



# **LIBERTY COUNTY**

Proposed 2021

Millage Rate



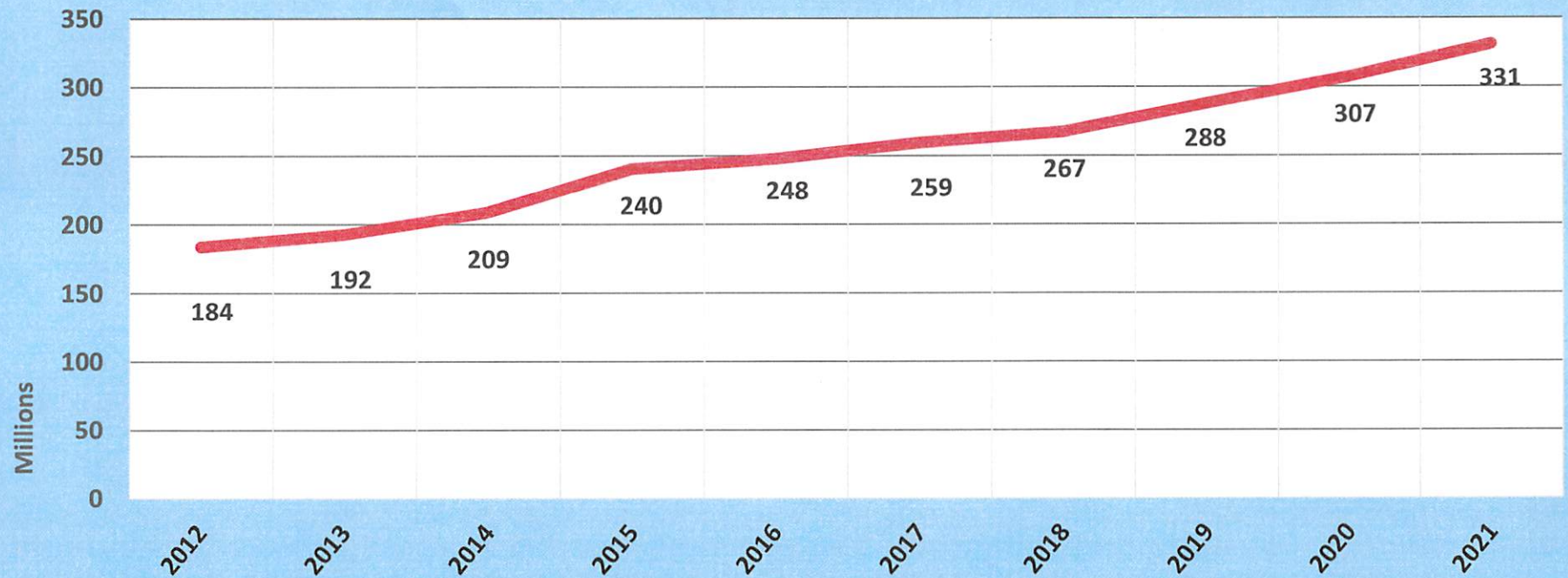
# Liberty County 10 Year Digest Value



Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Gross Digest	\$1,344 M	\$1,403 M	\$1,424 M	\$1,409 M	\$1,450 M	\$1,474 M	\$1,518 M	\$1,575 M	\$1,633 M	\$1,742 M
Growth Rate		4.38%	1.48%	-1.02%	2.87%	1.69%	2.92%	3.81%	3.66%	6.66%



## Exemptions



Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Exemptions	\$ 184 M	\$ 192 M	\$ 209 M	\$ 240 M	\$ 248 M	\$ 259 M	\$ 267 M	\$ 288 M	\$ 307 M	\$ 331 M
Growth Rate		4.78%	8.54%	15.12%	3.04%	4.66%	3.05%	7.69%	6.65%	7.86%

