

FY 2020

Combined Budget and Proposed Tax Levies



Board of Supervisors:

David Hogan, President, District 1
Charles Marshall, Vice-President, District 2
Burkett Ross, District 3
Roderick Woullard, District 4
Chris Bowen, District 5

Chancery Clerk:

Jimmy C. Havard

Staff:

Betty Carlisle, County Administrator
David Miller, Board Attorney
Corey Proctor, County Planner
Penny Steed, Comptroller

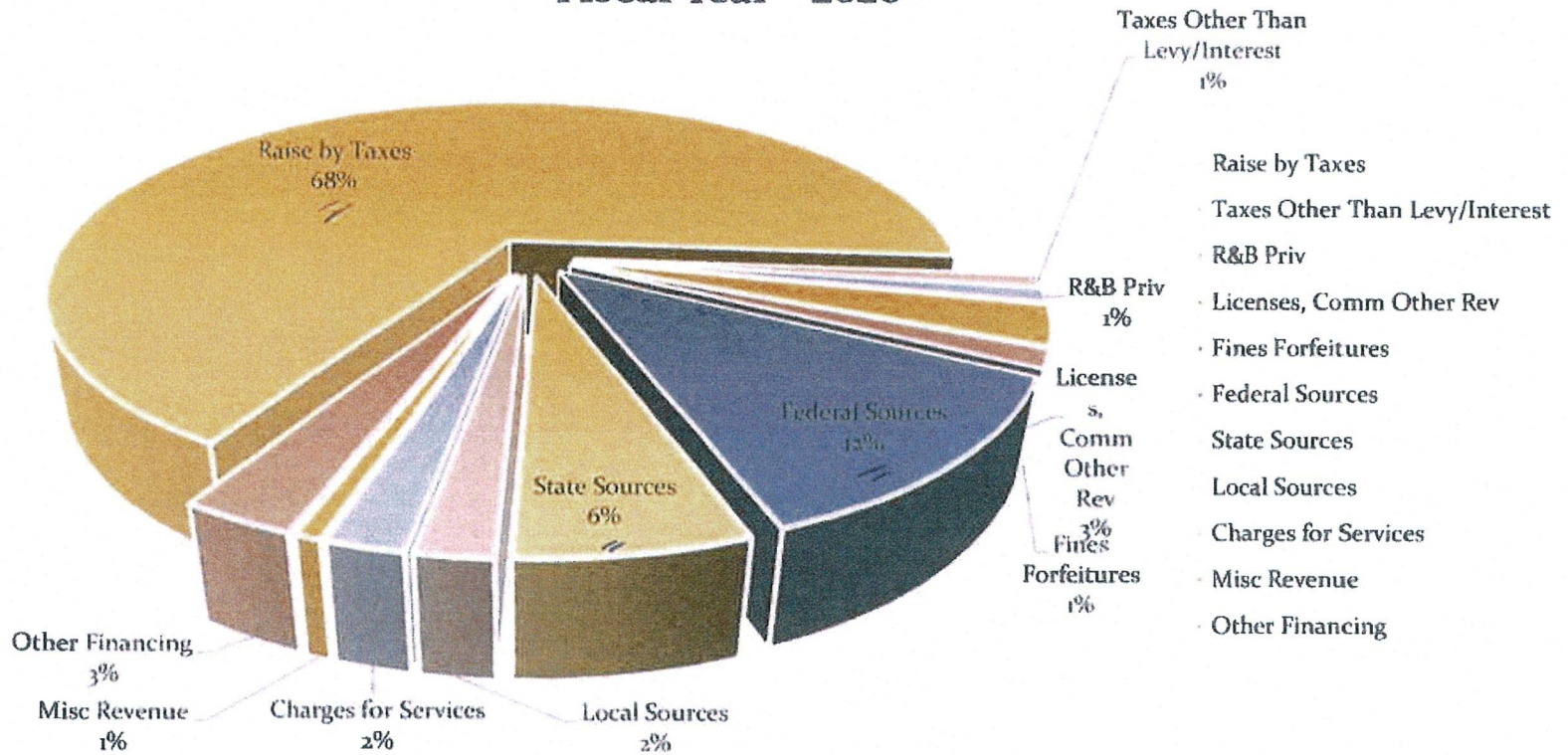
COMBINED BUDGET FY20



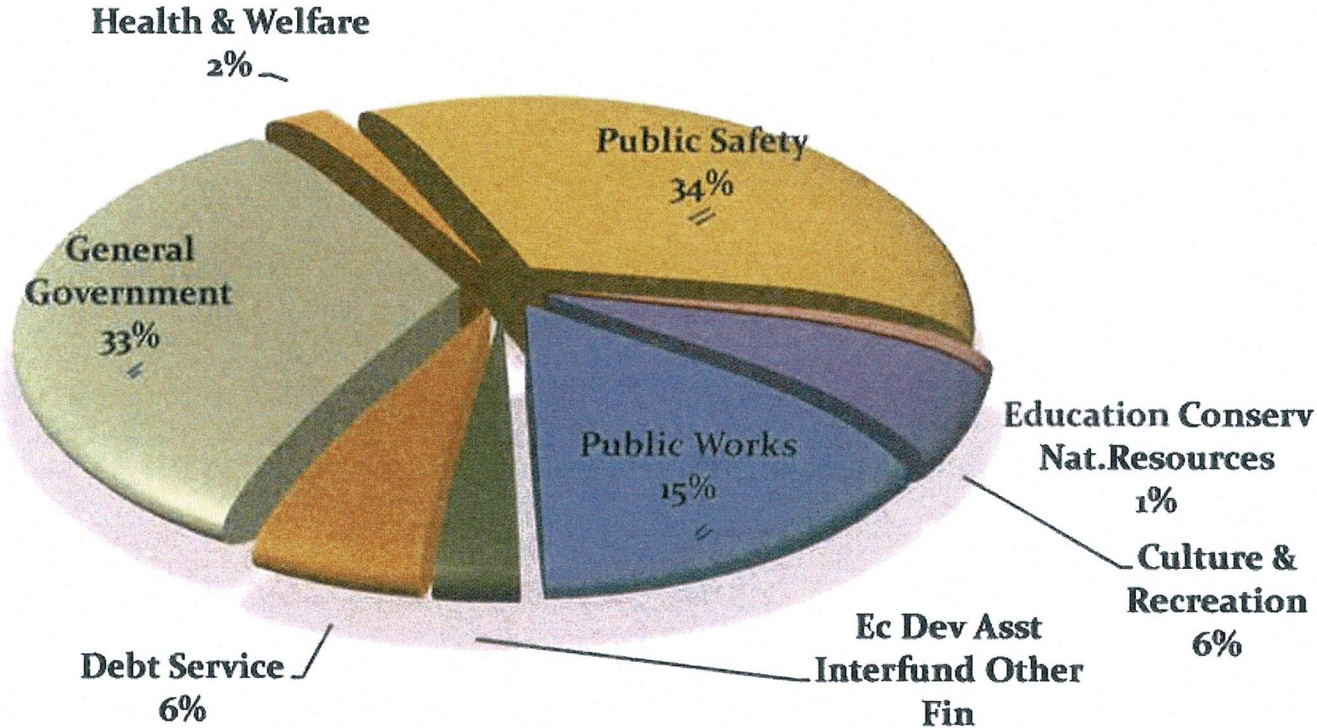
Forrest County
 Combined Budget for Publication
 For the Fiscal Year Ending September 30, 2020
 COMBINED BUDGET FY 2020

	Governmental Fund Types				Proprietary Funds			Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Priv.Purpose/ Agency Service	
REVENUES								
Amount Necessary to be Raised by Tax Levy	26998040	3851471	2132762					32982273
Taxes and Ad Valorem other than Tax Levy	374450	32250	18000					424700
Road and Bridge Privilege Taxes		650000						650000
Licenses, Commissions and Other Revenue	1289450	20000						1309450
Fines and Forfeitures	504000	184800						688800
Special Assessments								
Intergovernmental Revenue:								
Federal Sources	6088000							6088000
State Sources	1650000	1253500						2903500
Local Sources:	730000	156500						886500
Charges for Services	713000							713000
Interest Income	204000	65075	10400	50		1800		281325
Miscellaneous Revenue	141500	10400				216500		368400
Contributions to Permanent Funds								
Other Financing Sources	610000	38000				680000		1328000
Special Items								
Extraordinary Items								
TOTAL REVENUES	39302440	6261996	2161162	50		898300		48623948
BEGINNING CASH BALANCE	15610000	8792672	1768641	1000		265000		26437313
Total Revenue & Beginning Cash Balance	54912440	15054668	3929803	1050		1163300		75061261
