



RESOLUTION R-026-24

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT A MILLAGE RATE FOR THE UNINCORPORATED AND INCORPORATED AREAS OF WALKER COUNTY, GEORGIA

WHEREAS, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

WHEREAS, pursuant to the authority vested in the Board and it appearing that the total property subject to levy for maintenance and operation after allowance for the exempt deductions is \$1,803,293,481 for the unincorporated area of Walker County and \$678,090,868 for the incorporated areas of Walker County;

THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County, Georgia, 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	9.337	16,837,351	9.337	16,837,351
INSURANCE ROLLBACK	-1.699	(3,063,796)	-1.699	(3,063,796)
SALES TAX ROLLBACK	<u>-2.31</u>	<u>(4,165,608)</u>	<u>-2.31</u>	<u>(4,165,608)</u>
NET	5.328	9,607,948	5.328	9,607,948
INCORPORATED				
GROSS	9.337	6,331,334	9.337	6,331,334
SALES TAX ROLLBACK	<u>-2.310</u>	<u>(1,566,390)</u>	<u>-2.310</u>	<u>(1,566,390)</u>
NET	7.027	4,764,944	7.027	4,764,944

SO APPROVED AND ADOPTED this 22nd day of August, 2024.

ATTEST:

WALKER COUNTY, GEORGIA

Whitney Summey

Whitney Summey, Deputy Clerk

Shannon K. Whitfield

SHANNON K. WHITFIELD, Chairman



The foregoing Resolution received a motion for Approval from Commissioner Hart, second by Commissioner Blakemore, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

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

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

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	1,922,841,690	128,058,767	87,430,500	2,138,330,957
PERSONAL	86,612,193		(1,273,111)	85,339,082
MOTOR VEHICLES	17,783,850		(657,900)	17,125,950
MOBILE HOMES	18,799,169		(90,231)	18,708,938
TIMBER -100%	831,100		(503,946)	327,154
HEAVY DUTY EQUIP			0	
GROSS DIGEST	2,046,868,002	128,058,767	84,905,312	2,259,832,081
EXEMPTIONS	385,364,710		71,173,890	456,538,600
NET DIGEST	1,661,503,292	128,058,767	13,731,422	1,803,293,481
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE:	5.735		2024 MILLAGE RATE:	5.328

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	1,661,503,292	
Net Value Added-Reassessment of Existing Real Property	RVA	128,058,767	
Other Net Changes to Taxable Digest	NAG	13,731,422	
2024 Net Digest	CYD	1,803,293,481	(PYD+RVA+NAG)
2023 Millage Rate	PYM	5.735	PYM
Millage Equivalent of Reassessed Value Added	ME	0.407	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	5.328	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 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	5.328
	2024 Millage Rate	5.328
	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.

Buddy Chapman Chairman, Board of Tax Assessors 8-20-2024
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 W Walker Tax Collector or Tax Commissioner 8-20-2024
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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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.

Man K Whitefield **CHAIRMAN/CEO** 8/22/2024
Date
Responsible Party Title

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: **WALKER** TAXING JURISDICTION: **COUNTY-INCORPORATED**

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

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	592,439,116	33,345,801	10,190,206	635,975,123
PERSONAL	116,781,389		16,745,360	133,526,749
MOTOR VEHICLES	2,641,710		(127,630)	2,514,080
MOBILE HOMES	162,923		(22,035)	140,888
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	712,025,138	33,345,801	26,785,901	772,156,840
EXEMPTIONS	94,522,268		(456,296)	94,065,972
NET DIGEST	617,502,870	33,345,801	27,242,197	678,090,868
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE:	7.390		2024 MILLAGE RATE:	7.027

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	617,502,870	
Net Value Added-Reassessment of Existing Real Property	RVA	33,345,801	
Other Net Changes to Taxable Digest	NAG	27,242,197	
2024 Net Digest	CYD	678,090,868	(PYD+RVA+NAG)
2023 Millage Rate	PYM	7.390	PYM
Millage Equivalent of Reassessed Value Added	ME	0.363	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	7.027	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 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	7.027
	2024 Millage Rate	7.027
	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.

Buddy Chapman _____ *8.20.2024*
 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 _____ *8-20-2024*
 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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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 Kluba _____ *CHAIRMAN/CEO* *08/22/2024*
 Responsible Party Title Date