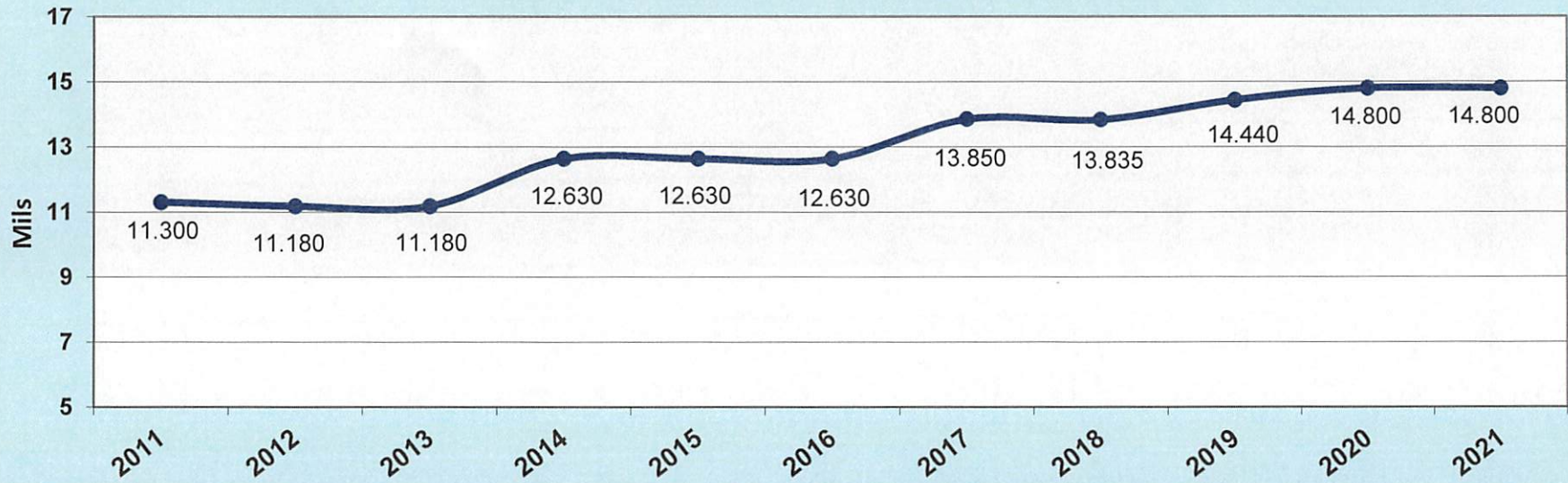


## County Wide Exemptions

Code	Exemptions	2021 Amount	2020 Amount	Increase / (Decrease)
L1	Local 1	2,501,101	2,663,336	(162,235)
L4	Local 4	1,400,443	1,491,564	(91,121)
LC	SC with Local & School	210,880	211,024	(144)
S1	Regular Homestead	9,352,000	9,584,000	(232,000)
S4	Elderly (income qualification)	6,386,493	6,250,854	135,639
<b>S5</b>	<b>Disabled Veteran (24%)</b>	<b>79,991,992</b>	<b>66,950,439</b>	<b>13,041,553</b>
SC	Elderly	1,058,000	1,002,000	56,000
SD	Age 65 100% Disabled Vet	190,047	191,625	(1,578)
<b>SF</b>	<b>Freeport (50%)</b>	<b>165,610,588</b>	<b>159,517,585</b>	<b>6,093,003</b>
SG	Unremarried Spouse of Officer KIA	158,481	150,029	8,452
SJ	Forest Land Protection	6,024,611	5,762,503	262,108
SP	Personal Property < 7,500	6,606,458	4,215,289	2,391,169
SS	Surviving Spouse	1,648,249	1,236,637	411,612
SV	Conservation Use	6,783,727	7,006,536	(222,809)
W1	L1/S1 with Freeze	12,812,101	12,028,746	783,355
W4	S4 with Local Freeze	13,900,403	13,223,170	677,233
W5	S5 w/KDW	280,895	229,980	50,915
W6	S1/L4 with Freeze	8,897,016	8,404,295	492,721
WL	SC w/KDW	7,203,609	6,789,042	414,567
<b>Total Exemptions</b>		<b>331,017,094</b>	<b>306,908,654</b>	<b>24,108,440</b>



