

TAX DIGEST 2017

GENERAL PROPERTY	5,718,722.00
TIMBER	18,000.00
MOTOR VEHICLE	225,000.00
MOBILE HOME	14,500.00
HEAVEY EQUIPMENT	100.00
TOTAL NEEDED	5,976,322.00

GROSS PROPERTY	515,566,497.00
EXEMPTIONS	107,518,638.00
FLPA REIMBURSEMENT VALUE	0.00
NET DIGEST	<u>408,047,859.00</u>

CALCULATION

GENERAL PROPERTY	5,718,722.00
NET DIGEST	408,047,859.00

MILL RATE	0.0140148315
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MILL RATE	14.015	3 MEETINGS NEEDED	5,718,790.74
ROLL BACK RATE	<u>13.930</u>	NO MEETINGS NEEDED	5,684,106.67
INCREASE / DECREASE	0.085		34,684.07

NOTE:

WE USED THE ROLL BACK RATE IN ORDER  
TO AVOID 3 MEETINGS.  
THE DIFFERENCE WOULD TOTAL NOT  
AMOUNT TO VERY MUCH \$ OVERALL

ADD TO PAPER	August 25, 2017
ADVERTISEMENT OUT	August 30, 2017
MEETING	September 6, 2017
APPROVAL OF MILLAGE RATE	September 13, 2017

# Tax Digest 2017

G. Prop	5,718,722	✓
Timber	18,000	✓
Mtr Veh	225,000	✓
Mbl Home	14,500	✓
H. Equip	100	✓

5,976,322 <sup>00</sup>

Gross Property	515,566,497
Exemptions	<u>(107,518,638)</u>
	408,047,859

$$5,718,722 \div 408,047,859 = .014015 \quad (14.015 \text{ mill rate})$$

14.015 v/s 13.930  
 (3 mtgs) (No mtgs)

← We used this to keep from having mtgs. (5,000 overall is not worth having mtgs).

**POST AGENDA**

**PIKE COUNTY BOARD OF COMMISSIONERS**  
**9:00 a.m.**

**REGULAR MONTHLY MEETING**  
**Wednesday, September 13, 2017**

The Pike County Board of Commissioners held its Regular Monthly Meeting on Wednesday, September 13, 2017 at 9:00 a.m. in the Courthouse, Main Courtroom, at 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Tommy Powers and James Jenkins attended. County Manager John Hanson, County Attorneys Tom and Rob Morton and County Clerk Jo Ann Wrye were also present. (O.C.G.A. § 50-14-1(e) (2))

- 1. CALL TO ORDER..... Chairman J. Briar Johnson**
- 2. INVOCATION.....Ben Maxedon**
- 3. PLEDGE OF ALLEGIANCE..... Chairman J. Briar Johnson**

**4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))**

County Manager Hanson requested to amend the agenda by adding Joy Walker and Beverly Walter to the agenda under Invited Guest to speak about Pike County Tourism.

**Motion/second by Commissioners Daniel/Powers to approve as amended, motion carried 5-0.**

**5. APPROVAL OF THE MINUTES - (O.C.G.A. § 50-14-1(e) (2))**

a. Minutes of the August 29, 2017 Regular Monthly Meeting.

**Motion/second by Commissioners Guy/Daniel to approve, motion carried 5-0.**

**6. INVITED GUESTS**

Joy Walker addressed the Board stating she wanted on the agenda as a representative of the tourism group in Pike County and introduced Beverly Walter, Chairman of that group to the Board and turned the presentation over to Ms. Walter. Beverly Walter addressed the Board and thanked them for allowing them the time to speak with them this morning. Ms. Walter stated she had given County Manager John Hanson a draft of the By-Laws that could potentially be used for Pike County. She asked the Board to consider formalizing this group as a Tourism Authority and explained that they were a volunteer committee that has been meeting now for 3 or 4 years. Ms. Walter stated their efforts came out of Discussions and Donuts which was a meeting held at the library a few years ago. She told the Board the way most communities promote tourism is through a hotel/motel tax however, before that can be established a community must establish an organization that will be charged with the marketing of tourism for their particular area. Ms. Walter said this is the beginning conversation on how the authority can manage the spending of the potential hotel/motel tax to be collected in Pike County for the purposes of tourism marketing in our community. She feels an Authority is the best way to go because as the Board will see when they review the By-Laws their intent is to have representation not only from the citizens at-large but also each of Pike County's municipalities, Williamson, Zebulon, Molena, Meansville and Concord. She said their intent is to be a broad group with the best interest of the entire community as well as the smaller cities. In order for the hotel/motel tax collection to be enacted, there must be a form of local legislation taken to the General Assembly for approval. Ms. Walter stated this is a two-step process in that they would like to be recognized as the Tourism Authority and then consider enacting a hotel/motel tax ordinance for Pike County and then each one of the cities would do one if they are interested. Ms. Walter stated there is a lot of potential for tourism in Pike County; Pike County does have some small lodging properties that could be eligible for collecting hotel/motel tax. She told the Board their group is planning on having a retreat on Friday, December 8, 2017 hopefully at Barnstormer's Grill and invited the Board as well as other elected officials to attend to continue this conversation.