EXPENDITURES								
General Government	16502971	665452		1050				17169473
Public Safety	16721247	1438841				38000		18198088
Public Works	328445	7268312						7596757
Health and Welfare	1102832							1102832
Culture and Recreation	2311663	35850				928284		3275797
Education	125000	160500						285500
Conservation of Natural Resources	94345	27000						121345
Economic Development and Assistance	804734	197036						1001770
Undesignated								
Debt Service	858300		2353350					3211650
Interfund Transactions/Other	405000							405000
Other Financing Uses	5000							5000
Special Items								
Extraordinary Items								
Total Expenditures	39259537	9792991	2353350	1050		966284		52373212
Ending Cash Balance	15652903	5261677	1576453			197016		22688049
Total Expenditures & Ending Cash Balance	54912440	15054668	3929803	1050		1163300		75061261

Forrest County Revenue Sources Fiscal Year 2020



Forrest County Expenditures Fiscal Year 2020



GENERAL GOVERNMENT:

General County Fund
One Mill Reappraisal Levy Fund

SPECIAL REVENUE:

Hwy 49 Landscaping Project	Macedonia VFD Special Fund
Law Library Fund	Election Support Fund
Rebate Volunteer Fire Depts	Rubbish Landfill Fund
Unemployment Compensation Revolving Fund	Pre Trial Fund - District Attorney
Community Service, Restitution - District Attorney	
Court Administration - Chancery & Circuit Courts	
Metro Narcotics Operations	Adult Drug Court - Circuit Court
Juvenile Drug Court Fund -	Public Defender Fund
Circuit Court Drug Treatment Restitution	
Levy -Volunteer Fire Departments	Metro Evidence Holding Fund
Sheriff Seized Property Fund	Sheriff Fed Seized Property Fund
Farmers Market	Title III - Forestry
Revolving Loan	Program Income
Road & Bridge Fund	
ERBR (3 projects)	
Bridge & Culvert Fund	
County School National Forestry/Timber Severance	

