

AGENDA
WALKER COUNTY
BOARD OF COMMISSIONERS
WALKER COUNTY COURTHOUSE ANNEX III, 201 S MAIN STREET
LAFAYETTE, GEORGIA 30728

The following constitutes the agenda for a special called meeting of the Board of Commissioners of Walker County, Georgia on September 1, 2022 at 7:00 p.m.

SPECIAL CALLED MEETING

- Invocation & Pledges given during the 6:30 p.m. Public Hearing
- Chairman Whitfield will Call to Order the Special Called Meeting
- Clerk establishes a Quorum is present
- Approve Agenda
- Public Comment
- New Business

Resolution R-034-22 - Adoption of a Millage Rate to be set at 7.200 mills in the Unincorporated Areas and 10.293 in the Incorporated Areas

- Commissioner Comments
- Executive Session
- Adjourn

***Upcoming Board of Commissioner meetings:**

REGULAR MEETING - Thursday, September 22, 2022 at 7:00 p.m.



Walker County Governmental Authority
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437

Minutes of the Special Called Meeting
September 1, 2022
7:00 PM

I. Call to Order:

Chairman Shannon Whitfield called to order the Special Called Meeting of the Board of Commissioners Meeting held at Annex III, 201 S. Main Street, LaFayette, Georgia at 7:00 PM on September 1, 2022.

II. Attendees:

The following were present: Chairman Whitfield, Commissioner Robert Blakemore, Commissioner Mark Askew, Commissioner Brian Hart, Commissioner Robert Stultz, Legal and Policy Director David Gottlieb, Planning and Zoning Director David Brown, Public Relations Director Joe Legge, Chief Appraiser Terry Gillreath, Tax Commissioner Carolyn Walker, District Attorney Chris Arnt, Chief Financial Officer Greg McConnell, Board Clerk Whitney Summey, and County Clerk Rebecca Wooden. Other guests signed in at the meeting as well. Please see the attached sign in sheet.

III. Approval of Agenda:

Commissioner Blakemore made a motion to approve the agenda presented. Commissioner Hart seconded the motion, 4 ayes and 0 nays, motion carried to amend the agenda.

IV. Public Comment:

- I. Ken McCurray said Catoosa County has removed the school tax from property taxes for citizens age 75 and older. He asked the Board to look into similar options for Walker County. Commissioner Hart said he has discussed this with Chief Appraiser Terry Gilreath. He said this would take approximately \$5 million of taxes from citizens 75 and older and increase the taxes of younger citizens by \$5 million.

V. New Business:

- I. Chairman Whitfield read Resolution R-034-22. Chairman Whitfield said the difference in the millage rates is due to the insurance rollback the cities get. He said there are many different department requests and projections for county costs and revenues that go into the proposed millage rate. He said he was asked to relook at his proposal and provide other options on the millage rate. He said there were four other proposals in the packet. Commissioner Whitfield made a motion to set the millage rate at 6.9 in the unincorporated area and 9.993 in the incorporated areas. Commissioner Hart asked if this motion would allow for the new positions the Board has requested and the \$0.80 per hour raise for all employees. Chairman Whitfield said yes and it would allow for a balanced budget. Commissioner Hart seconded the motion. Commissioner's Blakemore, Askew and Stultz voted nay and Commissioner Hart voted aye. With 1 aye and 3 nays, the motion failed.

Commissioner Blakemore then made a motion to set the millage rate at 6.8283 in the unincorporated area and 9.9213 in the incorporated areas. Chairman Whitfield said the motion would bring in \$89 less than last year. Commissioner Blakemore said he appreciated Chairman Whitfield's work on the proposal. He said he understands the impact of property taxes on elderly citizens and younger families. Commissioner Askew seconded the motion and said Chairman Whitfield did a great job on his proposal. He said we have been blessed with American Rescue Plan Act funds and all citizens aren't affected the same by property taxes. Commissioner Askew added that with the state mandated assessments hitting everyone hard and the school system doing what they felt they needed to do, this is an opportunity to hold firm and not increase taxes. Commissioner Stutz thanked the Chairman for the work he did on the proposed millage rate and said we need to be sensitive when setting a millage rate. Commissioner Blakemore, Askew, Hart and Stultz voted aye. The motion carried 4-0.

VI. Commissioner Comments:

Commissioner Blakemore thanked everyone for coming out and encouraged them to reach out with any concerns or questions.

Commissioner Askew thanked everyone for coming and supporting the Board. He gave information on the Walker County Ag Festival coming up September 17.

Commissioner Hart gave information on the Walker County Ag Festival and said it was a great event and encouraged everyone to come out. He also gave information on the Labor Day Car Show at the Civic Center.

Commissioner Stultz thanked everyone for coming out and thanked all of the county employees for their hard work. He said it is an honor to sit on the Board.

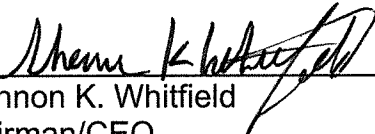
Chairman Whitfield encouraged everyone to come out to the Labor Day Car Show. He said the proceeds go to the Sheriff's Stocking Full of Love program to provide a Christmas to children in need.

VII. Executive Session:

There was no executive session.

Adjournment:

Commissioner Hart made a motion to adjourn the meeting, Commissioner Askew seconded the motion, motion carried and the meeting was adjourned at 7:33 PM.



Shannon K. Whitfield
Chairman/CEO
Walker County Georgia

09-22-2022

Date

Minutes prepared by: Walker County Board Clerk, Whitney Summey

Special Called Commissioners Meeting

Walker County Annex III

September 1, 2022

7:00 PM

<u>Roll Call</u>	<u>Present/Absent</u>
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Commissioner Blakemore	Present
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Commissioner Askew	Present
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Chairman Whitfield	Present
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Commissioner Hart	Present
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Commissioner Stultz	Present
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SIGN IN SHEET

CALLED BOARD OF COMMISSIONERS MEETING

September 1, 2022 at 7:00 p.m.

Name

Address

BILL BROWNE

ROCK SPRING

Buddy Chapman

4235 E. Hwy 136 LaFayette

Randall Pittman

Rossville

Carolyn Udell

Billy Lami

3599 E. Broomtown Rd. Lafayette

Gly McKenro

Mar-Mary

606 E. Wood St. Lafayette

Laura Chesley

LaFayette

Chris Amy

DIA

Ken McCurry

LaFayette

Lianne Atkins

Chickamauga

Carol Meade

Rossville

Karl Boalleg



RESOLUTION R-034-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT A MILLAGE RATE FOR THE UNINCORPORATED AND INCORPORATED AREAS OF WALKER COUNTY, GEORGIA

WHEREAS, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

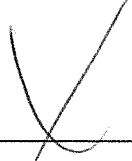
WHEREAS, pursuant to the authority vested in the Board and it appearing that the total property subject to levy for maintenance and operation after allowance for the exempt deductions is 7.200 for the unincorporated area of Walker County and 10.293 for the incorporated areas of Walker County;

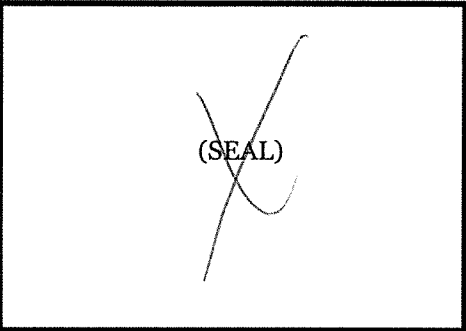
THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County, Georgia, being duly elected, hereby levy taxes and fix rates as follows:

Descriptions	BUDGETED		FINAL DIGEST	
	MIL RATE	AMOUNT	MIL RATE	AMOUNT
UNINCORPORATED				
GROSS	12.973	16,774,434	12.973	16,774,434
INSURANCE ROLLBACK	-3.093	(3,999,330)	-3.093	(3,999,330)
SALES TAX ROLLBACK	-2.680	(3,465,311)	-2.680	(3,465,311)
NET	7.200	9,309,792	7.200	9,309,792
INCORPORATED				
GROSS	12.973	6,881,316	12.973	6,881,316
SALES TAX ROLLBACK	-2.680	(1,421,562)	-2.680	(1,421,562)
NET	10.293	5,459,754	10.293	5,459,754

SO APPROVED AND ADOPTED this 1st day of September, 2022.

