

# *City of Washington Tax Base Study*



*Prepared by the Georgia Department of Community Affairs  
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## Introduction

The Georgia Department of Community Affairs' Office of Downtown and Community Services is concerned with the future of our downtowns. Downtowns symbolize among many things, the economic health of the community, the local quality of life, pride in place, public-private partnerships and the community's history. Over the years, downtowns, in addition to being the central business district, have been viewed as the focal point of the city and the site of local government offices, post offices, Chambers of Commerce and other public functions. Downtowns have also served as civic forums where speeches and parades were held as well as tourist attractions because of the unique businesses and buildings.

Businesses that locate in downtowns generate community jobs and contribute to a significant part of the tax base. Our cities' downtowns continue to face stiff competition from shopping malls and discount outlets. The successful revitalization of our downtowns depends largely on the ability to identify resources, build support from the community, business owners and public officials and maintain a clear focus on the needs of the downtown.

In Georgia, two of the most widely used approaches to downtown revitalization are the Georgia Main Street and Better Hometown Programs. The City of Washington was designated a Georgia Main Street City in 1981 and a Georgia Better Hometown in 1999. The Main Street and

*Main Street is a symbol of community economic health, local quality of life, pride, and community history.*

Better Hometown Programs focus on economic development through downtown revitalization, heritage preservation and restoring a sense of place. The programs are self-help community development programs designed to improve a downtown's quality of life. Each designated city receives technical assistance and resources, which assist the local community in their efforts to build a stronger local economy through revitalization of the downtown area. Effective July 1, 2001, the Georgia Main Street and Better Hometown Programs came under one umbrella, the Office of Downtown and Community Services at the Georgia Department of Community Affairs.

The Georgia Main Street and Better Hometown programs follow a national model called *The National Main Street Approach to Downtown Revitalization*<sup>™</sup>. The success of the Main Street Approach is based on its comprehensive nature. By carefully integrating The Four Points into a practical downtown management strategy, a local Main Street program will produce fundamental changes in a community's economic base.

- **Organization** involves building a Main Street framework that is well represented by business and property owners, bankers, citizens, public officials, chambers of commerce and other local economic development organizations. Everyone must work together to maintain a long-term effort.
- **Promotion** creates excitement downtown. Street festivals, parades, retail events and image development campaigns are some of the ways Main Street encourages customer traffic. Promotion involves marketing an enticing image to shoppers, investors and visitors and also positioning the downtown in the market place.
- **Design** enhances the attractiveness of the business district. Historic building rehabilitation, street and alley clean-up, colorful banners, landscaping and lighting all improve the physical image of the downtown as a quality place to shop, work, walk, invest in and live. Design improvements result in a reinvestment of public and private dollars to downtown
- **Economic Restructuring** involves analyzing current market forces to develop long-term solutions. Recruiting new businesses, creatively converting unused space for new uses and sharpening the competitiveness of Main Street's traditional merchants are examples of economic restructuring activities.

## Purpose

The purpose of this study is to show the economic benefits of having an organized community-based downtown revitalization program in a City's overall plan. The City of Washington has an active downtown development program and a manager responsible for downtown revitalization. This study is modeled after a Georgia Municipal Association study of three Main Street Cities: the City of Rome, City of Milledgeville and City of Tifton. The intent of this study was to see if there have been positive effects on the downtown tax base. The study attempts to track those factors that would have an effect on taxes collected, specifically the land, buildings, and the local millage rate assessed by the three taxing agencies.

*Understanding a community's challenges and opportunities, working to develop locally-driven solutions, and bringing resources to the table.*