Millwood Road was still closed as of yesterday; Georgia Power called him as he was walking into the meeting and said they had line repair on Roberts Quarters Road and crew on the way to get the tree out of the road. County Manager Hanson stated that tree was a massive tree in the road. County Manager Hanson said that Southern Rivers had the biggest outage with almost 80% of their grid being down with around 2950 being in Pike County, they do have help coming from out of state. However they said it could take 3 to 4 days before power is completely restored; County Manager Hanson encourages everyone to be patient and do not get around any live wires. He also stated Georgia Power is also here in Pike County so hopefully we will have Georgia Power customer up and running soon.

He also commented on the crew getting out with saw in hand cutting down trees while the wind was blowing, they did a great job. He stated our Congressman, Drew Ferguson also called him as well as the Chairman, the Sheriff and some others before, during and after the storm to see what we need. County Manager Hanson said he has been here four years and that is the first time that has happened. He said he is not saying anything against anyone else, it is just a compliment we have someone like that. Hanson said he does not know him well, only met Congressman Ferguson during the election, but he has really been responsive as well as his office has been. County Manager Hanson said he thanked him a lot for doing that.

County Manager Hanson said we are looking for a schedule from CW Matthews for our road resurfacing projects and tentative date they will be here; this is for the 2017 LMIG roads.

d. Commissioner Reports

District 1 – Commissioner Daniel - thanked Public Works, First Responders and all that helped during the storm.

District 2 - Commissioner Guy - thanked the county for working hand-n-hand through the storm, First Responders and all the county workers.

District 3 - Commissioner Powers – thanked everyone for working together, they did a great job.

District 4 – Commissioner Jenkins – noted Southern Rivers is down to about 1700 now from what they said this morning.

At-Large – Chairman Johnson – thanked the Road Department, the Sheriff's Department, Jimmy Totten and his crew, the Fire Department for all the hard work. He said he got out Tuesday afternoon looking at roads and saw the Road Department several times out moving trees, etc. They all did a great job.

e. County Attorney Report to Commissioners.

No report.

**8. UNFINISHED BUSINESS**

- a. Approve/deny 2<sup>nd</sup> Reading of text amendment to Title XV, Land Usage, adding a new Chapter 167, Ga. Highway 18, Ga. Highway 109, and Ga. Highway 362 Overlay Districts Ordinance, relative to establishing design standards for certain commercial, industrial, and institutional developments along these specified Highways.

David Allen, Director of Planning and Development addressed the Board stating the 1<sup>st</sup> Reading was on August 9, 2017 and was postponed at the last meeting on August 29, 2017. He said nothing has changed since the 1<sup>st</sup> Reading or the last meeting on August 29, 2017. He also told the Board there was no rush on this.

County Manager Hanson stated he has had a few discussions with David Allen and the Board regarding the Overlay District and believes the overall concept brings quality development when things are proposed from a commercial standpoint. He believes they have set that example with some of the rezoning that have been presented to the Board and stated a lot of the effort is to assure we have a quality development and to have something in place that has that standard. He noted the areas they are requesting are not necessarily zoned commercial at all, there may be a few commercial spots in there they want to address and see exactly where those areas are. County Manager Hanson agreed

**Motion/second by Commissioners Guy/Daniel to approve to pay \$68,785.13 for the Radio Read water meters from committed Fund Balance, motion carried 5-0.**

- d. Approve/deny 2018 LMIG Road Project.

County Manager submitted the 2018 LMIG Road Project to the Board for their consideration. The roads on the list are: Adams Road from 109 E to Pinevalley Road, Bottoms Road from Hwy 18 to Concord Road, Bankston Road from Vega Road to Old Alabama Road and Kendrick Road from New Hope Road to Perkins Road.

**Motion/second by Commissioners Powers/Daniel to approve, motion carried 5-0.**

- e. Approve/deny the Service Delivery Strategy.

County Manager Hanson addressed the Board stating he has been working on this for a while and has met with all the cities. He told the Board the new items that was added to the Service Delivery Strategy is Animal Control Intergovernmental Agreements as well as Planning and Development Intergovernmental Agreements. He noted some of these things we were already doing, this just formalizes us doing the service.

County Attorney Rob Morton addressed the Board to go over each of the agreements from the cities. He stated most of these agreements have been approved by the municipalities and the ones that have not are due to the storm. He addressed the Intergovernmental Agreement with Concord related to administrative services for building development, permitting and code enforcement stating there is already in place Impact Fee Agreements with the City of Williamson and the City of Molena. He said this type of agreement was presented to the City of Concord because they did not have the Impact Fee arrangement and they were very excited about the concept. Rob said they did ask for a modification at the last meeting because they have utility infrastructure so they are able to take care of repairing their water lines and want to be able to get a permit from the county without additional fees. Rob stated they did not see that would be a problem and added that language to their agreement. Rob asked the Board to approve each agreement separately. They are as follows.

Approve/deny The Intergovernmental Agreement between Pike County and the City of Concord for the collection County Developmental Impact Fees and provision of Administrative Services for Zoning, Building and Development including Permitting, Inspections and Code Enforcement.

**Motion/second by Commissioners Daniel/Guy to approve, motion carried 5-0.**

Approve/deny The Intergovernmental Agreement between Pike County and the City of Meansville for the provision of Administrative Services for Zoning, Building and Development including Permitting, Inspections and Code Enforcement.

**Motion/second by Commissioners Powers/Daniel to approve, motion carried 5-0.**

Approve/deny The Intergovernmental Agreement between Pike County and the City of Zebulon for the provision of Administrative Services for Zoning, Building and Development including Permitting, Inspections and Code Enforcement.

