

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **CLARKSTON**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	250,927,023	81,697,688	(10,990,466)	321,634,245
PERSONAL	16,472,548		1,751,375	18,223,923
MOTOR VEHICLES	521,900		33,440	555,340
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	267,921,471	81,697,688	(9,205,651)	340,413,508
EXEMPTIONS	4,457,987	0	1,447,678	5,905,665
NET DIGEST	263,463,484	81,697,688	(10,653,329)	334,507,843
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: 14.890

2023 MILLAGE RATE: 15.890

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	263,463,484	
Net Value Added-Reassessment of Existing Real Property	RVA	81,697,688	
Other Net Changes to Taxable Digest	NAG	(10,653,329)	
2023 Net Digest	CYD	334,507,843	(PYD+RVA+NAG)
2022 Millage Rate	PYM	14.890	PYM
Millage Equivalent of Reassessed Value Added	ME	3.637	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	11.253	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 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	11.253
2023 Millage Rate	15.890
Percentage Tax Increase	41.21%

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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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