Capital Projects:

Negotiable Note Proceeds, Series 2013

Debt Service:

G/O Series 2011 Public Bldgs Refunding Bonds	Pays Out FY 2020
G/O Series 2008 Public Improvements Bonds (Jail)	
G/O Series 2012 Forrest County Agriculture High School Bonds	

Enterprise Fund:

Sheriff's Canteen Fund
Multi Purpose Center Operations Fund

ASSESSMENTS

Excluding and Including Exempted Properties



Forrest County						EXCLUDING		used to set levy for:	
Assessed Valuation 2019 Tax Rolls						EXCLUDING		bridge/culvert	
FOR FY 2020 BUDGETS						Exempted Properties		SEMAA Bonds other	
7/15/2019	Total County Assessment		City of Hattiesburg	City of Petal	Outside Cities			General County	
						General County	Assessment	Road & Bridge	Assessment
Real Property	401,345,623		225,339,633	70,812,146	105,193,844	total assessment	644,928,511	outside cities	193,750,902
Personal Property	106,993,892		67,720,044	20,154,161	19,119,687	less: special		1/2 cities h'burg	174,226,855
Motor Vehicle (Automobiles)	86,236,852		33,134,949	13,310,828	39,791,075	Homestead Assessment	(40,374,811)	1/2 cities petal	54,395,119
Mobile Homes	2,807,473		51,300	80,650	2,675,523	Net Assessment	604,553,700	total R&B assessment	422,372,876
Gray Roll	6,066,338		4,315,808	1,735,445	15,085			less: special assessment	(27,283,287)
Public Utilities	47,544,671		17,891,976	2,697,007	26,955,688	Collections @ 95%	574,326,015	Net Road & Bridge	
TOTALS	650,994,849	-	348,453,710	108,790,237	193,750,902			Assessment	395,089,589
Note: Gray Rolls Cities ONLY	(6,066,338)					Outside Cities	VFD & Rubbish Landfill	Collections @ 95 %	375,335,110
NET COUNTY ASSESSMENT	644,928,511		348,453,710	108,790,237	193,750,902	total assessment	193,750,902		
Special Homestead	40,374,811		13,063,049	13,120,000	14,191,762	less: sp assessment	(14,191,762)		
						Net Assessment	179,559,140		
						Collections @ 95%	170,581,183		
	27,283,287		6,531,525	6,560,000	14,191,762				

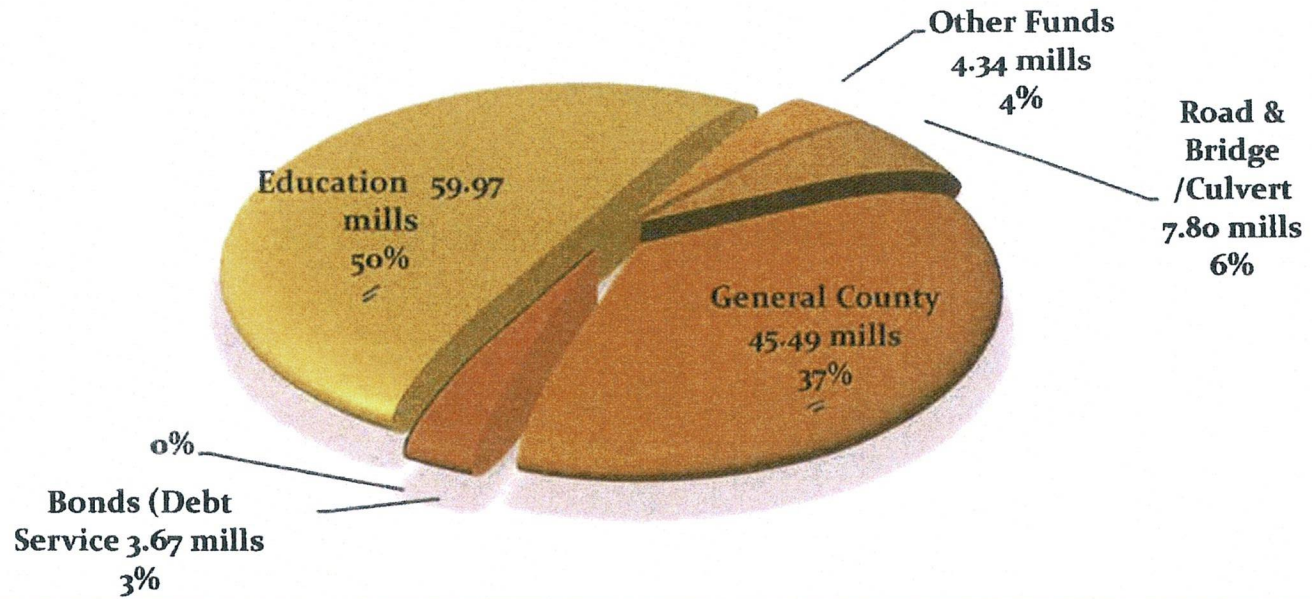
Forrest County									
Assessed Valuation 2019 Tax Rolls						INCLUDING		EXEMPTED PROPERTIES	
FOR FY 2020 BUDGETS						INCLUDING		used to set levy for:	
7/15/2019						Exempted Properties		PRCC FCAHS Special Reappraisal Levy School Bonds	
Total County Assessment						Assessment		Forrest County School District Assessment	
Hattiesburg School District									
Petal Separate School District									
Forrest County School District									
Real Property	409,256,593		191,370,312	116,027,590	101,858,691	total assessment	684,006,733	total assessment	174,744,383
Personal Property	138,161,144		80,878,884	34,272,060	23,010,200	less: special		less: special	
Motor Vehicle (Automobiles)	86,236,852		26,948,646	30,568,619	28,719,587	Homestead Assessment	(40,374,811)	homestead Assessment	(14,191,762)
Mobile Homes	2,807,473		28,518	1,048,416	1,730,539	Net Assessment	643,631,922	Net Assessment	160,552,621
Gray Roll	6,066,338		1,958,983	1,735,445	2,371,910	Collections @ 95%	611,450,326	Collections @ 95%	152,524,990
Public Utilities	47,544,671		17,891,976	12,599,239	17,053,456				
690073071									
TOTALS	690,073,071	-	319,077,319	196,251,369	174,744,383				
Note: Gray Rolls Cities ONLY	(6,066,338)								
NET COUNTY ASSESSMENT	684,006,733		319,077,319	196,251,369	174,744,383				
Special Homestead	40,374,811		13,063,049	13,120,000	14,191,762				
up from 39,338,950									