ATTEST:


REBECCA WOODEN, County Clerk



WALKER COUNTY, GEORGIA


SHANNON K. WHITFIELD, Chairman/CEO

The foregoing Resolution received a motion for passage from Commissioner Whitfield, second by Commissioner Hunt, and upon the question the vote is 1 ayes, 3 nays to deny the Resolution.

NOTICE								
The Walker County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at Courthouse Annex III at 201 S Main Street in LaFayette on September 1, 2022 at 7:00 p.m. and pursuant to the requirements of O.C.G.A. § 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
U N I N C O R P O R A T E D A R E A	UNINCORPORATED		2017	2018	2019	2020	2021	2022
	V A L U E	Real & Personal	1,018,332,049	1,040,384,492	1,052,243,528	1,072,396,512	1,229,566,542	1,516,440,810
		Motor Vehicles	41,373,460	32,972,930	28,334,940	12,239,790	19,535,570	17,634,430
		Mobile Homes	12,771,772	12,240,064	12,940,052	14,624,676	15,058,127	17,136,251
		Timber - 100%	812,422	762,345	464,867	492,716	370,864	535,539
		Heavy Duty Equipment						
		Gross Digest	1,073,289,703	1,086,359,831	1,093,983,387	1,099,753,694	1,264,531,103	1,551,747,030
		Less Exemptions	182,611,665	190,860,792	196,992,831	189,663,179	210,971,496	258,720,398
		NET DIGEST VALUE	890,678,038	895,499,039	896,990,556	910,090,515	1,053,559,607	1,293,026,632
	R A T E	Gross Maintenance & Operation Millage	15.6960	15.9660	16.0960	16.1570	14.9700	12.9730
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	5.8580	6.1280	6.2740	6.8700	6.6570	5.7730
		NET M&O MILLAGE RATE	9.8380	9.8380	9.8220	9.2870	8.3130	7.2000
	TAX	NET M&O TAXES LEVIED	\$8,762,491	\$8,809,920	\$8,810,241	\$8,452,011	\$8,758,241	\$9,309,792
I N C O R P O R A T E D A R E A	INCORPORATED		2017	2018	2019	2020	2021	2022
	V A L U E	Real & Personal	435,073,779	449,670,774	462,480,369	478,967,634	503,680,706	608,994,809
		Motor Vehicles	8,035,180	5,953,080	4,823,570	1,875,810	2,996,550	2,681,480
		Mobile Homes	105,018	107,903	122,189	142,385	197,195	192,256
		Timber - 100%		8,000	8,500	22,775		
		Heavy Duty Equipment						
		Gross Digest	443,213,977	455,739,757	467,434,628	481,008,604	506,874,451	611,868,545
		Less Exemptions	46,827,089	53,234,941	60,339,478	54,992,743	61,032,030	81,434,913
		NET DIGEST VALUE	396,386,888	402,504,816	407,095,150	426,015,861	445,842,421	530,433,632
	R A T E	Gross Maintenance & Operation Millage	15.6960	15.9660	16.0960	16.1570	14.9700	12.9730
		Less Rollback (Local Option Sales Tax)	2.5670	2.6360	2.8030	2.8820	3.0070	2.6800
		NET M&O MILLAGE RATE	13.1290	13.3300	13.2930	13.2750	11.9630	10.2930
	TAX	NET M&O TAXES LEVIED	\$5,204,163	\$5,365,389	\$5,411,516	\$5,655,361	\$5,333,613	\$5,459,753
TOTAL COUNTY		TOTAL COUNTY	2017	2018	2019	2020	2021	2022
		TOTAL DIGEST VALUE	1,287,064,926	1,298,003,855	1,304,085,706	1,336,106,376	1,499,402,028	1,823,460,264
		TOTAL M&O TAXES LEVIED	\$13,966,654	\$14,175,309	\$14,221,757	\$14,107,371	\$14,091,854	\$14,769,545
		Net Tax \$ Increase		\$208,655	\$46,448	(\$114,386)	(\$15,517)	\$677,691
		Net Tax % Increase		1.49%	0.33%	-0.80%	-0.11%	4.81%

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022				
COUNTY: WALKER		TAXING JURISDICTION: COUNTY-UNINCORPORATED		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	1,141,463,986	242,772,840	73,149,706	1,457,386,532
PERSONAL	87,877,713		(28,823,435)	59,054,278
MOTOR VEHICLES	19,535,570		(1,901,140)	17,634,430
MOBILE HOMES	15,058,127		2,078,124	17,136,251
TIMBER -100%	370,864		164,675	535,539
HEAVY DUTY EQUIP			0	
GROSS DIGEST	1,264,306,260	242,772,840	44,667,930	1,551,747,030
EXEMPTIONS	209,589,626		49,130,772	258,720,398
NET DIGEST	1,054,716,634	242,772,840	(4,462,842)	1,293,026,632
	(PYD)	(RVA)	(NAG)	(CYD)
2021 MILLAGE RATE: 8.313		2022 MILLAGE RATE: 7.200		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2021 Net Digest	PYD	1,054,716,634		
Net Value Added-Reassessment of Existing Real Property	RVA	242,772,840		
Other Net Changes to Taxable Digest	NAG	(4,462,842)		
2022 Net Digest	CYD	1,293,026,632	(PYD+RVA+NAG)	
2021 Millage Rate	PYM	8.313	PYM	
Millage Equivalent of Reassessed Value Added	ME	1.561	(RVA/CYD) * PYM	
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	6.752	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2022 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. § 48-5-32.1(c) (2)		Rollback Millage Rate	6.752	
		2022 Millage Rate	7.200	
		Percentage Tax Increase	6.64%	
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.				
Buddy Chapman		8/2/2022		
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.				
Carolyn W Walker		8/2/2022		
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. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and 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 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
_____		_____		
Responsible Party		Title		Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:WALKER

TAXING JURISDICTION:COUNTY-INCORPORATED

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	369,506,249	91,478,903	11,609,235	472,594,387
PERSONAL	134,131,117		2,269,305	136,400,422
MOTOR VEHICLES	2,996,550		(315,070)	2,681,480
MOBILE HOMES	197,195		(4,939)	192,256
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	506,831,111	91,478,903	13,558,531	611,868,545
EXEMPTIONS	60,511,875		20,923,038	81,434,913
NET DIGEST	446,319,236	91,478,903	(7,364,507)	530,433,632
	(PYD)	(RVA)	(NAG)	(CYD)
2021 MILLAGE RATE:	11.963		2022 MILLAGE RATE:	10.293

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	446,319,236	
Net Value Added-Reassessment of Existing Real Property	RVA	91,478,903	
Other Net Changes to Taxable Digest	NAG	(7,364,507)	
2022 Net Digest	CYD	530,433,632	(PYD+RVA+NAG)
2021 Millage Rate	PYM	11.963	PYM
Millage Equivalent of Reassessed Value Added	ME	2.063	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	9.900	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 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. § 48-5-32.1(c) (2)	Rollback Millage Rate	9.900
	2022 Millage Rate	10.293
	Percentage Tax Increase	3.97%

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.

Buddy Chapman

Chairman, Board of Tax Assessors

8/2/2022

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.

