

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2020

<http://www.dor.ga.gov>

Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003



CITY NAME DALTON		ADDRESS 300 W. WAUGH ST		CITY, STATE, ZIP DALTON, GA 30720		
FEI # 58-6000557	CFO CINDY JACKSON	PHONE NO. 706*529*2460	FAX 706*277*4640	EMAIL cjackson@daltonga.gov		
OFFICE DAYS / HOURS M-F 8am - 5pm						
ARE TAXES BILLED AND COLLECTED BY THE () CITY OR (X) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. WHITFIELD COUNTY TAX COMMISSIONER 706*275*7410						
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY		INDEPENDENT SCHOOL				
Exemption Amount	Qualifications	Exemption Amount	Qualifications			
REFER TO ATTACHED						
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO. List District Numbers	COLUMN 1 Gross Millage for Maintenance & Operations	COLUMN 2 Less Rollback for Local Option Sales Tax	COLUMN 3 Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	COLUMN 4 Bond Millage (If Applicable)	COLUMN 5 Total Millage Column 3 + Column 4
City Millage Rate	001-005, 030-032	3.968	1.731	2.237	0.000	2.237
Independent School System	001-005, 030-032	8.200	0.000	8.200	0.570	8.770
Special Districts	005, 031	2.500	0.000	2.500	0.000	2.500
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

WHITFIELD

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2020

Date

Mayor

City of Dalton, Georgia

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2020 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

[illegible]

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **WHITFIELD**

TAXING JURISDICTION: **DALTON**

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

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	2,256,138,238	5,820,135	16,333,341	2,278,291,714
PERSONAL	1,666,670,790		6,809,545	1,673,480,335
MOTOR VEHICLES	41,732,450		(2,657,600)	39,074,850
MOBILE HOMES	347,653		50,825	398,478
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		91,953	91,953
GROSS DIGEST	3,964,889,131	5,820,135	20,628,063	3,991,337,329
EXEMPTIONS	329,697,205		10,772,930	340,470,135
NET DIGEST	3,635,191,926	5,820,135	9,855,133	3,650,867,194
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	2.482		2020 MILLAGE RATE:	2.237

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	3,635,191,926	
Net Value Added-Reassessment of Existing Real Property	RVA	5,820,135	
Other Net Changes to Taxable Digest	NAG	9,855,133	
2020 Net Digest	CYD	3,650,867,194	(PYD+RVA+NAG)
2019 Millage Rate	PYM	2.482	PYM
Millage Equivalent of Reassessed Value Added	ME	0.004	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	2.478	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	2.478
2020 Millage Rate	2.237
Percentage Tax Increase	-9.73%

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 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 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 2020 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 2020 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

Cordy J. [Signature]

CFO

8-31-20

■ Submit the following by mail or fax:

Vision Report (DDS-MR-274) or a vision exam dated within the last two years.

Two proofs of physical Georgia residency.

Pay the \$32 license fee with a credit card using the credit card payment authorization form (DDS-100) by secure fax to (678) 413-8555. Customers may also mail a money order, cashier's check or personal check for payment to the following address: Georgia Department of Driver Services (DDS), Attn: Central Issuance, P.O. Box 80447, Conyers, GA 30013.

These customers will be mailed or emailed a temporary paper license to the address they provide. Customers should allow up to 30 days to receive their driver's license in the mail. For complete driver services information including a menu of online services, please visit www.dds.georgia.gov.

ages 64 and over. This group is now able to renew or replace their driver's license without visiting a Department of Driver Services (DDS) center in person.

A recent department rule change allows the required vision exam to be submitted with their application remotely as long as it has been completed by a licensed optometrist or ophthalmologist.

"I am pleased that we are able to offer this convenience to our more experienced customers. DDS is constantly working to ensure efficient, safe and customer-friendly options within the law," said Commissioner Spencer R. Moore.