LEVIES AS SET



Forrest County LEVY		Revised 07/31/2009		
ps	FY 2020 Monies Millage To Raise	FY 2020 Mills	Millage Increase/ decrease	
General County Fund	26,126,090	45.49	0.50	exclude
Road & Bridge Fund	1,816,621	4.84	0.44	exclude
Bridge & Culvert Fund	1,722,978	3.00	0.00	exclude
Southeast MS Air Ambulance	287,163	0.50	0.00	exclude
Special Reappraisal Fund	611,450	1.00	0.00	include
Volunteer Fire Districts Fund	170,581	1.00	0.00	exclude
Rubbish Landfill	85,291	0.50	0.00	exclude
Total Other Than Education/Bonds	30,820,174	56.33	0.94	
	634,050			
Education:				
Pearl River Community College Support	611,450	1.00	0.00	include
Maintenance/Improvement	440,244	0.72	0.00	include
Career Technical Cntr	97,832	0.16	0.00	include
Allied Health	55,031	0.09	0.00	include
Nursing Wellness/Const	152,863	0.25	0.00	include
FCAHS District Maintenance	1,930,895	3.00	-0.10	include
FCAHS Bonds Series 2012	110,000	0.19	-0.07	include
The Library	819,343	1.34	-0.05	exclude
Bonds				
G/O Const refunded Series 2011	300,000	0.53	-0.04	exclude
Public Bldgs Refunding Series 2009B	0	0.00	-0.72	exclude
G/O Jail Facility 2008 2014 2016	1,694,262	2.95	-0.60	exclude
Total Education/Bonds	6,211,920	10.23	-1.58	
TOTALS	37,032,094	66.56	-0.64	✓
	-137,827			
City of Hattiesburg	City of Hattiesburg	65.06	-0.64	
City of Petal	City of Petal	65.06	-0.64	
Outside Cities	Outside Cities	66.56	-0.64	
Forrest County School District ONLY	Forrest Co School Dist ONLY	54.75	0.46	
Forrest County School District				
	asked for 8,180,867			
Maintenance	8,170,522	50.89	-0.75	include
Building Loan Debt Service	399,982	2.63	-0.02	include
Shortfall	186,867	1.23	1.23	include
Total Forrest Co School District	8,767,171	54.75	0.46	✓
	-29,765			
OVERALL TOTALS	45,789,265	121.31	-0.18	✓
	-167,592.00			

Forrest County Tax Levy Fiscal Year 2020



LEVY INFORMATION FY20

Millage Information

Distribution



Levy information

Fiscal Year 2020

Education:

Forrest County School District	54.75 mills	
Forrest County Agriculture High School	3.00 mills	
Pearl River Community College	2.22 mills	
Total Education Mills	59.97 mills	50 %

Bonds: (Debt Service):

G/O Construction, Series 2011 Refunding	.53 mills	
G/O Detention Cntr/Jail, Series 2008 refunded	2.95 mills	
FCAHS Bonds Series 2012	.19 mills	
Total Bond (Debt Service) Mills	3.67 mills	3 %

Road & Bridge -- Bridge & Culvert:

Road & Bridge	4.84 mills	
Bridge & Culvert	3.00 mills	
Total Road & Bridge / Bridge & Culvert Mills	7.84 mills	6 %

