



## CLAY COUNTY BOARD OF COMMISSIONERS

Commission Chambers, Fort Gaines, Georgia  
Minutes

August 5, 2010  
Special Called Meeting  
6:30 p.m.

**I. Call to Order**

Chairman Shivers called the special called meeting to order at 6:30 p.m. In attendance were Chairman David Shivers and Commissioners James Davenport and Radar Fair, Sr. as well as Clay County Tax Commissioner Caryl Munford, County Administrator Spencer Mueller, Accounts Payable Clerk Lori McMullen, and County Clerk Adria Williams.

**II. Resolution 10-059 Establishing Millage Rate**

Chairman Shivers stated the purpose of the meeting, Resolution 10-059 Establishing millage Rate, then opened the floor for discussion or a vote. Motion made by Commissioner Davenport to adopt Resolution 10-059 Establishing Millage Rate. Motion seconded by Commissioner Fair. All in favor; motion carried.

**III. Adjourn**

There being no further business the special called meeting adjourned at 6:35 p.m.

David Shivers  
David Shivers, Chairman

8-25-10  
Date

I HEREBY AFFIRM THAT I AM THE COUNTY CLERK AND THAT THIS IS A TRUE AND CORRECT COPY OF THE AUGUST 5, 2010 SPECIAL CALLED MEETING OF THE CLAY COUNTY BOARD OF COMMISSIONERS.

Adria Williams  
Adria Williams, County Clerk

8-4-2010  
Date

## RESOLUTION 10-059

A RESOLUTION OF THE COUNTY OF CLAY COUNTY, GEORGIA, ADOPTING AN AD VALOREM MILLAGE RATE FOR CLAY COUNTY OPERATIONS AND MAINTENANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010; ADOPTING AN AD VALOREM MILLAGE RATE FOR THE CLAY COUNTY SCHOOL BOARD OPERATIONS AND MAINTENANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010; ADOPTING A MANDATED LEVY FOR STATE OPERATIONS; DIRECTING AND INSTRUCTING THE TAX COMMISSIONER TO MAKE OUT AND COLLECT THE SAID COUNTY TAXES AT THE SAID RATE; PUBLISHING AND POSTING SAID TAX LEVY AT THE COUNTY COURTHOUSE; AND ESTABLISHING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT RESOLVED by the County Commission of Clay County, Georgia, as follows:

1. That 15.152 Mills, or \$1,705,186 hereby be levied county-wide, hereinafter provided and fixed as the rate of taxation for Clay County, proposed for the year 2010-2011, said levies to be for operation and maintenance of the County;
2. That 12.021 Mills, or \$1,261,776, hereby be levied within the incorporated and unincorporated areas of the County, hereinafter provided and fixed as the rate of taxation for the Clay County Board of Education, proposed for the year 2010-2011, said levies to be for the School Board;
3. That, in addition to the above assessments and levies, .25 Mills or \$25,658 be hereby levied for the State of Georgia;
4. That the Tax Commissioner be hereby instructed and directed to make out and collect County Taxes and School Board Taxes for the said year at the said rates;
5. That the County Tax Levy be published and posted within the County Courthouse;
6. That this Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED after first and only reading this 5th day of August, 2010.

### COUNTY OF CLAY, STATE OF GEORGIA

BY: David Shivers

David Shivers, Chairman

Yea  Nay  Abstain  No Vote

By: \_\_\_\_\_  
Barry Waters, Vice Chairman

Yea  Nay  Abstain  No Vote

BY: Radar Fair  
Radar Fair

Yea  Nay  Abstain  No Vote

BY: James Davenport  
James Davenport

Yea    Nay    Abstain    No Vote

BY: \_\_\_\_\_  
Walt Killingsworth

Yea    Nay    Abstain    No Vote

CLERK'S CERTIFICATE

I, the undersigned Clerk of the Board of Commissioners of Clay County, keeper of the records and seal thereof, hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Board of Commissioners of Clay County in public meeting assembled on August 05, 2010 the original of which resolution has been entered in the official records of said political subdivision under my supervision and is in my official possession, custody and control.