County Millage Rate for Hinesville Residents



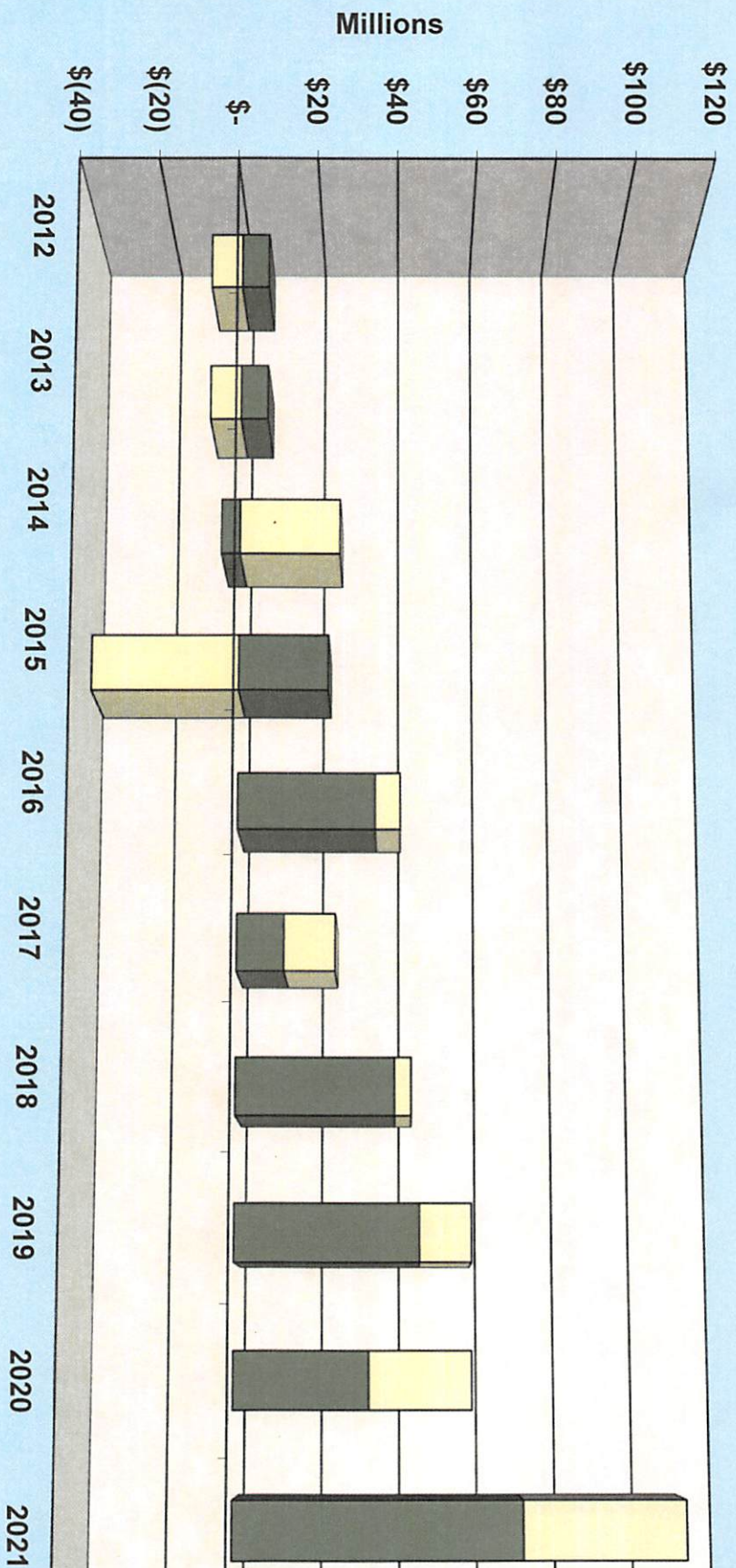
County Millage Rate - Unincorporated & Other Municipalities





## Real Growth vs. Reassessed Growth

■ Real Growth



	2012	2013	2014	2015	2016	2017	2017	2018	2019	2019	2020	2021
Real Growth	6,797,866	6,797,866	(4,650,694)	22,553,126	34,300,419	11,690,944		39,049,649	45,067,898	32,762,147	69,782,168	
Reassess Growth	(7,836,468)	(7,836,468)	25,391,826	(37,064,811)	6,210,618	12,761,409		4,045,511	12,749,322	24,861,425	39,015,805	
Net Growth	(1,038,602)	(1,038,602)	20,741,132	(14,511,685)	40,511,037	24,452,353		43,095,160	57,817,220	57,623,572	108,797,973	



# Service Delivery Strategies Act

## HB 489

- SDS law requires that legitimate claims of double taxation be resolved.
- Liberty County and the City of Hinesville provide, or contribute to, some of the same services.
- Residents of Hinesville use to pay for the same service twice: once on their city tax bill, and again on their county tax bill.