General County Fund: **45.49 mills 37 %**

Operates the following offices/departments:

Board of Supervisors, Chancery Clerk, Circuit Clerk, Tax Assessor, Tax Collector, County Administrator, Financial Administration, Purchase Administration, Board Attorney, Maintenance Buildings & Grounds, Superintendent of Education Phones, Information Technology, Veteran Services, County Utilities, Insurance, Chancery Court, Circuit Court, County Court, Juvenile Court, Lunacy Court, Justice Court, Coroner, District Attorney, County Attorney, Public Defender, Justice Court Collections, Elections, County Planner

Sheriff Administration, Reserve Officers, Sheriff Grants, Jail Operations, Metro Narc Grant, Jail Food Service Operations, Juvenile Detention Center, Search & Rescue, Radio Dispatchers, Building Security, County Fire Coordinator, Utilities, County Fire Departments, County Firemen. Civil Defense, National Guard Armory allocation, Constables, Airport allocation

Aids Coalition, Southern Pines Animal Shelter, Pest Control, Dept of Health Allocation, Pine Belt Mental Health allocation, Problem properties cleanup, R3SM, Dept Human Services, General Assistance Paupers, SMPDD Council on Aging, Big Brother/Big Sister allocation, Red Cross allocation, Salvation Army Allocation, Domestic Violence Prevention allocation, PRVO, KIDS Hub Childrens Advocacy Allocation, Association Retarded Citizens allocation

Multi Purpose center operations allocation, Recreation Departments, Rails to Trails allocation, Boy Scouts Allocation, Girl Scouts allocation

Soil Conservation allocation, County Extension office operations

Southern Mississippi Planning & Development District, Advertising County Resources, Downtown Association allocation, Industrial Park Commission allocation, TIF allocations

Debt service of negotiable note, Interfund transactions, Misc dept

Other:

Library Operations	1.34 mills	
Special Reappraisal	1.00 mill	
Southeast Ms Air Ambulance (SEMAA)	.50 mill	
Rubbish Landfill (outside Cities Only)	.50 mill	
Volunteer Fire Departments (outside Cities Only)	1.00 mill	
<u>Total Other Mills</u>	4.34 mills	4 %

<u>Total Mills</u>	<u>121.31</u>
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MILLAGE

Calculation



FORREST COUNTY

FISCAL YEAR 2020

MILLAGE INFORMATION

A DIME	=	ONE-TENTH OF ONE DOLLAR	\$ 00.10
A PENNY	=	ONE-HUNDREDTH OF ONE DOLLAR	\$ 00.01
<i>A MILL</i>	=	<i>ONE-THOUSANDTH OF ONE DOLLAR</i>	<i>\$ 00.001</i> ✓

FORMULA TO CALCULATE YOUR TAXES:

True Value x Ratio = Assessed value of your property

Assessed Value x Millage Rate = Gross Taxes Owed

(if applicable) Gross Taxes Owed LESS Homestead Exemption Allowed = Net Taxes Owed

True Value of your Property (determined by the Tax Assessor)

Property Classification (determined by the Tax Assessor)

<u>Class I</u>	<u>Owner occupied/homestead exemption allowed</u>	<u>10 % ratio</u>
<u>Class II</u>	<u>All other property (agriculture, recreation, etc)</u>	<u>15 % ratio</u>
<u>Class III</u>	<u>Business Personal Property</u>	<u>15 % ratio</u>
<u>Class IV</u>	<u>Public Utilities</u>	<u>30 % ratio</u>
<u>Class V</u>	<u>Motor Vehicles</u>	<u>30 % ratio</u>