Carolyn Walker

Tax Collector or Tax Commissioner

8/2/2022

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. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and 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 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date



RESOLUTION R-0³⁴-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT A MILLAGE RATE FOR THE UNINCORPORATED AND INCORPORATED AREAS OF WALKER COUNTY, GEORGIA

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

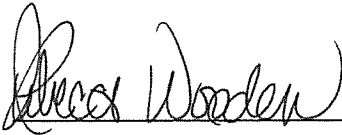
WHEREAS, pursuant to the authority vested in the Board and it appearing that the total property subject to levy for maintenance and operation after allowance for the exempt deductions is 6.8283 for the unincorporated area of Walker County and 9.9213 for the incorporated areas of Walker County;

THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County, Georgia, being duly elected, hereby levy taxes and fix rates as follows:

<u>Descriptions</u>	<u>BUDGETED</u>		<u>FINAL DIGEST</u>	
	<u>MIL RATE</u>	<u>AMOUNT</u>	<u>MIL RATE</u>	<u>AMOUNT</u>
UNINCORPORATED				
GROSS	12.973	16,774,434	12.6013	16,293,816
INSURANCE ROLLBACK	-3.093	(3,999,331)	-3.0930	(3,999,331)
SALES TAX ROLLBACK	<u>-2.680</u>	<u>(3,465,311)</u>	<u>-2.6800</u>	<u>(3,465,311)</u>
NET	7.200	9,309,792	6.8283	8,829,174
INCORPORATED				
GROSS	12.973	6,881,316	12.6013	6,684,153
SALES TAX ROLLBACK	<u>-2.680</u>	<u>(1,421,562)</u>	<u>-2.6800</u>	<u>(1,421,562)</u>
NET	10.293	5,459,754	9.9213	5,262,591

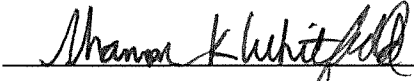
SO APPROVED AND ADOPTED this 1st day of September, 2022.

ATTEST:

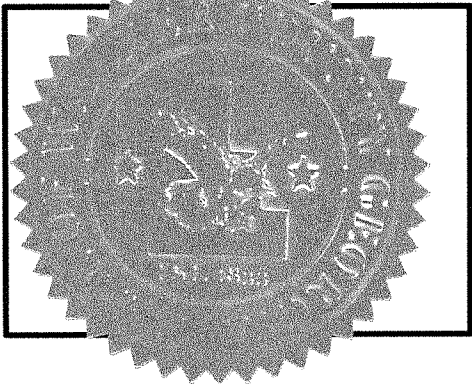


REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA



SHANNON K. WHITFIELD, Chairman/CEO



The foregoing Resolution received a motion for approval from Commissioner Blakemore, second by Commissioner Ashe, and upon the question the vote is 4 ayes, 0 nays to approve the Resolution.

Walker County Georgia
Millage rate worksheet
Tax year

Inputs:	Amount elected	
	Gross	to not roll back Net
Sales tax rollback	4,886,447	4,886,447
Insurance Premium	3,998,718	- 3,998,718

2021 Millage Rate
2022 Proposed Millage Rate

WALKER COUNTY GEORGIA CURRENT TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
UNINCORPORATED	2017	2018	2019	2020	2021	2022
Real	1,018,332,049	1,040,384,492	1,052,243,528	1,072,396,512	1,229,566,542	1,457,386,532
Personal	-					59,054,278
Motor Vehicles	41,373,460	32,972,930	28,334,940	12,239,790	19,535,570	17,634,430
Mobile Homes	12,771,772	12,240,064	12,940,052	14,624,676	15,058,127	17,136,251
Timber - 100%	812,422	762,345	464,867	492,716	370,864	535,539
Heavy Duty Equipment						
Gross Digest	1,073,289,703	1,086,359,831	1,093,983,387	1,099,753,694	1,264,531,103	1,551,747,030
Less M&O exemp	182,611,665	190,860,792	196,992,831	189,663,179	210,971,496	258,720,398
Net M&O Digest	890,678,038	895,499,039	896,990,556	910,090,515	1,053,559,607	1,293,026,632
Forest Land Grant Value						
Adjusted Net M&O Digest	890,678,038	895,499,039	896,990,556	910,090,515	1,053,559,607	1,293,026,632
Gross M&O Millage	15.696	15.966	16.096	16.157	14.970	12.6013
Less - Rollbacks	5.858	6.128	6.274	6.870	6.657	5.7730
Net M&O Millage	9.838	9.838	9.822	9.287	8.313	6.8283
Net Taxes Levied	8,762,491	8,809,920	8,810,241	8,452,011	8,758,241	8,829,174
INCORPORATED	2017	2018	2019	2020	2021	2022
Real	324,301,733	323,069,853	325,675,766	478,967,634	503,680,706	472,594,387
Personal	110,772,046	126,600,921	136,804,603			136,400,422
Motor Vehicles	8,035,180	5,953,080	4,823,570	1,875,810	2,996,550	2,681,480
Mobile Homes	105,018	107,903	122,189	142,385	197,195	192,256
Timber	-	8,000	8,500	22,775		
Heavy Duty Equip						
Gross Digest	443,213,977	455,739,757	467,434,628	481,008,604	506,874,451	611,868,545
Less M&O exemp	46,827,089	53,234,941	60,339,478	54,992,743	61,032,030	81,434,913
Net M & O digest	396,386,888	402,504,816	407,095,150	426,015,861	445,842,421	530,433,632
Gross M&O Millage	15.696	15.966	16.096	16.157	14.970	12.6013
Less - Rollbacks	2.567	2.636	2.803	2.882	3.007	2.6800
Net M&O Millage	13.129	13.330	13.293	13.275	11.963	9.9213
Net Taxes Levied	5,204,163	5,365,389	5,411,516	5,655,361	5,333,613	5,262,591
TOTAL COUNTY	2017	2018	2019	2020	2021	2022
Total County Value	1,287,064,926	1,298,003,855	1,304,085,706	1,336,106,376	1,499,402,028	1,823,460,264
Total Co Taxes Levied	13,966,654	14,175,309	14,221,757	14,107,372	14,091,854	14,091,765
Net Taxes \$ Increase	13,966,654	208,655	46,448	(114,385)	(15,518)	(89)
Net Taxes % Increase	#DIV/0!	1.49%	0.33%	-0.80%	-0.11%	0.00%
1 gross mill =	889,823	887,843	883,558	873,143	941,340	1,118,279

Printed on 11/15/2021

Special Called Commissioners Meeting

Voting Results

Walker County Annex III

September 1, 2022

7:00 PM

<u>Roll Call</u>	<u>Opt 1</u>	<u>Opt 2</u>
	(failed due to lack of motion)	(unanimous vote)
Commissioner Blakemore	NO	YES
Commissioner Askew	NO	YES
Chairman Whitfield		
Brian Hart	YES	YES
Commissioner Stultz	NO	YES

AFFIDAVIT OF PUBLICATION

State of Georgia, } S.S.

County of Walker

I, Otis A. Brumby III, do solemnly swear
that I am the Publisher of THE
WALKER COUNTY MESSENGER, printed and published at
LaFayette in the state of Georgia, and that from my personal
knowledge and reference to files of said publication
the advertisement of 7851 PROPERTY TAX

was inserted in THE WALKER COUNTY MESSENGER
in space of Legal
on dates as follows:

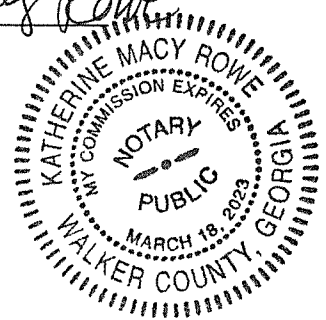
08/17/2022

Subscribed and sworn to before me

Otis A. Brumby III

This 17th day of August, 2022

Katherine Mary Rowe
Notary Public



Walker County Messenger Tearsheet

TIMES JOURNAL INC. <tearsheets@npco.com>
To: j.legge@walkerga.us

Wed, Aug 17, 2022 at 3:00 AM

DO NOT REPLY: THIS EMAIL IS NOT MONITORED. PLEASE CONTACT YOUR SALES REPRESENTATIVE.