Georgia law requires that people 64 years of age and older take and pass a vision exam prior to receiving or renewing a driver's license. All individuals may complete the vision exam at a DDS customer service cen-

NOTICE OF CURRENT TAX DIGEST AND 5 YEAR HISTORY OF LEVY

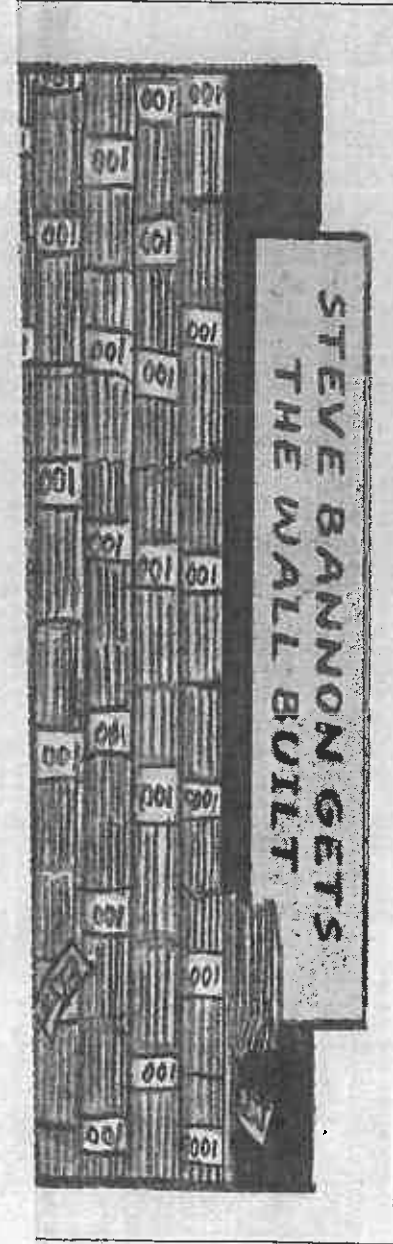
The City of Dalton Mayor and Council do hereby announce that the millage rate will be set at a meeting to be held at Dalton City Hall, 300 W. Waugh Street, Dalton, Georgia 30720, Monday, August 31, 2020 at 6:00 PM and pursuant to the requirements of O.C.G.A. 48-5-32, do hereby publish the following presentation of the current year's tax digest and levy along with the history of the tax digest and levy for the past five years.

	2015	2016	2017	2018	2019	2020
Real & Personal	3,631,310,248	3,576,769,947	3,725,506,421	3,832,017,264	3,900,852,864	3,930,484,908
Motor Vehicles	102,988,225	79,317,550	60,723,375	49,378,400	41,732,450	39,074,850
Mobile Homes	309,608	337,158	329,980	363,023	347,653	398,478
Public Utilities	26,322,153	25,412,165	23,732,060	23,110,695	21,956,165	21,287,140
Timber-100%	0	0	0	0	0	0
Heavy Duty Equipment	15,255	0	0	0	0	91,953
Gross Digest	3,760,945,489	3,681,830,820	3,810,291,836	3,904,869,382	3,964,889,132	3,991,337,329
Less M&O Exempt	325,665,644	310,145,903	316,394,309	324,560,279	329,697,205	340,470,135
Net M&O Digest	3,435,279,845	3,371,690,917	3,493,897,527	3,580,309,103	3,635,191,927	3,650,867,194
Gross M&O Millage	4.118	4.122	3.930	3.968	4.042	3.968
Less Rollbacks	1.607	1.616	1.424	1.463	1.560	1.731
Net M&O Millage	2.511	2.511	2.506	2.505	2.482	2.237
Net Taxes Levied	\$ 8,625,988	\$ 8,449,457	\$ 8,755,707	\$ 8,968,674	\$ 9,022,546	\$ 8,166,990
Net Tax \$ Increase (Decrease)	\$(97,578)	\$(176,530)	\$ 306,250	\$ 212,967	\$ 53,872	\$(855,556)
Net Tax % Increase (Decrease)	(1.01)%	(2.05)%	3.624%	2.432%	0.601%	-9.482%

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 2020 totals are subject to revision due to property tax appeals. O.C.G.A. 48-5-311 requires temporary tax bills based on 85% of this year's assessed valuation or the taxpayer's return value whichever is greater.

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LEGISLATION, A LEGISLATIVE BUSINESS - JUNE/JULY, WHICH PAGES IN COMPARISON com/dickson.

should make those decisions, and that a blanket order does not allow for flexibility in areas that are experiencing a higher or lower spread of COVID-19.

We were pleased to see Kemp issue a new order this past week which allows local governments in counties that have had at least 100 confirmed cases of COVID-19 per 100,000 residents to enact mandates that people wear masks while in public and indoors. While almost all of the counties in Georgia meet that standard, the governor's order lets businesses opt out of the requirement, meaning a mask ordinance can't apply to those businesses whose owners disagree with it.

There are exceptions for not wearing a mask, such as for religious or health reasons. Those who break the law are first given a warning and allowed to comply before being issued a citation (The fine can't exceed \$50).

We applaud Kemp for coming around to allowing local control over containing the spread of COVID-19.