

HENRY COUNTY TAX COMMISSIONER'S
ANNUAL REPORT

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DAVID CURRY, 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.

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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

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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

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

- To provide bilingual employees to better assist our citizens
- To inform the public of local exemptions for homestead
- To continue working with directors of the Georgia Department of Revenue to ensure the new system called DRIVES (Driver Record and Integrated Vehicle Enterprise System) will functionally meet the needs of our office and our employees are efficiently trained to better serve our citizens

CLIENT TESTIMONIAL

Excellent service for past 11 years -Dr. Dawson

Staff was helpful, knowledgeable & quick - S. Murphy

SPEEDWAY CHILDREN'S CHARITY



Speedway Children's Charities was founded by O. Bruton Smith, Chairman of Speedway Motorsports Incorporated and Sonic Automotive Incorporated, as a memorial and legacy to his son, Bruton Cameron Smith. After losing his young child, Smith became passionate about wanting to help children in need. "Our sole concern at SCC is to help a child in need," says Smith. SCC grew into a national effort in 1982, expanding to eight chapters nationwide. Through the years, SCC has funded thousands of organizations and impacted the lives of millions of children across America. Since its inception in 1994, Speedway Children's Charities, Atlanta Chapter has granted more than \$4 million to local children's causes throughout Metro Atlanta. Grants are given to a variety of organizations; the impact

of these funds has probably touched the life of someone you know. These funds were raised by the generous support of the racing, corporate, and local communities. Hundreds of volunteers staff the annual events and passionately give of their time to help children in need.

KIDS & PROS
HAMPSON GA
ATLANTA MOTOR SPEEDWAY
SUNDAY, JUNE 24 ▶ 1-5PM
CHILDREN'S INSTITUTE
SAVEINJUREDKIDS.org

FREE FOOTBALL CLINIC

BE THERE!
REGISTER TODAY AT KIDSANDPROS.COM

50+ YEARS
ATHLETES STRONG

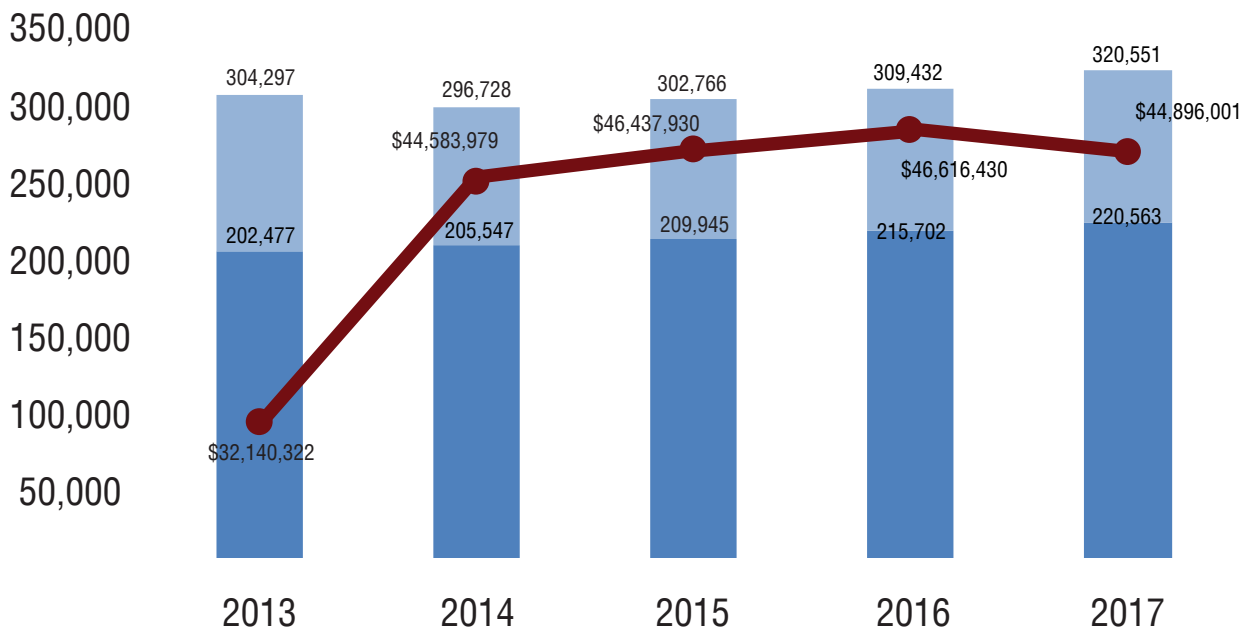
Each year the money is raised in a variety of ways. Events are held such as The David Ragan Clay Shoot, Ride of a Lifetime auction, Fore Kids! Golf Classic, Track Trek, Memorabilia Auction, and 50/50 Raffles just to name a few.

As a 501(c)(3) non-profit organization, the Atlanta Chapter of Speedway Children's Charities is governed by a board of local trustees whose sole purpose is to distribute the funds raised each year to qualified local children's based 501(c)(3) organizations.





