



Houston County Board of Commissioners Meeting

Warner Robins, Georgia

August 11, 2020

6:00 P.M.

**Public Hearing on Proposed 2020 Millage Rate
Houston County Annex Building
Warner Robins, Georgia
August 11, 2020
6:00 P.M.**

Call to Order

Turn Off Cell Phones

Invocation - County Attorney Tom Hall

Pledge of Allegiance - Director of Administration Barry Holland

1. Presentation on Proposed 2020 Millage Rate
2. Public Comments
3. Resolutions setting Houston County Tax Levy for 2020 – Chairman Stalnaker

Motion for Adjournment

Public Hearing Talking Points 2020 (Tax Year) Millage Rate FY2021 Budget Year

- This public hearing is being held to inform the citizens that the Houston County Board of Commissioners will maintain the 2020 millage rate at 9.935 which funds the FY2021 M&O of general County government and 1.177 mills for Fire.
- We made many statements during the budget process that we would maintain the current 9.935 millage rate and 1.177 for Fire.
- It is misleading to advertise this as a tax increase – but State law requires it.
- The total increase in projected revenues from taxes for FY21 is a 2.53% increase.
- This increase of 2.53% requires public hearings advising the public that the County could rollback the millage by 0.020 percent or slightly less than two hundredths of a mill. We exceeded the threshold by two hundredths of a mill.
- By NOT rolling millage back to 9.915 mills Houston County will gain an additional \$82,604 (\$61.1 million General Fund Budget for FY2021).
- I must add this is projected revenue because 100% of taxes would have to be collected to realize the (\$82,604).
- Houston millage for 2016 tax year was 9.95, 2017 tax year 9.935, 2018 tax year 9.935, 2019 tax year 9.935, and 2020 will remain 9.935.
- In 1990 millage rate was 8.97 mills and 30 years later there has been less than (1) mill increase.
- 9.935 is the proposed millage rate for the tax year 2020 for General Fund operations and 1.177 for Fire.
- Questions?

RESOLUTION
HOUSTON COUNTY TAX LEVY FOR THE YEAR 2020

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2020; and

WHEREAS, the aggregate net value of property on the 2020 Digest is \$4,130,180,851 which includes public utilities; and

WHEREAS, by local legislation there was enacted a "tax cap" limiting the Houston County Commissioners ability to levy a county tax (Georgia Laws 1982, Page 1601, which was continued in effect by Georgia Laws 1986, Page 4209); and

WHEREAS, sub-paragraph (D) of paragraph (3) of the "tax cap" provides that "the mill rate limitation shall not apply to taxes levied for the express purpose of paying the cost of expenditures which are not funded by state or federal funds," and

WHEREAS, the Houston County Commissioners desire to levy a tax of 8.838 mills to fund FY2021 general fund expenses and a tax of 1.097 mills to fund mandated expenses for a total of 9.935 mills countywide; and

WHEREAS, a fire tax of 1.177 mills in the unincorporated areas of Houston County is required to fund FY2021 fire expenses as previously budgeted; and

WHEREAS, this countywide levy and fire tax levy meet the requirements of the local "tax cap" legislation and the requirements of State O.C.G.A. 48-5-32.1 regarding adoption of "rollback" rates or conducting required advertisements, notices and public hearings for rates in excess of the "rollback" rate.

NOW, THEREFORE, BE IT ORDERED that a **tax of 9.935 mills** be levied upon all the taxable property of Houston County on the Digest, including public utilities, and on all taxable property not on the Digest for the several County purposes for which the law authorizes and directs county authorities to levy taxes as specified below:

GENERAL GOVERNMENT

To provide for legislative and executive branches of government, the judicial branch, the operation of courts, elections and financial administration.

PUBLIC SAFETY

To provide for law enforcement and other protection.

PUBLIC WORKS

To provide for public roads, bridges and engineering.

HEALTH AND WELFARE

To provide for physical and mental health and other health services and welfare.

LIBRARIES

To provide for library facilities.

