



Millage Rate Process Manual

2025

Sherri Bailey

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Millage Rate Setting Process Manual (2025 Edition)

This manual walks city staff from start to finish through calculating the rollback rate, planning required advertisements and public hearings, adopting the millage rate, and submitting required forms. It includes checklists, timelines, and templates. Update bracketed fields and dates for your city each year.

This is for educational purposes only and does not include all the information a city may need in setting the millage rate. Please consult with the Department of Revenue or your city attorney for any legal interpretations.

1) Key Definitions (Plain Language)

- **Mill/millage rate:** Tax per \$1,000 of assessed value (assessed value in GA is 40% of fair market value unless otherwise provided).
- **Rollback rate:** Last year's M&O millage minus the millage equivalent of reassessment growth on existing real property (excludes new growth like new construction and annexations). If the proposed millage exceeds the rollback millage rate, you must advertise the "Notice of Property Tax Increase," issue a press release, and hold **three** public hearings.
- **Sales tax rollback:** A mandatory reduction of the millage rate when a Local Option Sales Tax (LOST) is collected and/or Property Tax Relief Local Option Sales Tax (PTRLOST). The rollback is the amount by which the property tax levy is reduced, so the additional revenue from sales tax replaces that portion of property tax collections.
- **Levying authority:** The City Council (or governing body) that sets the city's millage.
- **Recommending authority:** School board (not usually applicable to cities unless you also levy for an independent school system).

2) Annual Timeline (At-a-Glance)

Target window: Late June–September (varies by county digest schedule). Adjust as needed for your fiscal year. The digest submission to DOR is due by Sept 1 or an approved extension deadline.

- For cities choosing to provide an estimated rollback rate, this rate shall be provided to the board of tax assessors and the tax commissioner at least 15 days before the notice of assessment is mailed each year. Assessments are usually mailed in April.
- **Digest information received** — Tax Commissioner certifies total net assessed value and provides consolidated reports to cities. Tax Assessor provides reassessment growth figures to the City (trigger to compute rollback).

- **Compute rollback** — Complete the **PT-32.1** worksheet for City M&O and any separate levies (if applicable).
 - **Proposed millage:**
 - **At or below rollback** → 1 advertised meeting notice to adopt millage rate published with the **Five-Year History & Current Digest** must be published in newspaper and on website(if city has one) at least **one week** before adopting the millage rate.
 - **Above rollback** → run **Notice of Property Tax Increase** + hold **3 public hearings** . The notice must be published (30 sq in ad), posted on the City website at least 1 week before each public hearing, and provided to the news media as a press release. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening. If two hearings are held on the same date, one must be before noon and one between 6 pm and 7 pm.
 - **Optional coordination** — You may combine required tax-increase hearings with the budget hearing and/or the final adoption meeting, if timed correctly.
 - **Adopt millage** — Adopt by **ordinance or resolution** at the advertised public meeting.
 - **File state forms** — Submit the signed **PT-38 (City Millage Rate Certification)** to DOR and County Tax Commissioner.
-

3) Step-By-Step Procedure

Step 1 — Gather Data

- Request from the County Tax Commissioner/Assessor: Current year net digest by class (consolidated reports), total net assessed value added by reassessments to existing property, new growth detail (new construction, annexations), and access your prior year completed PT.32.1.
- Locate the completed Five-Year History for the prior year (you will drop off the first year and add the current year).
- Confirm any applicable Local Option Sales Tax (LOST) revenues for the previous calendar year to determine the mill rate that offsets property tax.

Step 2 — Compute the Rollback Rate (PT-32.1)

- Use the PT-32.1 worksheet (City version) to calculate the millage equivalent of reassessment growth and rollback millage (prior year M&O millage minus that equivalent).

- Complete a separate PT-32.1 for each general M&O levy district, if applicable (e.g., city-wide, special service districts).

Step 3 — Determine a Tentative Millage & Calendar

- Follow timing rules for the adoption meeting and public hearings depending on whether the rate is at/below the rollback or above the rollback.

Step 4 — Publish Required Advertisements & Website Posts

- A. Five-Year History & Current Digest (Five-Year Ad): Must be published at least 7 days before adopting the millage rate.
- B. Notice of Property Tax Increase: Required if exceeding rollback; must include details of increase and be published at least 7 days before each public hearing.
- C. City Website: Post the same notices in A & B above within the same timeframes.

Step 5 — Conduct the Public Hearings

- Allow public comment and follow notice requirements. If material changes are made beyond what was advertised, restart the process.

Step 6 — Adopt the Millage Rate

- Adopt by ordinance/resolution specifying millage rates, effective year, and legal authorization.