ANNUAL MOTOR VEHICLE TRANSACTIONS

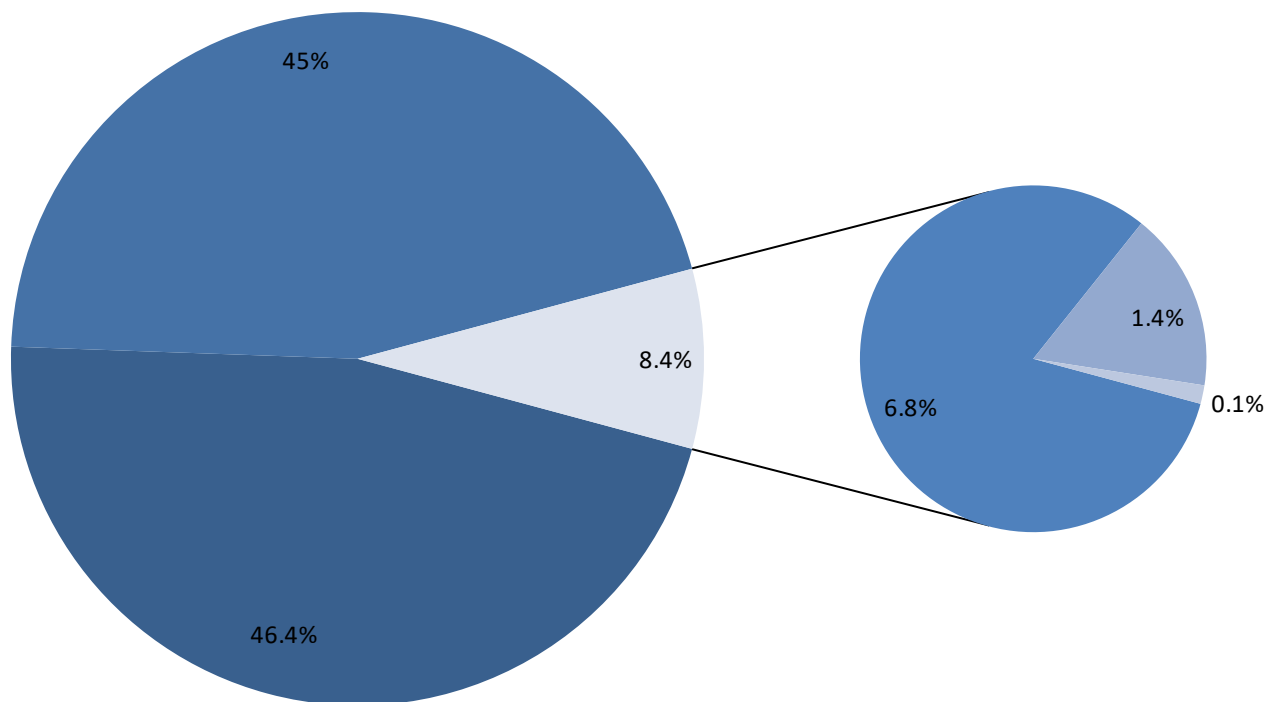


ABOUT

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



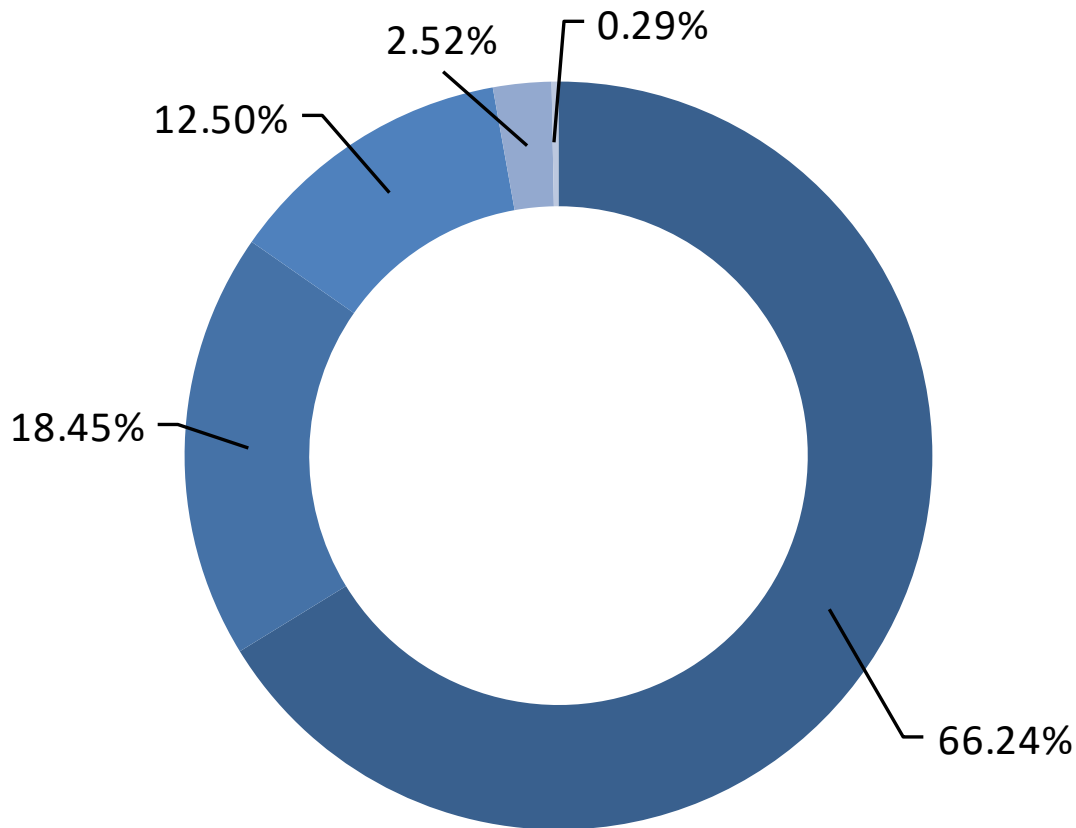
- Stockbridge
- McDonough
- Web Renewals
- Phone Renewals
- Ellenwood and Locust Grove Kiosks