CONSERVATION OF NATURAL RESOURCES

To provide for the County Extension Service and to provide for the Georgia Forestry Commission.

INTERGOVERNMENTAL

To provide for Middle Georgia Regional Commission, Houston County Development Authority, Middle Georgia Clean Air Coalition, and the Perry-Houston County Airport Authority.

MISCELLANEOUS

To provide for social security, workers' compensation, retirement benefits and county insurance.

UNINCORPORATED SERVICES

Insurance premium tax in the amount of \$3,480,765.32 is being used for Solid Waste Collections, Animal Control Services, Storm Drainage Improvements, Traffic Engineering, Mosquito Abatement, Fire Department Personnel and Equipment, Recreation Services, 21st Century Partnership, Planning and Zoning and Building Inspection Services within the unincorporated area in lieu of adjusting the unincorporated millage.

MANDATED EXPENSES

To provide for those expenditures mandated by court order or state or federal law and which are not funded by state or federal funds.

BE IT FURTHER ORDERED that there be levied a **fire tax of 1.177 mills** on all property in unincorporated Houston County, including public utilities, and on all taxable property not on the digest. This fire tax levy is to provide for fire protection in unincorporated Houston County.

BE IT FURTHER ORDERED that there be levied a **school tax of 13.297 mills** on all property in Houston County as it appears on the 2020 Tax Digest of Houston County, including public utilities, and on all taxable property not on the digest. This countywide tax levy is to maintain the public schools of Houston County, in accordance with Georgia School Laws for the 2020-2021 school year.

ADOPTED this the 11th day of August 2020.

Attested by: Director of Administration

Chairman
Houston County Board of Commissioners

R E S O L U T I O N A D O P T I N G HOUSTON COUNTY MANDATE LEVY FOR THE YEAR 2020

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2020; and

WHEREAS, the aggregate net value of property on the 2020 Digest is \$4,130,180,851 which includes public utilities.

NOW, THEREFORE, BE IT ORDERED that there be levied a **tax of 1.097 mills** on all taxable property including public utilities of Houston County to cover the State, Federal and Court mandated costs listed below:

State O.C.G.A. Title 15, Chapter 10, mandated the establishment of County Magistrate Courts. County shall cover the difference in the estimated expenditure of said court less the estimated revenue, \$636,829 in operational costs.

State O.C.G.A. 48-5-137 and State O.C.G.A. 48-5-183 mandates increases in the Tax Commissioner's minimum salary totaling \$4,197.

State O.C.G.A. 15-16-20 mandates increases in the Sheriff's minimum salary totaling \$19,591.

State O.C.G.A. 15-6-88 and State O.C.G.A. 15-6-89 mandates increases in the Superior Court Clerk's minimum salary totaling \$20,835.

State H.B. 415, Jury Composition Reform Act, mandates the compilation and distribution of a statewide master jury list by the Council of Superior Court Clerks of Georgia in the amount of \$3,902.

State H.B. 1390, Act 851 requires the addition of Superior Court Judge and Supreme Court rule changes applicable to Superior Courts created a cost of \$89,280 in the Superior Court Clerk's Office.

In accordance with the Georgia Indigent Defense Act of 2003 and a Georgia Supreme Court Order, approved and adopted on March 4, 1999 changing the caseload guidelines for Indigent Defense, it is necessary to levy \$2,232,623 which is the difference in the estimated expenditures of said office, less State grant funds for the Public Defender's Office.

Due to the action of the Georgia Legislature and Congress, it is necessary to levy \$53,401 for the Board of Elections: Georgia Act 1445, Georgia Act 1232, Georgia Act 403, Georgia Act 1327, Georgia Act 974, Georgia Laws 1984 P143, Georgia Act 1306, Public Law 98-435 and Chapter 2 of Title 21 of the O.C.G.A.; and HB316 amending Chapter 2 of Title 21, by revising subsection (a) of Section 21-2-234 relating to electors receiving 'No Act Notice' mailouts.