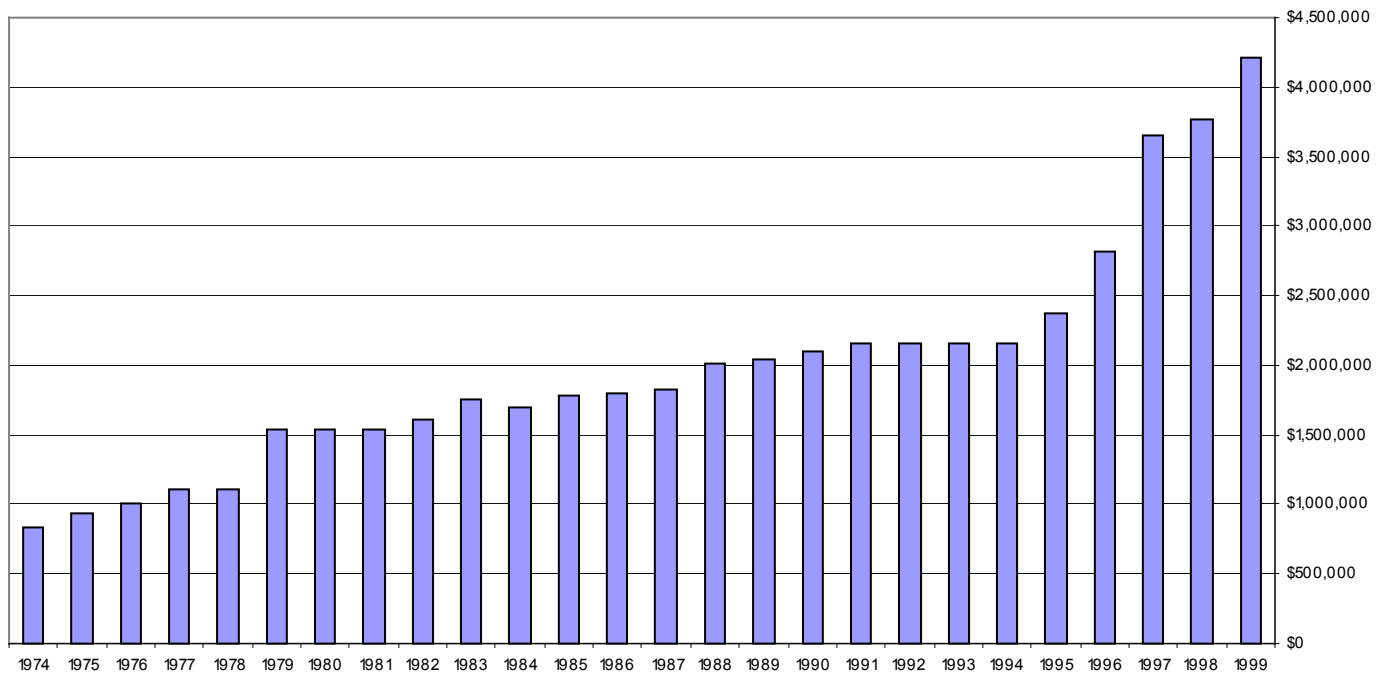
*That is what Community Affairs is all about.*

Procedure

Tax parcels equating to a base representing the designated downtown area were mapped out and tracked back 25 years. The set of data was entered into Microsoft Excel spreadsheet and formatted to show the base, millage and taxes collected for each year. Special attention was given to ensure the accuracy of the figures recorded during the process of compiling information used in this report. The downtown manager in Washington reviewed the information included herein. We regret if any omissions or transposition of numbers occurred.