PDF: WM-0817_A02.pdf
Ad #: 313176
Acct #: 116735
Adv Name: WALKER CO COMMISSIONERS
Ad desc: 7851 PROPERTY TAX
Run date: 08/17/2022
Publication: WALKER COUNTY MESSENGER
Section and Page: A2
Ad Size: 18.00 (3.00 x 6.00)
Color:
Po Number:

 **WM-0817_A02.pdf**
319K

Kemp's plan will issue \$2B in property, income tax rebates

By Rebecca Grapevine
Capital Beat News Service

ATLANTA — Gov. Brian Kemp announced Thursday, Aug. 11, he plans to issue around \$2 billion in income and property tax rebates to Georgians next year — if he wins re-election in November. Record economic growth in Georgia has given the state a budget surplus and some of that money should be returned to people's pockets, Kemp said. Kemp's proposed \$1 billion tax rebate would provide \$250 income

tax rebates to single filers, \$375 rebates to single filers who are heads of household and \$500 rebates to married couples filing jointly next year, Kemp said. The income tax rebate would be similar to the extra income tax rebates most Georgia taxpayers received this summer, Kemp noted. Kemp proposed an additional \$1 billion in property tax rebates. This would mean Georgia homeowners would get an estimated \$500 rebate to offset higher property tax bills. "This Georgia Homeowner

Rebate will save an average homeowner between 15 and 25% on their local property tax bill next year," Kemp said. "For young Georgians just getting settled into their first home or parents sending their kids off to college, unforeseen jumps in property values and local tax bills only add to the uncertain times we are in," Kemp said. "This will put real money back in the pockets of hardworking Georgians."



Brian Kemp

Kemp took credit for Georgia's budget surplus, pointing to his administration's economic development successes, especially in rural parts of the state. His administration has brought in a total of \$21.2 billion in investments to the Peach State over the last year, Kemp said earlier this week. A spokesperson for Democrat Stacey Abrams — who is running against Kemp for the governorship — criticized Kemp's proposals.

"Stacey Abrams has proposed giving tax relief to middle-class families and working Georgians," said Alex Floyd on behalf of the Abrams campaign. "Kemp's plan would give tax handouts to millionaires while he still refuses to expand Medicaid and lower healthcare costs for Georgians," Floyd said. "Georgians need relief today."

This story is available through a news partnership with Capital Beat News Service, a project of the Georgia Press Educational Foundation.

Dr. Gabrielle Ferran joins Pray Chiropractic office in Ringgold

From Press Release

Dr. Gabriella Ferran has joined the full-time chiropractic staff at Pray Chiropractic's Ringgold office. Ferran earned both her bachelor's degree in exercise science and her Doctor of Chiropractic degree from Life University in Marietta,

Ga. Born in Puerto Rico, Ferran is fluent in both English and Spanish. Ferran's desire to become a chiropractor began when she first received chiropractic care as a teen when sidelined with volleyball injuries. The effects of



Gabriella Ferran

that care were profound, as not only was her pain reduced but her athletic performance was enhanced, which enabled her to go on to play collegiate volleyball at Life University. Ferran's personal experience made her realize that she

wanted to dedicate her career to improving other's quality of life through chiropractic. She is now a full-time chiropractor at Pray Chiropractic's Ringgold office, continuing the tradition that has made Pray Chiropractic the region's leader in chiropractic care

for almost three decades. At Pray Chiropractic, Ferran treats entire families and serves patients of all ages, with an emphasis on patients with sports injuries, auto accident injuries and disc conditions. Ferran has two doodles named Benji and Pablo. When not treating patients,

she enjoys walking with her dogs, trying new restaurants, working out and spending time with friends and family. Ferran is currently accepting new patients and appointments can be made by calling 706-935-7729 or via Pray Chiropractic's website at www.praychiro.com.

Almost one-fifth of Ga. women of reproductive age lack insurance

By Rebecca Grapevine
Capital Beat News Service

ATLANTA — A new report from the Georgetown University Center for Children and Families has found that about 20% of Georgia women of childbearing age are uninsured. The rate of uninsured women between 18 and 44 years old is one of the highest in the country, putting Georgia in 46th place on a national ranking, the report said. Almost half of women of childbearing age who identify as Latina are uninsured, the report found. That's nearly double the national average. The report comes as Georgia policy makers work to address improve maternal and infant health.

In 2020, there were 24.5 maternal deaths in Georgia per 100,000 live births, slightly above the national rate. Maternal mortality rates are particularly high among Black women, who face a rate of 41 deaths per 100,000 live births, the report said. Some women and infants can get insurance through Medicaid and the Children's Health Insurance Program (CHIP), so the report also looked at how well those programs provide infant and maternal care. The information reflects the latest federal data, which is from 2019, before the pandemic. Just above three-quarters of women on Medicaid or CHIP are receiving timely prenatal care, putting Georgia in 30th place.

About two-thirds of new mothers are getting adequate postpartum care. About 12.1% of new births covered by the programs are low birthweight (under 2,500 grams), putting Georgia 48th in the state rankings. And just over two-thirds of Georgia children on Medicaid and CHIP are getting all of their recommended check-ups during the first 15 months of life, the report said, putting Georgia in 21st place. "This report not only paints a bleak picture of existing health coverage gaps for all women of reproductive age in Georgia, but also shows how the state's poor performance on maternal and infant health issues could lead to widening disparities in

health," said Joan Alker, executive director of the Georgetown University Center for Children and Families. "The state's decision not to expand Medicaid continues to put the health of its mothers at risk and undermines the opportunity for Georgia's children to get a healthy start in life." Gov. Brian Kemp and other Georgia Republican leaders have remained staunchly opposed to Medicaid expansion in the state, citing its costs. Georgia is now one of 12 states that have not expanded Medicaid. "Traditional Medicaid expansion would cause approximately 200,000 people to lose the ability to purchase health insurance for free," Kemp

spokeswoman Katie Byrd said. The federal government recently denied Kemp's plan to set up a private health insurance marketplace in Georgia. The governor's plan would have allowed 50,000 uninsured Georgians to purchase private insurance, Byrd said. Kemp has taken other steps to improve women's health in the state, Byrd said. The governor supported bills to expand postpartum Medicaid coverage from six months to one year following birth and create supportive housing

for pregnant women and new mothers. He also added funding to the state's budget to support mothers with cardiovascular conditions, Byrd said. The state Medicaid agency recently announced it will provide additional funding to safety-net hospitals Grady Memorial and Augusta University Medical Center to improve health outcomes, Byrd said.

This story is available through a news partnership with Capital Beat News Service, a project of the Georgia Press Educational Foundation.