**Motion/second by Commissioners Daniel/Powers to approve, motion carried 5-0.**

Approve/deny The Intergovernmental Agreement between Pike County and the City of Concord for provision of providing Animal Control Services within the City limits of Concord.

**Motion/second by Commissioners Daniel/Guy to approve, motion carried 5-0.**

Approve/deny The Intergovernmental Agreement between Pike County and the City of Meansville for the provision of providing Animal Control Services within the City limits of Meansville.

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017**

COUNTY Pike TAXING JURISDICTION County

**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	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	484,933,105	808,173	8,813,702	494,584,980
PERSONAL	21,676,589		-695,072	20,981,517
MOTOR VEHICLES	27,245,130		-6,018,820	21,226,310
MOBILE HOMES	1,347,895		16,481	1,363,376
TIMBER -100%	2,227,243		-832,842	1,394,601
HEAVY DUTY EQUIP			58,204	58,204
<b>GROSS DIGEST</b>	<b>537,459,962</b>	<b>808,173</b>	<b>1,340,853</b>	<b>539,608,988</b>
EXEMPTIONS	110,211,150	0	-2,692,512	107,518,638
<b>NET DIGEST</b>	<b>427,248,812</b>	<b>808,173</b>	<b>4,033,365</b>	<b>432,090,350</b>
FLPA Reimbursement Value	3,502,740		31,647	3,534,387
<b>Adjusted NET DIGEST</b>	<b>430,751,552</b>	<b>808,173</b>	<b>4,065,012</b>	<b>435,624,737</b>
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2016 MILLAGE RATE &gt;&gt;&gt;</b>	<b>13.956</b>	<b>2017 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		<b>13.930</b>

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

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	430,751,552	
Net Value Added-Reassessment of Existing Real Property	RVA	808,173	
Other Net Changes to Taxable Digest	NAG	4,065,012	
<b>2017 Net Digest</b>	<b>CYD</b>	<b>435,624,737</b>	<b>(PYD+RVA+NAG)</b>
2016 Millage Rate	PYM	13.956	
Millage Equivalent of Reassessed Value Added	ME	0.026	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2017	RR	13.930	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2017 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)	<b>Rollback Millage Rate</b>	13.930
	<b>2017 Millage Rate</b>	13.930
	<b>Percentage Increase</b>	0.00%

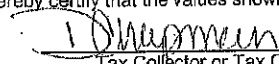
**CERTIFICATIONS**

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.

\_\_\_\_\_  
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

8-22-17  
\_\_\_\_\_  
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 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 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 2017 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 of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## NOTICE

The Pike County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Courthouse located at 16001 Barnesville St, Zebulon GA 30295 on September 13, 2017 at 9:00 a.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 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.

### CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2012	2013	2014	2015	2016	2017
Real & Personal	527,048,718	491,057,564	494,260,456	499,885,834	506,639,694	515,566,497
Motor Vehicles	50,680,740	50,635,220	42,985,250	33,467,690	27,245,130	21,226,310
Mobile Homes	1,573,236	1,459,943	1,400,208	1,293,227	1,347,895	1,363,376
Timber - 100%	661,081	335,499	632,968	1,208,387	2,227,243	1,394,601
Heavy Duty Equipment			147,902	40,768		58,204
Gross Digest	579,963,775	543,488,226	539,426,784	535,895,906	537,459,962	539,608,988
Less M & O Exemptions	110,811,562	105,444,050	107,716,539	108,728,516	110,211,150	107,518,638
Net M & O Digest	469,152,213	438,044,176	431,710,245	427,167,390	427,248,812	432,090,350
State Forest Land Assistance Grant Value	2,819,411	3,100,181	3,406,004	3,462,504	3,502,740	3,534,387
Adjusted Net M&O Digest	471,971,624	441,144,357	435,116,249	430,629,894	430,751,552	435,624,737
Gross M&O Millage	14,220	14,581	15,703	15,604	15,647	15,678
Less Rollback (LOST)	1,590	1,880	1,630	1,630	1,691	1,748
Net M&O Millage	12,630	12,701	14,073	13,974	13,956	13,930
Total County Taxes Levied	\$5,961,002	\$5,602,974	\$6,123,391	\$6,017,622	\$6,011,569	\$6,088,253
Net Taxes \$ Increase	-\$28,772	-\$358,027	\$520,416	-\$105,769	-\$6,053	\$56,684
Net Taxes % Increase	-0.48%	-6.01%	9.29%	-1.73%	-0.10%	0.94%

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017**

COUNTY                     Pike                     TAXING JURISDICTION                     County                    

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NET DIGEST	427,248,812	808,173	4,033,365	432,090,350
FLPA Reimbursement Value	3,502,740		31,647	3,534,387
Adjusted NET DIGEST	430,751,552	808,173	4,065,012	435,624,737
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	13.956	2017 PROPOSED MILLAGE RATE >>>		13.956

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2017 Net Digest	CYD	435,624,737	(PYD+RVA+NAG)
2016 Millage Rate	PYM	13.956	
Millage Equivalent of Reassessed Value Added	ME	0.026	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	13.930	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

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	<b>2017 Millage Rate</b>	13.956
	<b>Percentage Increase</b>	0.19%

**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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 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 2017 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 of Responsible Party \_\_\_\_\_ Title \_\_\_\_\_ Date