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



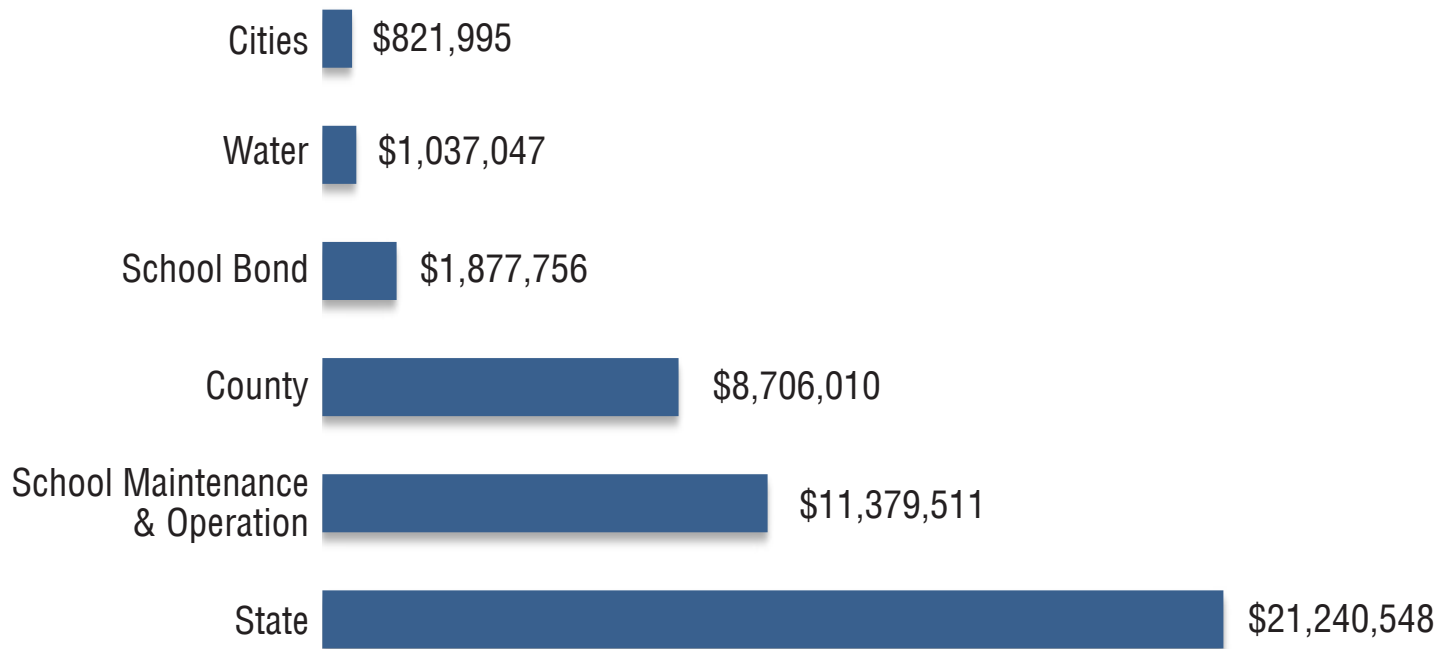
- Cars: 137,894 (66.24%)
- Trucks: 38,402 (18.45%)
- Trailers: 26,029 (12.50%)
- Motorcycles: 5,247 (2.52%)
- Buses: 611 (0.29%)

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

Many tellers, line moved efficiently - Anonymous

Need more offices like this! - Walden

ABOUT

Henry County distributed a total of \$45,062,870.05 in 2017, which was disbursed to each of these entities as indicated.



IN REMEMBRANCE OFFICER CHASE MADDOX DECEMBER 16, 1991 - FEBRUARY 9, 2018

Have you ever heard the phrase “stay close to those who feel like sunshine”? To encounter Chase Maddox and experience his personality, even if for a few moments, you were guaranteed to remember the warmth and exhilaration he brought along with him wherever he went. He was handsome and witty, always smiling; he loved his family, his God, his country, his flag, his job as a police officer for Locust Grove Police Department, and his friends. Chase was born with a heart of gold and genuine soul. As a child, he was just as mischievous as he was when he was a teenager. From locking his mom out of the house, throwing rotten squash at his dad while he was trying to work, and singing his sister’s favorite song just to get under her skin a little bit... He never missed a moment to cut a joke and make someone laugh.

As a young man, he served his country in the US Army Reserves and completed basic training at Fort Leonard Wood. After, he found his calling with the police academy in Forsyth, GA. He was the first officer hired by the Locust Grove Police Department fresh from his graduation at

GPSTC in 2013.

Chase grew into an honorable man who became a devoted and loving husband and father to his wife and son. He was so excited for his second boy to arrive, who was born on February 13th, 2018. He had a unique way of encouraging his young family and friends to live each of their best lives.

When you were around him, there was a pull to experience more. He showed how we could love more strongly, enjoy life more fully, hope a little more and take the obstacles that life gives and make something beautiful out of them.

Chase was working to mend the world. He had a career that for the most part is a thankless one, yet he went in every day with 150% effort. Chase saw challenges as opportunities to do what others could not. He loved deeply from

the heart. In his memory, he would feel honored if everyone would begin to wake up every morning asking, “How can I make this world a better place today?”

