

2019

HENRY COUNTY TAX COMMISSIONER'S ANNUAL REPORT



MICHAEL HARRIS, TAX COMMISSIONER

HENRY COUNTY • GEORGIA



STATE OF THE OFFICE



This is my 10th year in office, and it has been an honor and privilege to serve. In the last ten years I have experienced the good, the bad and even the ugly. I'm sure it's partly because of politics and to some degree, the economic downturn from just a few years ago that some call the "great recession" in

which we experienced an incredible real estate collapse--but mostly because it appears we have either forgotten or abandoned the idea of humility and emotional intelligence. Have we forgotten what the true standard of humanity, care, logic and dignity for all people looks like? I hope not, but perhaps every now and again we need to be reminded to step back and hit "Reset."

So....Instead of a traditional introduction to an Annual Report, I have decided to step out of my box and share with you an excerpt of a letter penned to my staff a few short years ago. I would humbly ask each of you to read the following excerpt and commentary and find some time to reflect, to think about where you stand on issues and decide if you believe what you claim you believe. The fact is, like it or not, all of us are 99.9 percent identical, it's the 0.1 percent that is just enough to make us all uniquely individual.

[September 26, 2016 - Something was brought to my attention the other day. It had to do with a comment that was overheard in a conversation in one of our offices. I won't mention which one because it doesn't matter. It's my understanding what was said wasn't done in a mean spirit but it did cause the individual that overheard the comment some concern. I immediately wondered if the individual talking realized how her words might be

interpreted. Maybe no one has ever said "You know...I realize you may not be aware of this but when you made that comment about _____, it really bothered me". Let me encourage each of you to speak up if I ever say something that you feel is inappropriate or if someone else says or does something that offends you. Openness allows for discussion. Discussion creates conversation and through conversation perhaps we can gain greater insight to each other's perspective. So...please take a minute before you speak or say something, think about how your words may be construed. Find the humanity in the other person. We never know what our co-worker may be dealing with and the battles they are facing. In the end, we are all different and special in our own way. It doesn't make any one better or worse, it just means God is very creative and enjoys having a very diverse group of children.]

Although the catalyst for my letter to staff was to address a hurtful misunderstanding in the office, that incident is actually reflective of many conversations going on in our county, our country and our world today. With 24-hour access to every type of news and viewpoint; with internet and social media venues exploding with differing accounts and opinions, it sometimes seems that civility is a lost art and respect is a notion of the past.

Along that vein, I urge those who are willing to do so, to take a step back, reflect on what you are saying and why you are saying it. Whether in a private conversation between two people, or at a podium in front of a room full of supporters, we need to bring back a measure of kindness or at the very least, civility. Harken back to your core beliefs, the system that guides your moral compass, and then ask yourself, "Are these still my true beliefs." Just because we learn certain ideas as children, doesn't necessarily mean we need to hold on to them in adulthood.

Many of us inherited our beliefs and core values from our parents, and that can be a good thing — or, in some cases, perhaps not such a good thing — and the same could be said about our teachers, bosses, ministers, and others who played an influential role in our early years.

TABLE OF CONTENTS

Sometimes we don't really know what we deeply believe until we take time to consciously explore those beliefs and see where they live within us. Authentic self-inquiry is a practice we can and should do on a regular basis. Many of us give ourselves permission to say things we really don't believe, seeded in misinformation, or bigotry or ignorance; so challenging our beliefs can serve as a filtering system that enables us to compare what is in our minds and in our hearts and to confirm there is a congruency between thought and belief. If we find that what is rattling around in our head doesn't honor what we know to be true, we can toss it out and entertain a new notion about what is true.

The crux of this year's message is not to preach, but rather to challenge what for many has become the status quo. To ask you, in this day and time, to re-examine what you believe, why you believe it, and to walk with your beliefs to lift others up, or at the very least, to respect our differences. I know it can be risky to challenge someone to examine their beliefs. I'm not saying I am right, I'm simply saying there's no downside to examining what we believe and why we do and say the things we do. Thankfully, we live in a country where we are free to hold our own set of spiritual or religious views, political views, world views, cultural views, racial views, or any of the other views that may drive our actions. What I ask is that we respect those who hold views that are different from our own.

Finally, I want to thank you. Thank you for allowing me the opportunity to serve you-- the citizens of Henry County. It has been and continues to be a remarkable and wonderful honor.

Sincerely,



David Curry
Tax Commissioner

- 3** Purpose, Vision, Mission, Goals and Accomplishments
- 4** In Remembrance
- 5** Annual Motor Vehicle Transactions
- 9** Our Vision
- 10** Our Mission
- 11** Department of Property Tax
- 18** Hotel/Motel Tax
- 19** Occupational Tax
- 21** Important Dates
- 22** Locations & Hours

CLIENT TESTIMONIAL

Extremely professional, courteous and thoughtful - Marian P

Very helpful and detailed - Deborah



PURPOSE

The Henry County Tax Commissioner, as a duly elected constitutional officer, is responsible for billing, collecting and disbursing all monies levied as taxes for the County, School System, Water and Sewerage Authority and City of McDonough, the State of Georgia, as well as collecting fees for the cities of Henry County.

Property taxes, motor vehicle taxes, mobile home taxes, timber taxes and heavy duty equipment taxes are collected and disbursed. Additionally, this office collects excise taxes from the sale of alcohol, distribution of alcohol, hotel/motel rentals and Occupational Tax for businesses operating within the unincorporated area of the county.

The Tax Commissioner serves as the Ex-Officio Sheriff, assuming the total responsibility for collection of delinquent taxes.

VISION

Henry County Tax Commissioner's Office:
The Premier Tax Commissioner's Office in Georgia.

MISSION

Provide Henry County citizens excellent customer service by helping them understand and meet their responsibilities while applying the tax law with integrity

CLIENT TESTIMONIAL

Great customer service!! Welcoming attitude & smile - Tim D.

Exceptional Service, Professional and courteous! - E. C.

ACCOMPLISHMENTS

- Added multiple levels of service through our website
- Moved Kiosk from Drivers Services in Locust Grove to the Kroger on Jonesboro Road in McDonough. This Kiosk provides 24 hour access
- Employees continue to receive regular training to stay up to date on laws and procedures
- Maintained a 98% collection rate on all Property Taxes; Real and Personal

GOALS

- Revisit the website to accentuate the FAQ section to assist the public with answers available to commonly asked questions 24/7
- Expanded use of Social Media to disseminate information
- Explore ways to expand services into the Southern portion of the County to better serve our residents there
- Creation of a dedicated Call Center to handle phone calls in a more timely and efficient manner

IN REMEMBRANCE OFFICER MICHAEL SMITH BIRTHDATE - DECEMBER 28, 2018

Even as an adult, Michael loved superheroes. Once settled in his new home, he gradually accumulated superhero pictures, figures, comic books, and novelty items and had them neatly displayed in a room in the house. Michael's personal and professional actions displayed that of his favorite hero, Captain America.

