

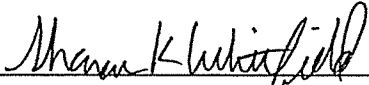
R-017-19

Walker County, Georgia 2019 Tax Levy

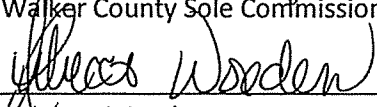
PURSUANT TO THE AUTHORITY VESTED IN THE COMMISSIONER OF WALKER COUNTY, GEORGIA AND IT APPEARING THAT THE TOTAL PROPERTY SUBJECT TO LEVY FOR MAINTAINANCE AND OPERATION AFTER ALLOWANCE FOR EXEMPT DEDUCTIONS IS \$891,527,695 FOR THE UNINCORPORATED AREA OF WALKER COUNTY AND \$407,179,025 FOR THE INCORPORATED AREA OF WALKER COUNTY, I, THE UNDERSIGNED, BEING DULY ELECTED HEREBY LEVY TAXES AND FIX RATES AS FOLLOWS:

<u>DESCRIPTIONS</u>	<u>BUDGETED</u>		<u>FINAL DIGEST</u>	
	<u>MIL RATE</u>	<u>AMOUNT</u>	<u>MIL RATE</u>	<u>AMOUNT</u>
UNINCORPORATED				
GROSS	16.096	14,350,030	16.096	14,350,030
INSURANCE ROLLBACK	-3.471	(3,094,492)	-3.471	(3,094,492)
SALES TAX ROLLBACK	-2.803	(2,498,952)	-2.803	(2,498,952)
NET	9.822	8,756,586	9.822	8,756,586
INCORPORATED				
GROSS	16.096	6,553,954	16.096	6,553,954
SALES TAX ROLLBACK	-2.803	(1,141,323)	-2.803	(1,141,323)
NET	13.293	5,412,631	13.293	5,412,631

APPROVED AND ADOPTED THIS THE 8TH OF AUGUST, 2019



Shannon K. Whitfield
Walker County Sole Commissioner



Rebecca Wooden
Walker County Clerk

ATTEST:

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY: WALKER TAXING JURISDICTION: COUNTY INCORPORATED

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	323,069,853	598,069	2,007,844	325,675,766
PERSONAL	126,600,921		10,203,682	136,804,603
MOTOR VEHICLES	5,953,080		(1,129,510)	4,823,570
MOBILE HOMES	107,903		14,286	122,189
TIMBER -100%	8,000		500	8,500
HEAVY DUTY EQUIP			0	
GROSS DIGEST	455,739,757	598,069	11,096,802	467,434,628
EXEMPTIONS	52,768,493		7,487,110	60,255,603
NET DIGEST	402,971,264	598,069	3,609,692	407,179,025
	(PYD)	(RVA)	(NAG)	(CYD)

2018 MILLAGE RATE: 13.330

2019 MILLAGE RATE: 13.293

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	402,971,264	
Net Value Added-Reassessment of Existing Real Property	RVA	598,069	
Other Net Changes to Taxable Digest	NAG	3,609,692	
2019 Net Digest	CYD	407,179,025	(PYD+RVA+NAG)
2018 Millage Rate	PYM	13.330	PYM
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	13.310	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	13.310
	2019 Millage Rate	13.293
	Percentage Tax Increase	-0.13%

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.

Buddy Chapman Chairman, Board of Tax Assessors Date: 8-6-19

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Carolyn W Walker Tax Collector or Tax Commissioner Date: 7-24-2019

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 13.293

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.

Sharon K Whitefield Responsible Party Title: Sole Commissioner Date: 08/08/2019

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY: **WALKER** TAXING JURISDICTION: **COUNTY-UNINCORPORATED**

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	951,951,019	292,924	11,161,852	963,405,795
PERSONAL	88,433,593		408,381	88,841,974
MOTOR VEHICLES	32,972,930		(4,637,990)	28,334,940
MOBILE HOMES	12,240,064		699,988	12,940,052
TIMBER -100%	762,345		(297,478)	464,867
HEAVY DUTY EQUIP			0	
GROSS DIGEST	1,086,359,951	292,924	7,334,753	1,093,987,628
EXEMPTIONS	185,819,031		16,640,902	202,459,933
NET DIGEST	900,540,920	292,924	(9,306,149)	891,527,695
	(PYD)	(RVA)	(NAG)	(CYD)

2018 MILLAGE RATE:	9.838	2019 MILLAGE RATE:	9.822
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CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	900,540,920	
Net Value Added-Reassessment of Existing Real Property	RVA	292,924	
Other Net Changes to Taxable Digest	NAG	(9,306,149)	
2019 Net Digest	CYD	891,527,695	(PYD+RVA+NAG)
2018 Millage Rate	PYM	9.838	PYM
Millage Equivalent of Reassessed Value Added	ME	0.003	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	9.835	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	9.835
	2019 Millage Rate	9.822
	Percentage Tax Increase	-0.13%

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.

