



WHITE COUNTY BOARD OF COMMISSIONERS
2023 MILLAGE PUBLIC HEARING
THURSDAY, JULY 20, 2023 AT 6:00 P.M.

AGENDA

1. Call to Order.
2. Ms. Jodi Ligon, Finance Director, to make the presentation regarding the proposed 2023 millage rate.
3. Receive public comment regarding the proposed 2023 millage rate.
4. Adjourn.



White County
Georgia

Tax Year 2023
Millage Rate

July 20, 2023

Millage Rate.....

- **Percentage figure applied to the value of your property to calculate your property tax liability. A “mill” equals one dollar of tax on every thousand dollars of taxable value. Tax dollars are used to fund the cost of governmental operations and services each year.**
- **The White County Assessors office determines the fair market value of property, which is then taxed 40% of the value.**
- **The Tax Commissioner takes the information, applies the millage set by the governing authority, then bills and collects the taxes.**

Millage Rate Recommendation

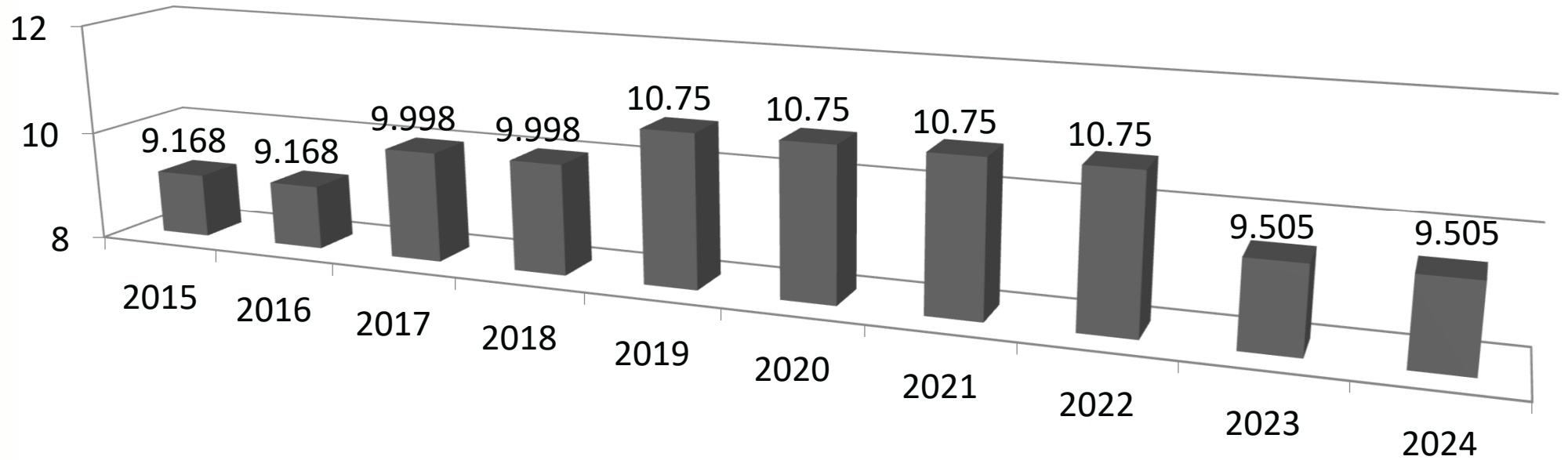
- **The Board of Commissioners has announced and advertised a millage rate of 9.505 for the tax year 2023. This remains the same rate as 2022.**
- **FY2024 approved budget totals \$27,983,509. The proposed millage rate of 9.505 will provide \$12,720,948 in property tax revenue.**

FY2024 Budget Major Increases:

- **EMS Ambulance Services Contract - \$250,000**
- **Four (4) Full-Time Firefighter Positions - \$202,128**
- **Health Insurance Premium Increase - \$363,180**
- **County Employee Pay Increase Up to 6% - \$875,000**
- **Liability Insurance Premium Increase - \$108,771**
- **Inflationary Costs**