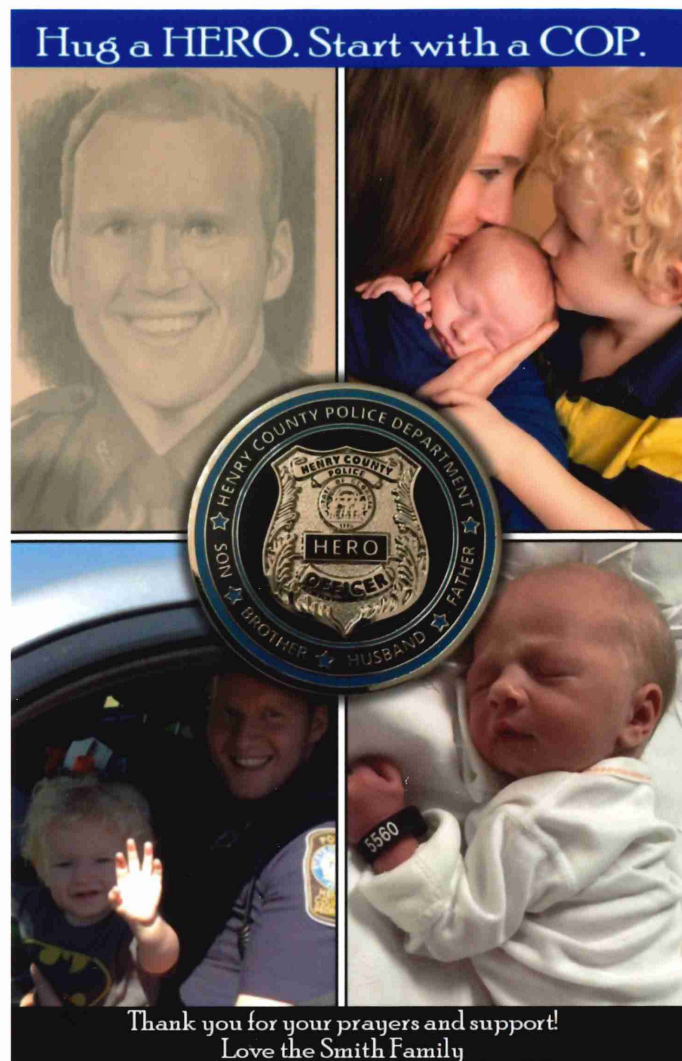
Michael was raised in Henry County and attended Clayton State University, graduating with a degree in criminal justice. After taking time to decide on a career path, Michael joined the Henry County Police Department in 2011. He was never the type to approach his job as being "out to get someone." He aimed to help those in the community, seeing himself as a servant to his fellow citizens. It was not unusual to hear about him taking time to acknowledge children, letting them see and explore the patrol car or asking them about their interests. He would change tires in the scorching heat, give a few dollars to those who needed it, or go out of his way to take someone to a safe place. He made every attempt to treat people as he would want to be treated,

with a respectful and calm approach.

At home, Michael was a devoted husband, father, son and brother. He was a Godly man who gave unselfishly to those around him. On his three days off of work, he took care of his son, never complaining about giving up his free time on his off days and both father and son cherished that special bond. As a husband, Michael was a source of calm, generosity, and laughter and was content in doing simple, everyday things with his wife. To his family and friends, he enjoyed making others laugh with witty comments or actions and was always willing to patiently help when needed.

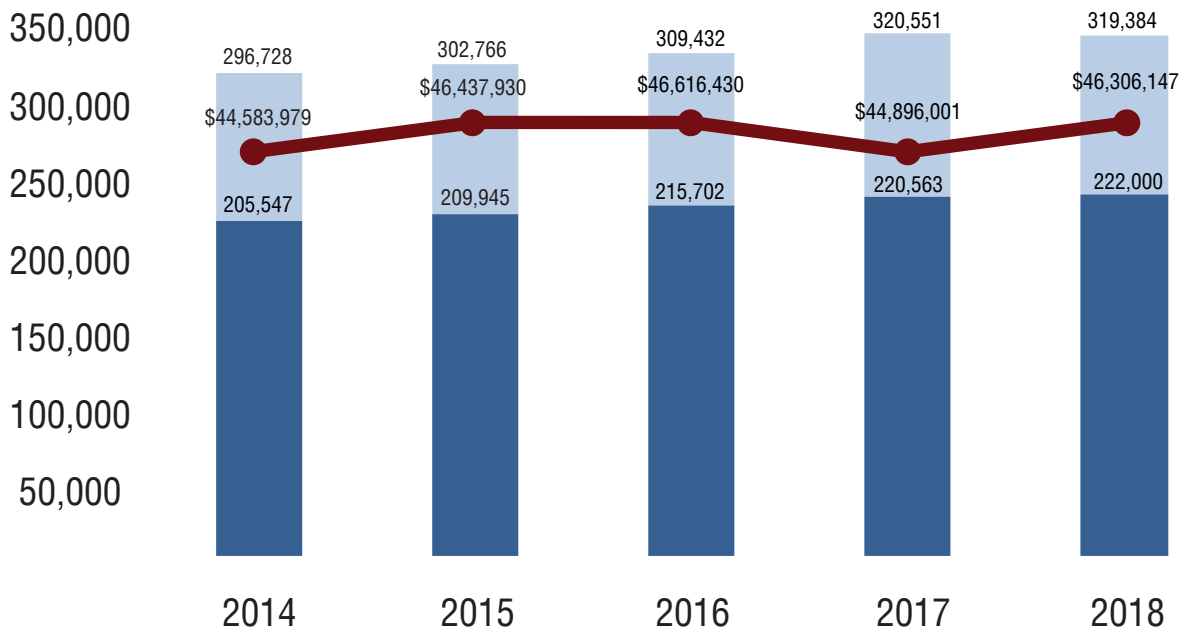
On December 6th 2018, Michael had the opportunity to be the superhero. He took on his role bravely, standing between trouble and innocence. His actions that day likely saved many lives. He was the true embodiment of the heroes he admired, demonstrating fearless courage and ultimate sacrifice. Michael Smith-God

used your interest and passion to memorialize you as the real superhero you will always be to us.