Chase Lee Maddox – May his legacy live on in us, through our love for one another.



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.

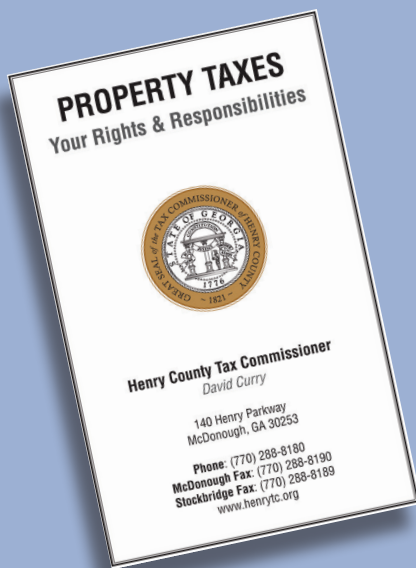
DAVID CURRY • HENRY COUNTY TAX COMMISSIONER



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 \$80,000 \$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

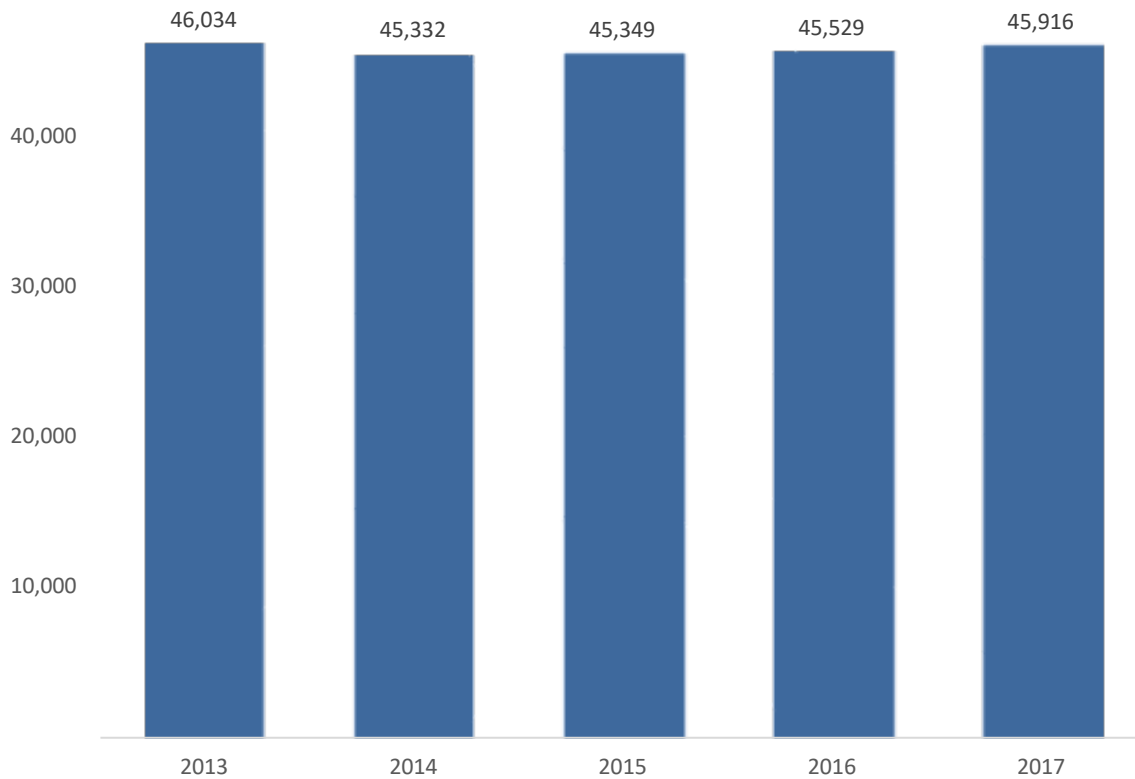
**NO EXEMPTIONS ALLOWED FOR CITY TAXES WITH THE EXCEPTION OF L16 –L19 VETERANS DISABLED AND SURVIVING SPOUSE

CLIENT TESTIMONIAL

Thank you; great counter service - R. Bailey

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.

Chart represents total number of exemptions.