Step 7 — File and Close Out

- Submit PT-38 to DOR/County. Retain copies of notice ads, press releases, and website screenshots according to the city records retention schedule.

How the Sales Tax Rollback Works

In Georgia, the **Local Option Sales Tax (LOST)** provides property tax relief to city and county taxpayers. When voters approve LOST, state law requires that the proceeds be used first to roll back the property tax millage rate.

1. **Computation:** The rollback is calculated annually by determining how much property tax revenue the city would need to generate without LOST, then reducing the millage rate by an amount equal to the LOST revenue distribution.
2. **Formula:** LOST distribution allocated to the city ÷ Net taxable digest = Millage rollback amount.
3. **Presentation:** The LOST rollback is shown on the PT-38 and Five-Year History. Effect: Taxpayers see a reduced city millage rate on their bills because part of their tax burden is shifted from ad valorem tax to the 1% sales tax.

4. **Transparency:** Cities should explain clearly in budget documents and public hearings how LOST revenues reduce the millage rate so that citizens understand the benefit.

Example:

If the city would otherwise levy 8.00 mills but LOST provides enough revenue equivalent to 1.25 mills, then the certified millage is rolled back to 6.75 mills.

4) Step-by-Step Rollback Worksheet Example

This example demonstrates how to calculate both the reassessment rollback and the sales tax rollback for a city's millage rate.

Scenario:

- Prior Year M&O Millage: **8.00 mills**
- Prior Year Net Digest: **\$500,000,000**
- Current Year Net Digest: **\$550,000,000**
- Reassessments on Existing Property: **\$30,000,000**
- LOST Distribution to City (for property tax rollback): **\$3,300,000**

Step 1 — Reassessment Rollback:

- Compute the millage equivalent of reassessment growth:
 $\$30,000,000 \div \$550,000,000 = 0.0545$ (5.45%) growth.
Multiply 8.00 mills \times 5.45% = **0.44 mills**.
- Subtract from prior year millage: $8.00 - 0.44 =$ **7.56 mills** (rollback after reassessment).

If the city uses 7.56 as the proposed millage rate, only the Five-Year History notice is required.

Step 2 — Sales Tax Rollback:

- Compute LOST equivalent millage:
 $\$3,300,000 \div \$550,000,000 \times 1000 =$ **6.00 mills**.
-

Show the LOST rollback of 6 mills on the Five Year History with the Net Millage Rate of 7.56 mills.
The Gross Millage rate is 6 mills plus 7.56 mills = 13.56 mills.

Step 3 — Compare to Proposed Millage:

- If the City proposes **7.56 mills** or lower, no tax increase notices are required.
- If the City proposes a higher property tax than **7.56 mills**, the "Notice of Property Tax Increase" and three public hearings are required.
-

Property Tax Relief Local Option Sales Tax (PTRLOST)

The Georgia PTRLOST, formerly called FLOST, recently authorized by the state, allows cities that adopt it to apply sales tax proceeds as a full offset to property tax levies. PTRLOST may, in some cases, reduce or even eliminate a city's reliance on property tax revenues for general operations.

Key Implications for Millage Rate Setting:

- PTRLOST proceeds must first be certified and applied to reduce the city's M&O millage rate.
- Cities adopting PTRLOST must complete a separate worksheet showing the full offset calculation and document how PTRLOST revenues replace property tax collections.
- If PTRLOST reduces the city's required property tax levy to zero, the millage rate may be certified as zero, but all statutory notice, hearing, and filing requirements still apply unless otherwise waived by future legislation.
- Public communication is essential: staff should explain in budget documents, public hearings, and advertisements how PTRLOST revenues provide property tax relief, and what impact this has on long-term fiscal stability.
- PTRLOST revenue must be included in the TBOR rollback. Unlike LOST, the total amount of FLOST collected in the preceding calendar year must be subtracted from the millage equivalent calculated to provide the jurisdiction with the same net proceeds from the current year's net taxable digest value as those derived from the previous year's millage rate when multiplied by the previous year's net taxable digest value.

A PT-38 must still be filed with DOR and the County Tax Commissioner even if the millage rate is 0.

5) Appendices

Appendix A Templates

A. Five-Year History & Current Digest (Display Ad)

CURRENT YEAR PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

The City of _____ does hereby announce that the millage rate will be set at a meeting to be held at _____ on _____ at _____ and pursuant to the requirements of state law 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.

B. Notice of Property Tax Increase (Display Ad & Website)

NOTICE OF PROPERTY TAX INCREASE

The City of _____ has tentatively adopted a millage rate which will require an increase in property taxes by [% over rollback] percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at [Place] on [Date & Time – Hearing #1].