ANNUAL MOTOR VEHICLE TRANSACTIONS



ABOUT

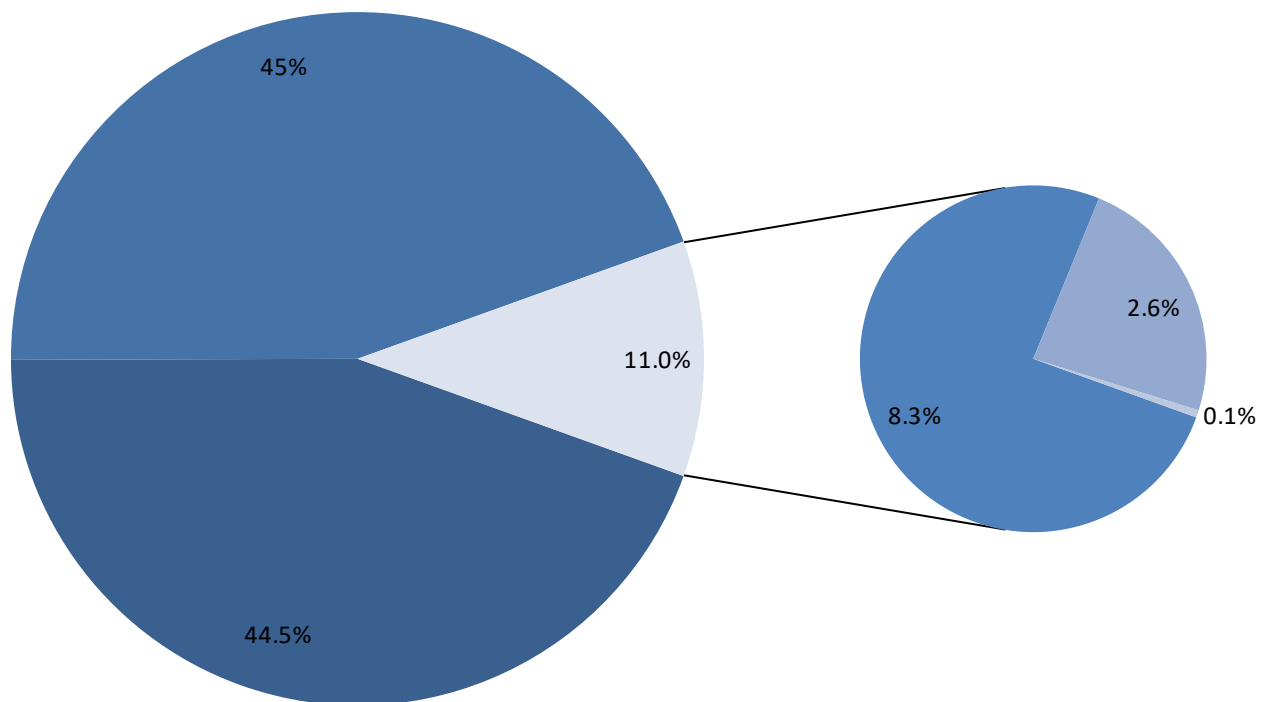
The amount of total revenue collected remained steady the fourth full year under TAVT. Under the TAVT system, the county collects the full amount of each TAVT transaction, although only a small portion is distributed to the county, while the remaining balance goes to the State.

■ Total motor vehicle transactions. Includes multiple services performed by clerks involving processing motor vehicle tags, titles and documents

■ Total number of transactions where tags were issued either through renewals or the issuance of new plates

■ Total Revenue Collected

PAYMENT BY LOCATION



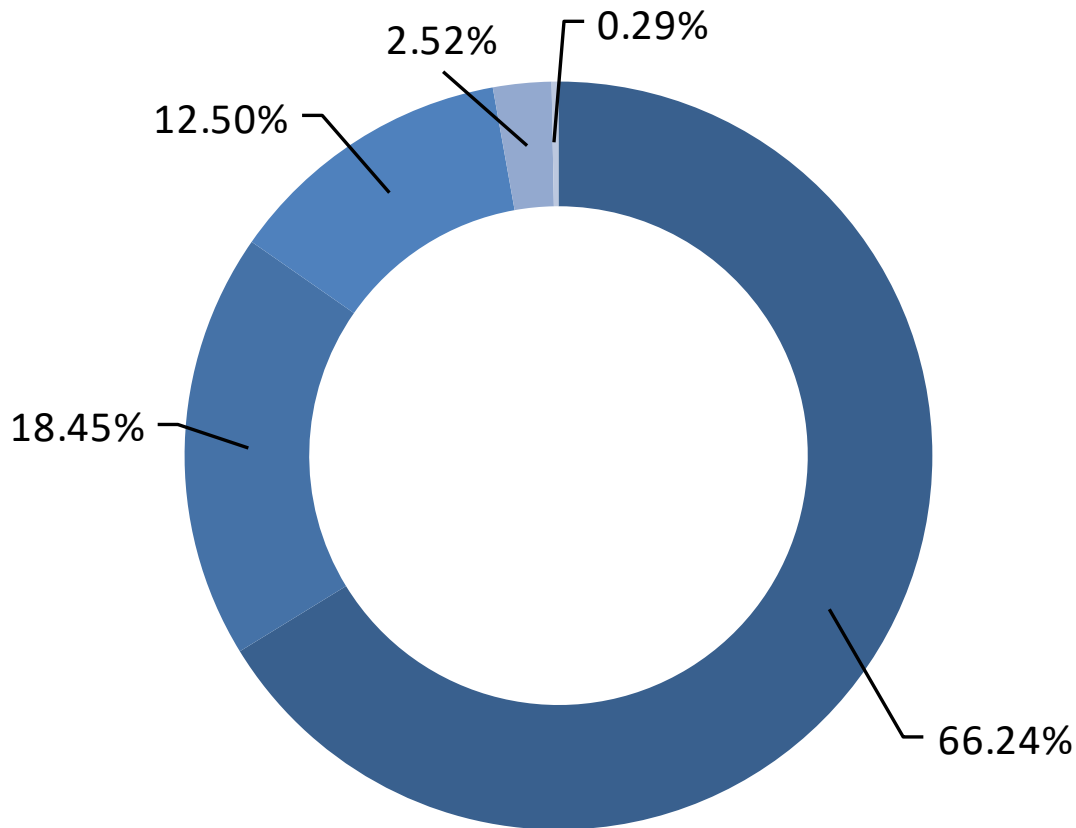
- Stockbridge
- McDonough
- Web Renewals
- Phone Renewals
- Ellenwood and Locust Grove Kiosks

ABOUT

With the addition of the county's first renewal kiosk in 2014, there are now five convenient ways to renew your registration. We hope that with additional kiosks being added, taxpayers will take advantage of being able to skip the line at the office and renew their registration through the kiosk.



REGISTERED VEHICLES AS OF JUNE 2018



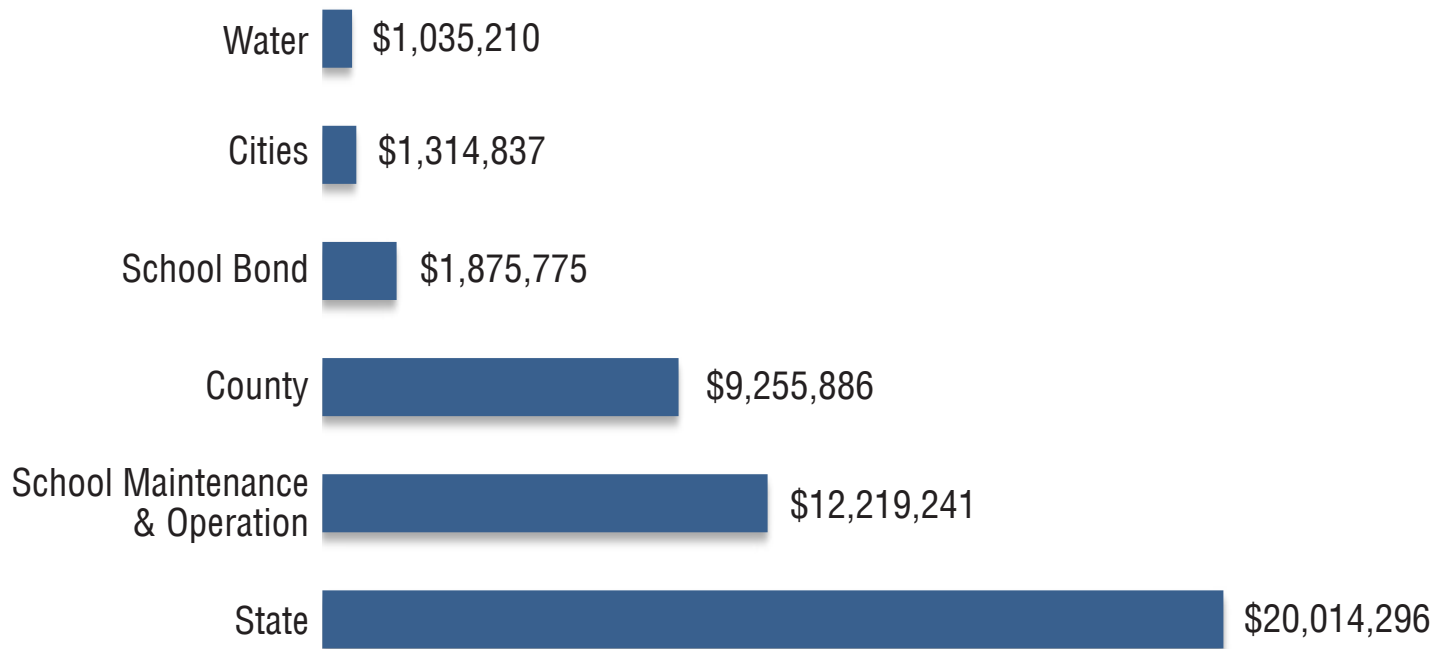
- Cars: 137,894 (66.24%)
- Trucks: 38,402 (18.45%)
- Trailers: 26,029 (12.50%)
- Motorcycles: 5,247 (2.52%)
- Buses: 611 (0.29%)