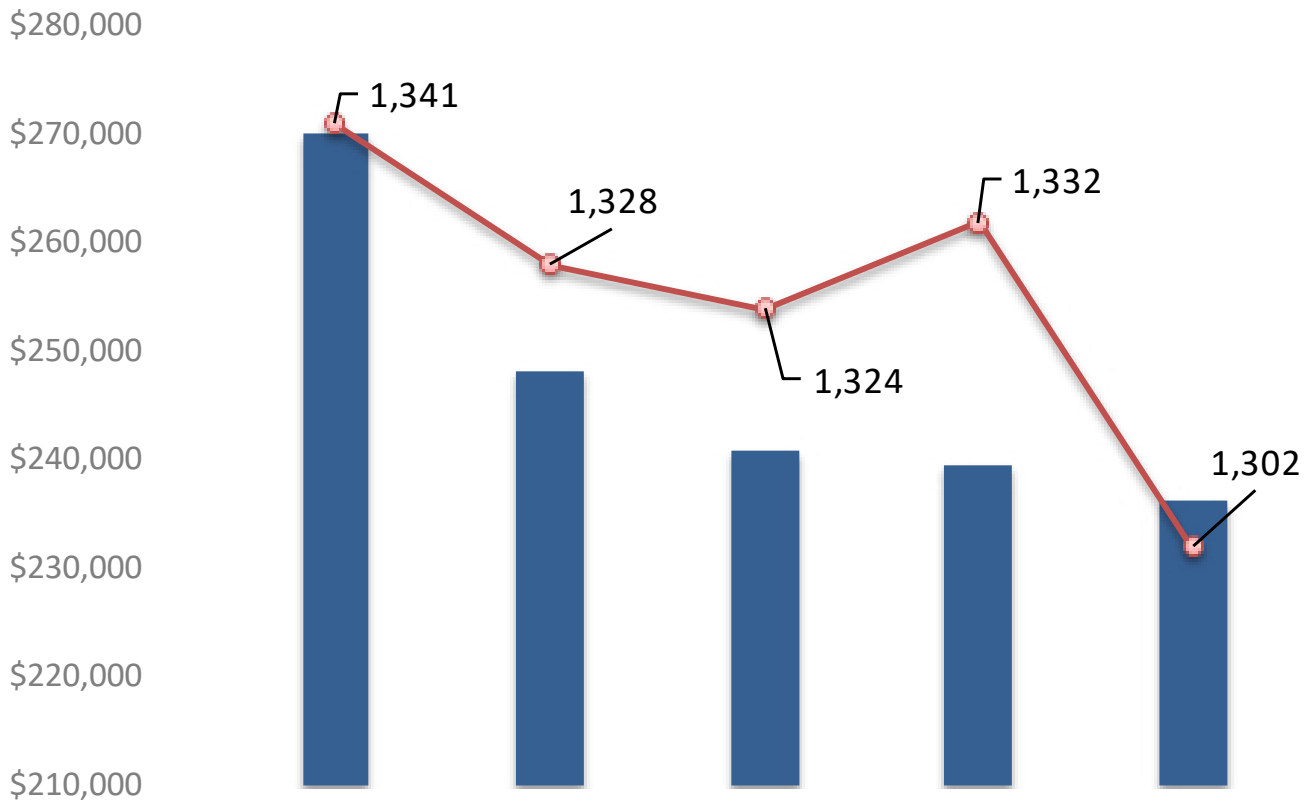
CLIENT TESTIMONIAL

Quick service, pleasant experience - J. Mauldin

Great service, above & beyond - T. Haney



MOBILE HOMES IN PARKS



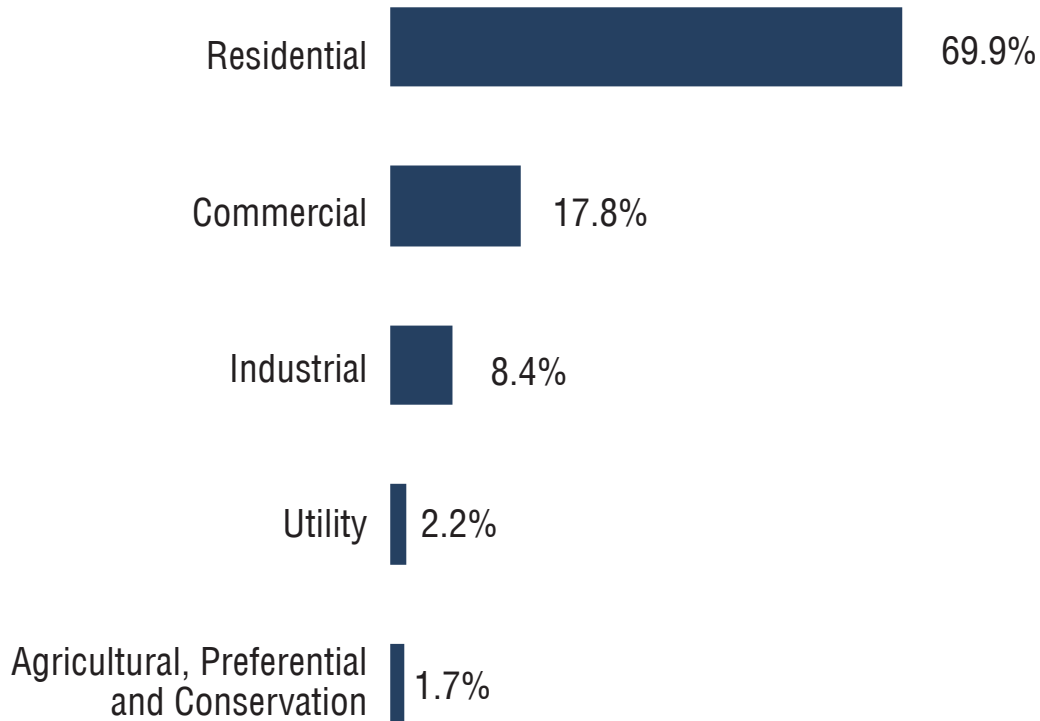
ABOUT

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

Awesome service! Extremely helpful in resolving a tag issue - Anonymous

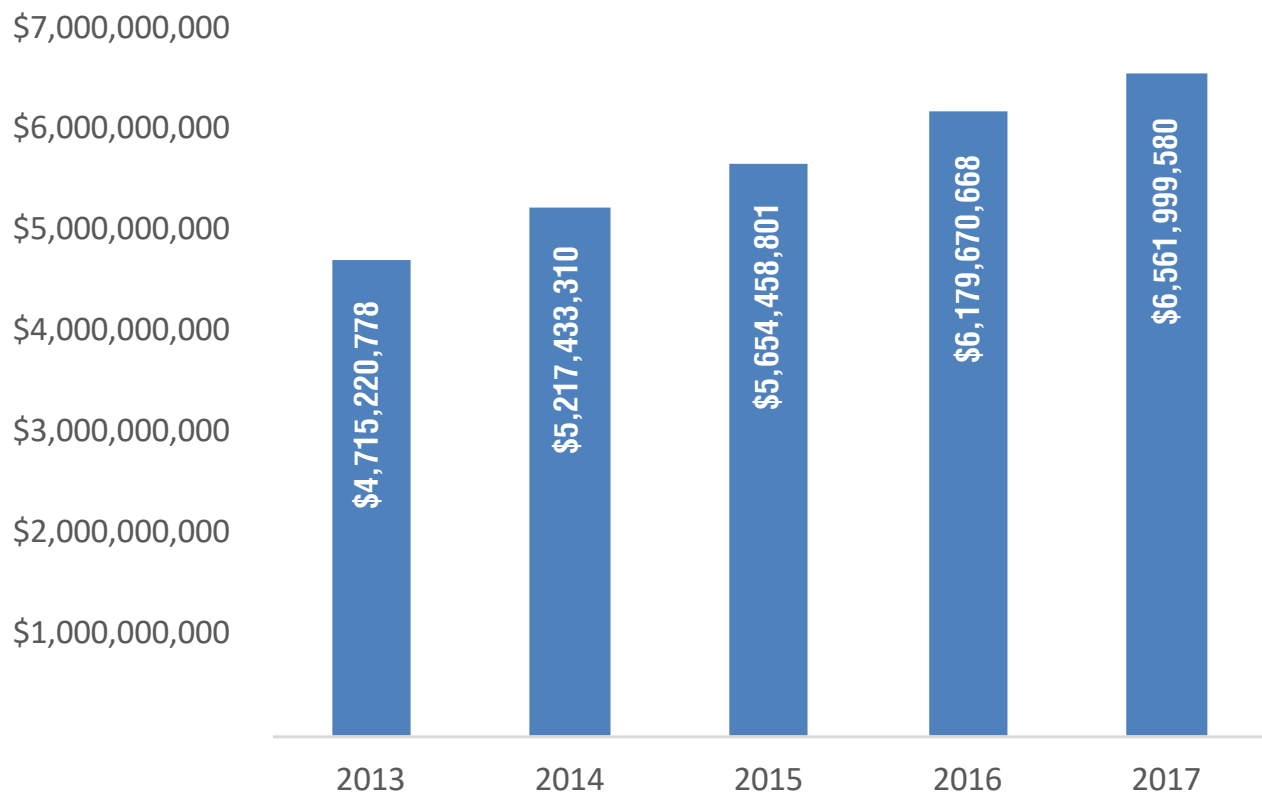
