



Pierce County Board of Commissioners
 Called Meeting Minutes
 Wednesday, November 6, 2024, 9:00 a.m.

Commissioners in Attendance

Neal Bennett, Chairman
 Harold Rozier, District 1
 Graham Raley, District 2
 Randy Dixon, District 3
 David Lowman, District 4

Staff in Attendance

Adam Craft, County Attorney
 Raphel Maddox, County Manager
 Donna Golding, County Clerk

1. Call to Order – Chairman Neal Bennett called the Called Meeting to order at 9:03 a.m.
2. Invocation– Commissioner David Lowman
3. Pledge of Allegiance-Commissioner Harold Rozier
4. Discussion and action to approve FY 2024 millage rate-Commissioner David Lowman made a motion to approve the millage rate. Commissioner Harold Rozier seconded. The motion carried.

NOTICE								
<p>The Pierce County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the NCC Building, 705 College Avenue, Blackshear, GA on October 24th, 2024 at 6:00 p.m. and pursuant to the requirements of O.C.G.A. § 48-5-37 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.</p>								
CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
UNINCORPORATED	VALUABLE	UNINCORPORATED						
		2019	2020	2021	2022	2023	2024	
		Real Personal	411,605,270	405,515,227	424,409,939	466,830,998	529,132,998	597,311,079
		Motor Vehicles	11,534,230	10,090,940	9,419,500	7,848,470	7,848,820	8,125,850
		Mobile Homes	11,005,443	11,144,479	12,718,860	14,835,411	16,505,598	16,800,863
		Timber - 100%	5,118,570	9,783,825	4,385,896	9,063,551	13,779,615	4,088,590
		Heavy Duty Equipment	40,342	165,642	51,184	0	222,537	463,708
		Grass Digest	440,292,036	436,503,204	451,585,436	482,378,780	617,509,588	627,790,090
		Less Exemptions	87,454,265	96,256,719	95,691,501	96,469,884	140,768,697	149,578,312
		NET DIGEST VALUE	352,838,771	352,246,486	369,893,915	385,908,376	477,240,871	488,211,778
	RATE	Gross Maintenance & Operation Millage	16.0000	16.0000	16.0000	14.1579	12.0952	12.0778
		Less Rollbacks (Local Option Sales Tax & Insurance Premiums)	5.1680	5.4506	5.5654	3.0249	2.6662	2.6808
		NET M&O MILLAGE RATE	10.8360	10.6500	10.4345	11.1280	9.4290	9.3970
	TAX	NET M&O TAXES LEVIED	\$3,823,361	\$3,751,425	\$3,859,658	\$4,294,388	\$4,499,904	\$4,587,726
INCORPORATED	VALUABLE	INCORPORATED						
		2019	2020	2021	2022	2023	2024	
		Real Personal	116,364,243	144,959,782	142,482,818	154,297,764	222,599,719	228,014,831
		Motor Vehicles	1,633,730	1,492,940	1,260,960	1,780,150	1,258,030	1,458,390
		Mobile Homes	112,004	359,479	336,846	426,770	489,403	762,841
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	577,523	15,815	108,918	145,005	0	216,300
		Grass Digest	118,687,560	136,727,886	144,179,545	156,149,694	224,347,551	230,352,362
		Less Exemptions	10,473,131	10,972,786	12,581,805	14,866,791	26,848,695	36,407,704
		NET DIGEST VALUE	108,264,429	125,805,104	131,597,740	141,280,903	197,468,854	204,044,658
	RATE	Gross Maintenance & Operation Millage	16.0000	16.0000	16.0000	14.1579	12.0952	12.0778
		Less Rollback (Local Option Sales Tax)	2.5790	2.1800	2.7603	1.0249	2.6662	2.6808
		NET M&O MILLAGE RATE	13.4210	13.8200	13.2397	11.1280	9.4290	9.3970
	TAX	NET M&O TAXES LEVIED	\$1,453,017	\$1,684,305	\$1,742,315	\$1,572,174	\$1,851,934	\$1,917,408
TOTAL COUNTY			2019	2020	2021	2022	2023	2024
		TOTAL DIGEST VALUE	461,103,200	478,051,592	501,491,659	527,189,279	674,709,727	692,256,436
		TOTAL M&O TAXES LEVIED	\$5,276,378	\$5,435,730	\$5,601,973	\$5,866,562	\$6,351,838	\$6,505,134
		Net Tax \$ Increase		\$163,352	\$162,743	\$264,590	\$495,276	\$143,296
		Net Tax % Increase		3.10%	2.98%	4.72%	8.44%	2.25%

5. Discussion and action to adopt Resolution to Approve Tax Levy for the FY 2024-
Commissioner Graham Raley made a motion to adopt the Resolution.
Commissioner David Loman seconded. The motion carried.

RESOLUTION 2024.11.06.01
OF PIERCE COUNTY, GEORGIA
TO APPROVE TAX LEVY FOR THE YEAR 2024

Resolution and Order of the Board of Commissioners of Pierce County, Georgia levying taxes for the year 2024.

WHEREAS the gross M&O millage for the unincorporated will be set at 12.0778 mills less the rollbacks of 2.6808 mills for a net M&O millage of 9.3970 mills for a net tax levied at \$4,587,726 and the gross M&O millage for the incorporated will be set at 12.0778 mills less the rollbacks of 2.6808 mills for a net M&O millage of 9.397 mills for a net tax levied at \$1,917,408 for a total county tax levied at \$6,505,134 and a total county value for 2024 at \$692,256,436.

WHEREAS it is ordered that the Board of Commissioners adopt the 2024 mill rate of 14.000 mills, for maintenance and operation, as recommended by the Board of Education, in accordance with law.

BE IT RESOLVED by the Pierce County Board of Commissioners as the governing authority of Pierce County is hereby requesting to levy a tax for the year 2024 at the Gross Rate of 12.0778 mills upon the monetary assessed value of all taxable property in Pierce County, Georgia, for the maintenance and operating of Pierce County for the Fiscal Year 2025.

Adopted this 6th day of November 2024.

THE PIERCE COUNTY BOARD OF COMMISSIONERS



SEAL

By: K-Neil Bennett

K. Neal Bennett, Chairman

Attest: Donna Golding

Donna Golding, County Clerk

6. Adjournment- Chairman Neal Bennet adjourned the meeting at 9:06 a.m.

Neal Bennett
Commission Chairman

Harold Rozier
Commissioner, District 1

Graham Raley
Commissioner, District 2

Randy Dixon
Commissioner, District 3

David Lowman
Commissioner, District 4

Donna Golding
County Clerk