Forrest County Fiscal Year 2020					
Tax Calculation (examples)	Forrest County Residents Outside/Cities	City of Hattiesburg Residents	City of Petal Residents	Forrest Co. School District Residents SCHOOL TAX ONLY	
Class I Owner occupied/regular homestead exemption allowed					
\$100,000 true value					
True value on tax rolls	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$	100,000.00
Class I ratio applies	x 10 %	x 10 %	x 10 %		x 10 %
Equals ASSESSED VALUE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$	10,000.00
Millage Rate (Note)	0.06656	0.06506	0.06506		0.05475
Equals Gross Tax Bill	\$ 665.60	\$ 650.60	\$ 650.60	\$	547.50
Less: regular homestead exemption	(150.00)	(150.00)	(150.00)		(150.00)
Net Tax Bill Forrest County	\$ 515.60	\$ 500.60	\$ 500.60	\$	397.50
Note: City of Hattiesburg, City of Petal less 1.50 mills Volunteer Fire Dept 1 mill Rubbish Landfill .50 mill	✓	✓	✓		✓
Comparison to Previous Years					
Comparison FY 2010 tax bill					
Millage Rate	0.05818	0.05618	0.05618		0.05666
Net Tax Bill Forrest County	\$ 431.80	\$ 411.80	\$ 411.80	\$	416.60
Comparison FY 2011 tax bill					
Millage Rate	0.05709	0.05509	0.05509		0.05948
Net Tax Bill Forrest County	\$ 420.90	\$ 400.90	\$ 400.90	\$	444.80
Comparison FY 2012 tax bill					
Millage Rate	0.05709	0.05509	0.05509		0.05902
Net Tax Bill Forrest County	\$ 420.90	\$ 400.90	\$ 400.90	\$	440.20
Comparison FY 2013 tax bill					
Millage Rate	0.05908	0.05708	0.05708		0.05831
Net Tax Bill Forrest County	\$ 440.80	\$ 420.80	\$ 420.80	\$	433.10
Comparison FY 2014 tax bill					
Millage Rate	0.06268	0.06118	0.06118		0.05819
Net Tax Bill Forrest County	\$ 476.80	\$ 461.80	\$ 461.80	\$	431.90
Comparison FY 2015 tax bill					
Millage Rate	0.06268	0.06118	0.06118		0.05792
Net Tax Bill Forrest County	\$ 476.80	\$ 461.80	\$ 461.80	\$	429.20
Comparison FY 2016 tax bill					
Millage Rate	\$ 0.06567	\$ 0.06317	\$ 0.06317	\$	0.05512
Net Tax Bill Forrest County	\$ 506.70	\$ 481.70	\$ 481.70	\$	401.20
Comparison FY 2017 tax bill					
Millage Rate	0.06769	0.06519	0.06519		0.05450
Net Tax Bill Forrest County	\$ 526.90	\$ 501.90	\$ 501.90	\$	395.00
Comparison FY 2018 tax bill					
Millage Rate	0.06769	0.06619	0.06619		0.0538
Net Tax Bill Forrest County	\$ 526.90	\$ 511.90	\$ 511.90	\$	388.00
Comparison FY 2019 tax bill					
Millage Rate	0.06720	0.06570	0.06570		0.05429
Net Tax Bill Forrest County	\$ 522.00	\$ 507.00	\$ 507.00	\$	392.90
Compared to FY 2019 Decrease for FY 2020	✓ (6.40)	✓ (6.40)	✓ (6.40)		
Compared to FY 2019 Increase for FY 2020				✓	4.60
Taxing School District	Forrest County	Hattiesburg	Petal		
Taxing Municipality	O/side Cities	City Hattiesburg	City Petal		

FORREST COUNTY Fiscal Year 2020				
Tax Calculation (examples)	Forrest County Residents Outside/Cities	City of Hattiesburg Residents	City of Petal Residents	Forrest Co. School District Residents SCHOOL TAX ONLY
Class 1 Owner occupied/regular homestead exemption allowed				
\$150,000 true value				
True value on tax rolls	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Class 1 ratio applies	x 10 %	x 10 %	x 10 %	x 10 %
Equals ASSESSED VALUE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Millage Rate (Note)	0.06656	0.06506	0.06506	0.05475
Equals Gross Tax Bill	\$ 998.40	\$ 975.90	\$ 975.90	\$ 821.25
Less: regular homestead exemption	(150.00)	(150.00)	(150.00)	(150.00)
Net Tax Bill Forrest County	\$ 848.40	\$ 825.90	\$ 825.90	\$ 671.25
Note: City of Hattiesburg, City of Petal less 1.50 mills Volunteer Fire Dept 1 mill Rubbish Landfill .50 mill	✓	✓	✓	✓
Comparison to Previous Years				
Comparison FY 2010 tax bill				
Millage Rate	0.05818	0.05618	0.05618	0.05666
Net Tax Bill Forrest County	\$ 722.70	\$ 692.70	\$ 692.70	\$ 699.90
Comparison FY 2011 tax bill				
Millage Rate	0.05709	0.05509	0.05509	0.05948
Net Tax Bill Forrest County	\$ 706.35	\$ 676.35	\$ 676.35	\$ 742.20
Comparison FY 2012 tax bill				
Millage Rate	0.05709	0.05509	0.05509	0.05902
Net Tax Bill Forrest County	\$ 706.35	\$ 676.35	\$ 676.35	\$ 735.30
Comparison FY 2013 tax bill				
Millage Rate	0.05908	0.05708	0.05708	0.05831
Net Tax Bill Forrest County	\$ 736.20	\$ 706.20	\$ 706.20	\$ 724.65
Comparison FY 2014 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05819
Net Tax Bill Forrest County	\$ 790.20	\$ 767.70	\$ 767.70	\$ 722.85
Comparison FY 2015 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05792
Net Tax Bill Forrest County	\$ 790.20	\$ 767.70	\$ 767.70	\$ 718.80
Comparison FY 2016 tax bill				
Millage Rate	\$ 0.06567	\$ 0.06317	\$ 0.06317	\$ 0.05512
Net Tax Bill Forrest County	\$ 835.05	\$ 797.55	\$ 797.55	\$ 676.80
Comparison FY 2017 tax bill				
Millage Rate	0.06769	0.06519	0.06519	0.05450
Net Tax Bill Forrest County	\$ 865.35	\$ 827.85	\$ 827.85	\$ 667.50
Comparison FY 2018 tax bill				
Millage Rate	0.06769	0.06619	0.06619	0.05382
Net Tax Bill Forrest County	\$ 865.35	\$ 842.85	\$ 842.85	\$ 657.00
Comparison FY 2019 tax bill				
Millage Rate	0.06720	0.06570	0.06570	0.05429
Net Tax Bill Forrest County	\$ 858.00	\$ 835.50	\$ 835.50	\$ 664.35
Compared to FY 2019 Decrease for FY 2020	✓ (9.60)	✓ (9.60)	✓ (9.60)	
Compared to FY 2019 Increase for FY 2020				✓ 6.90
Taxing School District	Forrest County	Hattiesburg	Petal	
Taxing Municipality	O/side Cities	City Hattiesburg	City Petal	