Abortion-rights lawyers ask state judge to temporarily block Georgia's abortion law

By Rebecca Grapevine
Capital Beat News Service

ATLANTA — Lawyers for abortion-rights groups asked a state judge Monday, Aug. 8, to temporarily block Georgia's new abortion law. The law — which bans abortion after a fetal heartbeat can be detected — took effect in July. Initially approved by the General Assembly in 2019, it had been under legal challenge in federal courts. Last month, the 11th Circuit U.S. Court of Appeals upheld the Georgia law and put it into effect immediately. Lawyers for abortion-rights groups including Planned Parenthood Southeast and SisterSong then

took their fight to state court, contending that the abortion ban violates the Georgia Constitution's right to privacy. On Monday, Aug. 8, the plaintiff lawyers asked Fulton County Superior Court Judge Robert McBurney to block the law by issuing a temporary restraining order or preliminary injunction. They argued the law was void from the moment it passed the General Assembly three years ago because it violated then-settled U.S. Supreme Court precedent about the right to an abortion. The state — represented by Solicitor General Stephen Petrany — countered that Georgia law does not require a judge to temporarily

block a law before he or she has issued a decision on the case. Although the 2019 law did not necessarily fit the Supreme Court's abortion precedents at the time, the Georgia abortion law represented legislators' — and through them, Georgians' — will, Petrany said. Therefore, it was valid from the start. McBurney indicated he would issue a ruling on the request for an injunction soon. In a brief press conference after the hearing, abortion-rights advocates said Georgians have been directly harmed by the new abortion ban. "The Georgia Constitution says there is a right to privacy and that right to

privacy extends to a person's body and a person's health," said Susan Lambise, a lawyer for Planned Parenthood Federation of America. "[People] either have to forcibly remain pregnant, or they have to figure out a way ... to go to some state that provides more access [to abortion]."

This story is available through a news partnership with Capital Beat News Service, a project of the Georgia Press Educational Foundation.

Absolute AUCTION

8-20-22

Saturday, 10 AM

30± Acres

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Gaylesville Alabama

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Broadband to get a \$240M boost

By Rebecca Grapevine
Capital Beat News Service

ATLANTA — Gov. Brian Kemp announced Friday, Aug. 12, he is investing \$240 million in federal COVID relief funds in expanding Georgia's high-speed internet infrastructure. "Whether you own a small business in rural Georgia, run a farm that utilizes precision agriculture technology, or have children that need to do their homework, the expansion of high-speed internet impacts all Georgians," Kemp said. "Regardless of location, access to broadband service is essential for all communities in the Peach State to thrive. I remain committed to helping improve the lives of

our citizens by closing the digital divide in our state." Many areas of the state still lack broadband access, according to a map published by the state government. The Kemp administration will have invested over \$1 billion in expanding broadband access by the end of the year, the governor's statement said. The funds will be administered through a competitive grant program. Further details about applying for the new grants will be released soon.

This story is available through a news partnership with Capital Beat News Service, a project of the Georgia Press Educational Foundation.

NOTICE OF PROPERTY TAX INCREASE

The Governing Authority of Walker County, Georgia has tentatively adopted a millage rate which will require an increase in property taxes by 6.64% in the unincorporated area and 3.97% in the incorporated areas.

All concerned citizens are invited to public hearings on this tax increase to be held at the Walker County Civic Center, 10052 Hwy 27, Rock Spring, GA on August 25, 2022 at 8:00 a.m. and at Walker County Courthouse Annex III, 201 S Main St., LaFayette, GA on August 25, 2022 at 6:30 p.m.

Time and places of additional public hearings on this tax increase are at Walker County Courthouse Annex III, 201 S Main St., LaFayette, GA on September 1, 2022 at 6:30 p.m.

This tentative increase will result in a millage rate of 7.200 mills in the unincorporated area and 10.293 in the incorporated areas. an increase of 0.448 mills in the unincorporated area and 0.393 mills in the incorporated areas. Without this tentative tax increase, the millage rate will be no more than 6.752 mills in the unincorporated area and 9.900 in the incorporated areas. The proposed tax increase for a home with a fair market value of \$225,000 is approximately \$34.92 in the unincorporated area and \$34.58 in the incorporated area and the proposed tax increase for non-homestead property with a fair market value of \$175,000 is approximately \$31.36 in the unincorporated area and \$27.51 in the incorporated areas.

Find the latest breaking local and state news at **catoosawalkernews.com**.



@CatoosaWalker



/catoosawalkernews

AFFIDAVIT OF PUBLICATION

State of Georgia, } S.S.

County of Walker

I, Otis A. Brumby III, do solemnly swear
that I am the Publisher of THE
WALKER COUNTY MESSENGER, printed and published at
LaFayette in the state of Georgia, and that from my personal
knowledge and reference to files of said publication
the advertisement of 7853 SEPT TX INCREASE

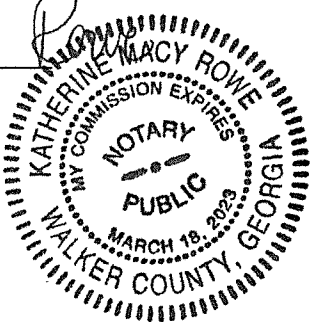
was inserted in THE WALKER COUNTY MESSENGER
in space of Legal
on dates as follows:
08/24/2022

Subscribed and sworn to before me

Otis A. Brumby III

This 24th day of August, 2022

Katherine Mary Rowe
Notary Public



Walker County Messenger Tearsheet

TIMES JOURNAL INC. <tearsheets@npco.com>
To: j.legge@walkerga.us

Wed, Aug 24, 2022 at 3:00 AM

DO NOT REPLY: THIS EMAIL IS NOT MONITORED. PLEASE CONTACT YOUR SALES REPRESENTATIVE.

PDF: WM-0824_A07.pdf
Ad #: 313178
Acct #: 116735
Adv Name: WALKER CO COMMISSIONERS
Ad desc: 7853 SEPT TX INCREASE
Run date: 08/24/2022
Publication: WALKER COUNTY MESSENGER
Section and Page: A7
Ad Size: 18.00 (3.00 x 6.00)
Color:
Po Number:

 **WM-0824_A07.pdf**
421K

LOCAL COLUMNIST ■ DAVID CARROLL

The story of a summer song

“The wind blew some luck in my direction. ... I caught it in my hands today. ... I always turn up the volume when ‘Moonlight Feels Right’ by Starbuck comes on the radio.

“I finally made a tricky French connection ... you winked and gave me your OK ...”

It was a major hit in the summer of 1976. To this day, it makes me smile.

“We’ll lay back and observe the constellations ... and watch the moon smiling bright ...”

Bruce Blackman is the man behind the microphone. The Greenville, Mississippi, native also formed the band and produced the record. Now based in Atlanta, he tells me, “I am one of the luckiest people alive. That one song has made me a comfortable living, and I still love it.”

“You say you came to Baltimore from Ole Miss. ... class of ’74 gold ring ... the eastern moon looks ready for a wet kiss ... to make the tide rise again ...”

The best songs are the result of one’s life experience, and in Bruce’s case, every word rings true. He said, “My inspiration for writing the song came from a beautiful girl from Greenville. I was playing poker in a dorm room at Delta State and noticed a newspaper photo of some young women in a beauty pageant. One of the girls

was incredibly beautiful. I found out what college she was attending and I registered there just to meet her. I asked her out three times. The third time she accepted and that’s when the wind blew some luck in my direction.”

He continued, “The song then became a light fictional fantasy about what I hoped would happen. We’re still married 52 years later, and she’s just as beautiful as ever.”

When the song was released on little-known Private Stock records, he was in his late 20s, and had tasted a little success and a lot of failure. Radio deejays opened the “Moonlight” record envelope, saw an unfamiliar label and a no-name group, and put it in the reject stack. Linda Ronstadt, Elton John and various disco groups were getting the airplay, so Bruce and band-mate Bo Wagner got busy. He said, “We went to all the radio stations, asking them to take three minutes to listen to our record.” Occasionally they would find a believer. But as weeks went by, and then months, there was no momentum.

“We’ll see the sun come up on Sunday morning ... and watch it fade the moon away. ...”

Finally in the spring of 1976, the president of Private Stock received a fateful phone call. “This is Michael St. John from WERC in Birmingham,”

the caller said. “You need to get this Starbuck record in the stores, because our listeners say they can’t find it.” This got the label’s attention. Suddenly, Bruce Blackman had a hit record on his hands.

“I guess you know I’m giving you a warning. ... ‘cause me and moon are itchin’ to play. ...”