Wonderful, pleasant, experience - Anonymous

Figures listed above are from the 2017 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: 2017 Tax Digest



NET ASSESSED PROPERTY VALUES



ABOUT

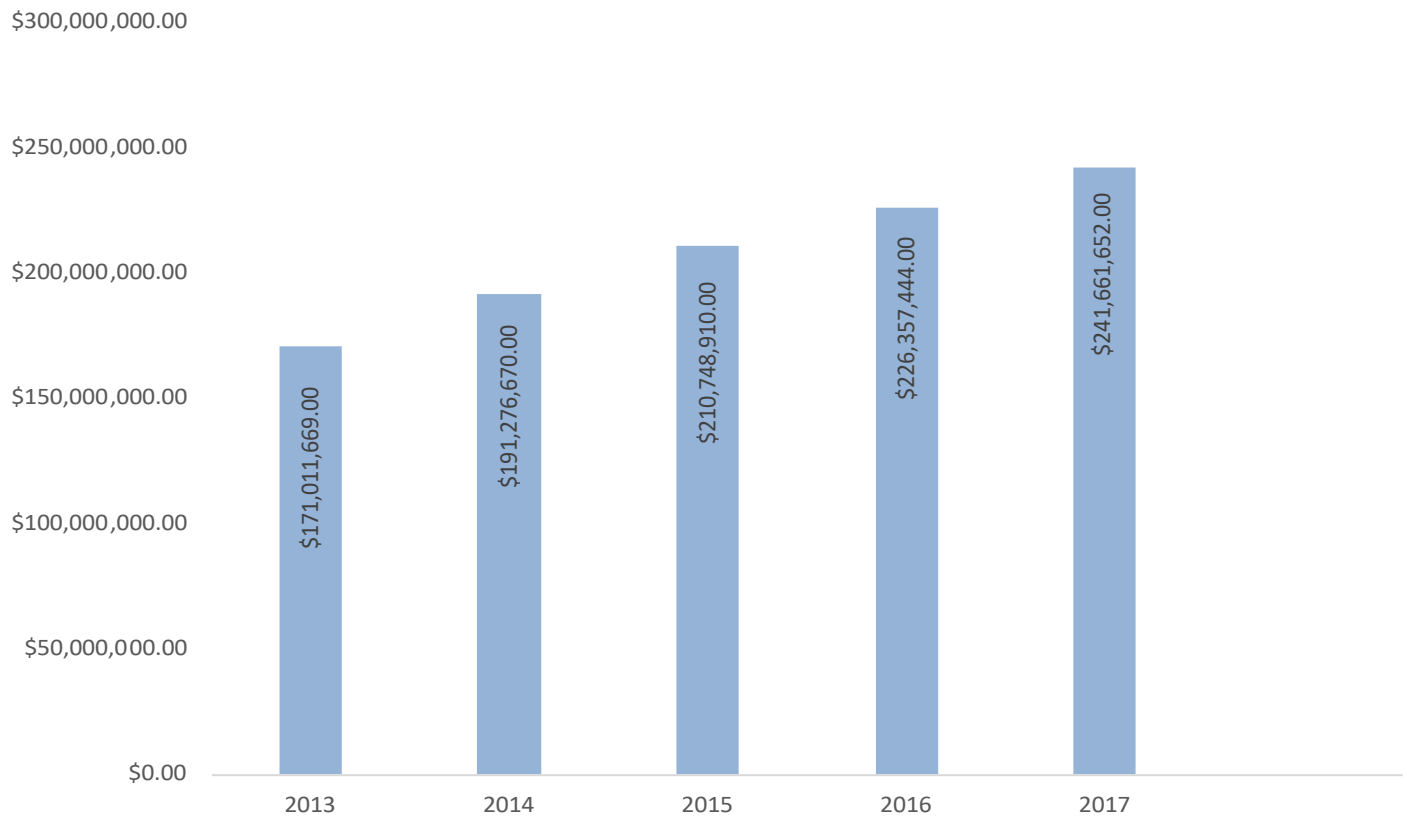
This five year history reflects 40 percent net assessed values of property (real, personal, motor vehicle, etc.) less exemptions. The purpose is to show the trend of net values.