CONSOLIDATION & EVALUATION OF DIGEST 2017  
PIKE COUNTY

DATE RUN TIME RUN  
8/16/17 11:53:20

COUNTY-WIDE

PROPERTY CLASSES & VALUES

CLASS AND STRATA CODE/DESCRIPTION	COUNT	ACRES	40% VALUE
R1 RESIDENTIAL IMPROVEMENTS	13,531		244,692,563
R3 RESIDENTIAL LOTS	5,298	11,723.69	38,766,573
R4 RESIDENTIAL SMALL TRACTS	1,501	13,299.03	26,089,251
R6 RESIDENTIAL PROD/STRGE/AUX	1		
RA RESIDENTIAL AIRCRAFT	56		557,685
RB RESIDENTIAL BOATS	1,078		1,429,507
RF RESIDENTIAL FURN/FIXT/EQPT	4		7,520
	21,469	25,022.72	311,543,099
A1 AGRICULTURAL IMPROVEMENTS	2,413		31,273,298
A3 AGRICULTURAL LOTS	4	14.17	29,250
A4 AGRICULTURAL SMALL TRACTS	286	1,016.55	1,781,998
A5 AGRICULTURAL LARGE TRACTS	427	15,241.66	15,517,452
A6 AGRICULTURAL PROD/STRGE/AUX	210		480,957
A9 AGRICULTURAL OTHER REAL	2		122
AA AGRICULTURAL AIRCRAFT	1		1,600
AF AGRICULTURAL FURN/FIXT/EQPT	7		26,738
AI AGRICULTURAL INVENTORY	3		2,847
	3,353	16,272.38	49,114,262
V3 CONSERVTN USE LOTS	16	57.05	126,241
V4 CONSERVTN USE SMALL TRACTS	789	11,811.75	19,620,808
V5 CONSERVTN USE LARGE TRACTS	897	69,745.33	72,275,269
V6 CONSERVTN USE PROD/STRGE/AUX	24		49,599
	1,726	81,614.13	92,071,917
J3 FOREST LAND LOT	1	.72	1,852
J4 FOREST LAND SMALL TRACT	1	10.88	19,842
J5 FOREST LAND LARGE TRACT	17	8,014.62	6,087,917
	19	8,026.22	6,109,611
F3 FLPA FMV LOT	1	.72	698
F4 FLPA FMV SMALL TRACT	1	10.88	14,621
F5 FLPA FMV LARGE TRACT	17	8,014.62	8,770,212
	19	8,026.22	8,785,531
C1 COMMERCIAL IMPROVEMENTS	619		13,228,399
C3 COMMERCIAL LOTS	299	406.49	3,926,293
C4 COMMERCIAL SMALL TRACTS	21	210.43	988,257
C5 COMMERCIAL LARGE TRACTS	4	484.23	563,618
C9 COMMERCIAL OTHER REAL	7		14,613
CA COMMERCIAL AIRCRAFT	1		65,129
CF COMMERCIAL FURN/FIXT/EQPT	678		8,965,969
CI COMMERCIAL INVENTORY	319		2,244,492
CP COMMERCIAL FREEPORT INV	5		313,957
	1,953	1,101.15	30,310,727
I1 INDUSTRIAL IMPROVEMENTS	64		4,424,412
I3 INDUSTRIAL LOTS	17	54.06	519,974
I4 INDUSTRIAL SMALL TRACTS	11	118.67	483,480
I5 INDUSTRIAL LARGE TRACTS	3	102.54	229,946
IF INDUSTRIAL FURN/FIXT/EQPT	3		3,003,125
II INDUSTRIAL INVENTORY	3		39,220
IP INDUSTRIAL FREEPORT INV	2		4,323,728
	103	275.27	13,023,885
U1 UTILITY IMPROVEMENTS	3		486
U2 UTILITY OPERATING UTIL	30		13,355,676
U3 UTILITY LOTS	3		4,904
U4 UTILITY SMALL TRACTS	4	23.82	26,130
U5 UTILITY LARGE TRACTS	1	32.21	5,800
	41	56.03	13,392,996
E0 NON-PROFIT HOMES FOR THE AGED	8	36.10	395,337
E1 PUBLIC PROPERTY	171	1,299.30	27,107,673
E2 PLACES OF RELIGIOUS WORSHIP	227	626.87	6,813,461
E3 PROPERTY USED FOR CHARITABLE	46	709.83	1,185,231
E4 PLACES OF RELIGIOUS BURIAL	42	76.97	209,725
E5 CHARITY HOSPITALS	3	1.68	17,559
E6 EDUCATIONAL INSTITUTIONS	21	352.69	6,290,068
E9 OTHER EXEMPT	148	645.07	4,627,459
	666	3,748.51	46,646,513

CONSOLIDATION & EVALUATION OF DIGEST 2017  
PIKE COUNTY

DATE RUN TIME RUN  
8/16/17 11:53:20

COUNTY-WIDE

PROPERTY CLASSES & VALUES

CLASS AND STRATA CODE/DESCRIPTION	COUNT	ACRES	40% VALUE
GROSS PROPERTY REAL			494,584,980
GROSS PROPERTY PERSONAL			20,981,517
GROSS PROPERTY PARCELS>	9,912	144,142.63	515,566,497 ✓
MOTOR VEHICLE	15,250		21,226,310
MOBILE HOMES	279		1,363,376
TIMBER 100%	31	2,662	1,394,601
HEAVY TRUCK EQUIPMENT	7		58,204