COMPARISON

Henry County registered a total of 208,191 vehicles as of June 30, 2018. In comparison, Clayton County registered 210,656 vehicles, Newton County registered 114,956 vehicles, and Spalding County registered 67,477 vehicles.

Source: Georgia Department of Revenue

MOTOR VEHICLE COLLECTION & DISTRIBUTION



CLIENT TESTIMONIAL

Great Service! - Anonymous

Excellent Service - Anonymous

ABOUT

Henry County distributed a total of \$45,715,247.01 in 2018, which was disbursed to each of these entities as indicated.



OUR VISION



OFFICE OF THE
TAX COMMISSIONER

HENRY COUNTY TAX
COMMISSIONER'S
OFFICE:
THE
PREMIER TAX
COMMISSIONER'S
OFFICE IN GEORGIA

OUR MISSION



OFFICE OF THE
TAX COMMISSIONER

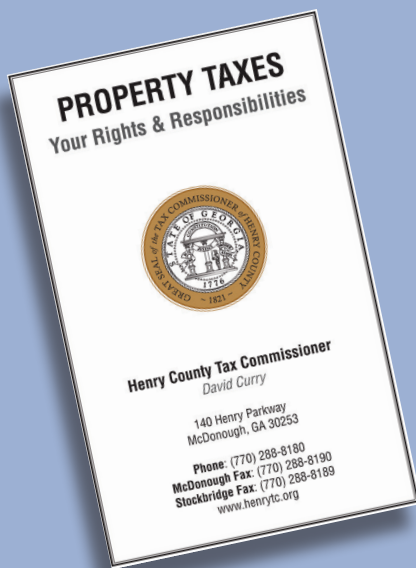
PROVIDE HENRY COUNTY
CITIZENS EXCELLENT
CUSTOMER SERVICE BY
HELPING THEM
UNDERSTAND AND
MEET THEIR
RESPONSIBILITIES WHILE
APPLYING THE TAX
LAW WITH INTEGRITY.



HOMESTEAD EXEMPTIONS

The Tax Commissioner annually mails new homeowners a booklet that contains important tax information about the following:

- Local and state homestead exemptions
- Preferential and conservation exemptions
- Information about other types of property



EXEMPTION AMOUNTS AND CODES

Code	Age	Exemption Amount	
L1		\$15,000 \$4,000 \$0	County School M&O School Bond, Water
L2	62	\$20,000 \$15,000 \$0	School M&O, School Bond County Water
L3	65	\$80,000 \$15,000	School M&O, School Bond County, Water
L6	68	\$120,000 \$15,000	School M&O, School Bond County, Water
L9	70	FULL \$15,000	School M&O, School Bond County, Water
L12	Totally Disabled (Under 65)	\$50,000 \$15,000 \$0	School M&O, School Bond County Water
L16	Veterans Disabled (Under 65)	\$81,080 \$81,080	School M&O, School Bond County, Water & City
L17	Veterans Disabled	65 \$81,080 \$81,080	School M&O, School Bond City, County, Water
L18	Veterans Disabled	68 \$120,000 \$81,080	School M&O, School Bond City, County, Water
L19	Veterans Disabled	70 FULL \$81,080	School M&O, School Bond City, County, Water
SS	Surviving Spouse (Of Service Member killed in action)	\$81,080 \$81,080	School M&O, School Bond City, Water & City
SG	Surviving Spouse (Of Peace Officer or Firefighter killed in line of duty)	FULL	County, School & Water

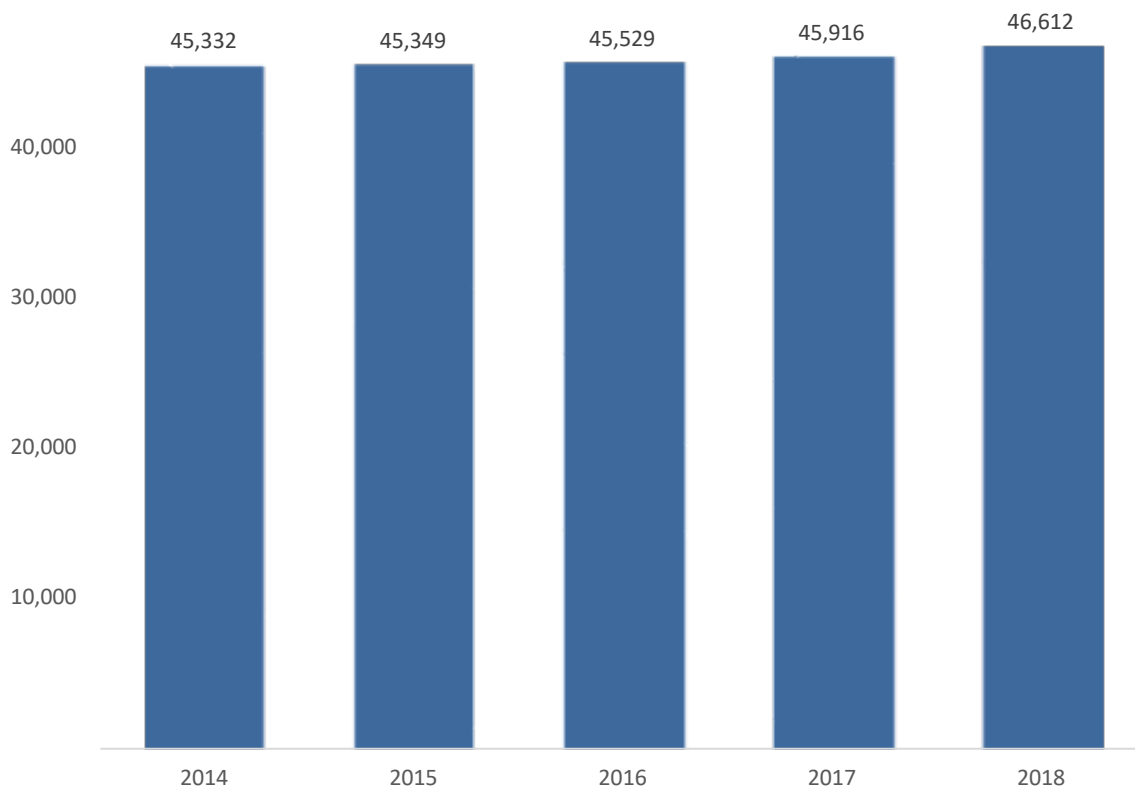
**NO EXEMPTIONS ALLOWED FOR CITY TAXES WITH THE EXCEPTION OF L16 –L19 VETERANS DISABLED AND SURVIVING SPOUSE

CLIENT TESTIMONIAL

She's so awesome! - W. Wiley

Great service with a smile - JJ

HOMESTEAD EXEMPTIONS



ABOUT

Homestead exemptions are available to Henry County residents depending upon your eligibility. The Henry County Tax Commissioner's office assists residents with determining which exemption will give them the best benefit. Application must be made in order to receive an exemption. While applications are accepted year round, the deadline for filing homestead exemption for the current tax year is April 1st.

