004-32317 MECHANICAL PERMIT	300.00
120-004-32318 NEW CONST PERMIT-COMMERCIAL	3,500.00
120-004-32319 NEW CONST PERMIT-RESIDENTIAL	56,640.00
120-004-32320 PLUMBING INSPECTION PERMIT	575.00
120-004-32321 SEWER LINE PERMITS	-
120-004-32322 ELECTRICAL INSPECTION PERMIT	1,500.00
120-004-32390 PLAN REVIEW (ENGINEER/PLANNER FEES)	-
Subtotal	175,370.00

Calculating the proposed millage rate

The levying authority also establishes the City's annual budget, which is calculated by estimating the total revenue the City expects to receive in any given fiscal year, and offsets that received revenue by departmental expenditures to establish a balanced budget.

For FY22 (July 1, 2021 through June 30, 2022), the property tax revenue the City expects to receive for tax year 2020 is \$295,000 and is shown in line item 100-004-31100 on the previous page (page 13). This revenue, just as all sources of revenue, is expended throughout the entire budget.

For the 2020 tax year's configurations, the millage rate is 3.725 with a 0.278 rollback rate from the 2019 tax year's rate of 4.003. However, based on the budgeted amount the City needs to maintain a balanced budget, an increase of 0.342 is required that establishes the proposed 4.345 millage rate.

The percentage of tax increase from the calculated 3.725 millage on Form PT-32.1 to the proposed 4.345 millage to meet the budget requirements is 16.64 percent (16.64%).

Summary

Tax Year 2020 Millage Rate – 4.003

Tax Year 2021 Proposed Rollback Rate – 3.725

Tax Year 2021 Millage Rate – 4.345

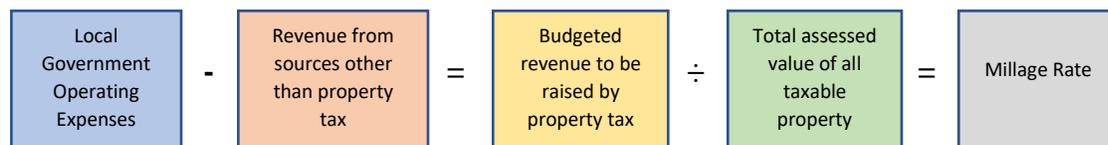
Percentage Tax Increase (from Rollback Rate to 2020 Millage Rate) – 16.64%

Why is the City proposing a tax increase?

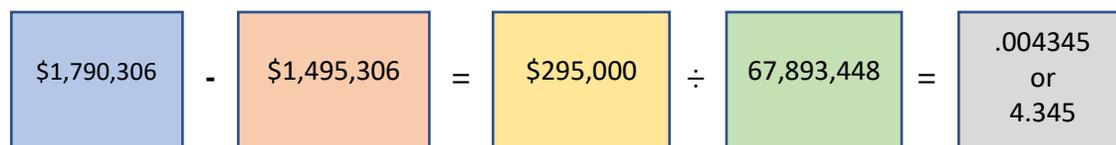
The millage rate is established after the fiscal year's budget has already been vetted, processed and approved, and is established based on the property tax the City Council has budgeted to receive. Form PT-32.1 helps determine what the millage rate should be, however, many factors go into what the millage rate is including the types and costs of upcoming projects, large purchases and administrative expenses that City Council approved in the budget.

In a nutshell, the FY22 budget has a number of projects and large purchases, therefore, an increase in the millage rate is required to pay for those.

What is the formula for configuring the millage rate?



City of Statham:



Can City Council vote to approve the rollback rate?

Yes. If they vote to approve the rollback rate of 3.725, then a FY22 budget amendment would be needed, and the Council would be required to reduce funding for certain projects, purchases and other expenses.

Final thoughts

It is never the City's intention to place additional burdens on our citizens. However, there are instances that can arise where burdens, such as a higher tax rate, is necessary.

Instances such as the well development project the City budgeted for FY22, requires additional revenue to offset the cost of the overall scope of the project. Projects that are for the benefit of the citizens, like developing wells that will help move the City towards becoming more water independent; therefore, reducing the expense of purchasing water from neighboring municipalities, is but one example for an increase in tax rate.

Stormwater projects, water or sewer line projects or repairs, and upgrading vehicles and equipment for the police department and the public works department are also instances where the tax rate should stay the same as prior tax year, or increase, depending on the revenue that is anticipated to be collected.

An additional factor for deciding whether to increase, decrease or maintain a tax rate is looking back through history of the City's tax rates. Ideally, a municipality should not collect any more or any less than the previous year's tax collection unless specific reasons are given for an increase. However, during difficult times, such as during the Great Recession, taxes may have actually increased because property values decline significantly, therefore, the revenue to be collected had been impacted by the drops in values and the City's total revenue had declined affecting the overall budget. During difficult times, projects that had originally been budgeted may have gone unfinished or had not even begun because the revenue just wasn't there to be able to do these things. Fast-forwarding a decade, property values increase and inflation soars; the tax collected is higher but now the City has to play "catch up" from projects and purchases that were not able to be completed from years before.