# Examples of Duplicated Services

- Fire Protection
- Building Inspections
- LCPC
- Library
- Mosquito Control
- Wright Army Airfield
- Senior Citizen Program
- General Engineering
- Chamber of Commerce
- CGRDC
- Friends of Liberty
- HAMPO
- These are services that the citizens of Hinesville pay for through their city tax bill.
- A rollback rate has been determined for these services and applied to the Hinesville residents.



## Projected Tax Revenue / Budget Reconciliation

	Net Digest	Tax Rates	Tax Revenue	
Unincorporated Digest	438,184,688	16.600	7,273,866	
Incorporated Other	296,430,692	16.600	4,920,749	
Incorporated Hinesville	676,157,128	14.800	10,007,125	1.80 Hinesville Rollback
Total County Wide Digest	<u>1,410,772,508</u>		<u>22,201,741</u>	Total Tax Revenue
FY 2021 General Fund Budget	<u>42,531,456</u>			
Less: Other Revenues	<u>(20,759,862)</u>			
Property Tax Required	<u>21,771,594</u>		<u>21,535,689</u>	97% Collection Rate
	<u>Shortfall</u>	<u>(235,905)</u>		



# Millage Rate Summary

	Unincorporated & Other Cities	Roll Back for Duplicated Serv	City of Hinesville
<b>Proposed Rates</b>	<b>16.600</b>	<b>(1.80)</b>	<b>14.800</b>

## Unincorporated & Cities Other Than Hinesville

<u>Tax Year</u>	<u>FMV (No Exemptions)</u>	<u>40%</u>	<u>Millage</u>	<u>Property Tax</u>	
2021	150,000	60,000	16.600	996	
2020	150,000	60,000	16.300	978	
<b>Additional Tax</b>				<b><u>18</u></b>	<b>1.8% Increase</b>

## City of Hinesville

<u>Tax Year</u>	<u>FMV (No Exemptions)</u>	<u>40%</u>	<u>Millage</u>	<u>Property Tax</u>	
2021	150,000	60,000	14.800	888	
2020	150,000	60,000	14.800	888	
<b>Additional Tax</b>				<b><u>0</u></b>	<b>No 0.0% Increase</b>



### Unincorporated & Other Municipalities: \$150,000 FMV Home

Taxing Entity	2021 Mil Rate	Property Taxes	2020 Mil Rate	Property Taxes	Additional Tax
Liberty County	16.600	\$996	16.300	\$978	\$18
Board of Education	15.902	\$954	16.358	\$981	(\$27)
Hospital Authority	3.843	\$231	3.843	\$231	\$0
Development Authority	2.000	\$120	2.000	\$120	\$0
<b>Total Mil Rate &amp; Taxes</b>	<b>38.345</b>	<b>\$2,301</b>	<b>38.501</b>	<b>\$2,310</b>	<b>(\$9)</b>

### City of Hinesville: \$150,000 FMV Home

Taxing Entity	2021 Mil Rate	Property Taxes	2020 Mil Rate	Property Taxes	Additional Tax
Liberty County	14.800	\$888	14.800	\$888	\$0
Board of Education	15.902	\$954	16.358	\$981	(\$27)
Hospital Authority	3.843	\$231	3.843	\$231	\$0
Development Authority	2.000	\$120	2.000	\$120	\$0
City of Hinesville	10.500	\$630	10.500	\$630	\$0
<b>Total Mil Rate &amp; Taxes</b>	<b>47.045</b>	<b>\$2,823</b>	<b>47.501</b>	<b>\$2,850</b>	<b>(\$27)</b>