Blackman remains proud of his song. He said, “People ask me if I resent being called a one-hit wonder. No sir, stop and think about it. Most singers can’t get a record deal, and if they do, they don’t score a hit. I’ve got this little song that has given me a great life. I heard it in Home Depot the other day, and people were singing along to it. I’ve never hollered out, ‘Hey that’s me!’ but I’m glad they like it. I guarantee you, it’s on the radio somewhere in the world right now.”

“I’ll take you on a trip beside the ocean. ... and drop the top on Chesapeake Bay. ... ain’t nothing like the sky to dose a potion. ... the moon’ll send you on your way. ...”

“I’m still writing songs and producing for other artists,” Bruce said. “I’ve got to write songs, whether anybody hears them or not, it’s what I do.” And if “Moonlight Feels Right” turns out to be the song he’ll always be known for, that’s just fine according to Bruce. “I hope they put it on my tombstone,” he said. “That song has made

a lot of people happy. I see it in their faces every time I sing it. For a songwriter, it doesn’t get any better than that.”

“Moonlight ... feels right ... moonlight ... feels right.”

David Carroll, a Chattanooga news anchor, is the author of “Hello Chattanooga: Famous People Who Have Visited the Tennessee Valley.” His website is

ChattanoogaRadioTV.com. You can contact him by mail at 900 Whitehall Road, Chattanooga, TN 37405, or by email at RadioTV2020@yahoo.com.



David Carroll

NOTICE OF PROPERTY TAX INCREASE

The Governing Authority of Walker County, Georgia has tentatively adopted a millage rate which will require an increase in property taxes by 6.64% in the unincorporated area and 3.97% in the incorporated areas.

All concerned citizens are invited to a public hearing on this tax increase to be held at Walker County Courthouse Annex III, 201 S Main St., LaFayette, GA on September 1, 2022 at 6:30 p.m.

This tentative increase will result in a millage rate of 7.200 mills in the unincorporated area and 10.293 in the incorporated areas, an increase of 0.448 mills in the unincorporated area and 0.393 mills in the incorporated areas. Without this tentative tax increase, the millage rate will be no more than 6.752 mills in the unincorporated area and 9.900 in the incorporated areas. The proposed tax increase for a home with a fair market value of \$225,000 is approximately \$34.92 in the unincorporated area and \$34.58 in the incorporated area and the proposed tax increase for non-homestead property with a fair market value of \$175,000 is approximately \$31.36 in the unincorporated area and \$27.51 in the incorporated areas.

NOTICE OF PROPERTY TAX INCREASE

The Chickamauga City Board of Education has tentatively adopted a millage rate which will require an increase in property taxes by 14.81 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at Chickamauga City Board of Education Central Office, 402 Cove Road, Chickamauga, GA on September 1, 2022 at 11:30 a.m.

Time and place of additional hearings on this tax increase is at Chickamauga City Board of Education Central Office, 402 Cove Road, Chickamauga, GA on September 12, 2022 at 11:30 a.m. and at Gordon Lee High School Media Center, 105 Lee Circle, Chickamauga, GA on September 12, 2022 at 6:30 p.m.

This tentative increase will result in a millage rate of 14.250 mills, an increase of 1.838 mills. Without this tentative tax increase, the millage rate will be no more than 12.412 mills. The proposed tax increase for a home with a fair market value of \$200,000 is approximately \$147.04 and the proposed tax increase for nonhomestead property with a fair market value of \$200,000 is approximately \$147.04.

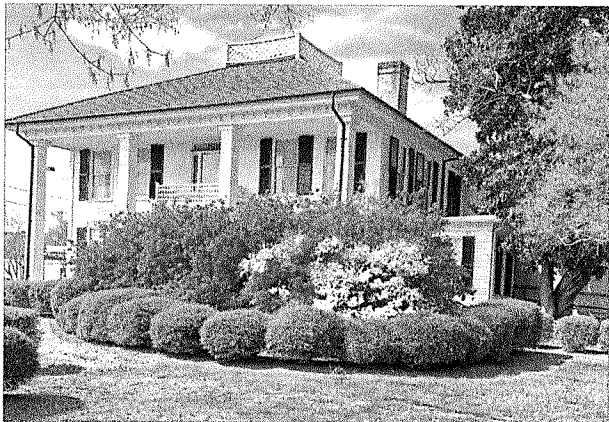
Notice of Property Tax Increase

The City of Rossville has tentatively adopted a millage rate which will require an increase in property taxes of 24.09 percent.

All concerned citizens are invited to the public hearings on this tax increase to be held at Rossville Civic Center, 400 McFarland Ave, Rossville, GA 30741 on Thursday, September 1, 2022 at 10:00 A.M. and Thursday, September 1, 2022 at 6:00 P.M.

Times and places of additional public hearings on this tax increase are at Rossville Civic Center on Monday, September 12, 2022 at 6:00 p.m.

This tentative increase will result in a millage rate of 10.960 mills, an increase of 2.128 mills. Without this tentative tax increase, the millage rate would be no more than 8.832 mills. The proposed tax increase for a home with fair market value of \$100,000 is approximately \$85.12.



Marsh House in LaFayette

Contributed

Marsh House board of trustees meeting minutes

Special to The Walker County Messenger

August 15, 2022, 6:00 pm, Zoom and in-person at the Marsh House in LaFayette
Present: David Boyle, Connie Forester, Davene Nichols, and on Zoom: Joan Fowler, Sharleen Robinson, Jan Shattuck, and by proxy: Mary McConnell, (proxy to David Boyle), Guest: Stacey Suttle.

David Boyle presided. He introduced Stacey Suttle, the new full-time employee of the Walker County African American Museum. Stacey will be getting training at the Marsh House and helping out with administration and tours to get experience to help with the new museum. The Minutes of the Marsh House Board of Trustees for June 27, 2022, were approved unanimously on a motion by (1) Sharleen Robinson and (1) Davene Nichols.

The Treasurer’s reports were received. The balance in the Bank of La Fayette account at the end of April was \$16,419.50. There were no expenses in July. The endowment lost value this quarter and now stands at \$42,155.67.

OLD BUSINESS:

The Marsh House hosted the first exhibit of the Walker County Museum of African American History on June 25 since the building across the street was not finished. More than 200 persons attended with donations of more than \$1900. The exhibit remains up for viewing by visitors to the house for 60 days.

WORK AREA REPORTS:

Administration/House management. One volunteer has worked out to be excellent as a housekeeper. Day Reporting Center

volunteers continue to help with the yard.

A few tours are occurring by appointment. Dresses on display for Mother’s Day Tea remain in place.

Building and Grounds: Now looking for a carpenter for the back porch remodeling. The mulberry tree at the northeast corner fell away from the house in a recent storm. The plan is that most of the good wood will be used by a local woodworker (David Autry) to make furniture or bowls. A motion was made by (1) Connie Forester and (2) Joan Fowler to authorize up to \$2500 for repair of the copper chimney cap on the east chimney, which was damaged in the same storm. Motion passed unanimously.

Furnishings: Davene noted that recent donations of old books would go well in the Chattooga Academy. Several people volunteered to work toward recreating the schoolhouse museum.

Heritage Day—a yard sale of good quality items is planned for September 17. Joan will try to get a banner for advertising in the yard soon. Davene encouraged people to bring items and leave them on the back porch.

Clayton Bell Scholarship Program student interns are being trained as docents when tours are scheduled.

Sharleen Robinson shared her vision for creating a more formal volunteer program with recognition events for volunteers.

There being no further business, the meeting adjourned.

Next board meeting: Monday, September 19, 6:00 pm.

Article submitted by David Boyle, recording secretary.

Substitute for Physical Newspaper Page:

The County Tax Commissioner may provide as a part of the county’s electronic digest submission:

- (1) a completed, notarized affidavit from the newspaper publisher in the form provided below, and
- (2) a clear, legible scan or photograph of the entire, actual newspaper page displaying the advertisement.