Effective June 24, 2019, all Homestead Applications request will be accepted through the Tax Assessor's office.

Chart represents total number of exemptions.

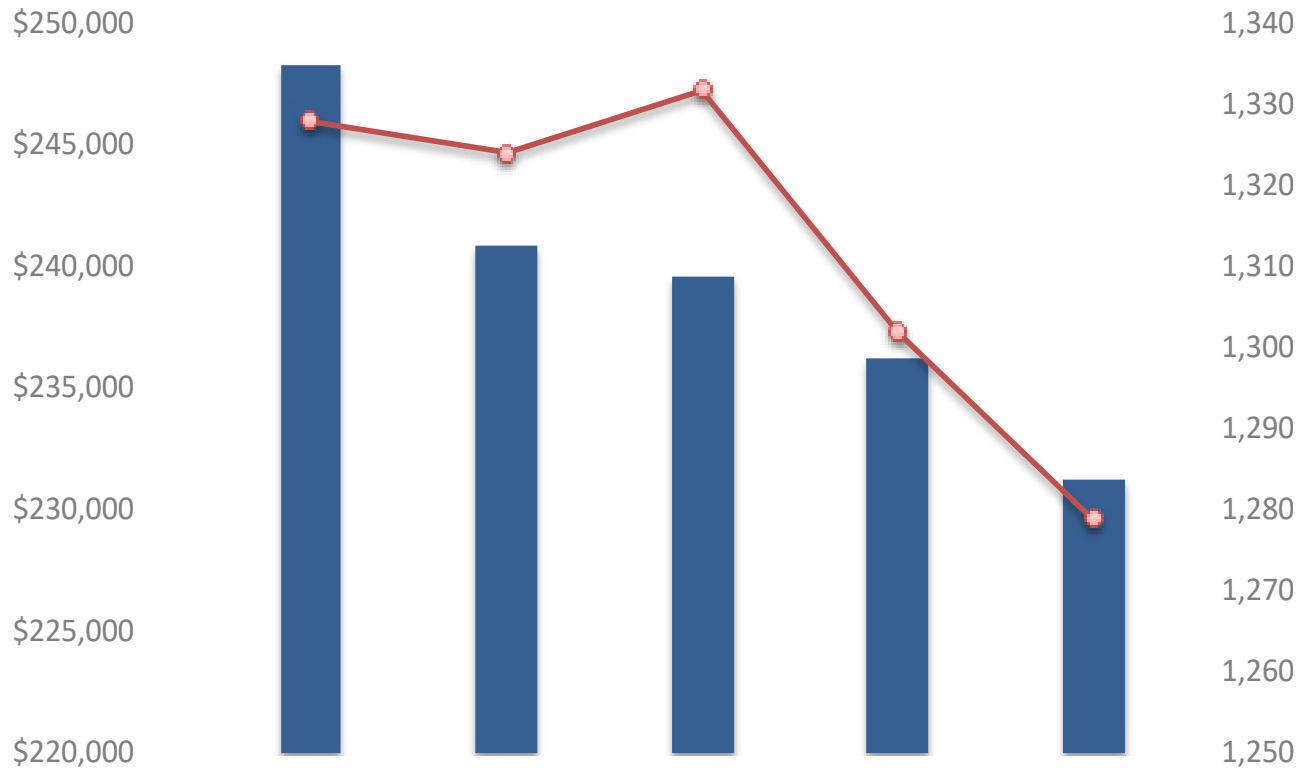
CLIENT TESTIMONIAL

Quick service, pleasant experience - J. Mauldin

Great service, above & beyond - T. Haney



MOBILE HOMES IN PARKS



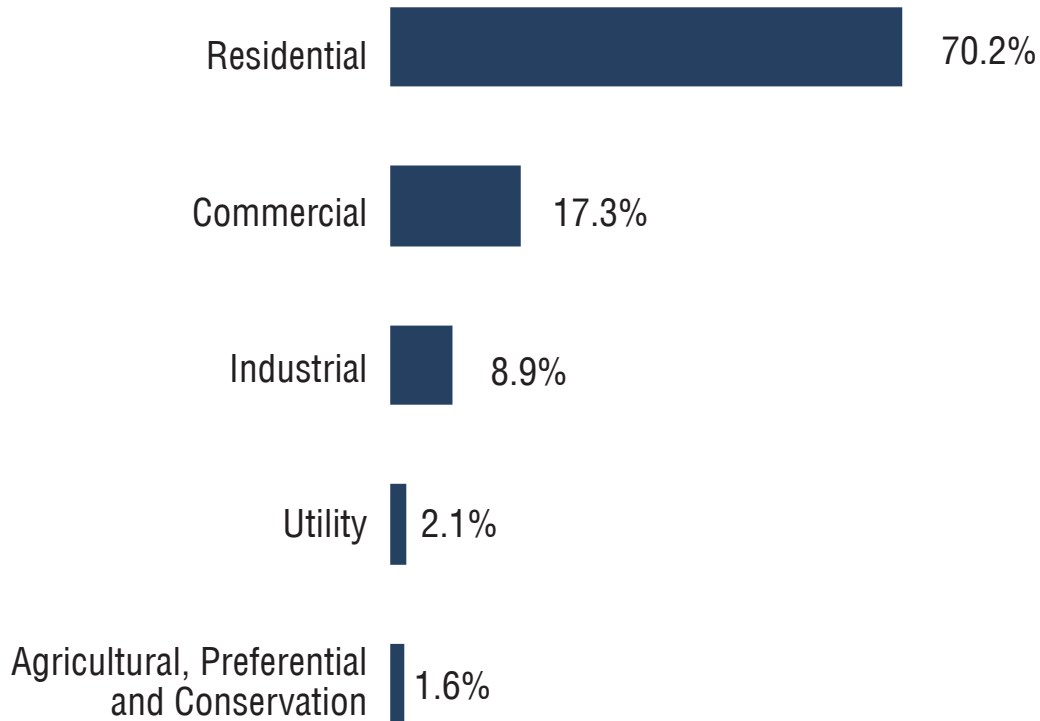
ABOUT

Mobile homes located on property where the mobile home owners do not own the land are categorized as personal property. When the mobile home owners own the land and the mobile home, they are categorized as real property or residential.

SOURCE: Henry County Tax Assessor, Annual Tax Digest and Thomson-Reuters.