At this point in time, the City is indeed playing catch up. Infrastructure projects that had been placed on hold, and purchases that needed to be made for the protection and safety of City staff are now starting to be added back to the budget for completion.

Looking ahead to the next five (5) fiscal years, City staff anticipates the millage rate to remain the same or possibly see a slight increase. This forecasting will be based on the projected tax revenue collected at the budget process and what the next set of projects the City can achieve completion on.

Questions?

City of Statham Finance Department
(770) 725-5455 ext. 2014
aplank@cityofstatham.com
jpiper@cityofstatham.com

Appendix – 1.1

Form PT-32.1 – 2021

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021				
COUNTY: BARROW		TAXING JURISDICTION: STATHAM		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2020 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2021 DIGEST
REAL	76,116,901	5,481,443	(7,207,666)	74,390,678
PERSONAL	5,122,882		326,240	5,449,122
MOTOR VEHICLES	664,500		216,090	880,590
MOBILE HOMES	292,643		39,963	332,606
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		3,091	3,091
GROSS DIGEST	82,196,926	5,481,443	(6,622,282)	81,056,087
EXEMPTIONS	13,186,059	769,191	(792,611)	13,162,639
NET DIGEST	69,010,867	4,712,252	(5,829,671)	67,893,448
	(PYD)	(RVA)	(NAG)	(CYD)
2020 MILLAGE RATE:	4.003		PROPOSED 2021 MILLAGE RATE:	4.345
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2020 Net Digest	PYD	69,010,867		
Net Value Added-Reassessment of Existing Real Property	RVA	4,712,252		
Other Net Changes to Taxable Digest	NAG	(5,829,671)		
2021 Net Digest	CYD	67,893,448	(PYD+RVA+NAG)	
2020 Millage Rate	PYM	4.003	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.278	(RVA/CYD) * PYM	
Rollback Millage Rate for 2021	RR - ROLLBACK RATE	3.725	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	3.725		
	2021 Millage Rate	4.345		
	Percentage Tax Increase	16.64%		

Appendix – 2.1

Form PT 38

PT-38 (Rev 01/20)
City Millage Rate Certification

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2021

<http://www.dor.ga.gov>



Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

CITY NAME City of Statham		ADDRESS P.O. Box 28, 327 Jefferson Street		CITY, STATE, ZIP Statham, GA 30666	
FEI # 58-6000669	CITY CLERK Sandra Bennett	PHONE NO. 770-725-5455 ext. 201	FAX 770-725-0202	EMAIL aplank@cityofstatham.com	
OFFICE DAYS / HOURS M-F, 8 a.m. - 5 p.m.	FINANCE DIRECTOR, April Plank ARE TAXES BILLED AND COLLECTED BY THE (X) CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT City of Statham, Connie Gordon, cgordon@cityofstatham.com , (770) 725-5455				

List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.

CITY		INDEPENDENT SCHOOL	
Exemption Amount	Qualifications	Exemption Amount	Qualifications

If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills.

EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Boat Millage (If Applicable)	Total Millage (Column 3 + Column 4 + Column 5)
City Millage Rate	4	4.345	0.000	4.345	0.000	4.345
Independent School System		0.000	0.000		0.000	0.000
Special Districts		0.000	0.000		0.000	0.000

**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.

Appendix 3.1

Consolidated Tax Digest

7/20/2021 16:11:45 Consolidation and Evaluation of Digest (CITY OF STATHAM)

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County: (066)Barrow County Tax Year: 2021 Digest Type: R Property Type: All From District: 004 To District: 004

Tax Year: 2021

AGRICULTURAL

Code	Count	Acres	40% Value
A1	8		56,719
A4	18	170	769,856
A5	8	419	1,476,706
A6	3		7,845
Total:	37	589	2,311,126

COMMERCIAL

Code	Count	Acres	40% Value
C1	159		6,992,420
C3	63	42	1,396,405
C4	14	60	782,504
C5	3	161	678,630
CF	65		1,726,066
CI	30		335,591
CP	1		187,814
Total:	335	262	12,099,430

EXEMPT

Code	Count	Acres	40% Value
E1	76	747	5,191,117
E2	27		953,661
E3	1		16,800
E4	2	2	31,200
E6	14		6,969,861
Total:	120	749	13,162,639

INDUSTRIAL

Code	Count	Acres	40% Value
I1	34		4,059,925
I3	4	6	108,060
I4	12	59	748,300
IF	3		1,852,175
II	3		979,976
IP	2		345,091
Total:	58	65	8,093,527