The Department will accept this as a substitute for a hard copy of the actual newspaper advertisement. If the newspaper publisher will not provide you with a scan of the entire newspaper page, you may provide scans of the newspaper page in sections (such as the four quadrants of the page.) It is also acceptable to include, in addition to the two items above, a scan or photograph of just the advertisement for clarity or legibility. The Department reserves the right to ask for additional scans for completeness or legibility of any page or part of any page or, if necessary, a hard copy of any newspaper page.

AFFIDAVIT OF PUBLICATION

CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY

On behalf of Times Journal, Inc., I certify that the advertisement of the Current Tax Digest and Five-Year History of Levy was published in the Walker County Messenger, a newspaper of general circulation in the State of Georgia in the county of Walker County. Further, I certify that the following information with respect to the advertisement is true and correct:

Date of Publication: August 17th, 2022

Size of Advertisement: 45.00 (5.00 x 9.00)

Location of Advertisement: The advertisement was not published in the legal ads section of the newspaper.

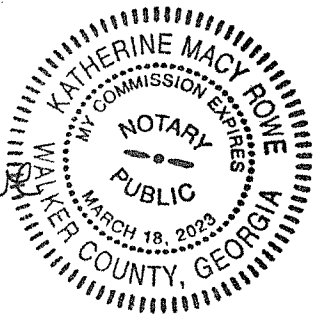
Witness my hand and official signature, this 08/29/2022

Ezra Johnson

Signature of Authorized Representative of Newspaper

Katherine Macy Rowe

Katherine Macy Rowe



AFFIDAVIT OF PUBLICATION

State of Georgia, } S.S.

County of Walker

I, Otis A. Brumby III, do solemnly swear

that I am the Publisher of THE

WALKER COUNTY MESSENGER, printed and published at

LaFayette in the state of Georgia, and that from my personal

knowledge and reference to files of said publication

the advertisement of 7852 5 YEAR TAX

was inserted in THE WALKER COUNTY MESSENGER

in space of Legal

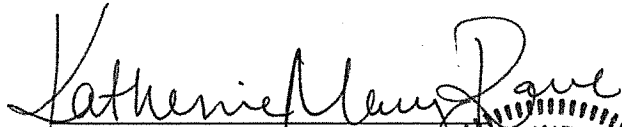
on dates as follows:

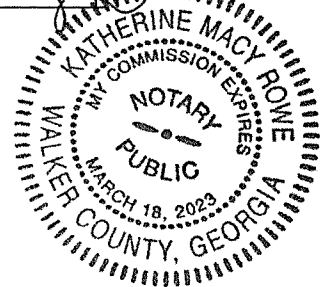
08/17/2022

Subscribed and sworn to before me

Otis A. Brumby III

This 17th day of August, 2022


Notary Public



Walker County Messenger Tearsheet

TIMES JOURNAL INC. <tearsheets@npco.com>
To: j.legge@walkerga.us

Wed, Aug 17, 2022 at 3:00 AM

DO NOT REPLY: THIS EMAIL IS NOT MONITORED. PLEASE CONTACT YOUR SALES REPRESENTATIVE.

PDF: WM-0817_A05.pdf
Ad #: 313177
Acct #: 116735
Adv Name: WALKER CO COMMISSIONERS
Ad desc: 7852 5 YEAR TAX
Run date: 08/17/2022
Publication: WALKER COUNTY MESSENGER
Section and Page: A5
Ad Size: 45.00 (5.00 x 9.00)
Color:
Po Number:

 **WM-0817_A05.pdf**
299K

COLUMNIST ■ STEVEN ROBERTS

In a word: extreme

“My opponent,” fulminated the candidate, “and those who endorse him continue to focus on the extreme and unconstitutional notion that we can overturn the 2020 election.”

No, that was not said by a Democrat, but by Robin Vos, the Republican speaker of the Wisconsin legislature, who was facing, and defeating, a primary challenger endorsed by Donald Trump. Still, Vos did use the word that has become the keynote, the clarion call of the Democrats’ fall campaign: extreme.

Leftists of the Bernie Sanders stripe fantasize that this is a liberal country; it’s not, but it is not a hard-right nation, either. Our center of political gravity is close, well, to the center, perhaps tilting slightly to the right. So when Republicans pick candidates who espouse views outside the mainstream, they set themselves up for defeat.

The political world has been focusing on Kansas, where voters



Roberts

crushed an attempt to roll back constitutional protections for abortion rights. But that result comes in a context of outlandish lies about the 2020 election and the lingering stench of Trump’s crazed and chaotic presidency. It’s taken together that these elements give Democrats an opening to label Republicans as dangerously unsafe and unstable.

“The only thing that might save Democrats is Republicans, and they’re trying their damndest to do it,” David Axelrod, Barack Obama’s chief political adviser, told *The New York Times*.

The Democrats remain in deep trouble. In the latest ABC poll, 69% of voters said the economy is getting worse, and a paltry 29% think President Biden is handling inflation well. No wonder his personal approval rating is stuck below 40%.

But as Axelrod points out, Republicans keep giving the Democrats an opportunity to mitigate

the effects of Biden’s unpopularity. By relitigating the 2020 election and restricting abortion rights, they shift attention away from the economy and toward issues where they are out of step with public opinion.

The campaign in Kansas is a prime example of this misguided strategy. Trump carried the state by almost 15 points, yet the referendum lost 59% to 41%. Nate Cohn of the *Times* estimates that nationwide, 65% of voters would reject a similar proposition. That squares with a CNN poll that reports that 63% of voters oppose the Supreme Court’s decision canceling a constitutional right to abortion.

Opponents include 7 of 10 independents and 55% of moderate Republicans — and the key word here is “moderate.” MAGA nation remains strongly behind Trump and his acolytes, but it was pragmatic voters, especially well-educated women living in the suburbs, who roared their disapproval of the Kansas initiative.

The court decision triggered an upsurge in voter registration; an estimated 70% of the newly energized voters were women, and their

impact was clearly felt in places like Leavenworth County, a suburban area outside of Kansas City with an Army post and federal penitentiary. The county supported Trump by more than 20 points in 2020, but voters there rebuffed the amendment by 59.3% to 40.7%.

It wasn’t just the suburbs, however. Pro-abortion rights forces cleverly adopted the language of traditional conservatives, stressing individual rights and running ads urging voters to “say no to more government control.” That worked in places like Lyon County, a rural area that hasn’t backed a Democrat for president in half a century but voted almost 2 to 1 to retain abortion rights in the constitution.

As Kansans were expressing their mainstream impulses, Republican primary voters in Arizona doubled down on their self-destructive tendencies, nominating hard-core election deniers and anti-abortion militants for four statewide offices, including governor and senator.

Democrats still seem doomed to lose the House, but the Senate is another matter. Republican-controlled state legislatures over many years

have produced maps that protect many GOP House seats, but since Senate races are statewide, they cannot be gerrymandered, and the playing field is more level.

Arizona is only one of several states — add Pennsylvania, Georgia, Ohio, North Carolina and Nevada — where Republicans have nominated weak Senate candidates who can be branded as in over their heads or outside the lines. That’s why the website *FiveThirtyEight* now makes Democrats a slight favorite to control the Senate, and that would be a critical outcome.

Sure, Biden’s legislative agenda would be stalled by a Republican-controlled House, but the most lasting legacy of any president is often judicial appointments. As long as Democrats retain the Senate, Biden could use his next two years to stack the federal bench with progressive appointments. If that happens, extreme Republicans will bear much of the blame.

Steven Roberts teaches politics and journalism at George Washington University. His new book is “Cokie: A Life Well Lived.” He can be contacted by email at stevecokie@gmail.com.

LOCAL COLUMNIST ■ JOE PHILLIPS

Searching for the right William Malone

People drop “off the grid,” just vanish.