SOURCE: Henry County Tax Assessor

CLIENT TESTIMONIAL

I continue to be very impressed with the staff and the service - A. Henley

REAL AND PERSONAL PROPERTY TAX LEVIED



CLIENT TESTIMONIAL

Very polite & professional - B. Paxton

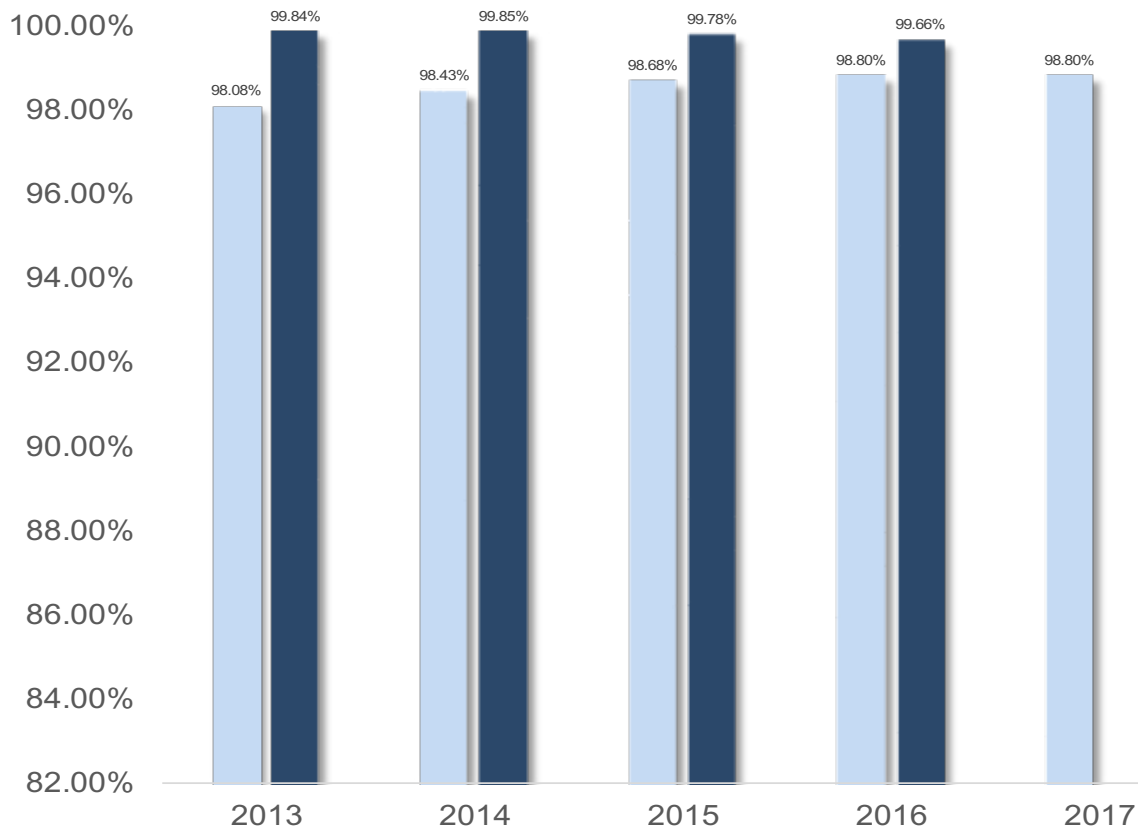
Best service ever - S. Clark

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 \$244,488,313. The adjusted receivable amount was \$241,661,652.