GROSS DIGEST TOTAL COUNTY-WIDE 539,608,988

TAX TYPE 01 STATE	COUNT	EXEMPTION AMT
S1 REGULAR	28	56,000
SC AGE 65	1	21,160
S4 ELDERLY-AGE 65 < 10000	18	556,251
S5 DISABLED VETERANS	2	87,522
SP PERSONAL PROPERTY < 7,500	1	336
SV CONSERVATION USE	8	306,181
SN STATE INVENTORY EXEMPTION	1	88
L1 S1 PLUS LOCAL 65 SC	1	0
L4 S4 PLUS LOCAL PLUS 65 S4	18	0
TOTAL EXEMPTIONS		1,027,538
NET DIGEST		538,581,450

TAX TYPE 02 COUNTY M&O	COUNT	EXEMPTION AMT
S1 REGULAR	3,001	6,002,000
SC AGE 65	255	510,000
S3 ELDERLY-AGE 62 < 10000	34	68,000
S4 ELDERLY-AGE 65 < 10000	936	3,743,747
S5 DISABLED VETERANS	26	1,146,352
SD AGE 65 100% DISABLED VETE	11	612,688
SS SURVIVING SPOUSE	5	229,317
SE AGE 65 SURVIVING SPOUSE V	1	77,307
SG UNREMARIED SPOUSE FF OR	1	38,896
SF FREEPORT	7	4,631,417
SP PERSONAL PROPERTY < 7,500	1,559	1,377,183
SV CONSERVATION USE	1,702	72,671,192
SJ FOREST LAND PROTECTION AC	19	4,392,854
L1 S1 PLUS LOCAL 65 SC	255	2,540,925
L2 S1 PLUS LOCAL DISABLED S1	18	210,851
L3 S3 PLUS LOCAL S3	31	0
L4 S4 PLUS LOCAL PLUS 65 S4	928	9,089,525
L5 S3 PLUS LOCAL PLUS DISABL S3	3	34,358
L6 S4 & LOCAL & 65 & DISABLE S4	8	142,026
TOTAL EXEMPTIONS		107,518,638 ✓
NET DIGEST		432,090,350

TAX TYPE 04 SCHOOL M&O	COUNT	EXEMPTION AMT
S1 REGULAR	3,001	6,002,000
SC AGE 65	255	510,000
S3 ELDERLY-AGE 62 < 10000	34	332,976
S4 ELDERLY-AGE 65 < 10000	936	9,300,416
S5 DISABLED VETERANS	26	1,146,352
SD AGE 65 100% DISABLED VETE	11	612,688
SS SURVIVING SPOUSE	5	229,317
SE AGE 65 SURVIVING SPOUSE V	1	77,307
SG UNREMARIED SPOUSE FF OR	1	38,896
SF FREEPORT	7	4,631,417
SP PERSONAL PROPERTY < 7,500	1,559	1,377,183
SV CONSERVATION USE	1,702	72,671,192
SJ FOREST LAND PROTECTION AC	19	4,392,854
L1 S1 PLUS LOCAL 65 SC	255	0

CONSOLIDATION & EVALUATION OF DIGEST 2017  
PIKE COUNTY

DATE RUN TIME RUN  
8/16/17 11:53:20

COUNTY-WIDE

PROPERTY CLASSES & VALUES

TAX TYPE 04 SCHOOL M&O	COUNT	EXEMPTION AMT
L2 S1 PLUS LOCAL DISABLED S1	18	0
L3 S3 PLUS LOCAL S3	31	56,162
L4 S4 PLUS LOCAL PLUS 65 S4	928	13,738,676
L5 S3 PLUS LOCAL PLUS DISABL S3	3	6,000
L6 S4 & LOCAL & 65 & DISABLE S4	8	104,026
TOTAL EXEMPTIONS		115,227,462
NET DIGEST		424,381,526

TAX TYPE 05 SCHOOL BND	COUNT	EXEMPTION AMT
S3 ELDERLY-AGE 62 < 10000	34	332,976
S4 ELDERLY-AGE 65 < 10000	936	9,300,416
S5 DISABLED VETERANS	26	1,146,352
SD AGE 65 100% DISABLED VETE	11	612,688
SS SURVIVING SPOUSE	5	229,317
SE AGE 65 SURVIVING SPOUSE V	1	77,307
SG UNREMARIED SPOUSE FF OR	1	38,896
SF FREEPORT	7	4,631,417
SP PERSONAL PROPERTY < 7,500	1,559	1,377,183
SV CONSERVATION USE	1,702	72,671,192
SJ FOREST LAND PROTECTION AC	19	4,392,854
L3 S3 PLUS LOCAL S3	31	56,162
L4 S4 PLUS LOCAL PLUS 65 S4	928	13,738,676
L5 S3 PLUS LOCAL PLUS DISABL S3	3	6,000
L6 S4 & LOCAL & 65 & DISABLE S4	8	104,026
TOTAL EXEMPTIONS		108,715,462
NET DIGEST		430,893,526

TAX TYPE 06 CONCORD	COUNT	EXEMPTION AMT
S5 DISABLED VETERANS	1	21,464
SP PERSONAL PROPERTY < 7,500	16	13,847
SV CONSERVATION USE	9	219,116
TOTAL EXEMPTIONS		254,427
NET DIGEST		539,354,561