In accordance with Houston County Juvenile Court Orders for additional staff and a Houston County Superior Court Order increasing the Juvenile Judge's minimum salary above State grant funds, it is necessary to levy \$275,360 for that court.

H.B. 242 Juvenile Justice Reform Act rewrites Georgia's Juvenile Code and necessitates a levy of \$63,532 for a full-time position in Juvenile Court-Enhancement.

Excess revenues over expenditures for mandated levies make it necessary to levy -\$257,674.

State O.C.G.A. 15-16-20 and State O.C.G.A. 15-9-68 mandates increases in the Probate Judge's minimum salary totaling \$14,321.

State O.C.G.A. 31-10-27(c) mandates an amount equal to the fees collected, or \$7,500, whichever is less, in any calendar year for a local custodian for vital records and/or a special abstracting agent in the Probate Court.

The Local Government Uniform Chart of Accounts and Reporting Act (HB491) and GASB 34 requirements makes it necessary to levy \$48,000 for maintenance of software necessary to conform to State's new accounting system.

The implementation of a Federal court-ordered pay plan makes it necessary to levy \$106,230 for maintenance of software necessary to comply with the judges ruling.

State Act number 712 (H.B. 1073) established the office of full-time Chairman Houston County Board of Commissioners, established the position of secretary and made certain other changes relating to travel pay of part-time Commissioners necessitating a levy of \$185,965 for that office.

State O.C.G.A. 36-5-27 and 36-5-28 mandate certain training supplements and COLA increases for all part-time commissioners totaling \$12,298.

State O.C.G.A. 36-5-24 authorizing County Commissioners to set their compensation necessitates an increase of \$11,939 in part-time Commissioner's pay.

(State) Act number 206, H.B. 741 established the office of full-time Solicitor which necessitates a levy of \$121,084 for that office.

(State) H.B. 337, H.B. 1279 and new regulations from Georgia Department of Revenue make it necessary to add two Tax Assessor III positions in the Tax Assessors Office. (State) S.B. 177, Governor's Taxpayers Bill of Rights, makes it necessary to add two additional Tax Assessor III positions in the Tax Assessors office to meet new property tax administration requirements. Total levy equates to \$343,308.

In accordance with Houston County Superior Court Order directing the hiring of security personnel and equipment for the courthouse, it is necessary to levy \$350,000 for security officers.

(State) O.C.G.A. 15-16-10 requiring the Sheriff to develop a written comprehensive security plan necessitates that \$113,282 be levied for security personnel in the Magistrate Court.

(State) O.C.G.A. 45-16-7 (SB450) mandates an increase in the Coroner's salary of \$11,380.

(State) H.B. 1055 increasing the forestland assessment for wildfire protection from 4¢ to 10¢ per acre of privately held forestland necessitates a levy of \$6,115.

Ten Houston County Superior Court Orders necessitate the levy of:
\$3,500 Monty Harper – PM Investigations (#52322L)
\$3,000 Adrian Green – 2 DNA Experts (#52119A)
\$1,000 Lawrence Northcutt – Powell Psychological (#51976A)
\$ 135 Mark Wiggins – Powell Psychological (#51785L)
\$1,000 Dylan Clark – Powell Psychological (#26433A/B)
\$ 270 Thomas Stafiej – Powell Psychological (#53537K)
\$ 270 Daron Haslem – Powell Psychological (#52932L)
\$1,020 Amard Watts – DNA Labs (#53481A)
\$4,000 Madison Stewart – Behavioral Medicine (#52434)
\$4,500 Johny Williams – Canupp’s Accident Reconstruction (#54049L)

Large employers are subject to the employer shared responsibility provision in the Affordable Care Act (ACA); and therefore, must provide each employee with a Form 1095-C form that includes information about the health insurance offered. Total levy covering the forms and postage is \$1,401.

Senate Bill 177, Taxpayer Bill of Rights, mandates the Tax Commissioner to mail to new owner’s purchasing property a brochure that explains the County’s property tax laws and procedures. Total levy covering printing and postage equates to \$3,100.