Times and places of additional public hearings on this tax increase are at [Place] on [Date & Time – Hearing #2] and [Place] on [Date & Time – Hearing #3 (must begin 6:00–7:00 PM)].

This tentative increase will result in a millage rate of [Proposed mills] mills, an increase of [Δ mills] mills. Without this tentative tax increase, the millage rate will be no more than [Rollback mills] mills.

The proposed tax increase for a home with a fair market value of [Avg homestead FMV from prior year's digest, rounded to nearest \$25,000] is approximately \$[increase] and the proposed tax increase for non-homestead property with a fair market value of [Avg nonhomestead FMV from prior year's digest, rounded to nearest \$25,000] is approximately \$[increase]. Must be 30 sq. inches

C. Press Release (to send simultaneously with Tax-Increase Notice)

Headline: City of _____ Announces Public Hearings on Proposed Property Tax Increase

1. Body: Briefly restate the ad and add context on why the increase is proposed.

D. Meeting Agenda Language (Adoption Meeting)

1. **Item:** Adoption of 20__ City M&O Millage Rate(s)
2. **Action:** Consider a resolution/ordinance setting the City of _____ ad valorem millage rate(s) for tax year 20__, at _____ mills and authorizing the Mayor to execute the PT-38 certification, and directing staff to file all required documentation with the County Tax Commissioner and the Georgia Department of Revenue.

Appendix B — Working Calendar (Example)

Provide the Co. Tax Commissioner/Assessor with an estimated tax rollback for the County Tax Assessment Notice.

1. Day 0 (digest certified to City): Receive reassessment growth and city consolidated sheets, start PT-32.1.
2. Day 3–5: Finance finalizes PT-32.1; Mayor/Council set tentative millage; City Clerk drafts notices.
3. Day 7: Publish Five-Year History ad (to be at least 7 days before adoption meeting).
4. Day 10: Publish the first “Notice of Property Tax Increase” and post it on the website (at least 7 days before Public Hearing #1); distribute the press release.
5. Day 17: Hearing #1. Publish Notice of Property Tax Increase and date of Public Hearing #2
6. Day 24: Hearing #2. Publish Notice of Property Tax Increase and date of Public Hearing #3
7. Day 31 (weekday, start 6:00–7:00 PM): Hearing #3 & adoption meeting; if adopting here, ensure the Five-Year ad ran at least 7 days prior.
8. Day 32–40: Submit PT-38 to DOR and County Tax Commissioner.

NOTE: A public hearing may be held on a day on which another public hearing is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

Appendix C — Forms & Artifacts to Maintain On File

1. PT-32.1 worksheets (signed),
2. PT-38 Millage Rate Certification (signed by Mayor),
3. Five-Year ad copy and publisher affidavit,
4. Tax-Increase ad(s) copy and affidavits, press release, website screenshots,
5. Meeting notices, agendas, minutes, and sign-in sheets,
6. Ordinance/resolution setting the millage,
7. Consolidation Sheets (put as #1)

Calculating the City's Millage Rate and Filling out Required Forms

Instructions for Municipal Taxation Data Input:

1. BEGIN BY RETRIEVING THE PRIOR YEAR'S PT-32.1 FORM.
2. TRANSFER THE RELEVANT DIGEST INFORMATION FROM THE PRIOR YEAR'S PT-32.1 FORM INTO THE CORRESPONDING FIELDS OF THE CURRENT YEAR'S PT-32.1 FORM.
3. OBTAIN THE PRIOR YEAR'S MILLAGE RATE AND INPUT IT INTO THE DESIGNATED FIELD.
4. ACQUIRE THE REASSESSMENT OF EXISTING REAL PROPERTY FIGURES FROM THE COUNTY TAX ASSESSOR, THEN INPUT THIS NUMBER INTO THE APPROPRIATE SECTION OF THE CURRENT YEAR'S PT-32.1 FORM.
5. REFER TO THE CURRENT DIGEST CONSOLIDATED SHEET AND INPUT THE RELEVANT DATA INTO THE APPROPRIATE SECTIONS OF THE CURRENT YEAR'S PT-32.1 FORM.
6. CALCULATE THE CURRENT YEAR'S MILLAGE RATE USING THE AMOUNT NEEDED FOR THE BUDGET OR AS INSTRUCTED BY THE COUNCIL AND INPUT THIS VALUE INTO THE CORRESPONDING FIELD.
7. ONCE THE PROPOSED MILLAGE RATE IS DETERMINED, COMPLETE THIS YEAR'S 5-YEAR HISTORY USING THE INFORMATION FROM THE PT-32.1 FORM YOU JUST UPDATED.