- Total amount of taxes collected
- Total number of mobile homes located within parks

PARCEL CATEGORIES



CLIENT TESTIMONIAL

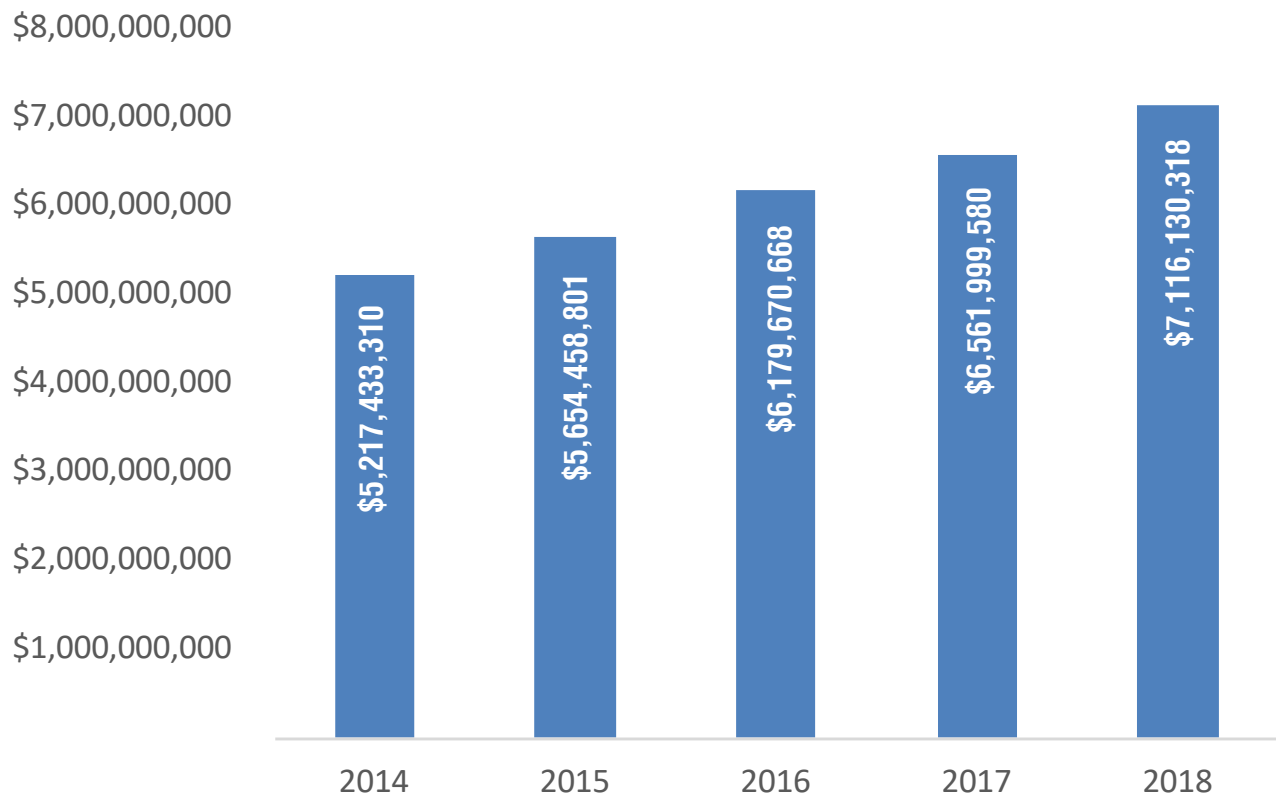
Can't thank you enough. She was kind and professional while trying to solve my out of state issues. - S. A.

Figures listed above are from the 2018 tax digest year. Properties not considered residential are categorized as either commercial, industrial, utility, agricultural, conservation, or preferential. The figures above reflect the percentage of the total digest value by categories.

Source: 2018 Tax Digest



NET ASSESSED PROPERTY VALUES



ABOUT

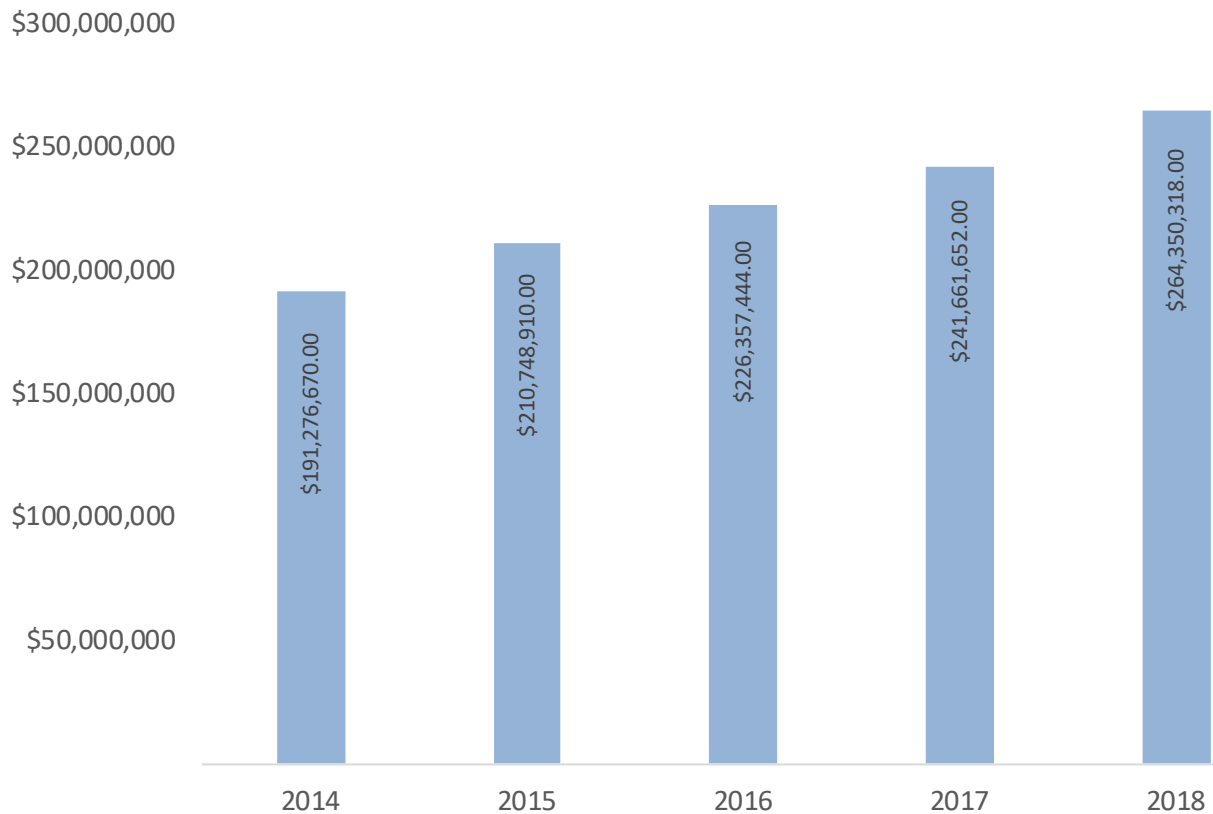
This five year history reflects 40 percent net assessed values of property (real, personal, motor vehicle, etc.) less exemptions. The purpose is to show the trend of net values.

SOURCE: Henry County Tax Assessor

CLIENT TESTIMONIAL

She is patient, kind and very professional! She deserves recognition and rewards! - Mary S.

