

RESOLUTION R-060-25

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 \$1,887,982,146 for the unincorporated area of Walker County and \$685,281,866 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	8.9540	16,904,992	8.9540	16,904,992
INSURANCE ROLLBACK	-1.494	(2,820,645)	-1.494	(2,820,645)
SALES TAX ROLLBACK	-2.309	(4,359,351)	-2.309	(4,359,351)
NET	5.151	9,724,996	5.151	9,724,996
INCORPORATED				
GROSS	8.954	6,136,014	8.954	6,136,014
SALES TAX ROLLBACK	-2.309	(1,582,316)	-2.309	(1,582,316)
NET	6.645	4,553,698	6.645	4,553,698

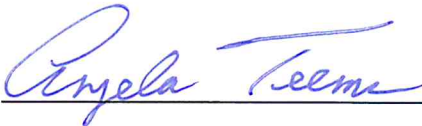
SO APPROVED AND ADOPTED this 4<sup>th</sup> day of September, 2025.

ATTEST:

WALKER COUNTY, GEORGIA



LISA RICHARDSON, County Clerk



ANGELA TEEMS, Chairwoman



The foregoing Resolution received a motion for Approval from Commissioner Blakemore, second by Commissioner Hart, and upon the question the vote is 3 ayes, 0 nays to Approve the Resolution.

NOTICE

The Walker County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Walker County Courthouse Annex IV at 201 S. Duke Street, LaFayette, GA on September 4, 2025 at 6:00 p.m. and pursuant to the requirements of O.C.G.A. § 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 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

U N I N C O R P O R A T E D  A R E A	UNINCORPORATED		2020	2021	2022	2023	2024	2025
	V A L U E	Real & Personal	1,072,396,512	1,229,566,542	1,516,759,995	2,009,466,064	2,223,691,638	2,403,128,459
		Motor Vehicles	12,239,790	19,535,570	17,634,430	17,783,850	17,125,950	16,169,840
		Mobile Homes	14,624,676	15,058,127	17,136,251	18,799,169	18,708,938	20,137,432
		Timber - 100%	492,716	370,864	535,539	831,100	327,154	83,293
		Heavy Duty Equipment						135,017
		Gross Digest	1,099,753,694	1,264,531,103	1,552,066,215	2,046,880,183	2,259,853,680	2,439,654,041
		Less Exemptions	189,663,179	210,971,496	260,012,535	387,682,529	459,349,826	551,671,895
		NET DIGEST VALUE	910,090,515	1,053,559,607	1,292,053,680	1,659,197,654	1,800,503,854	1,887,982,146
	R A T E	Gross Maintenance & Operation Millage	16.1570	14.9700	12.6013	9.8530	9.3370	8.9540
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	6.8700	6.6570	5.7730	4.1180	4.0090	3.8030
		NET M&O MILLAGE RATE	9.2870	8.3130	6.8283	5.7350	5.3280	5.1510
	TAX	NET M&O TAXES LEVIED	\$8,452,011	\$8,758,241	\$8,822,530	\$9,515,499	\$9,593,085	\$9,724,996
I N C O R P O R A T E D  A R E A	INCORPORATED		2020	2021	2022	2023	2024	2025
	V A L U E	Real & Personal	478,967,634	503,680,706	608,994,809	709,220,520	769,501,887	799,489,274
		Motor Vehicles	1,875,810	2,996,550	2,681,480	2,641,710	2,514,080	2,243,700
		Mobile Homes	142,385	197,195	192,256	162,923	140,888	129,739
		Timber - 100%	22,775					0
		Heavy Duty Equipment						0
		Gross Digest	481,008,604	506,874,451	611,868,545	712,025,153	772,156,855	801,862,713
		Less Exemptions	54,992,743	61,032,030	81,796,807	95,063,326	94,487,728	116,580,847
		NET DIGEST VALUE	426,015,861	445,842,421	530,071,738	616,961,827	677,669,127	685,281,866
	R A T E	Gross Maintenance & Operation Millage	16.1570	14.9700	12.6013	9.8530	9.3370	8.9540
		Less Rollback (Local Option Sales Tax)	2.8820	3.0070	2.6800	2.4630	2.3100	2.3090
		NET M&O MILLAGE RATE	13.2750	11.9630	9.9213	7.3900	7.0270	6.6450
	TAX	NET M&O TAXES LEVIED	\$5,655,361	\$5,333,613	\$5,259,001	\$4,559,348	\$4,761,981	\$4,553,698
TOTAL COUNTY		TOTAL COUNTY	2020	2021	2022	2023	2024	2025
		TOTAL DIGEST VALUE	1,336,106,376	1,499,402,028	1,822,125,418	2,276,159,481	2,478,172,981	2,573,264,012
		TOTAL M&O TAXES LEVIED	\$14,107,371	\$14,091,854	\$14,081,531	\$14,074,846	\$14,355,065	\$14,278,694
		Net Tax \$ Increase		(\$15,517)	(\$10,323)	(\$6,684)	\$280,219	(\$76,371)
		Net Tax % Increase		-0.11%	-0.07%	-0.05%	1.99%	-0.53%