PLEASE ENSURE ACCURACY AND ATTENTION TO DETAIL THROUGHOUT THE PROCESS TO FACILITATE ACCURATE TAX ASSESSMENT AND REPORTING.

How the Gross Millage Rate Is Calculated

Step 1: Determine the Gross Millage Rate

Formula: $\text{Budget} \div \text{Net Assessed Value} = \text{Millage Rate}$

Example:

Budget: \$34,654,372

Net Assessed Value: \$4,396,647,019

$34,654,372 \div 4,396,647,019 = 0.007882$

$0.007882 \times 1,000 = \mathbf{7.882 \text{ Gross Mills}}$

What Is a Mill?

One mill equals \$1 in tax for every \$1,000 of assessed value.

How Millage Is Applied to Property Value

Example Property Tax Calculation

Fair Market Value (FMV): \$100,000

Assessment Ratio: 40%

Millage Rate: 2.0 mills

$100,000 \times 40\% = \$40,000$ assessed value

$\$40,000 \times 0.002 = \textbf{\$80.00 in property tax}$

Sales Tax Rollback

Local Option Sales Tax (LOST) revenue reduces the millage rate needed to fund the budget.

Formula: Local Option Sales Tax \div Net Value of Digest = Rollback Millage

Local Option Sales Tax: \$50,000

Net Value of Digest: \$15,000,000

$50,000 \div 15,000,000 = 0.003333$

Converted to 3.33 mills (rollback)

Consolidation : SANDERSVILLE : ('03')

2022 DIGEST (SANDERSVILLE)

Consolidation Values

	Code	Count	Acres	40% Value
R		6,951	1,717.83	72,421,701
	R1	4,379	0.00	60,305,118
	R3	2,342	1,404.82	11,250,623
	R4	63	313.01	571,665
	RA	10	0.00	141,658
	RB	157	0.00	152,637
A		30	1,465.17	1,476,960
	A1	7	0.00	240,616
	A4	11	126.51	165,504
	A5	12	1,338.66	1,070,840
P		2	2.58	2,884
	P4	1	2.58	2,600
	P6	1	0.00	284
V		5	328.25	217,880
	V4	1	13.40	2,240
	V5	4	314.85	215,640
J		4	408.80	254,240
	J3	2	3.72	9,920
	J5	2	405.08	244,320
F		4	408.80	254,240
	F3	2	3.72	9,920
	F5	2	405.08	244,320
C		1,948	774.37	71,868,555
	C1	1,013	0.00	28,545,657
	C3	286	268.85	8,319,823
	C4	31	306.72	2,083,480
	C5	4	198.80	484,800
	CA	1	0.00	20,000
	CF	411	0.00	24,491,435
	CI	201	0.00	7,921,359
	CP	1	0.00	2,001
I		160	457.95	92,282,005
	I1	93	0.00	12,839,753
	I3	7	15.56	101,680
	I4	8	100.13	912,560
	I5	8	342.26	1,643,000
	IF	21	0.00	55,018,032
	II	12	0.00	6,278,439
	IP	11	0.00	15,488,541
U		22	6.28	8,051,531
	U2	22	6.28	8,051,531

E		356	1,256.31	36,112,229
	E0	1	0.00	140
	E1	175	978.73	21,583,341
	E2	107	59.55	2,987,479
	E3	16	4.52	196,686
	E4	5	7.00	27,340
	E5	15	47.26	3,338,864
	E6	25	138.79	3,395,080
	E9	12	20.46	4,583,299
MV		2,774	0.00	7,812,590
	1	2,774	0.00	7,812,590
MH		231	0.00	1,212,483
	2	231	0.00	1,212,483
TIMBER		0	0.00	0
	3	0	0.00	0
HDE		9	0.00	120,956
	4	9	0.00	120,956
		12,496	6,417.54	292,088,254
Gross Taxable: Acres / Value >>		5,161		255,721,785
	1	Total Real Property		137,061,654
	2	Total Personal Property		109,514,102

Consolidation Exemptions

Taxtype	Excode	Count	Exempt Amount
1		1,414	39,626,373
STATE	S1	709	1,418,000
STATE	S3	11	22,000
STATE	S4	188	6,568,929
STATE	S5	18	985,935
STATE	SA	1	721
STATE	SC	1	59,076
STATE	SD	6	325,673
STATE	SJ	4	148,058
STATE	SN	171	29,670,814
STATE	SP	300	286,526
STATE	SV	5	140,641
			39,626,373
2		1,443	20,670,677
COUNTY M & O	L7	188	1,090,581
COUNTY M & O	S1	709	1,418,000
COUNTY M & O	S3	11	22,000
COUNTY M & O	S4	188	752,000
COUNTY M & O	S5	18	985,935
COUNTY M & O	SA	1	721
COUNTY M & O	SC	1	2,000
COUNTY M & O	SD	6	325,673
COUNTY M & O	SF	12	15,490,542