TAX TYPE 07 MOLENA	COUNT	EXEMPTION AMT
SD AGE 65 100% DISABLED VETE	1	34,084
SP PERSONAL PROPERTY < 7,500	14	9,039
SV CONSERVATION USE	18	578,234
SJ FOREST LAND PROTECTION AC	1	1,620
TOTAL EXEMPTIONS		622,977
NET DIGEST		538,986,011

TAX TYPE 08 ZEBULON	COUNT	EXEMPTION AMT
S5 DISABLED VETERANS	2	80,867
SG UNREMARIED SPOUSE FF OR	1	38,896
SF FREEPORT	2	1,003,812
SP PERSONAL PROPERTY < 7,500	88	75,310
SV CONSERVATION USE	19	891,103
TOTAL EXEMPTIONS		2,089,988
NET DIGEST		537,519,000

TAX TYPE 10 WILLIAMSON	COUNT	EXEMPTION AMT
SP PERSONAL PROPERTY < 7,500	9	6,852
SV CONSERVATION USE	1	14,076
TOTAL EXEMPTIONS		20,928
NET DIGEST		539,588,060

The purpose of the consolidation report is to comply with DOR regulation 560-11-2-.61

04/04/2017  
11:03:28

PIKE COUNTY - 2017 FAIR MARKET VALUE

Pg 1

TAX DISTRICTS: 01/02/03/04/05/06

Parcel Count: 9440

RESIDENTIAL			
CODE	COUNT	ACRES	40% VALUE
R1	13,294		243,344,894
R3	5,293	11,717.80	38,574,194
R4	1,523	13,608.54	26,677,494
R5	0	0.00	0
R6	2		1,474
R9	0	0.00	0
RA	52		526,525
RB	953		1,313,427
RF	4		7,520
RI	0		0
RZ	0		0

RESIDENTIAL TRANSITIONAL			
CODE	COUNT	ACRES	40% VALUE
T1	0		0
T3	0	0.00	0
T4	0	0.00	0

HISTORICAL			
CODE	COUNT	ACRES	40% VALUE
H1	0		0
H3	0	0.00	0

AGRICULTURAL			
CODE	COUNT	ACRES	40% VALUE
A1	2,317		31,272,800
A3	4	14.17	29,250
A4	250	897.34	1,592,520
A5	399	15,164.09	15,328,682
A6	205		502,099
A9	2	0.00	122
AA	2		19,600
AB	0		0
AF	6		24,232
AI	3		2,847
AZ	0		0

PREFERENTIAL			
CODE	COUNT	ACRES	40% VALUE
P3	0	0.00	0
P4	0	0.00	0
P5	0	0.00	0
P6	0		0
P9	0	0.00	0

CONSERVATION USE			
CODE	COUNT	ACRES	40% VALUE
V3	15	53.10	116,539
V4	769	11,608.45	19,231,683
V5	894	69,913.07	72,591,735
V6	24		49,599

COMMERCIAL			
CODE	COUNT	ACRES	40% VALUE
C1	616		13,283,575
C3	299	406.49	3,926,324
C4	21	210.43	988,257
C5	4	484.23	563,618
C9	7	0.00	14,613
CA	1		65,129
CB	0		0
CF	655		7,349,489
CI	294		2,623,637
CP	0		0
CZ	0		0

INDUSTRIAL			
CODE	COUNT	ACRES	40% VALUE
I1	60		3,992,518
I3	17	54.06	519,974
I4	11	118.67	483,480
I5	2	63.67	174,262
I9	0	0.00	0
IA	0		0
IB	0		0
IF	3		3,237,505
II	3		6,441,228
IP	0		0
IZ	0		0

UTILITY			
CODE	COUNT	ACRES	40% VALUE
U1	1		0
U2	28	0.00	11,632,453
U3	3	0.00	4,904
U4	4	23.82	27,984
U5	1	32.21	5,800
U9	0	0.00	0
UA	0		0
UB	0		0
UF	0		0
UZ	0		0

EXEMPT PROPERTY		
CODE	COUNT	40% VALUE
E0	8	395,337
E1	174	27,121,266
E2	227	6,803,483
E3	46	1,185,231
E4	42	209,725
E5	4	30,082
E6	22	6,314,068
E7	0	0
E8	0	0
E9	146	4,595,039
TOT:	669	46,654,231

The purpose of the consolidation report is to comply with DOR regulation 560-11-2-.61

