

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021**

COUNTY: \_\_\_\_\_ TAXING JURISDICTION: \_\_\_\_\_

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

DESCRIPTION	2020 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2021 DIGEST
REAL	2,278,291,714	45,833,865	(1,106,196)	2,323,019,383
PERSONAL	1,673,480,335		(144,657,570)	1,528,822,765
MOTOR VEHICLES	39,074,850		(12,186,250)	26,888,600
MOBILE HOMES	398,478		14,655	413,133
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	91,953		(73,076)	18,877
GROSS DIGEST	3,991,337,329	45,833,865	(158,008,436)	3,879,162,758
EXEMPTIONS	340,470,135		(16,117,980)	324,352,155
NET DIGEST	3,650,867,194	45,833,865	(141,890,456)	3,554,810,603
	(PYD)	(RVA)	(NAG)	(CYD)
<b>2020 MILLAGE RATE:</b>	<b>2.237</b>		<b>2021 MILLAGE RATE:</b>	<b>2.208</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2020 Net Digest	PYD	3,650,867,194	
Net Value Added-Reassessment of Existing Real Property	RVA	45,833,865	
Other Net Changes to Taxable Digest	NAG	(141,890,456)	
2021 Net Digest	CYD	3,554,810,603	(PYD+RVA+NAG)
2020 Millage Rate	PYM	2.237	PYM
Millage Equivalent of Reassessed Value Added	ME	0.029	(RVA/CYD) * PYM
Rollback Millage Rate for 2021	<b>RR - ROLLBACK RATE</b>	<b>2.208</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 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	2.208
	2021 Millage Rate	2.208
	<b>Percentage Tax Increase</b>	<b>0.00%</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.

\_\_\_\_\_  
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.

\_\_\_\_\_  
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 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 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 2021 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 2021 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

8-16-21  
Date

**NOTICE OF CURRENT TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

The City of Dalton Mayor and Council do hereby announce that the millage rate will be set at a meeting to be held at Dalton City Hall, 300 W. Waugh Street, Dalton, Georgia 30720, Monday, August 16, 2021 at 6:00 PM and pursuant to the requirements of O.C.G.A. 48-5-32, do 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.

	2016	2017	2018	2019	2020	2021
Real & Personal	3,576,769,947	3,725,506,421	3,832,017,264	3,900,852,864	3,930,484,908	3,830,830,860
Motor Vehicles	79,317,550	60,723,375	49,378,400	41,732,450	39,074,850	26,888,600
Mobile Homes	337,158	329,980	363,023	347,653	398,478	413,133
Public Utilities	25,412,165	23,732,060	23,110,695	21,956,165	21,287,140	21,011,288
Timber-100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	91,953	18,877
Gross Digest	3,681,836,820	3,810,291,836	3,904,869,382	3,964,889,132	3,991,337,329	3,879,162,758
Less M&O Exempt	310,145,903	316,394,309	324,560,279	329,697,205	340,470,135	324,352,155
Net M&O Digest	3,371,690,917	3,493,897,527	3,580,309,103	3,635,191,927	3,650,867,194	3,554,810,603
Gross M&O Millage	4.122	3.930	3.968	4.042	3.968	4.125
Less Rollbacks	1.616	1.424	1.463	1.560	1.731	1.917
Net M&O Millage	2.506	2.506	2.505	2.482	2.237	2.208
Net Taxes Levied	\$ 8,449,457	\$ 8,755,707	\$ 8,968,674	\$ 9,022,546	\$ 8,166,990	\$ 7,849,022
Net Tax \$ Increase (Decrease)	\$ (176,530)	\$ 306,250	\$ 212,967	\$ 53,872	\$ (855,556)	\$ (317,968)
Net Tax % Increase (Decrease)	(2.05)%	3.624%	2.432%	0.601%	-9.482%	-3.893%

Source: Whitfield County Board of Tax Assessors

Digest amounts are stated at 100% of assessed valuation. The net levy represents the amount billed not amount collected.

Exemptions include all City exemptions, as well as the elderly homestead exemptions as passed by City voters in 2004, HB1782 and HB1783, and Freeport Exemption. The 2021 totals are subject to revision due to property tax appeals. O.C.G.A. 45-5-311 requires temporary tax bills based on 85% of this years assessed valuation or the taxpayer's return value whichever is greater.