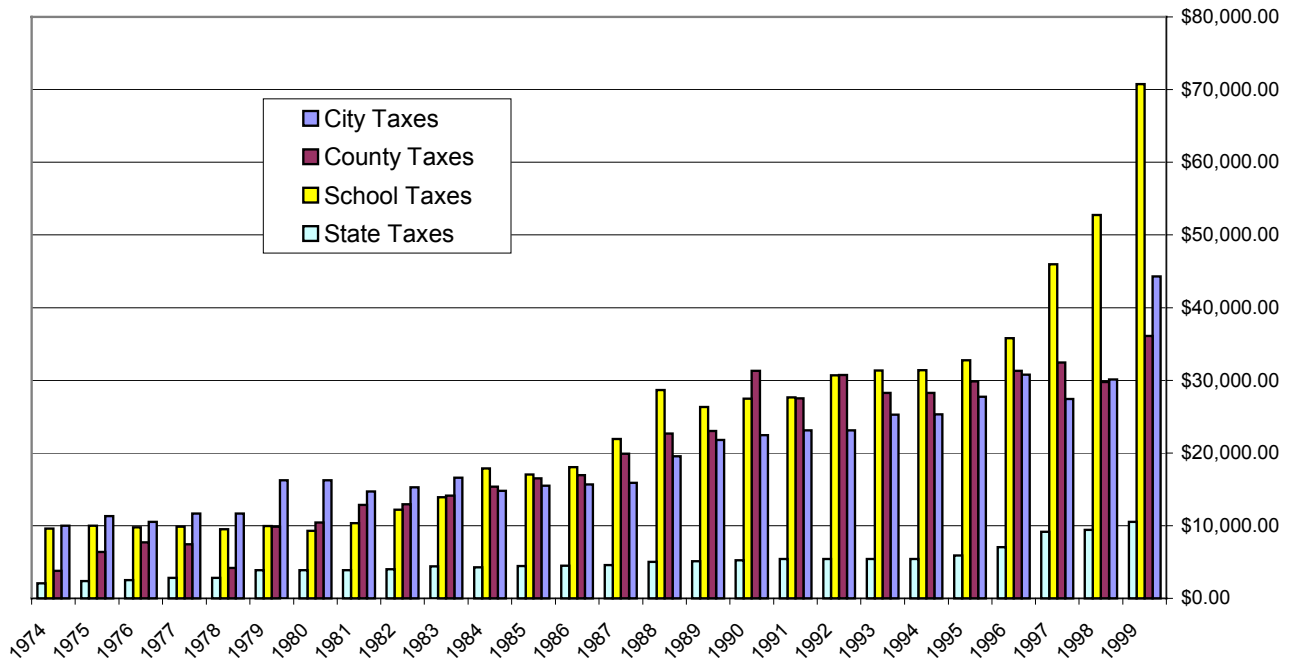
**City of Washington's Tax Base (1974-1999)**

	<b>TOTAL</b>				
		<b>1991</b>	\$2,159,725	<b>1982</b>	\$1,604,253
<b>1999</b>	\$4,215,015	<b>1990</b>	\$2,093,555	<b>1981</b>	\$1,544,760
<b>1998</b>	\$3,765,377	<b>1989</b>	\$2,034,424	<b>1980</b>	\$1,544,760
<b>1997</b>	\$3,657,039	<b>1988</b>	\$2,014,070	<b>1979</b>	\$1,544,760
<b>1996</b>	\$2,819,616	<b>1987</b>	\$1,822,249	<b>1978</b>	\$1,110,490
<b>1995</b>	\$2,368,028	<b>1986</b>	\$1,800,431	<b>1977</b>	\$1,110,490
<b>1994</b>	\$2,161,762	<b>1985</b>	\$1,781,920	<b>1976</b>	\$1,002,611
<b>1993</b>	\$2,159,725	<b>1984</b>	\$1,697,334	<b>1975</b>	\$941,497
<b>1992</b>	\$2,159,725	<b>1983</b>	\$1,747,259	<b>1974</b>	\$833,059



