



Agenda
City of Baldwin
Special Called Meeting
October 27th, 2023

Baldwin Courtroom, 155 Willingham Avenue, Baldwin, GA 30511

Call Meeting to Order

Public Hearing

Old Business

1. Certification of the 2023 Millage Rate

New Business

Executive Session

Announcements

- a. Join us for a family-friendly watch party of the Florida/Georgia game tomorrow, hosted by Life Church at 110 Church Street. Tailgating starts at 2:00 pm and kickoff at 3:30 pm inside the sanctuary! Alcohol is prohibited at this event.
- b. City Offices will be closed on Friday, November 10th in observance of Veterans' Day.

Adjournment

CORRECTED NOTICE OF 5 YEAR HISTORY

The Mayor and City Council of the City of Baldwin, Georgia 30511, do hereby announce the millage rate for 2023 will be set at a public meeting to be held at the Council Chambers/ Courtroom located at 155 Willingham Avenue, Baldwin, Georgia 30511 at 6:30 p.m. on October 27, 2023 and pursuant to the requirements of O.C.G.A. Section 48-5-32, do hereby publish the following presentation of the current year's tax digest along with the history of the tax digest and levy for the past 5 years.

| CURRENT TAX DIGEST AND 5 YEAR HISTORY OF LEVY | | | | | | | | | | | | | |
|--|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| BALDWIN | <u>2018</u> | | <u>2019</u> | | <u>2020</u> | | <u>2021</u> | | <u>2022</u> | | <u>2023</u> | | |
| | <u>Banks</u> | <u>Habersham</u> | <u>Banks</u> | <u>Habersham</u> | <u>Banks</u> | <u>Habersham</u> | <u>Banks</u> | <u>Habersham</u> | <u>Banks</u> | <u>Habersham</u> | <u>Banks</u> | <u>Habersham</u> | <u>Banks</u> |
| Real & Personal | 13,167,054 | 48,016,830 | 14,393,429 | 48,227,879 | 15,604,735 | 54,456,449 | 16,615,107 | 65,975,744 | 17,800,229 | 76,079,943 | 22,103,394 | 93,559,204 | 26,014,549 |
| Motor Vehicles | 1,246,350 | 860,810 | 1,317,160 | 750,730 | 1,603,310 | 641,480 | 1,999,850 | 527,510 | 2,064,350 | 542,480 | 22,022,610 | 513,870 | 1,857,770 |
| Mobile Homes | 19,771 | 781,456 | 27,261 | 782,132 | 29,147 | 761,760 | 51,988 | 761,836 | 67,752 | 907,000 | 55,883 | 1,260,504 | 50,270 |
| timber 100% | - | 5,247 | - | - | - | - | - | - | - | - | - | - | - |
| Heavy Duty Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Forest Land Grant | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Public Utilities | 583,868 | 1,555,506 | 595,324 | 1,655,745 | 627,742 | 1,766,316 | 657,018 | 1,907,438 | 657,018 | 1,959,802 | 670,113 | 1,566,227 | 670,439 |
| Gross Digest | 15,017,043 | 51,219,849 | 16,333,174 | 51,416,486 | 17,865,234 | 57,623,006 | 18,666,945 | 69,172,528 | 19,932,331 | 79,489,226 | 24,181,887 | 95,333,577 | 27,922,589 |
| Less M&O Exemption | 133,088 | 1,479,834 | 147,049 | 1,533,980 | 242,681 | 1,588,744 | 276,241 | 1,717,717 | 327,558 | 1,628,511 | 345,705 | 2,261,045 | 1,127,917 |
| Net M&O Digest | 14,883,955 | 49,740,015 | 16,186,125 | 49,882,506 | 17,622,553 | 56,034,262 | 18,390,704 | 67,454,811 | 19,604,773 | 77,860,715 | 23,836,182 | 93,072,533 | 26,794,672 |
| Gross M&O Millage | 7.750 | 7.750 | 7.750 | 7.506 | 7.506 | 7.504 | 7.504 | 6.793 | 6.793 | 9.342 | 9.342 | 9.342 | 8.481 |
| Less Rollback | 6.418 | 0.197 | 5.737 | 0.000 | 5.663 | 0.000 | 5.829 | 0.000 | 5.185 | 0.000 | 5.877 | 0.861 | 5.819 |
| Net M&O Millage | 1.332 | 7.553 | 2.013 | 7.506 | 1.843 | 7.504 | 1.675 | 6.793 | 1.608 | 9.342 | 3.465 | 8.481 | 2.662 |
| Total Tax Levy | 19,825 | 375,686 | 32,583 | 374,418 | 32,478 | 420,481 | 30,804 | 458,221 | 31,524 | 727,375 | 82,592 | 789,348 | 71,327 |
| Increase/(Decrease) | 9,080 | 348 | 12,757 | (1,268.24) | (104) | 46,088 | 1,040 | 37,739 | 720 | 269,154 | 51,068 | 61,973 | (11,265) |
| Net Taxes Percent | 65.12% | 0.09% | 32.55% | -0.35% | 1.24% | 10.96% | 3.38% | 8.24% | 2.28% | 37.00% | 61.83% | 7.85% | -15.79% |

