

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

Camden County Cost per Student						
Compared to Revenue Per Household						
School millage rate			0.01525			
School Budget - local share			\$33,800,000			
# of students - school system			9,101			
Local cost per student			\$3,714		Tax Base Growth	
Residential to Total Digest			72%		100%	72%
					Amount	
			<u>Actual</u>	<u>Needed Break-Even</u>	<u>Break-even</u>	
House <u>Avg</u> Assessed Value			\$195,000	\$284,500	\$446,000	
Assess ratio			<u>40%</u>	40%	40%	
Assessed value			\$78,000	\$113,800	\$178,400	
Less Homestead exemption			<u>-\$3,000</u>	<u>-\$3,000</u>	<u>-\$3,000</u>	
Equals taxable base			\$75,000	\$110,800	\$175,400	
Multiplied by mills			<u>0.01525</u>	<u>0.01525</u>	<u>0.01525</u>	
Equals prop tax			\$1,144	\$1,690	\$2,675	
Number of Households			20,032	20,032	20,032	
Ratio of Households / Students			2.20	2.20	1.00	
Prop tax at House to Student ratio			\$2,517	\$3,719	\$2,675	
Amount needed per student			\$3,714	\$3,714	\$2,674	
Difference or Gap			-\$1,196	\$5	\$1	

Why It Matters

Effingham County - A Review of Growth in the Tax Base					
Millage Rates		11.26		9.419	
		<u>2000</u>		<u>2023</u>	
Category	<u>Valuation[1]</u>	% of Total 2000	% Change	Valuation	% of Total 2023
Residential	\$375,118,350	48%	403%	\$1,887,492,438	60%
Commercial	76,522,756	10%	293%	300,523,415	10%
Industrial	9,313,003	1%	3462%	331,766,150	11%
Utilities	116,398,357	15%	128%	265,653,558	8%
Agriculture	48,229,152	6%	137%	114,230,308	4%
Gross Digest	\$775,436,251	-	304%	\$3,132,366,837	-

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

County Incorporated Millage Rates

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary



Why It Matters

Dawson County - A Review of Growth in the Tax Base					
Millage Rates		6.21		7.222	
		<u>2000</u>		<u>2022</u>	
Category	Valuation[1]	% of Total 2000	% Change	Valuation	% of Total 2022
Residential	\$368,911,394	51%	341%	\$1,626,460,041	71%
Commercial	113,048,911	16%	198%	336,460,255	15%
Industrial	3,083,112	0%	233%	10,269,032	0%
Utilities	14,123,359	2%	126%	31,898,438	1%
Agriculture	97,172,769	13%	62%	157,096,943	7%
Gross Digest	\$723,629,143	-	215%	\$2,282,582,739	-

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

County Incorporated Millage Rates

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

Why It Matters

<u>Greensboro - A Review of Growth in the Tax Base</u>					
Millage Rates	6.02			5.33	
	2000			2023	
Category	Valuation[1]	% of Total 2000	% Change	Valuation	% of Total 2023
Residential	\$17,214,033	28%	237%	\$57,991,860	36%
Commercial	15,727,048	26%	200%	47,122,443	29%
Industrial	20,469,014	34%	102%	41,304,522	26%
Utilities	2,075,671	3%	315%	8,611,692	5%
Agriculture	433,183	1%	685%	3,398,900	2%
Gross Digest	\$61,031,776	-	165%	\$161,800,783	-

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

County Incorporated Millage Rates

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary



What to Do With All This

- Assess where you are -
<https://apps.selectgeorgia.com/county-index>
- Determine where you want to go
- Types of Jobs & Industry/businesses
- Does your plan match
- Retail/Commercial Development strategies are different from industrial

Balanced Growth Summary

- Lowers stress on service delivery costs
- Improves local government financials
- Or improves quality of services
- Diversifies your tax base
- Duty to communicate
- Ga Placemaking –
- <https://www.georgiacitiesfoundation.org/Programs-Services/The-Georgia-Placemaking-Collaborative.aspx>