There are a few in my family. Some were not that far off the grid, really.

The first was my father’s distant relative, Parker Merimouth Bomar, who was last found in Douglas County, Georgia, in 1900 and a member of the wide Bomar tribe.

His great-grandfather, Arin Stead Bomar, moved from South Carolina to what was Campbell County, Georgia, as soon as land was available.

Parker, one of nine kids, was the son of Elisha Pinkney “Pink” Bomar and was sort of his own relative by marrying a cousin. There were a number of “Pinks” in the family, including Parker’s own first-born child.

Before there were census records as handy as your computer, my mother did as much of a search as was possible in those days and couldn’t come up with anything useful. She gave up.

At the time my family lived in Mt. Vernon, Georgia, and when Parker M. Bomar’s family history finally fell into my lap, his descendants were living 5 miles away in Glennwood and had been there for several generations.

They were related to every established family in Wheeler County.

That son, Elisha Pickney Bomar, became a physician and was gunned down on the street of Lyons in 1918. The father and two sons who did the deed in front of witnesses bounced around the system but eventually walked.

I’d love to read the transcript of that trial in its various forms but doubt it still exists.

The Bomars and the Malones were connected to the same people but were not related. That’s a shame because the second individual on the list was William L. Malone and his sister Missouri Malone.

William, born in 1848, and Missouri, born in 1851, were the children of John W. and Caroline Little Malone of Paulding County. John did have a taste for good (and bad) whiskey, according to those who cleaned up after

him following his death.

John and Caroline married in 1848 and that is about the last we see of them; however, in Caroline’s father’s will, written May 29, 1855, he mentions that his daughter,

Caroline, was dead and the grandchildren living.

William and Missouri lived with their maternal aunt and her husband, Ephraim Pray, who at that time was William’s legal guardian and

continued as such as late as 1869.

Pray was a civil engineer and it is unlikely that the Malone children escaped without a deep home-schooled education.

William is not mentioned in Pray’s will published in 1893.

The world was littered with males named William Malone born in Georgia in 1849, but none of them are ripe.

One with nearly the right taste lived in Camp County, Texas. William appears in the 1880 census with his sister living in the house but her

name was given as “Sarah.” So, what’s up with William Malone?

Joe Phillips writes his “Dear me” columns for several small newspapers. He has many connections to Walker County, including his grandfather, former superintendent



Phillips

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William Malone

Contributed

Walker County Board Of Education CURRENT 2022 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

The Walker County Board of Education does hereby announce that the M & O millage rate for 2022 will be set at a meeting to be held at the Walker County Department of Education located at 201 South Duke Street, LaFayette, Georgia, on Thursday, August 25, 2022 at 6:30 o'clock in the evening and pursuant to the requirements of O.C.G.A. 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.

School Digest & Levy	2017	2018	2019	2020	2021	2022
Real & Personal	1,337,055,890	1,374,854,478	1,389,705,762	1,426,182,726	1,608,470,949	1,973,220,953
Motor Vehicles	47,429,760	37,438,560	32,010,370	13,625,160	21,743,600	19,585,190
Mobile Homes	12,846,256	12,311,377	13,013,949	14,716,418	15,196,920	17,278,669
Timber	812,422	770,345	473,367	515,491	370,864	535,539
Gross Digest	1,398,144,328	1,425,374,760	1,435,203,448	1,455,039,795	1,645,782,333	2,010,620,351
Less M & O Exemptions	259,013,150	271,133,346	278,206,215	274,662,915	296,797,268	341,595,086
Net M & O Digest	1,139,131,178	1,154,241,414	1,156,997,233	1,180,376,880	1,348,985,065	1,669,025,265
Net M & O Millage	16.622	16.619	17.404	17.404	17.404	16.404
Net Taxes Levied	18,934,638	19,182,338	20,136,380	20,543,279	23,477,736	27,378,690
Net Taxes & Increase	-297,920	247,700	954,042	406,899	2,934,457	3,900,954
Net Taxes % Increase	-1.55%	1.31%	4.97%	2.02%	14.28%	16.62%

NOTICE

The Walker County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at Courthouse Annex III at 201 S Main Street in LaFayette on September 1, 2022 at 7:00 p.m. and pursuant to the requirements of O.C.G.A. § 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

U N I N C O R P O R A T E D A R E A	UNINCORPORATED		2017	2018	2019	2020	2021	2022
	V A L U E	Real & Personal	1,018,332,049	1,040,384,492	1,052,243,528	1,072,396,512	1,229,566,542	1,516,440,810
		Motor Vehicles	41,373,460	32,972,930	28,334,940	12,239,790	19,535,570	17,634,430
		Mobile Homes	12,771,772	12,240,064	12,940,052	14,624,676	15,058,127	17,136,251
		Timber - 100%	812,422	762,345	464,867	492,716	370,864	535,539
		Heavy Duty Equipment						
		Gross Digest	1,073,289,703	1,086,359,831	1,093,983,387	1,099,753,694	1,264,531,103	1,551,747,030
	Less Exemptions	182,611,665	190,860,792	196,992,831	189,663,179	210,971,496	258,720,398	
	NET DIGEST VALUE		890,678,038	895,499,039	896,990,556	910,090,515	1,053,559,607	1,293,026,632
	R A T E	Gross Maintenance & Operation Millage	15.6960	15.9660	16.0960	16.1570	14.9700	12.9730
Less Rollbacks (Local Option Sales Tax & Insurance Premium)		5.8580	6.1280	6.2740	6.8700	6.6570	5.7730	
NET M&O MILLAGE RATE		9.8380	9.8380	9.8220	9.2870	8.3130	7.2000	
TAX	NET M&O TAXES LEVIED	\$8,762,491	\$8,809,920	\$8,810,241	\$8,452,011	\$8,758,241	\$9,309,792	
I N C O R P O R A T E D A R E A	INCORPORATED		2017	2018	2019	2020	2021	2022
	V A L U E	Real & Personal	435,073,779	449,670,774	462,480,369	478,967,634	503,680,706	608,994,809
		Motor Vehicles	8,035,180	5,953,080	4,823,570	1,875,810	2,996,550	2,681,480
		Mobile Homes	105,018	107,903	122,189	142,385	197,195	192,256
		Timber - 100%		8,000	8,500	22,775		
		Heavy Duty Equipment						
		Gross Digest	443,213,977	455,739,757	467,434,628	481,008,604	506,874,451	611,868,545
	Less Exemptions	46,827,089	53,234,941	60,339,478	54,992,743	61,032,030	81,434,913	
	NET DIGEST VALUE		396,386,888	402,504,816	407,095,150	426,015,861	445,842,421	530,433,632
	R A T E	Gross Maintenance & Operation Millage	15.6960	15.9660	16.0960	16.1570	14.9700	12.9730
Less Rollback (Local Option Sales Tax)		2.5670	2.6360	2.8030	2.8820	3.0070	2.6800	
NET M&O MILLAGE RATE		13.1290	13.3300	13.2930	13.2750	11.9630	10.2930	
TAX	NET M&O TAXES LEVIED	\$5,204,163	\$5,365,389	\$5,411,516	\$5,655,361	\$5,333,613	\$5,459,753	
TOTAL COUNTY	TOTAL COUNTY		2017	2018	2019	2020	2021	2022
	TOTAL DIGEST VALUE		1,287,064,926	1,298,003,855	1,304,085,706	1,336,106,376	1,499,402,028	1,823,460,264
	TOTAL M&O TAXES LEVIED		\$13,966,654	\$14,175,309	\$14,221,757	\$14,107,371	\$14,091,854	\$14,769,545
	Net Tax \$ Increase			\$208,655	\$46,448	(\$114,386)	(\$15,517)	\$677,691
	Net Tax % Increase			1.49%	0.33%	-0.80%	-0.11%	4.81%