

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

COUNTY: 002-DEKALB

TAXING JURISDICTION: CLARKSTON

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	377,656,644	6,567,588	5,630,320	389,854,552
PERSONAL	19,551,133		1,743,586	21,294,719
MOTOR VEHICLES	537,610		(73,060)	464,550
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	397,745,387	6,567,588	7,300,846	411,613,821
EXEMPTIONS	6,209,458		1,026,528	7,235,986
NET DIGEST	391,535,929	6,567,588	6,274,318	404,377,835
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	13.890		2025 MILLAGE RATE:	19.298

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	391,535,929	
Net Value Added-Reassessment of Existing Real Property	RVA	6,567,588	
Other Net Changes to Taxable Digest	NAG	6,274,318	
2025 Net Digest	CYD	404,377,835	
			(PYD+RVA+NAG)
2024 Millage Rate	PYM	13.890	PYM
Millage Equivalent of Reassessed Value Added	ME	0.226	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	13.664	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	13.664
2025 Millage Rate	19.298
Percentage Tax Increase	41.23%

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 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.

☐ 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.

Responsible Party Title Date