Adria Williams  
Adria Williams, County Clerk

# CLAY COUNTY BOARD OF EDUCATION

**Johnnie M. Grimsley**  
Superintendent

**Board Members:**  
Joseph Williams, Chairman  
Phil Redding, Vice Chairman  
Karen Kinsell  
Dwylan Glover  
Samuel Thornton



Telephone: (229) 768-2232  
Fax: (229) 768-3654  
E-mail: jgrimsley@clay.k12.ga.us

*Focused on Teaching and Learning...*

July 15, 2010

STATE OF GEORGIA  
CLAY COUNTY

TO THE HONORABLE COMMISSIONERS OF CLAY COUNTY:

**"BE IT RESOLVED** by the Clay County Board of Education in a regular session, July 15, 2010, that it is recommending the Board of Commissioners of said County of Clay that there be assessed, fixed and levied on all taxable property of the County of Clay for the fiscal year 2011, \$1,261,766.00 or the millage rate of 12.021 to acquire the dollar amount needed for the school system budget adopted for the year ending June 30, 1011.

  
\_\_\_\_\_  
CHAIRMAN OF THE BOARD OF EDUCATION

  
\_\_\_\_\_  
SECRETARY OF THE BOARD OF EDUCATION

Fixed in the office the 15<sup>th</sup> day of July, 2010

  
\_\_\_\_\_  
CHAIRMAN, CLAY COUNTY BOARD OF COMMISSIONERS



**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2010**

COUNTY Clay TAXING JURISDICTION City of Fort Gaines

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2009 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2010 DIGEST
REAL	12,454,638	-23,572	2,265	12,433,331
PERSONAL	903,678		12,947	916,625
MOTOR VEHICLES	1,443,430		171,830	1,271,600
MOBILE HOMES	202,328		52,147	150,181
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
<b>GROSS DIGEST</b>	<b>15,004,074</b>	<b>-23,572</b>	<b>208,765</b>	<b>14,777,737</b>
EXEMPTIONS	497,287	0	53,279	550,566
<b>NET DIGEST</b>	<b>14,506,787</b>	<b>-23,572</b>	<b>-262,044</b>	<b>14,221,171</b>
FLPA Reimbursement Value	0		0	0
<b>Adjusted NET DIGEST</b>	<b>14,506,787</b>	<b>-23,572</b>	<b>-262,044</b>	<b>14,221,171</b>
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2009 MILLAGE RATE &gt;&gt;&gt;</b>	<b>14.652</b>	<b>2010 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		<b>14.652</b>

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2009 Net Digest	PYD	14,506,787	
Net Value Added-Reassessment of Existing Real Property	RVA	-23,572	
Other Net Changes to Taxable Digest	NAG	-262,044	
<b>2010 Net Digest</b>	<b>CYD</b>	<b>14,221,171</b>	<b>(PYD+RVA+NAG)</b>
2009 Millage Rate	PYM	14.652	
Millage Equivalent of Reassessed Value Added	ME	-0.024	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2010	RR	14.676	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2010 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	14.676
	2010 Millage Rate	14.950
	Percentage Increase	1.87%

**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.

[Signature]  
Chairman, Board of Tax Assessors

08.05.10  
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.

[Signature]  
Tax Collector or Tax Commissioner

Aug. 5, 2010  
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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2010 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2010 is 14.950

**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 2010 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2010 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