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

COUNTY: **HABERSHAM** TAXING JURISDICTION: **BALDWIN**

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 | 68,393,925 | 8,575,464 | 6,536,510 | 83,505,899 |
| PERSONAL | 9,645,821 | | 407,484 | 10,053,305 |
| MOTOR VEHICLES | 542,480 | | (28,610) | 513,870 |
| MOBILE HOMES | 907,000 | | 353,504 | 1,260,504 |
| TIMBER -100% | 0 | | 0 | 0 |
| HEAVY DUTY EQUIP | 0 | | 0 | 0 |
| GROSS DIGEST | 79,489,226 | 8,575,464 | 7,268,888 | 95,333,578 |
| EXEMPTIONS | 1,628,511 | | 632,534 | 2,261,045 |
| NET DIGEST | 77,860,715 | 8,575,464 | 6,636,354 | 93,072,533 |
| | (PYD) | (RVA) | (NAG) | (CYD) |

2022 MILLAGE RATE: **9.342**

2023 MILLAGE RATE: **8.481**

CALCULATION OF ROLLBACK RATE

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--|---------------------------|--------------|-----------------|
| 2022 Net Digest | PYD | 77,860,715 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 8,575,464 | |
| Other Net Changes to Taxable Digest | NAG | 6,636,354 | |
| 2023 Net Digest | CYD | 93,072,533 | |
| 2022 Millage Rate | PYM | 9.342 | PYM |
| Millage Equivalent of Reassessed Value Added | ME | 0.861 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2023 | RR - ROLLBACK RATE | 8.481 | 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 | 8.481 |
| | 2023 Millage Rate | 8.481 |
| | Percentage Tax Increase | 0.00% |

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 2023 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

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

COUNTY: **BANKS** TAXING JURISDICTION: **BALDWIN**

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 | 21,833,445 | 3,807,196 | 88,335 | 25,728,976 |
| PERSONAL | 269,949 | | 15,624 | 285,573 |
| MOTOR VEHICLES | 2,022,610 | | (164,840) | 1,857,770 |
| MOBILE HOMES | 55,883 | | (5,613) | 50,270 |
| TIMBER -100% | 0 | | 0 | 0 |
| HEAVY DUTY EQUIP | 0 | | 0 | 0 |
| GROSS DIGEST | 24,181,887 | 3,807,196 | (66,494) | 27,922,589 |
| EXEMPTIONS | 345,705 | | 782,212 | 1,127,917 |
| NET DIGEST | 23,836,182 | 3,807,196 | (848,706) | 26,794,672 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2022 MILLAGE RATE: | 3.465 | | 2023 MILLAGE RATE: | 2.662 |

CALCULATION OF ROLLBACK RATE

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--|---------------------------|--------------|-----------------|
| 2022 Net Digest | PYD | 23,836,182 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 3,807,196 | |
| Other Net Changes to Taxable Digest | NAG | (848,706) | |
| 2023 Net Digest | CYD | 26,794,672 | (PYD+RVA+NAG) |
| 2022 Millage Rate | PYM | 3.465 | PYM |
| Millage Equivalent of Reassessed Value Added | ME | 0.492 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2023 | RR - ROLLBACK RATE | 2.973 | 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 | 2.973 |
| | 2023 Millage Rate | 2.662 |
| | Percentage Tax Increase | -10.46% |

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 2023 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

PASSED: 10/27/2023

RESOLUTION #2023-10133R

**A RESOLUTION TO ADOPT A CITY
MILLAGE RATE FOR BALDWIN, GEORGIA**

WHEREAS, the Baldwin City Council is the governing authority of Baldwin, Georgia;

WHEREAS, the Baldwin City Council is charged to establish the millage rate in accordance with State law; and,

WHEREAS, in fulfillment of this function, the Baldwin City Council has published all legal notices and held all public hearings as are necessary under pertinent law for the establishment of the millage rate;

WHEREAS, the proposed 2023 millage for Baldwin represents a total millage increase of (0.00%) for the Habersham County area; and a total millage increase of (-10.46%) for the Banks County area.

WHEREAS, the millage rate for 2023 is now ready for adoption.

NOW THEREFORE, BE IT RESOLVED, that the City does hereby adopt the 2023 millage rates for the taxable property of the City of Baldwin as follows:

Habersham County Baldwin millage rate.

8.481 mills for the Habersham County Baldwin millage rate.

Banks County Baldwin millage rate

2.662 mills for the Banks County Baldwin millage rate.

This the 27th day of October, 2023

Baldwin City Council

Alice Venter, Acting Mayor

Erik Keith, Council Member

Theron Ayers, Council Member

Stephanie Almagno, Council Member

Maarten Venter, Council Member

Attest:

Erin Gathercoal, City Clerk