Senate Bill 346, Comprehensive Tax Reform Bill, mandates the Tax Assessors office to mail annual assessment notices to all property owners in the amount of \$31,263.

SO ADOPTED this the 11th day of August 2020.

Attested by: Director of Administration

Chairman, Houston County Board of Commissioners

Public Notice

The Houston County Board of Commissioners does hereby announce that the millage rate will be set at a meeting held at the County Annex in Warner Robins, Georgia on Tuesday, August 11, 2020 at 6:00 pm. Pursuant to the requirements of OCGA § 48-5-32, the Board does hereby publish the following presentation of the current year's tax digest and levy along with a history of the tax digest and levy for the past five years.

Current 2020 Tax Digest and 5-Year History of Levy

COUNTY WIDE	2015	2016	2017	2018	2019	2020
Real & Personal	\$3,705,129,117	\$3,766,318,602	\$3,865,176,436	\$3,968,791,319	\$4,217,002,362	\$4,352,861,961
Motor Vehicles	\$223,080,090	\$170,442,650	\$127,428,460	\$98,410,320	\$80,787,410	\$68,075,320
Mobile Homes	\$11,161,592	\$10,359,963	\$10,441,006	\$10,394,390	\$9,807,201	\$9,887,646
Timber - 100%	\$1,369,348	\$1,633,615	\$3,446,448	\$3,545,278	\$2,708,163	\$1,956,887
Heavy Duty Equipment	\$11,856	\$29,977	\$57,321	\$68,444	\$70,998	\$90,176
Gross Digest	\$3,940,752,003	\$3,948,784,807	\$4,006,549,671	\$4,081,209,751	\$4,310,376,134	\$4,432,871,990
Less M&O Exemptions	\$213,388,861	\$228,405,050	\$239,264,751	\$255,887,423	\$282,101,790	\$302,691,139
Net M&O Digest	\$3,727,363,142	\$3,720,379,757	\$3,767,284,920	\$3,825,322,328	\$4,028,274,344	\$4,130,180,851
State of GA Forest						
Land Assistance Grant	\$6,655,402	\$4,508,544	\$7,277,076	\$7,448,475	\$0	\$0
Adjusted Net M&O Digest	\$3,734,018,544	\$3,724,888,301	\$3,774,561,996	\$3,832,770,803	\$4,028,274,344	\$4,130,180,851
Gross M&O Millage Rate	9.95	9.95	9.95	9.935	9.935	9.935
Less Millage Rate Rollbacks	0.00	0.00	0.015	0.000	0.000	0.000
Net M&O Millage Rate	9.95	9.95	9.935	9.935	9.935	9.935
Net Taxes Levied	\$37,153,485	\$37,062,639	\$37,500,273	\$38,078,578	\$40,020,906	\$41,033,347
Net Taxes \$ Increase	(\$413,680)	(\$90,846)	\$437,634	\$578,305	\$1,942,328	\$1,012,441
Net Taxes % Increase	-1.10%	-0.24%	1.18%	1.54%	5.10%	2.53%

NOTICE OF PROPERTY TAX INCREASE

The Houston County Board of Commissioners has tentatively adopted a 2020 millage rate which will require an increase in property taxes by 0.20 percent (2/10 of one percent).

All concerned citizens are invited to the first of three public hearings on this tax increase to be held at the Houston County Annex Building, 200 Carl Vinson Parkway, Warner Robins, Georgia on July 30, 2020 at 11:00 am.

Times and additional public hearings on this tax increase are at the Houston County Courthouse, 201 Perry Parkway, Perry, Georgia on August 4, 2020 at 10:30 am and at the Houston County Annex Building, 200 Carl Vinson Parkway, Warner Robins, Georgia on August 11, 2020 at 6:00 pm after which the Board will vote to approve the 2020 Digest.

This tentative increase will result in a millage rate of 9.935 mills, an increase of 0.020 mills. Without this tentative tax increase, the millage rate will be no more than 9.915 mills. The proposed tax increase for a home with a fair market value of \$150,000 is approximately \$1.16. And the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$2.40.



PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Houston County Board of Commissioners today announces its intention to increase the 2020 property taxes it will levy this year by 0.20 percentage (2/10 of one percent) over the rollback millage rate.

Each year, the Board of Tax Assessors is required to review the assessed value for property tax purposes of taxable property in the County. When the trend of prices on properties that have been recently sold in the County indicates there has been an increase in the fair market value of any specific property, the Board of Tax Assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

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 digest that last year's millage rate would have produced had no reassessments occurred. **The Houston County Board of Commissioners has made the decision to maintain the 2020 Maintenance and Operation (M&O) millage rate at 9.935 which is the same as the 2019 millage rate.** By law, this must be advertised as a property tax increase.

Before the Houston County Board of Commissioners may set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase, the first of which is to be held at the Houston County Annex building, 200 Carl Vinson Parkway, Warner Robins, Georgia on July 30, 2020 at 11:00 a.m.; the second on August 4, 2020 at 10:30 a.m. at the Houston County Courthouse, 201 Perry Parkway, Perry, Georgia; and the third on August 11, 2020 at 6:00 p.m. at the Houston County Annex building, 200 Carl Vinson Parkway, Warner Robins, Georgia after which the Board will vote to adopt the 2020 Digest.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **Houston** TAXING JURISDICTION: **Countywide**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	3,793,472,652	8,500,014	124,657,018	3,926,629,684
PERSONAL	423,529,710		2,702,567	426,232,277
MOTOR VEHICLES	80,787,410		(12,712,090)	68,075,320
MOBILE HOMES	9,807,201		80,445	9,887,646
TIMBER -100%	2,708,163		(751,276)	1,956,887
HEAVY DUTY EQUIP	70,998		19,178	90,176
GROSS DIGEST	4,310,376,134	8,500,014	113,995,842	4,432,871,990
EXEMPTIONS	282,101,790		20,589,349	302,691,139
NET DIGEST	4,028,274,344	8,500,014	93,406,493	4,130,180,851
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	9.935		2020 MILLAGE RATE:	9.935

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	4,028,274,344	
Net Value Added-Reassessment of Existing Real Property	RVA	8,500,014	
Other Net Changes to Taxable Digest	NAG	93,406,493	
2020 Net Digest	CYD	4,130,180,851	(PYD+RVA+NAG)
2019 Millage Rate	PYM	9.935	PYM
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	9.915	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	9.915
	2020 Millage Rate	9.935
	Percentage Tax Increase	0.20%

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 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 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 2020 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 2020 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 - 2020

COUNTY: **Houston** TAXING JURISDICTION: **Fire (Unincorporated)**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	1,501,117,432	1,656,984	36,092,666	1,538,867,082
PERSONAL	161,290,095		(6,656,295)	154,633,800
MOTOR VEHICLES	39,170,970		(5,680,890)	33,490,080
MOBILE HOMES	5,662,788		150,641	5,813,429
TIMBER -100%	2,652,190		(830,637)	1,821,553
HEAVY DUTY EQUIP	44,469		(8,382)	36,087
GROSS DIGEST	1,709,937,944	1,656,984	23,067,103	1,734,662,031
EXEMPTIONS	162,810,889		7,267,750	170,078,639
NET DIGEST	1,547,127,055	1,656,984	15,799,353	1,564,583,392
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	1.177		2020 MILLAGE RATE:	1.177

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	1,547,127,055	
Net Value Added-Reassessment of Existing Real Property	RVA	1,656,984	
Other Net Changes to Taxable Digest	NAG	15,799,353	
2020 Net Digest	CYD	1,564,583,392	(PYD+RVA+NAG)
2019 Millage Rate	PYM	1.177	PYM
Millage Equivalent of Reassessed Value Added	ME	0.001	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	1.176	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	1.176
	2020 Millage Rate	1.177
	Percentage Tax Increase	0.09%

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 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 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 2020 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 2020 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.

Signed on this _____ day

Title

Date