White County Millage Rates 10 Year History on Fiscal Years County Portion Only





Taxes Levied as Proposed

Component	Proposed Millage Rate	Net Digest	Collections
County - Board of Commissioners	9.505	\$ 1,338,342,760	\$ 12,720,948
School - Board of Education	13.175	\$ 1,394,596,819	\$ 18,373,813
Totals	22.68	*Difference due to exemptions	\$ 31,094,761



Impact on Average Homeowner County Portion Only Comparison

Tax Year	2022		2023	
Home Value	\$200,000	\$400,000	\$228,000	\$456,000
40% Assessed Value	\$80,000	\$160,000	\$91,200	\$182,400
Rate	9.505	9.505	9.505	9.505
Estimated County Tax	\$760	\$1,520	\$867	\$1,734



Allocation of Tax Dollars Estimate

\$200,000 Home Value

40% value = \$80,000

Year	9.505 County	13.175 School	22.68 Total
2023	\$760	\$1,054	\$1,814



\$1,000 Tax Bill Example

Based on 2023 Proposed County and School Millage Rate of 22.68

County – 9.505 / School – 13.175

County receives \$420.00 / School receives \$580.00

Function	Expenditures	% of Proposed Budget	Tax Bill County Allocations
State Agencies	\$84,460	.30	\$1.26
Judicial	\$2,035,495	7.27	\$30.53
Culture/Recreation	\$1,696,277	6.06	\$25.45
Housing & Development	\$669,418	2.39	\$10.04
General Government	\$6,874,268	24.57	\$103.19
Health & Welfare	\$740,099	2.64	\$11.09
Public Safety	\$13,743,890	49.13	\$206.35
Public Works	\$2,139,602	7.64	\$32.09
Total Expenditures	\$27,983,509	100 %	\$420.00



July 13, 2023

White County News Ad

CURRENT 2023 TAX DIGEST AND 5-YEAR HISTORY OF LEVY VALUES

		COUNTYWIDE	2018	2019	2020	2021	2022	2023
Countywide Area	V A L U E	Real & Personal	1,046,232,819	1,081,709,013	1,102,061,784	1,199,310,577	1,423,947,037	1,658,407,317
		Motor Vehicles	23,926,300	21,093,910	18,948,140	16,501,110	15,931,740	16,082,360
		Mobile Homes	5,920,836	6,853,588	6,941,592	7,352,128	8,016,392	9,258,948
		Timber-100%	77,563	108,573	98,822	13,444	147,172	0
		Heavy Duty Equipment	17,870	8,936	57,535	41,675	26,649	64,849
		Gross Digest	1,076,175,388	1,109,774,020	1,128,107,873	1,223,218,934	1,448,068,990	1,683,813,474
		Less Exemptions	164,458,894	166,633,017	166,867,482	196,120,884	272,986,276	345,470,714
	NET DIGEST VALUE	911,716,494	943,141,003	961,240,391	1,027,098,050	1,175,082,714	1,338,342,760	
	R A T E	Gross Maintenance & Operation Millage	0.013495	0.013584	0.013778	0.014155	0.012949	0.012861
		Less Rollback (Local Option Sales Tax)	0.002745	0.002834	0.003028	0.003405	0.003444	0.003356
		NET M&O MILLAGE RATE	0.010750	0.010750	0.010750	0.010750	0.009505	0.009505
	TAX	TOTAL M&O TAXES LEVIED	\$9,800,952	\$10,138,766	\$10,333,334	\$11,041,304	\$11,169,161	\$12,720,948
		Net Tax \$ Increase	1,100,372	337,814	194,568	707,970	127,857	1,551,787
		Net Tax % Increase	12.6471%	3.4467%	1.9191%	6.8513%	1.1580%	13.8935%



White County
Georgia

Questions or Comments