[Signature]  
Signature of Responsible Party

Clayton Clay Boe  
Title

8-5-2010  
Date

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2010**

COUNTY Clay

TAXING JURISDICTION County Wide

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2009 DIGEST	-REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2010 DIGEST
REAL	138,064,505	-187,258	11,151	137,876,096
PERSONAL	2,254,366		56,855	2,197,511
MOTOR VEHICLES	6,299,000		666,930	5,632,070
MOBILE HOMES	1,233,165		203,643	1,029,522
TIMBER -100%	2,129,565		938,851	1,190,714
HEAVY DUTY EQUIP	0		0	0
<b>GROSS DIGEST</b>	<b>149,980,601</b>	<b>-187,258</b>	<b>-1,667,450</b>	<b>147,925,913</b>
EXEMPTIONS	35,663,338	0	908,522	36,571,860
<b>NET DIGEST</b>	<b>114,317,263</b>	<b>-187,258</b>	<b>-2,775,952</b>	<b>111,354,053</b>
FLPA Reimbursement Value	1,227,746		43,094	1,184,652
<b>Adjusted NET DIGEST</b>	<b>115,545,009</b>	<b>-187,258</b>	<b>-2,819,046</b>	<b>112,538,705</b>
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2009 MILLAGE RATE &gt;&gt;&gt;</b>	<b>15.127</b>	<b>2010 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		<b>15.127</b>

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2009 Net Digest	PYD	115,545,009	
Net Value Added-Reassessment of Existing Real Property	RVA	-187,258	
Other Net Changes to Taxable Digest	NAG	-2,819,046	
<b>2010 Net Digest</b>	<b>CYD</b>	<b>112,538,705</b>	<b>(PYD+RVA+NAG)</b>
2009 Millage Rate	PYM	15.127	
Millage Equivalent of Reassessed Value Added	ME	-0.025	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2010	RR	15.152	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2010 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	15.152
	2010 Millage Rate	15.152
	Percentage Increase	0.00%

**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.

[Signature]  
Chairman, Board of Tax Assessors

08.05.10  
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.

[Signature]  
Tax Collector of Tax Commissioner

Aug. 5, 2010  
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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2010 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2010 is 15.152

**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 2010 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2010 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

[Signature]  
Signature of Responsible Party

CHAIRMAN CLAY BOB  
Title

8-5-2010  
Date

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2010**

COUNTY Clay

TAXING JURISDICTION School

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2009 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2010 DIGEST
REAL	138,064,505	-187,258	-1,151	137,876,096
PERSONAL	2,254,366		-56,855	2,197,511
MOTOR VEHICLES	6,299,000		-666,930	5,632,070
MOBILE HOMES	1,233,165		-203,648	1,029,522
TIMBER -100%	2,129,565		-938,651	1,190,714
HEAVY DUTY EQUIP	0		0	0
<b>GROSS DIGEST</b>	<b>149,980,601</b>	<b>-187,258</b>	<b>-1,867,490</b>	<b>147,925,913</b>
EXEMPTIONS	43,217,744	0	928,528	44,146,272
<b>NET DIGEST</b>	<b>106,762,857</b>	<b>-187,258</b>	<b>-2,795,958</b>	<b>103,779,641</b>
FLPA Reimbursement Value	1,227,746		43,094	1,184,652
<b>Adjusted NET DIGEST</b>	<b>107,990,603</b>	<b>-187,258</b>	<b>-2,839,052</b>	<b>104,964,293</b>
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2009 MILLAGE RATE &gt;&gt;&gt;</b>	<b>12.000</b>	<b>2010 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		<b>12.000</b>

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2009 Net Digest	PYD	107,990,603	
Net Value Added-Reassessment of Existing Real Property	RVA	-187,258	
Other Net Changes to Taxable Digest	NAG	-2,839,052	
<b>2010 Net Digest</b>	<b>CYD</b>	<b>104,964,293</b>	<b>(PYD+RVA+NAG)</b>
2009 Millage Rate	PYM	12.000	
Millage Equivalent of Reassessed Value Added	ME	-0.021	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2010	RR	12.021	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2010 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. Section 48-5-32.1 (c) (2)	Rollback Millage Rate	12.021
	2010 Millage Rate	12.021
	Percentage Increase	0.00%

**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.

[Signature]  
Chairman, Board of Tax Assessors

08.05.10  
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.

[Signature]  
Tax Collector or Tax Commissioner

Aug 5, 2010  
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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2010 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2010 is 12.021

**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 2010 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2010 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

[Signature]  
Signature of Responsible Party

CHAIRMAN CLAYBORO  
Title

8-5-2010  
Date