REAL AND PERSONAL PROPERTY TAX LEVIED



CLIENT TESTIMONIAL

Very polite & professional - B. Paxton

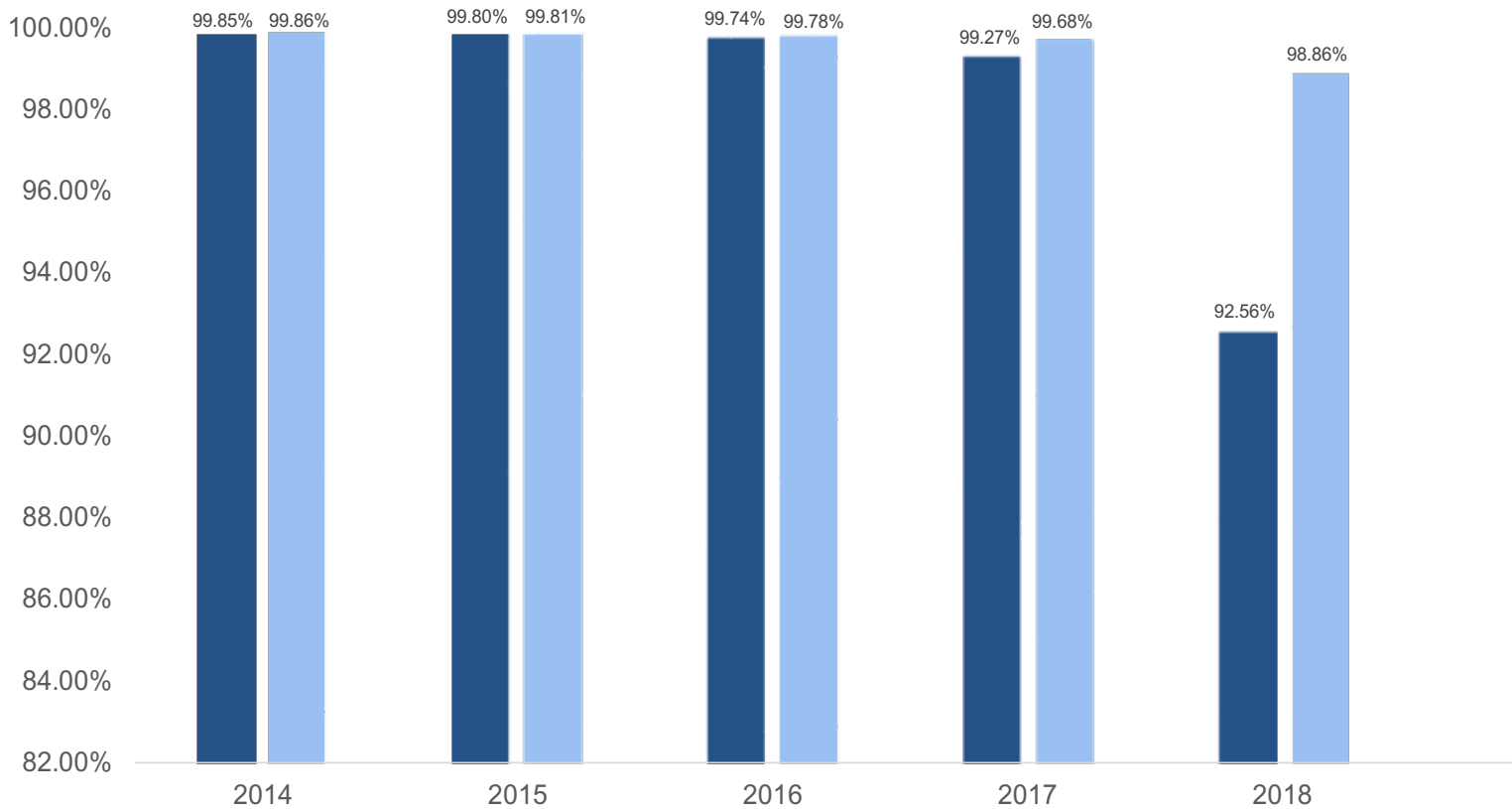
Best service ever - S. Clark

ABOUT

The tax digest is presented annually to the Georgia Department of Revenue for approval before tax bills are created. This year, the original digest was \$267,182,391. The adjusted receivable amount was \$264,350,318.





PROPERTY TAX COLLECTION RATE

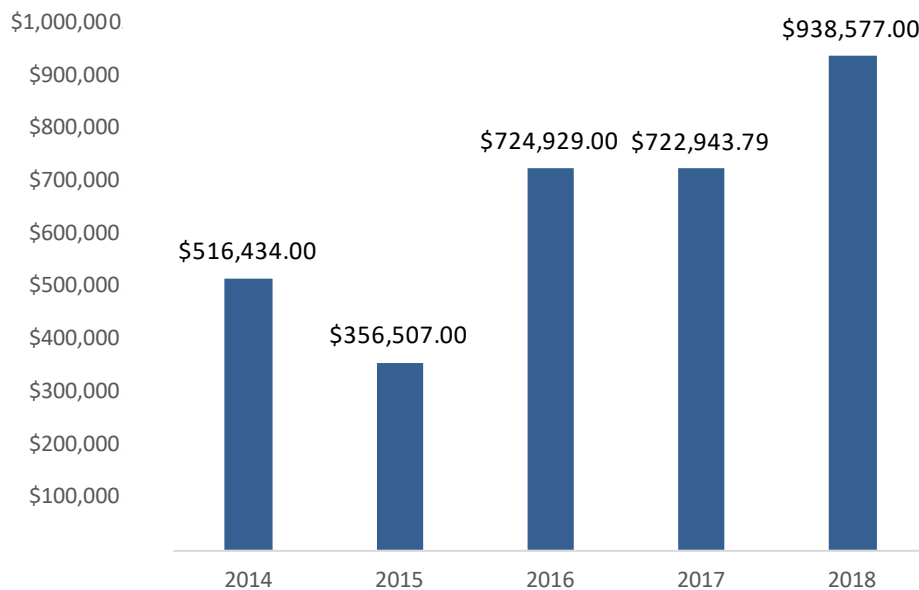


ABOUT

Over the past five years, current year collection rates have consistently increased. Collection of delinquent tax years continues to increase as well.

-  Amount collected as of June 30, 2018
-  Amount collected at fiscal year end

HOTEL/MOTEL TAX



ABOUT

The hotel/motel tax is a levy on public accommodations, charges for promotion of tourism, conventions and trade shows. Amounts collected are based upon reports submitted by hotels and motels located in unincorporated Henry County each year.

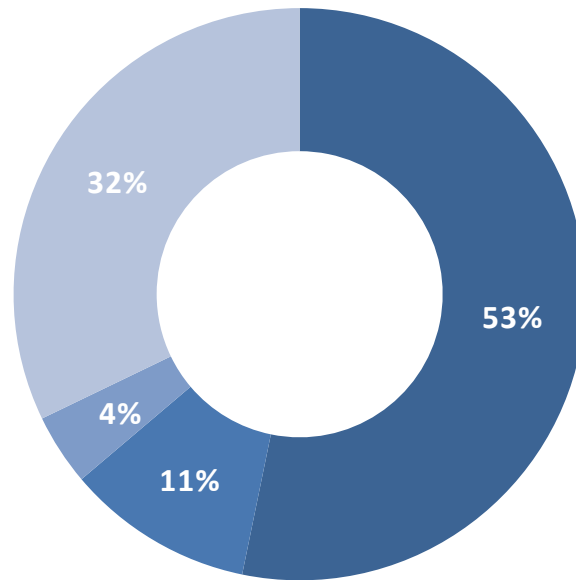
TOURISM

Henry County continues to see positive tax related benefits from the tourism and hospitality industries. Specifically, hotels generate sales taxes and accommodations taxes (commonly known as hotel-motel taxes), which are used by governments to fund operations that would otherwise be funded by ad valorem taxes.