FORREST COUNTY Fiscal Year 2020				
Tax Calculation (examples)	Forrest County Residents Outside/Cities	City of Hattiesburg Residents	City of Petal Residents	Forrest Co. School District Residents SCHOOL TAX ONLY
Class 1 Owner occupied/regular homestead exemption allowed				
\$200,000 true value				
True value on tax rolls	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Class 1 ratio applies	x 10 %	x 10 %	x 10 %	x 10 %
	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Millage Rate (Note)	0.06656	0.06506	0.06506	0.05475
Equals Gross Tax Bill	\$ 1,331.20	\$ 1,301.20	\$ 1,301.20	\$ 1,095.00
Less: regular homestead exemption	(150.00)	(150.00)	(150.00)	(150.00)
Net Tax Bill Forrest County	\$ 1,181.20	\$ 1,151.20	\$ 1,151.20	\$ 945.00
Note: City of Hattiesburg, City of Petal less 1.50 mills Volunteer Fire Dept 1 mill Rubbish Landfill .50 mill	✓	✓	✓	✓
Comparison to Previous Years				
Comparison FY 2010 tax bill				
Millage Rate	0.05818	0.05618	0.05618	0.05666
Net Tax Bill Forrest County	\$ 1,013.60	\$ 973.60	\$ 973.60	\$ 983.20
Comparison FY 2011 tax bill				
Millage Rate	0.05709	0.05509	0.05509	0.05948
Net Tax Bill Forrest County	\$ 991.80	\$ 951.80	\$ 951.80	\$ 1,039.60
Comparison FY 2012 tax bill				
Millage Rate	0.05709	0.05509	0.05509	0.05902
Net Tax Bill Forrest County	\$ 991.80	\$ 951.80	\$ 951.80	\$ 1,030.40
Comparison FY 2013 tax bill				
Millage Rate	0.05908	0.05708	0.05708	0.05831
Net Tax Bill Forrest County	\$ 1,031.60	\$ 991.60	\$ 991.60	\$ 1,016.20
Comparison FY 2014 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05819
Net Tax Bill Forrest County	\$ 1,103.60	\$ 1,073.60	\$ 1,073.60	\$ 1,013.80
Comparison FY 2015 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05792
Net Tax Bill Forrest County	\$ 1,103.60	\$ 1,073.60	\$ 1,073.60	\$ 1,008.40
Comparison FY 2016 tax bill				
Millage Rate	\$ 0.06567	\$ 0.06317	\$ 0.06317	\$ 0.05512
Net Tax Bill Forrest County	\$ 1,163.40	\$ 1,113.40	\$ 1,113.40	\$ 952.40
Comparison FY 2017 tax bill				
Millage Rate	0.06769	0.06519	0.06519	0.05450
Net Tax Bill Forrest County	\$ 1,203.80	\$ 1,153.80	\$ 1,153.80	\$ 940.00
Comparison FY 2018 tax bill				
Millage Rate	0.06769	0.06619	0.06619	0.05382
Net Tax Bill Forrest County	\$ 1,203.80	\$ 1,173.80	\$ 1,173.80	\$ 926.00
Comparison FY 2019 tax bill				
Millage Rate	0.06720	0.06570	0.06570	0.05429
Net Tax Bill Forrest County	\$ 1,194.00	\$ 1,164.00	\$ 1,164.00	\$ 935.80
Compared to FY 2019 Decrease for FY 2020	\$ (12.80)	\$ (12.80)	\$ (12.80)	
Compared to FY 2019 Increase for FY 2020				\$ 9.20
Taxing School District	Forrest County	Hattiesburg	Petal	
Taxing Municipality	O/side Cities	City Hattiesburg	City Petal	

