

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025**

<b>COUNTY:</b> Gwinnett	<b>TAXING JURISDICTION:</b> City of Dacula
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**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	452,817,868	18,622,456	34,800,237	506,240,561
PERSONAL	20,120,160		461,913	20,582,073
MOTOR VEHICLES	1,460,640		(312,630)	1,148,010
MOBILE HOMES	46,320		7,000	53,320
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	2,530		6,280	8,810
GROSS DIGEST	474,447,518	18,622,456	34,962,800	528,032,774
EXEMPTIONS	17,165,712	0	675,584	17,841,296
NET DIGEST	457,281,806	18,622,456	34,287,216	510,191,478
	(PYD)	(RVA)	(NAG)	(CYD)
<b>2024 MILLAGE RATE:</b>	4.557		<b>2025 MILLAGE RATE:</b>	4.475

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	457,281,806	
Net Value Added-Reassessment of Existing Real Property	RVA	18,622,456	
Other Net Changes to Taxable Digest	NAG	34,287,216	
2025 Net Digest	CYD	510,191,478	(PYD+RVA+NAG)
2024 Millage Rate	PYM	4.557	PYM
Millage Equivalent of Reassessed Value Added	ME	0.166	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	<b>RR - ROLLBACK RATE</b>	<b>4.391</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2025 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	4.391
	2025 Millage Rate	4.475
	<b>Percentage Tax Increase</b>	<b>1.91%</b>

**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.

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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.

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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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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 2025 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.

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Responsible Party Title Date