While it is impossible to exactly quantify, the hospitality industry's best estimates indicate that the average Henry County property owner benefited by a significant reduction in ad valorem taxes due to these activities. In addition, these same sources generated several hundred thousand dollars of funds that were used exclusively to promote tourism in Henry County and its component cities. In addition to the direct jobs created by these activities, tourism and hospitality plays an important role in the tax structure of Henry County.



OCCUPATIONAL TAX & ALCOHOL LICENSES



ABOUT

Alcohol Licenses are issued upon approval by the county to any person wishing to obtain a retail license for the sale of alcohol beverages. A three percent excise tax is collected on distilled spirits sold by the drink. Wholesale fees are an excise tax levied on any person/business who sells beer, wine, or distilled spirits to retail dealers or wholesale dealers.

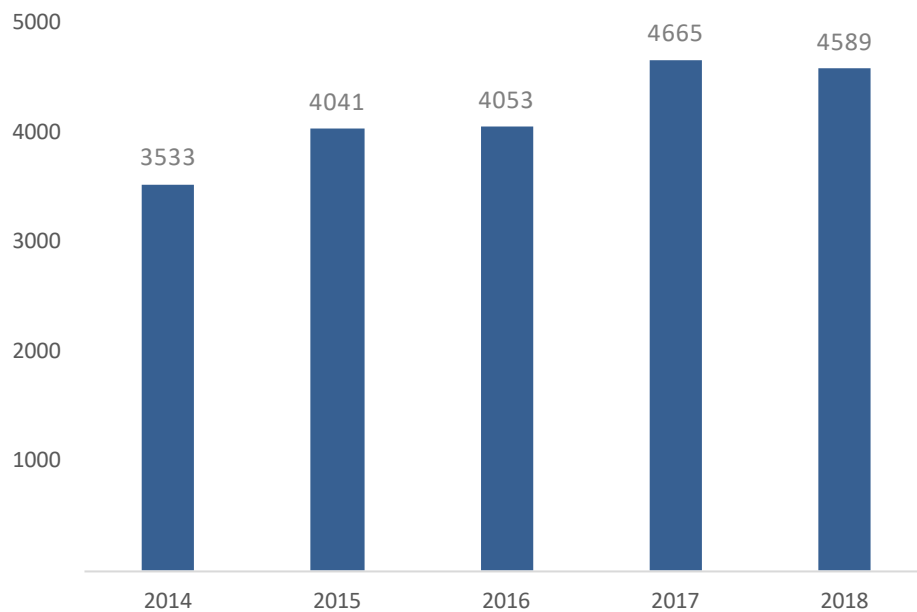
- Occupational Tax Certificates: \$1,620,133
- Alcohol: \$322,200
- 3% Excise Tax: \$123,018
- Wholesale: \$978,683

CLIENT TESTIMONIAL

I enjoy it every time! - J. W. Mitchell


Outstanding, professional & friendly staff - Anonymous

OCCUPATIONAL TAX CERTIFICATES ISSUED



ABOUT

Occupational tax certificates are issued to commercial, retail and home based businesses. Fees are determined by type of business and gross receipts.

 Total number of certificates issued

CLIENT TESTIMONIAL

Great customer service - A. Wilson

A delightful visit - M. Conner



IMPORTANT DATES

MOTOR VEHICLE REGISTRATION DATES

- Motor vehicle registration expires at midnight on the **(first) titled owner's birthday**
- Business or enterprise registrations expire at midnight on the **last day of the month** shown on the license plate or the decal
- Leased vehicles are registered by the **lessee's** birthday

PROPERTY TAX DATES

- **January 1- April 1:** Property tax returns accepted (in the Tax Assessor's office), Applications for Freeport and special land exemptions accepted (in the Tax Assessor's office)
- **April 1:** Deadline for filing homestead exemption for the current tax year (applications are accepted year round).
- **April 1:** Personal Property Mobile Home taxes due.
- **April 21:** Assessment notices mailed by the Tax Assessor's Office.
- **September 16:** Tax bills mailed to property owners.
- **November 16:** Deadline for property tax payment.

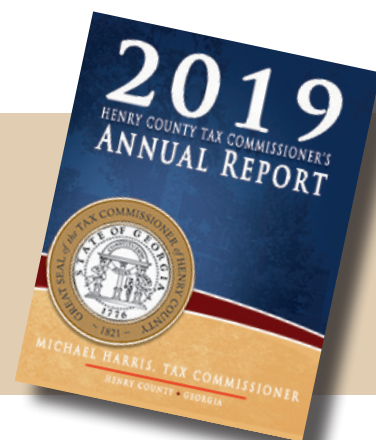
OCCUPATIONAL TAX/BUSINESS LICENSES

- **January 1:** Renewals are due

INTEREST & PENALTY DATES

- **February 17:** Liens (Fifa's) filed on delinquent Property Tax Bills
- **March 16:** 5% Penalty applied on delinquent Property Tax Bills every 120 days with a maximum of a 20% penalty.
- **April 1:** 10% Penalty on Occupational Tax renewals
- **April 2:** 10% Penalty on delinquent mobile home bills
- **November 17:** Interest begins accruing on delinquent property tax bills

You may download the 2019 Annual Report, in electronic format, from the Henry County Tax Commissioner website:
www.henrytc.org



LOCATIONS & HOURS



MCDONOUGH OFFICE

140 Henry Parkway
McDonough, GA 30253
Tel: (770) 288-8180 • Fax: (770) 288-8190

Motor Vehicle/Tag Office Hours :

Monday and Thursday 8:00 am – 6:30 pm
Tuesday, Wednesday and Friday 8:00 am – 5:00 pm

Property Tax and Occupational Tax hours :

Monday – Friday 8:00 am – 5:00 pm



STOCKBRIDGE OFFICE

164 Burke Street
Stockbridge, GA 30281
Tel: (770) 288-8180 • Fax: (770) 288-8189

Motor Vehicle/Tag Office Hours :

Monday and Thursday 8:00 am – 6:30 pm
Tuesday, Wednesday and Friday 8:00 am – 5:00 pm

Property Tax hours:

Monday – Friday 8:00 am – 5:00 pm



KROGER - ELLENWOOD KIOSK

101 Fairview Road
Ellenwood, GA 30294

Kroger Hours :

Daily 6:00 am – 1:00 am



KROGER - MCDONOUGH KIOSK

301 Jonesboro Road
McDonough, GA 30253

Kroger Hours :

Open 24 Hours

2019 ANNUAL REPORT

HENRY COUNTY TAX COMMISSIONER
140 HENRY PARKWAY
MCDONOUGH, GA 30253
PH: (770) 288-8180 • FAX: (770) 288-8190
WWW.HENRYTC.ORG

Layout and Design: Communications Department