Tax Year: 2021

RESIDENTIAL

Code	Count	Acres	40% Value
R1	2,193		39,233,574
R3	990	302	12,298,579
R4	75	334	1,821,783
RB	6		22,409
Total:	3264	636	53,376,345

UTILITY

Code	Count	Acres	40% Value
U2	15		2,688,756
U3	3		13,876
Total:	18		2,702,632

CONSERVATION USE

Code	Count	Acres	40% Value
V4	14	195	1,082,204
V5	1	66	174,536
Total:	15	261	1,256,740

County : (066)Barrow County Tax Year: 2021 Digest Type: R Property Type: All From District: 004 To District: 004

Tax Year: 2021

SUMMARY			
Group	Count	Acres	40% Value
AGRICULTURAL	37	589	2,311,126
COMMERCIAL	335	262	12,099,430
INDUSTRIAL	58	65	8,093,527
RESIDENTIAL	3,264	636	53,376,345
UTILITY	18		2,702,632
CONSERVATION L	15	261	1,256,740
Motor Vehicle	744		880,590
Mobile Home	83		332,606
Timber Tax			
Heavy Equip	1		3,091
Total:	4,555	1,812	81,056,087

County : (066)Barrow County Tax Year: 2021 Digest Type: R Property Type: All From District: 004 To District: 004

Tax Year: 2021

HOMESTEAD AND PROPERTY EXEMPTIONS							
Code	Count	State Exemption	County Exemption	County Bond	School Exemption	County Fire	Other
S1	262	524,000	2,620,000		524,000		
S3	2	4,000	20,000		40,000		
S4	2	64,779	40,000	40,000	40,000		8,000
S5	3	209,645	209,645	209,645	209,645	209,645	209,645
SF	3	532,905	532,905	532,905	532,905	532,905	532,905
SN	33	1,315,567					
SP	12	6,633	7,767	7,767	7,767	7,767	7,767
SV	15	1,151,969	1,151,969	1,151,969	1,151,969	1,151,969	1,151,969
L10	1	2,000	10,000		45,934		
L11	1	2,000	10,000		30,961		
L2	6	12,000	60,000		374,452		
L3	6	12,000	60,000		228,876		
L4	57	228,000	1,133,886	1,133,886	3,308,147		228,000
L5	61	244,000	1,217,928	1,217,928	2,787,439		244,000
L6	93	186,000	930,000		186,000		
L8	9	36,000	180,000	180,000	180,000		36,000
L9	2	94,430	94,430	94,430	94,430	94,430	94,430
LS1	1	4,000	10,000		2,000		
LVN	1	77,136	77,136	77,136	77,136	77,136	77,136
LV	3	235,834	235,834	235,834	235,834	235,834	235,834
Total:	573	4,942,898	8,601,500	4,881,500	10,057,495	2,309,686	2,825,686

County : (066)Barrow County Tax Year: 2021 Digest Type: R Property Type: All From District: 004 To District: 004

Parcel Count: 1,217

TAXES LEVIED

	State Exemption	County Exemption	County Bond	School Exemption	County Fire	Other
Gross Taxable:	81,056,087	81,056,087	81,056,087	81,056,087	81,056,087	81,056,087
Less Exemptions:	4,942,898	8,601,500	4,881,500	10,057,495	2,309,686	2,825,686
Net Taxable:	76,113,189	72,454,587	76,174,587	70,998,592	78,746,401	78,230,401
Millage Rate:		11.94	1.88	18.5	2.28	.43
Real / PP Tax:		850,585	140,922	1,290,973	176,769	33,116
Total Gross Tax	0.00	850,585.30	140,921.75	1,290,972.80	176,768.78	33,116.08
Credits:		-225,113				
HTRG Credit:						
Net Tax:	0.00	625,472.32	140,921.75	1,290,972.80	176,768.78	33,116.08

County : (066)Barrow County Tax Year: 2021 Digest Type: R Property Type: All From District: 004 To District: 004

TAXES LEVIED

Examples of Tax - Based on Assessed Home Value

Home Value	Assessed Value (40%)	Rollback Rate (RB)	City Tax @ RB	Proposed Rate (PR)	City Tax @ PR	Difference from RB to PR
\$ 150,000.00	\$ 60,000.00	3.725	\$ 223.50	4.345	\$ 260.70	\$ 37.20
\$ 175,000.00	\$ 70,000.00	3.725	\$ 260.75	4.345	\$ 304.15	\$ 43.40
\$ 225,000.00	\$ 90,000.00	3.725	\$ 335.25	4.345	\$ 391.05	\$ 55.80
\$ 275,000.00	\$ 110,000.00	3.725	\$ 409.75	4.345	\$ 477.95	\$ 68.20
\$ 300,000.00	\$ 120,000.00	3.725	\$ 447.00	4.345	\$ 521.40	\$ 74.40
\$ 350,000.00	\$ 140,000.00	3.725	\$ 521.50	4.345	\$ 608.30	\$ 86.80