04/04/2017  
11:03:28

PIKE COUNTY - 2017 FAIR MARKET VALUE

Pg 2

TAX DISTRICTS: 01/02/03/04/05/06

Parcel Count: 9440

ENVIRONMENTALLY SENSITIVE			
CODE	COUNT	ACRES	40% VALUE
W3	0	0.00	0
W4	0	0.00	0
W5	0	0.00	0

BROWNFIELD			
CODE	COUNT	ACRES	40% VALUE
B1	0		0
B3	0	0.00	0
B4	0	0.00	0
B5	0	0.00	0
B6	0		0

FLPA			
CODE	COUNT	ACRES	40% VALUE
J3	1	0.72	1,852
J4	1	10.88	19,842
J5	17	8,014.62	6,087,917
J9	0	0.00	0

FLPA FMV			
CODE	COUNT	ACRES	40% VALUE
F3	1	0.72	690
F4	1	10.88	14,433
F5	17	8,014.62	8,657,662
F9	0	0.00	0

SUMMARY

GROUP	COUNT	ACRES	40% VALUE
Residential	21,121	25,326.34	310,445,528
Residen Transitional	0	0.00	0
Historic	0	0.00	0
Industrial	96	236.40	14,848,967
Agricultural	3,188	16,075.60	48,772,152
Preferential	0	0.00	0
Conservation Use	1,702	81,574.62	91,989,556
Enviromentally Sen	0	0.00	0
Commercial	1,897	1,101.15	28,814,642
Utility	37	56.03	11,671,141
Brownfield	0	0.00	0
FLPA (J)	19	8,026.22	6,109,611
FLPA FMV (F)	19	8,026.22	8,672,785
Motor Vehicle	20,414		<del>49,684,955</del>
Mobile Home	309		<del>2,018,992</del>
Timber	24		<del>632,968</del>
Heavy Truck Equipment	4		<del>147,902</del>
Gross Digest Total	48,811	132,396.36	565,136,414

*Get from Donna these are not accurate*

FLPA

Forest Land Protection Act

FMV

Fair Market Value

**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
<b>Fund: 100 General Fund</b>				
<b>Department: 03 Revenue Accounts</b>				
<b>Revenue</b>				
100-03-1300-341800-004				10,000.00
Reimb- Risk Financing Premiums				
100-03-1330-314200-081				40,000.00
Beer & Wine Excise				
100-03-1330-316100-000				36,000.00
Business And Occupation Lic				
100-03-1330-316300-000				50,000.00
Financial Institution Tax				
100-03-1330-321100-081				7,000.00
Beer & Wine License				
100-03-1330-341700-000				2,000.00
Indirect Cost Allocations- Others				
100-03-1500-340000-000				10,000.00
Misc Revenue				
100-03-1500-341400-000				250.00
Printing & Copying Svc				
100-03-1500-346900-000				1,500.00
Vending Machines				
100-03-1500-361000-000				3,600.00
Interest Revenue				

**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
100-03-1500-392100-000 Sale Of Assets				10,000.00
100-03-1510-349300-000 Bad Check Fees				250.00
100-03-1514-313100-000 Local Option Sales Tax				795,000.00
100-03-1514-316200-082 Insurance Premium Tax				830,000.00
100-03-1545-311000-000 General Property Taxes		3,118,722		5,714,222.00 ✓
100-03-1545-311120-000 Timber Tax		18,000		18,000.00 ✓
100-03-1545-311200-000 Prop Tax - Prior Yr				195,000.00 X
100-03-1545-311310-000 Motor Vehicle Tax		225,000		225,000.00 ✓
100-03-1545-311311-000 Motor Vehicle True Up Account				430,000.00
100-03-1545-311313-000 Motor Vehicle Administrative Fees				19,000.00
100-03-1545-311315-000 Motor Vehicle Tax				240,000.00
100-03-1545-311316-000 Aadv Alternative Ad Valorem Tax				4,500.00

**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
100-03-1545-311320-000 Mobile Home				80,000.00
100-03-1545-311340-000 Intangibles Tax				2,500.00
100-03-1545-311390-000 Personal Property-Other				55,000.00
100-03-1545-311500-000 Property Not On Digest				60,000.00
100-03-1545-319000-000 Pen & int - Taxes				65,000.00
100-03-1545-319900-000 Crst & Interest				185,000.00
100-03-1545-341600-000 Fees/Costs Tag & Titles				2,900.00
100-03-1545-341940-000 Commission On Tax Collect				12,000.00
100-03-1545-346900-000 Tag Marout				25,000.00
100-03-1550-311400-000 Heavy Equipment Tax				
100-03-1565-341000-018 City Of Zebulon - Bldg & Ground S...				
100-03-2150-311600-000 Real Estate Transfer				



**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
100-03-2150-351110-000 Superior Court Clerk				110,000.00
100-03-2200-351180-000 Pre-Trial Diversion Program-D Alt				500.00
100-03-2400-351130-000 Magistrate Court				20,000.00
100-03-2400-351130-091 Animal Ordinance Violations				500.00
100-03-2400-351131-000 Sheriff Svc S - Magistrate Court				18,000.00
100-03-2450-351150-000 Probate Court				120,000.00
100-03-2800-341190-000 Indigency Verification App Fee				500.00
100-03-2800-346900-000 Indigent Defense Fund				100.00
100-03-3000-334000-000 Reimb-Grants-State				34,000.00
100-03-3300-342000-000 Sheriff Svc'S (Superior Court)				112,604.00
100-03-3300-342100-000 Boe Reimbursement - Sheriff Servi				
100-03-3300-351360-000 Sale Of Confiscated Property				

**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
100-03-3310-342001-000 Dept Of Justice Revenue				8,400.00
100-03-3326-342000-206 Jail Construction				
100-03-3326-342330-000 Inmate Housing Revenues				50.00
100-03-3420-389000-000 Restitution From Streets				500.00
100-03-3500-371000-080 Fire Dept Donations				
100-03-3510-342200-000 Fire Fees - Pricel Yacht				
100-03-3510-342201-000 Fire Fees				8,400.00
100-03-3510-342202-000 Rental Income - Fire Stations				
100-03-3510-381000-080 Firestation Rental Income				
100-03-3530-342000-000 Fire Dept Grant - S. Rivers				
100-03-3610-371000-000 Erns Donation-Delta Alert				
100-03-3910-346110-000 Animal Control / Shelter Fees				

