

Costs of Community Services

Expenditures per \$1.00 in Revenue by Land Use

	Residential	Comm / Industrial	Agriculture
Appling	\$2.27	\$0.17	\$0.35
Carroll	\$1.27	\$0.30	\$0.57
Cherokee	\$1.59	\$0.12	\$0.20
Colquitt	\$1.28	\$0.45	\$0.80
Dooly	\$2.04	\$0.50	\$0.27
Grady	\$1.72	\$0.10	\$0.38
Hall	\$1.25	\$0.66	\$0.22
Jones	\$1.23	\$0.65	\$0.35
Union	<u>\$1.13</u>	<u>\$0.43</u>	<u>\$0.72</u>
Averages	\$1.53	\$0.38	\$0.43

Camden – Local Costs for Education

School millage rate		0.01536		
School Budget - local share		\$30,100,000		
# of students - Harris school system		9,036		
Local cost per student		\$3,331		Tax Base Growth
Residential to Total Digest		71%	100%	71%
			Amount	
		<u>Actual</u>	<u>Needed Break-Even</u>	<u>Break-even</u>
House <u>Avg</u> Assessed Value		\$172,000	\$284,000	\$397,300
Assess ratio		<u>40%</u>	40%	40%
Assessed value		\$68,800	\$113,600	\$158,920
Less Homestead exemption		<u>-\$5,000</u>	<u>-\$5,000</u>	<u>-\$5,000</u>
Equals taxable base		\$63,800	\$108,600	\$153,920
Multiplied by mills		<u>0.01536</u>	<u>0.01536</u>	<u>0.01536</u>
Equals prop tax		\$980	\$1,668	\$2,364
Number of Households		19,750	19,750	19,750
Ratio of Households / Students		2.19	2.00	1.00
Prop tax at House to Student ratio		\$2,142	\$3,336	\$2,364
Amount needed per student		\$3,331	\$3,331	\$2,365
Difference or Gap		-\$1,189	\$5	-\$1

Why It Matters

Spalding County - A Review of Growth in the Tax Base					
Millage Rates		9.7		16.138	
		2000		2020	
Category	Valuation[1]	% of Total 2000	% Change	Valuation	% of Total 2020
Residential	\$433,736,589	37%	121%	\$960,426,521	51%
Commercial	240,901,130	20%	77%	426,063,592	22%
Industrial	191,834,805	16%	14%	218,729,636	12%
Utilities	30,689,351	3%	19%	36,607,798	2%
Agriculture	137,518,738	12%	28%	176,069,620	9%
Gross Digest	\$1,183,594,339	-	61%	\$1,901,442,820	-

[1] Valuation is stated at 40% of fair market value

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

Why It Matters

Coweta County - A Review of Growth in the Tax Base

Millage Rates

6.2

6.54

2000

2020

Category	Valuation[1]	% of Total 2000	% Change	Valuation	% of Total 2020
Residential	\$1,029,137,782	51%	345%	\$4,582,088,790	67%
Commercial	352,232,607	17%	241%	1,202,329,764	18%
Industrial	198,666,614	10%	113%	422,860,662	6%
Utilities	125,547,870	6%	101%	252,666,556	4%
Agriculture	82,730,670	4%	107%	171,314,263	3%
Gross Digest	\$2,029,711,833	-	237%	\$6,847,891,467	-

[1] Valuation is stated at 40% of fair market value

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

Why It Matters

Effingham County - A Review of Growth in the Tax Base					
Millage Rates		11.26		11.228	
		<u>2000</u>		<u>2020</u>	
Category	<u>Valuation[1]</u>	% of Total 2000	% Change	Valuation	% of Total 2020
Residential	\$375,118,350	48%	293%	\$1,475,609,375	63%
Commercial	76,522,756	10%	196%	226,337,078	10%
Industrial	9,313,003	1%	946%	97,456,704	4%
Utilities	116,398,357	15%	107%	241,148,190	10%
Agriculture	48,229,152	6%	48%	71,610,864	3%
Gross Digest	\$775,436,251	-	201%	\$2,334,336,182	-

[1] Valuation is stated at 40% of fair market value

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

Millage rate - county only - includes 2 mills for DA and 1.7 mills for Hospital

Why It Matters

<u>Bainbridge - A Review of Growth in the Tax Base</u>					
Millage Rates		3.5		4.075	
		<u>2000</u>		<u>2020</u>	
Category	<u>Valuation[1]</u>	% of Total 2000	% Change	Valuation	% of Total 2020
Residential	\$89,127,059	41%	90%	\$169,480,403	47%
Commercial	66,973,142	31%	98%	132,481,981	37%
Industrial	26,880,862	12%	45%	39,107,668	11%
Utilities	9,118,030	4%	42%	12,981,926	4%
Agriculture	1,338,354	1%	-25%	997,214	0%
Gross Digest	\$216,624,677	-	67%	\$362,611,154	-

[1] Valuation is stated at 40% of fair market value

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

What to Do With All This

- Assess where you are
- Determine where you want to go
- **Types of Jobs & Industry**
- Does your plan match
- Retail/Commercial Development strategies are different from industrial

7

Balanced Growth Summary

- Lowers stress on service delivery costs
- Improves local government financials
- Or improves quality of services
- **Types of Jobs & Industry**
- Diversifies your tax base

8

Which Project is “Best”

- Aerospace = 25 jobs, average wage \$100,000, \$10 million investment, 4 new households
- Metal Fab = 100 jobs, average wage \$40,000, \$10 million investment, 20 new households