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY:WALKER

TAXING JURISDICTION:COUNTY-UNINCORPORATED

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

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	2,138,330,957	114,776,513	67,401,933	2,320,509,403
PERSONAL	85,339,082		(2,720,026)	82,619,056
MOTOR VEHICLES	17,125,950		(956,110)	16,169,840
MOBILE HOMES	18,708,938		1,428,494	20,137,432
TIMBER -100%	327,154		(243,861)	83,293
HEAVY DUTY EQUIP			135,017	135,017
GROSS DIGEST	2,259,832,081	114,776,513	65,045,447	2,439,654,041
EXEMPTIONS	456,538,600	51,998,118	43,135,177	551,671,895
NET DIGEST	1,803,293,481	62,778,395	21,910,270	1,887,982,146
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	5.328		2025 MILLAGE RATE:	5.151

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	1,803,293,481	
Net Value Added-Reassessment of Existing Real Property	RVA	62,778,395	
Other Net Changes to Taxable Digest	NAG	21,910,270	
2025 Net Digest	CYD	1,887,982,146	(PYD+RVA+NAG)
2024 Millage Rate	PYM	5.328	PYM
Millage Equivalent of Reassessed Value Added	ME	0.177	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	5.151	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 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	5.151
	2025 Millage Rate	5.151
	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.

Bruce Chapman

Chairman, Board of Tax Assessors

9-2-2025

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.

Carey Walker

Tax Collector or Tax Commissioner

9-2-2025

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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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.

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If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 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.

Angela Keene

Chairperson

9/04/2025

Responsible Party

Title

Date



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY:WALKER

TAXING JURISDICTION:COUNTY-INCORPORATED

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

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	635,975,123	53,358,501	9,957,037	699,290,661
PERSONAL	133,526,749		(33,328,136)	100,198,613
MOTOR VEHICLES	2,514,080		(270,380)	2,243,700
MOBILE HOMES	140,888		(11,149)	129,739
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	772,156,840	53,358,501	(23,652,628)	801,862,713
EXEMPTIONS	94,065,972	16,117,343	6,397,532	116,580,847
NET DIGEST	678,090,868	37,241,158	(30,050,160)	685,281,866
	(PYD)	(RVA)	(NAG)	(CYD)

2024 MILLAGE RATE:7.027

2025 MILLAGE RATE:6.645

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	678,090,868	
Net Value Added-Reassessment of Existing Real Property	RVA	37,241,158	
Other Net Changes to Taxable Digest	NAG	(30,050,160)	
2025 Net Digest	CYD	685,281,866	(PYD+RVA+NAG)

2024 Millage Rate	PYM	7.027	PYM
Millage Equivalent of Reassessed Value Added	ME	0.382	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	6.645	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 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	6.645
2025 Millage Rate	6.645
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

9-2-2025

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

Tax Collector or Tax Commissioner

9-2-2025

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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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.

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If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 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.

Angel Teems

Responsible Party

Chairperson

Title

09/04/2025

Date