PROPERTY TAX COLLECTION RATE

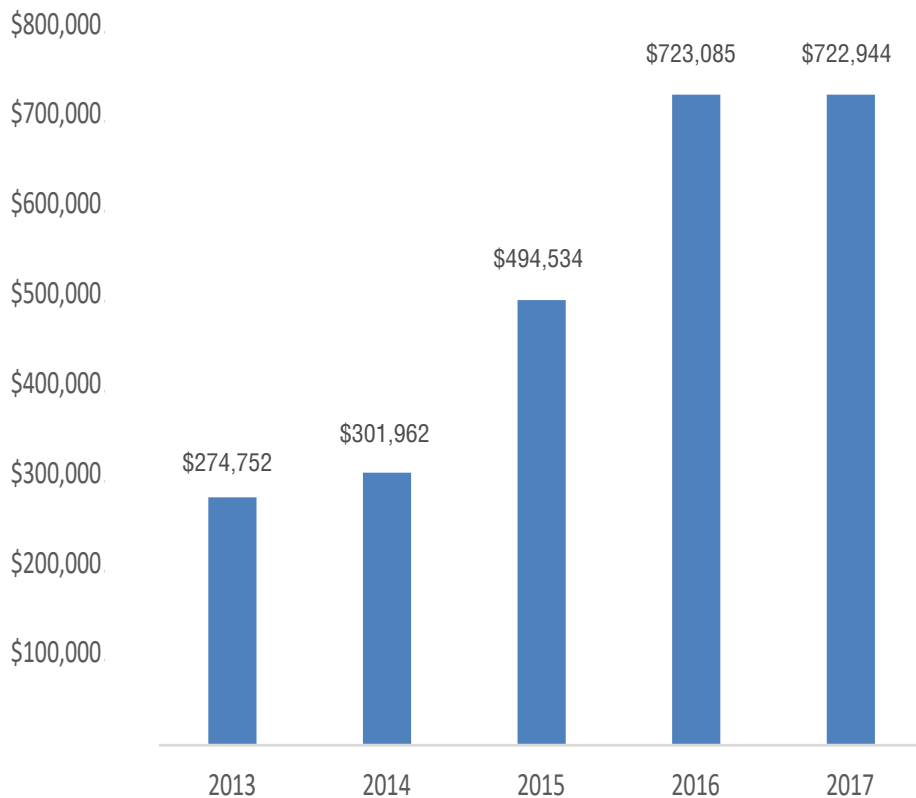


ABOUT

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.

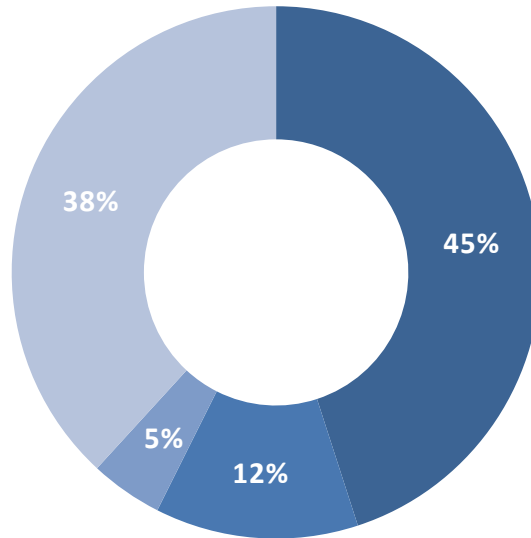
TOURISM

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.

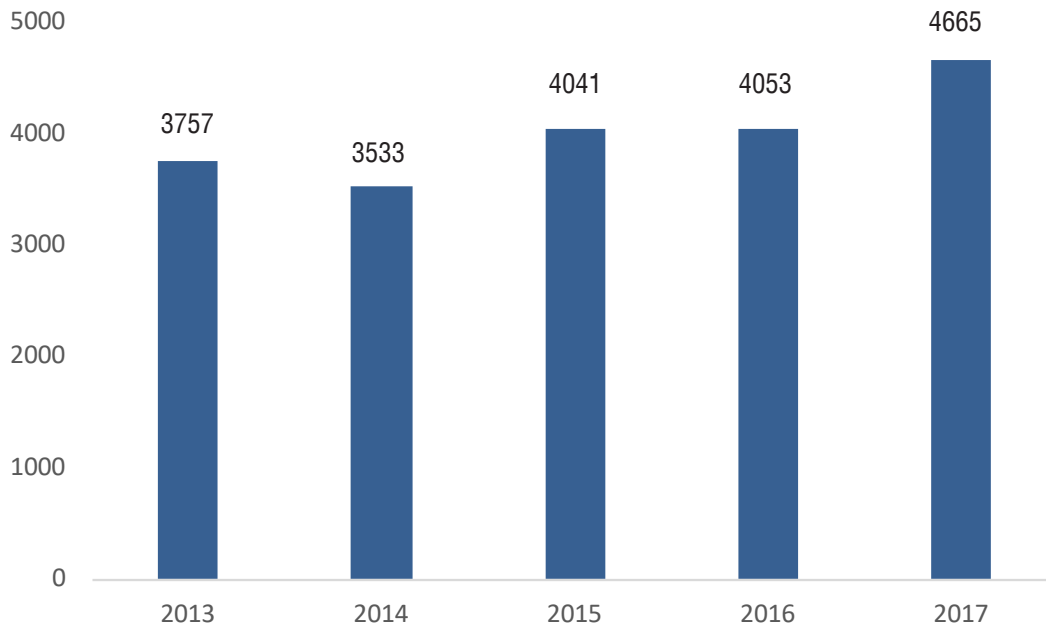
- Occupational Tax Certificates: \$1,129,026.00
- Alcohol: \$311,613.00
- 3% Excise Tax: \$111,111.00
- Wholesale: \$957,442.00

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 2017 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

2018 ANNUAL REPORT

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