Buddy Chapman 8-6-19
 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.

Carolyn Walker 7-24-2019
 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 9.822

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.

Shawn K. Whitford 08/08/2019
 Responsible Party Title Date

NOTICE

The Walker County Commissioner does hereby announce that the millage rate will be set at a meeting to be held at the Walker County Courthouse Annex III at 201 South Main Street, LaFayette, GA on August 8, 2019 at 6:00 p.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does 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.

CURRENT 2019 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

UNINCORPORATED	2014	2015	2016	2017	2018	2019
Real & Personal	959,418,272	961,941,749	1,004,774,498	1,018,332,049	1,040,384,492	1,052,247,769
Motor Vehicles	93,110,510	68,887,190	52,994,480	41,373,460	32,972,930	28,334,940
Mobile Homes	12,559,627	12,968,613	12,656,306	12,771,772	12,240,064	12,940,052
Timber - 100%	303,209	472,005	422,554	812,422	762,345	464,867
Heavy Duty Equipment						
Gross Digest	1,065,391,618	1,044,269,557	1,070,847,838	1,073,289,703	1,086,359,831	1,093,987,628
Less M & O Exemptions	145,267,660	154,919,162	169,152,535	182,611,665	190,860,792	202,459,933
Net M & O Digest	920,123,958	889,350,395	901,695,303	890,678,038	895,499,039	891,527,695
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	920,123,958	889,350,395	901,695,303	890,678,038	895,499,039	891,527,695
Gross M&O Millage	13.380	14.380	13.717	15.696	15.966	16.096
Less Millage Rate Rollbacks	5.655	5.788	5.879	5.858	6.128	6.274
Net M&O Millage Rate	7.725	8.592	7.838	9.838	9.838	9.822
Net Taxes Levied	\$7,107,958	\$7,641,299	\$7,067,488	\$8,762,491	\$8,809,920	\$8,756,585
INCORPORATED	2014	2015	2016	2017	2018	2019
Real & Personal	408,641,295	411,155,336	329,228,624	435,073,779	449,670,774	462,480,369
Motor Vehicles	20,832,390	15,167,880	10,878,920	8,035,180	5,953,080	4,823,570
Mobile Homes	381,514	146,420	165,460	105,018	107,903	122,189
Timber - 100%	0	0	0	0	8,000	8,500
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	429,855,199	426,469,636	340,273,004	443,213,977	455,739,757	467,434,628
Less M & O Exemptions	43,816,858	44,414,091	46,505,318	46,827,089	53,234,941	60,255,603
Net M & O Digest	\$386,038,341	\$382,055,545	\$293,767,686	\$396,386,888	\$402,504,816	\$407,179,025
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	386,038,341	382,055,545	293,767,686	396,386,888	402,504,816	407,179,025
Gross M&O Millage	13.380	14.380	13.717	15.696	15.966	16.096
Less Millage Rate Rollbacks	3.023	2.895	2.777	2.567	2.636	2.803
Net M&O Millage Rate	10.357	11.485	10.940	13.129	13.330	13.293
Net Taxes Levied	\$3,998,199	\$4,387,908	\$3,213,818	\$5,204,163	\$5,365,389	\$5,412,631
TOTAL COUNTY	2014	2015	2016	2017	2018	2019
Total County Value	1,306,162,299	1,271,405,940	1,195,462,989	1,287,064,926	1,298,003,855	1,298,706,720
Total County Taxes Levied	\$11,106,157	\$12,029,207	\$10,281,306	\$13,966,654	\$14,175,309	\$14,169,216
Net Taxes \$ Increase		\$ 923,050	\$ (1,747,900)	\$ 3,685,348	\$ 208,655	\$ (6,093)
Net Taxes % Increase		8.31%	-14.53%	35.85%	1.49%	-0.04%