

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, on Monday, August 19, 2019 at 6:00 p.m. 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.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Real & Personal	3,573,834,223	3,631,310,248	3,576,769,947	3,725,506,421	3,832,017,264	3,900,852,864
Motor Vehicles	152,449,725	102,988,225	79,317,550	60,723,375	49,378,400	41,732,450
Mobile Homes	270,138	309,608	337,158	329,980	363,023	347,653
Public Utilities	26,323,418	26,322,153	25,412,165	23,732,060	23,110,695	21,956,165
Timber-100%	0	0	0	0	0	0
Heavy Duty Equipment	170,560	15,255	0	0	0	0
Gross Digest	3,753,048,064	3,760,945,489	3,681,836,820	3,810,291,836	3,904,869,382	3,964,889,132
Less M&O Exempt	318,453,929	325,665,644	310,145,903	316,394,309	324,560,279	329,697,205
Net M&O Digest	3,434,594,135	3,435,279,845	3,371,690,917	3,493,897,527	3,580,309,103	3,635,191,927
Gross M&O Millage	3.975	4.118	4.122	3.930	3.968	4.042
Less Rollbacks	1.438	1.607	1.616	1.424	1.463	1.560
Net M&O Millage	2.537	2.511	2.506	2.506	2.505	2.482
Net Taxes Levied	\$ 8,713,565	\$ 8,625,988	\$ 8,449,457	\$ 8,755,707	\$ 8,968,674	\$ 9,022,546
Net Tax \$ Increase (Decrease)	\$ 18,984	\$ (87,578)	\$ (176,530)	\$ 306,250	\$ 212,967	\$ 53,872
Net Tax % Increase (Decrease)	0.218%	(1.01)%	(2.05)%	3.624%	2.432%	0.601%

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 2019 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.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019COUNTY: **WHITFIELD**TAXING JURISDICTION: **CITY OF DALTON****ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	2,214,589,496	34,051,624	7,497,118	2,256,138,238
PERSONAL	1,640,538,463		26,132,327	1,666,670,790
MOTOR VEHICLES	49,378,400		(7,645,950)	41,732,450
MOBILE HOMES	363,023		(15,370)	347,653
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	3,904,869,382	34,051,624	25,968,125	3,964,889,131
EXEMPTIONS	329,687,205		10,000	329,697,205
NET DIGEST	3,575,182,177	34,051,624	25,958,125	3,635,191,926
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE:	2.505		2019 MILLAGE RATE:	2.482

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	3,575,182,177	
Net Value Added-Reassessment of Existing Real Property	RVA	34,051,624	
Other Net Changes to Taxable Digest	NAG	25,958,125	
2019 Net Digest	CYD	3,635,191,926	(PYD+RVA+NAG)
2018 Millage Rate	PYM	2.505	PYM
Millage Equivalent of Reassessed Value Added	ME	0.023	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	2.482	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2019 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	2.482
2019 Millage Rate	2.482
Percentage Tax Increase	0.00%

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 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 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 2019 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 2019 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