## Tax Revenue 1974-1999

	Real Values Assessed	City Millage	City Taxes	County Millage	County Taxes	School Millage	School Bond	Total School	School Taxes	State Millage	State Taxes
1999	\$4,215,015	0.01050	\$44,257.66	0.00856	\$36,080.53	0.01562	0.00116	0.01678	\$70,727.95	0.0025	\$10,537.54
1998	\$3,765,377	0.00800	\$30,123.02	0.00790	\$29,746.48	0.01291	0.00109	0.01400	\$52,715.28	0.0025	\$9,413.44
1997	\$3,657,039	0.00749	\$27,391.22	0.00886	\$32,401.37	0.01147	0.00109	0.01256	\$45,932.41	0.0025	\$9,142.60
1996	\$2,819,616	0.01090	\$30,733.81	0.01110	\$31,297.74	0.01147	0.00122	0.01269	\$35,780.93	0.0025	\$7,049.04
1995	\$2,368,028	0.01170	\$27,705.93	0.01260	\$29,837.15	0.01230	0.00152	0.01382	\$32,726.15	0.0025	\$5,920.07
1994	\$2,161,762	0.01170	\$25,292.62	0.01307	\$28,254.23	0.01291	0.00160	0.01451	\$31,367.17	0.0025	\$5,404.41
1993	\$2,159,725	0.01170	\$25,268.78	0.01307	\$28,227.61	0.01291	0.00160	0.01451	\$31,337.61	0.0025	\$5,399.31
1992	\$2,159,725	0.01070	\$23,109.06	0.01422	\$30,711.29	0.01259	0.00161	0.01420	\$30,668.10	0.0025	\$5,399.31
1991	\$2,159,725	0.01070	\$23,109.06	0.01275	\$27,536.49	0.01118	0.00161	0.01279	\$27,622.88	0.0025	\$5,399.31
1990	\$2,093,555	0.01070	\$22,401.04	0.01495	\$31,298.65	0.01126	0.00187	0.01313	\$27,488.38	0.0025	\$5,233.89
1989	\$2,034,424	0.01070	\$21,768.34	0.01132	\$23,029.68	0.01098	0.00195	0.01293	\$26,305.10	0.0025	\$5,086.06
1988	\$2,014,070	0.00970	\$19,536.48	0.01125	\$22,658.29	0.01143	0.00280	0.01423	\$28,660.22	0.0025	\$5,035.18
1987	\$1,822,249	0.00870	\$15,853.57	0.01090	\$19,862.51	0.01201		0.01201	\$21,885.21	0.0025	\$4,555.62
1986	\$1,800,431	0.00870	\$15,663.75	0.00939	\$16,906.05	0.01003		0.01003	\$18,058.32	0.0025	\$4,501.08
1985	\$1,781,920	0.00870	\$15,502.70	0.00926	\$16,500.58	0.00957		0.00957	\$17,052.97	0.0025	\$4,454.80
1984	\$1,697,334	0.00870	\$14,766.81	0.00904	\$15,343.90	0.01052		0.01052	\$17,855.95	0.0025	\$4,243.34
1983	\$1,747,259	0.00950	\$16,598.96	0.00809	\$14,135.33	0.00795		0.00795	\$13,890.71	0.0025	\$4,368.15
1982	\$1,604,253	0.00950	\$15,240.40	0.00806	\$12,930.28	0.00744	0.00016	0.00760	\$12,192.32	0.0025	\$4,010.63
1981	\$1,544,760	0.00950	\$14,675.22	0.00830	\$12,821.51	0.00643	0.00024	0.00667	\$10,303.55	0.0025	\$3,861.90
1980	\$1,544,760	0.01050	\$16,219.98	0.00675	\$10,427.13	0.00572	0.00028	0.00600	\$9,268.56	0.0025	\$3,861.90
1979	\$1,544,760	0.01050	\$16,219.98	0.00637	\$9,840.12	0.00613	0.00032	0.00645	\$9,963.70	0.0025	\$3,861.90
1978	\$1,110,490	0.01050	\$11,660.15	0.00375	\$4,164.34	0.00835	0.00020	0.00855	\$9,494.69	0.0025	\$2,776.23
1977	\$1,110,490	0.01050	\$11,660.15	0.00666	\$7,395.86	0.00860	0.00025	0.00885	\$9,827.84	0.0025	\$2,776.23
1976	\$1,002,611	0.01050	\$10,527.42	0.00765	\$7,669.97	0.00930	0.00042	0.00972	\$9,745.38	0.0025	\$2,506.53
1975	\$941,497	0.01200	\$11,297.96	0.00675	\$6,355.10	0.01000	0.00060	0.01060	\$9,979.87	0.0025	\$2,353.74
1974	\$833,059	0.01200	\$9,996.71	0.00450	\$3,748.77	0.01125	0.00025	0.01150	\$9,580.18	0.0025	\$2,082.65



## *Summary and Conclusion*

Given Georgia's last ten years of a healthy economy, would a downtown show investment if a "laissez faire" approach were taken? Perhaps, perhaps not. It is interesting to note that Washington demonstrated little or no significant investment prior to the downtown program initiating. Twenty to twenty-five years ago, photographic and written records would reveal that Washington along with so many other Georgia communities had downtowns that were partially vacant with a high number of absentee property owners and rampant disinvestment by neglect.

Aside from the most obvious benefactors being the business owners, the city and county governments and the school board are also shown by this study to benefit from a successful downtown revitalization program. This study indicates that cities with an organized, systematic approach to downtown, along with active merchants associations and broad-based community support, experience the greatest levels of economic redevelopment and success with their downtowns.