**ANNUAL BUDGET ESTIMATE - ALL**  
 Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
 FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
100-03-4000-343000-000 Culvert Permit Fees				2,000.00
100-03-4100-345000-000 Fuel Maintenance Fees				750.00
100-03-4200-334100-079 Revenue Grant				
100-03-4200-334101-042 L.M.I. Grant (Dot) Revenue				
100-03-4220-321900-000 Row- Utility Permits				500.00
100-03-4226-346900-000 Sale Of Pipe				100.00
100-03-4226-346901-000 Sale Of Scrap Metal				50.00
100-03-4226-346902-000 Sale Of Used Oil				
100-03-4530-344150-045 Transfer Station Fees				
100-03-4550-344130-045 Sale Of Recyclables				
100-03-4560-334000-000 Post Closure Landfill Grant-Stat...				
100-03-4900-341900-000 Public Works Services				

**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017	2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$) Approved (\$)
100-03-5431-331000-000 Reimb- Grants- Federal			
100-03-5431-331100-000 Fema Aid To Co			
100-03-5431-332000-000 Sheriff- Lifesaver Grant			
100-03-5431-334100-000 Gema Aid To Co			5,361.00
100-03-5431-336000-000 Pimp- City Of Griffin- County Road			
100-03-5500-341000-000 Community Service Fees			
100-03-5520-331000-000 Federal Grant Senior Center			
100-03-5520-334000-000 State Grant - Senior Center			125,000.00
100-03-5520-346000-000 Senior Citizen Center			95,000.00
100-03-7220-322200-000 Building Permits			8,500.00
100-03-7400-322210-000 Zoning And Land Use Fees			
100-03-7400-322230-000 Sign Permits			

**ANNUAL BUDGET ESTIMATE - ALL**  
Amended - 2017-2018

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2017-2018

Account	2016 - 2017		2017 - 2018	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
100-03-7410-323900-000 Pilot Reviews				
100-03-8000-393500-000 Capital Lease Propects				
100-03-9000-346000-000 Reimb- Other Agencies				
<b>Total Revenue</b>				<b>\$9,814,137.00</b>
<b>Total Exepnditure</b>				<b>\$9,814,137.00</b>
<b>Net</b>				
<b>Department: 10 Contingency</b>				
<b>Expenditure</b>				
100-10-1310-579000-000 Contingencies				50,000.00
<b>Total Revenue</b>				<b>\$50,000.00</b>
<b>Total Expenditure</b>				<b>-\$50,000.00</b>
<b>Net</b>				
<b>Department: 12 Elections Department</b>				
<b>Expenditure</b>				
100-12-1400-523850-000 Contract Svc-Pol Workers				5,000.00
100-12-1400-531100-000 Supplies				9,000.00



Lynnette T. Riley  
Commissioner

State of Georgia  
**Georgia Department of Revenue**  
Local Government Services Division  
Digest Section  
4125 Welcome All Road SW  
Atlanta GA 30349-1824  
(404) 724-7000  
August 22, 2017

Ellen Mills  
Director

MS DONNA M CHAPMAN  
PIKE COUNTY TAX COMMISSIONER  
P O BOX 217  
ZEBULON GA 30295-0217

Ref #: 201723497465886

Dear Ms. Chapman:

Thank you for your letter of August 22, 2017 in which you requested an extension for the filing of the 2017 PIKE County Tax Digest.

You are hereby granted an extension until September 30, 2017. If you find the county's circumstances still prohibit the digest submission by this date, please let us know before the new deadline arrives where we may consider an additional extension in a timely manner.

In trust that all will go well as you continue the preparation of your digest, I remain,

Very truly yours,

Commissioner

---

Ellen Mills  
Director



Lynnette T. Riley  
Commissioner

State of Georgia  
**Georgia Department of Revenue**  
Local Government Services Division  
Digest Section  
4125 Welcome All Road SW  
Atlanta GA 30349-1824  
(404) 724-7000  
September 19, 2017

Ellen Mills  
Director

MS DONNA M CHAPMAN  
PIKE COUNTY TAX COMMISSIONER  
P O BOX 217  
ZEBULON GA 30295-0217

Ref #: 201726297469415

Dear Ms. Chapman:

The 2017 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2017 Ad Valorem taxes is enclosed.

On August 1, 2018, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Lynnette T. Riley  
Commissioner

Enc. Order Regarding 2017 County Tax Digest

Copy to  
MR. HUGH RICHARD MCALEER, Chairman, Board of Tax Assessors  
MR. J BRIAR JOHNSON, Chairman, Board of County Commissioners

TO:  
TAX COMMISSIONER  
CHAIRMAN, BOARD OF TAX ASSESSORS  
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

**ORDER REGARDING 2017 COUNTY TAX DIGEST**

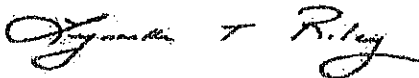
WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the PIKE County digest for 2017 was submitted by the Tax Commissioner of PIKE County on September 19, 2017, and

WHEREAS the Commissioner has determined that the PIKE County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of PIKE County is hereby authorized to be used for the collection of 2017 taxes.

This the 19th day of September, 2017.



Lynnette T. Riley  
Revenue Commissioner