FORREST COUNTY				
Fiscal Year 2020				
Tax Calculation (examples)	Forrest County	City of	City of	Forrest Co. School District
SPECIAL HOMESTEAD EXEMPTION	Residents	Hattiesburg	Petal	Residents
	Outside/Cities	Residents	Residents	SCHOOL TAX ONLY
Class 1 Owner occupied/SPECIAL homestead exemption allowed				
\$100,000 true value				
True value on tax rolls	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Less: SPECIAL HOMESTEAD	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)
Equals NET TRUE VALUE	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Class 1 ratio applied	x 10 %	x 10 %	x 10 %	x 10 %
Equals NET ASSESSED VALUE	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Millage Rate (Note)	0.06656	0.06506	0.06506	0.05475
Net Tax Bill Forrest County	\$ 166.40	\$ 162.65	\$ 162.65	\$ 136.88
Note: City of Hattiesburg, City of Petal less 1.50 mills	✓	✓	✓	✓
Volunteer Fire Dept 1 mill Rubbish Landfill .50 mill				
Comparison to Previous Years				
Comparison FY 2012 tax bill				
Millage Rate	0.05709	0.05509	0.05509	0.05902
Net Tax Bill Forrest County	\$ 142.73	\$ 137.73	\$ 137.73	\$ 148.70
Comparison FY 2013 tax bill				
Millage Rate	0.05908	0.05708	0.05708	0.05831
Net Tax Bill Forrest County	\$ 147.70	\$ 142.70	\$ 142.70	\$ 145.78
Comparison FY 2014 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05819
Net Tax Bill Forrest County	\$ 156.70	\$ 152.95	\$ 152.95	\$ 145.48
Comparison FY 2015 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05792
Net Tax Bill Forrest County	\$ 156.70	\$ 152.95	\$ 152.95	\$ 144.80
Comparison FY 2016 tax bill				
Millage Rate	0.06567	0.06317	0.06317	0.05512
Net Tax Bill Forrest County	\$ 164.18	\$ 157.93	\$ 157.93	\$ 137.80
Comparison FY 2017 tax bill				
Millage Rate	0.06769	0.06519	0.06519	0.05450
Net Tax Bill Forrest County	\$ 169.23	\$ 162.98	\$ 162.98	\$ 136.25
Comparison FY 2018 tax bill				
Millage Rate	0.06769	0.06619	0.06619	0.0538
Net Tax Bill Forrest County	\$ 169.23	\$ 165.48	\$ 165.48	\$ 134.50
Comparison FY 2019 tax bill				
Millage Rate	0.06720	0.06570	0.06570	0.05429
Net Tax Bill Forrest County	\$ 168.00	\$ 164.25	\$ 164.25	\$ 135.73
Compared to FY 2019 ✓ Decrease for FY 2020	✓ (1.60)	✓ (1.60)	✓ (1.60)	
Compared to FY 2019 ✓ Increase for FY 2020				✓ 1.15
Taxing School District	Forrest County	Hattiesburg	Petal	
Taxing Municipality	O/side Cities	City Hattiesburg	City Petal	

FORREST COUNTY Fiscal Year 2020				
Tax Calculation (examples)	Forrest County	City of	City of	Forrest Co. School District
SPECIAL HOMESTEAD EXEMPTION	Residents	Hattiesburg	Petal	Residents
	Outside/Cities	Residents	Residents	SCHOOL TAX ONLY
Class I - Owner occupied/SPECIAL homestead exemption allowed				
\$200,000 true value				
True value on tax rolls	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Less: SPECIAL HOMESTEAD	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)
Equals NET TRUE VALUE	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
Class I ratio applied	x 10 %	x 10 %	x 10 %	x 10 %
Equals NET ASSESSED VALUE	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
Millage Rate (Note)	0.06656	0.06506	0.06506	0.05475
Net Tax Bill Forrest County	\$ 832.00	\$ 813.25	\$ 813.25	\$ 684.38
Note: City of Hattiesburg, City of Petal less 1.50 mills Volunteer Fire Dept 1 mill Rubbish Landfill .50 mill				
Comparison to Previous Years				
Comparison FY 2012 tax bill				
Millage Rate	0.05709	0.05509	0.05509	0.05902
Net Tax Bill Forrest County	\$ 713.63	\$ 688.63	\$ 688.63	\$ 737.75
Comparison FY 2013 tax bill				
Millage Rate	0.05908	0.05708	0.05708	0.05831
Net Tax Bill Forrest County	\$ 738.50	\$ 713.50	\$ 713.50	\$ 728.88
Comparison FY 2014 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05819
Net Tax Bill Forrest County	\$ 783.50	\$ 764.75	\$ 764.75	\$ 727.38
Comparison FY 2015 tax bill				
Millage Rate	0.06268	0.06118	0.06118	0.05792
Net Tax Bill Forrest County	\$ 783.50	\$ 764.75	\$ 764.75	\$ 724.00
Comparison FY 2016 tax bill				
Millage Rate	0.06567	0.06317	0.06317	0.05512
Net Tax Bill Forrest County	\$ 820.88	\$ 789.63	\$ 789.63	\$ 689.00
Comparison FY 2017 tax bill				
Millage Rate	0.06769	0.06519	0.06519	0.05450
Net Tax Bill Forrest County	\$ 846.13	\$ 814.88	\$ 814.88	\$ 681.25
Comparison FY 2018 tax bill				
Millage Rate	0.06769	0.06619	0.06619	0.05380
Net Tax Bill Forrest County	\$ 846.13	\$ 827.38	\$ 827.38	\$ 672.50
Comparison to FY 2019 tax bill				
Millage Rate	0.06720	0.06570	0.06570	0.05429
Net Tax Bill Forrest County	\$ 840.00	\$ 821.25	\$ 821.25	\$ 678.63
Compared to FY 2019 Decrease for FY 2020	\$ (8.00)	\$ (8.00)	\$ (8.00)	
Compared to FY 2019 Increase for FY 2020				\$ 5.75
Taxing School District	Forrest County	Hattiesburg	Petal	
Taxing Municipality	O/Side Cities	City Hattiesburg	City Petal	