Taxtype	Excode	Count	Exempt Amount
COUNTY M & O	SJ	4	148,058
COUNTY M & O	SP	300	286,526
COUNTY M & O	SV	5	140,641
			20,670,677
3		1,255	20,751,262
SCHOOL M & O	S1	709	1,418,000
SCHOOL M & O	S3	11	102,585
SCHOOL M & O	S4	188	1,850,581
SCHOOL M & O	S5	18	985,935
SCHOOL M & O	SA	1	721
SCHOOL M & O	SC	1	2,000
SCHOOL M & O	SD	6	325,673
SCHOOL M & O	SF	12	15,490,542
SCHOOL M & O	SJ	4	148,058
SCHOOL M & O	SP	300	286,526
SCHOOL M & O	SV	5	140,641
			20,751,262
8		346	17,378,096
SANDERSVILLE	S5	18	985,935
SANDERSVILLE	SA	1	721
SANDERSVILLE	SD	6	325,673
SANDERSVILLE	SF	12	15,490,542
SANDERSVILLE	SJ	4	148,058
SANDERSVILLE	SP	300	286,526
SANDERSVILLE	SV	5	140,641
			17,378,096
15		1,443	20,670,677
DEVELOPMENT AUTHORITY L7		188	1,098,581
DEVELOPMENT AUTHORITY S1		709	1,418,000
DEVELOPMENT AUTHORITY S3		11	22,000
DEVELOPMENT AUTHORITY S4		188	752,000
DEVELOPMENT AUTHORITY S5		18	985,935
DEVELOPMENT AUTHORITY SA		1	721
DEVELOPMENT AUTHORITY SC		1	2,000
DEVELOPMENT AUTHORITY SD		6	325,673
DEVELOPMENT AUTHORITY SF		12	15,490,542
DEVELOPMENT AUTHORITY SJ		4	148,058
DEVELOPMENT AUTHORITY SP		300	286,526
DEVELOPMENT AUTHORITY SV		5	140,641
			20,670,677
16		1,443	20,670,677
HOSPITAL AUTHORITY L7		188	1,098,581
HOSPITAL AUTHORITY S1		709	1,418,000
HOSPITAL AUTHORITY S3		11	22,000
HOSPITAL AUTHORITY S4		188	752,000
HOSPITAL AUTHORITY S5		18	985,935

SANDERSVILLE

Taxtype	Excode	Count	Exempt Amount
HOSPITAL AUTHORITY	SA	1	721
HOSPITAL AUTHORITY	SC	1	2,000
HOSPITAL AUTHORITY	SD	6	325,673
HOSPITAL AUTHORITY	SF	12	15,490,542
HOSPITAL AUTHORITY	SJ	4	148,058
HOSPITAL AUTHORITY	SP	300	286,526
HOSPITAL AUTHORITY	SV	5	140,641
			20,670,677
	496		139,767,762

DESCRIP	COUNT	ACRES	VALUE40
AGRICULTURAL	30	1,465.17	1,476,960
COMMERCIAL	1,948	774.37	71,868,555
CONSERVATION	5	328.25	217,880
FLPA	4	408.80	254,240
INDUSTRIAL	160	457.95	92,282,005
PREFERENTIAL	2	2.58	2,884
RESIDENTIAL	6,951	1,717.83	72,421,701
UTILITY	22	6.28	8,051,531
	9,122	5,161.23	246,575,756

real & personal
property

TOTAL

DESCRIP	COUNT	ACRES	VALUE40
HDE	9	0.00	120,956
MOBILE HOME	231	0.00	1,212,483
MOTOR VEHICLE	2,774	0.00	7,812,590
TIMBER	0	0.00	0
	3,014	0.00	9,146,029

5

4

3

Code	Count	Sandersville
S1	709	
S3	11	
S4	188	
S5	18	985,935
SA	1	721
SC	1	
SD	6	325,673
SJ	4	148,058
SN	171	
SP	300	286,526
SV	5	140,641

SANDERSVILLE

L7 188

SF 12 15,490,542

Total 17,378,096 Exemptions**

Sandersville	
Gross Taxable	255,721,785
Less Exemptions	17,378,096 **
Net Taxable	238,343,689
MILLS	0.006710
TAXES	1,599,286

I, **Jeannette Anderson**, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns from the taxpayer (or assessed against defaulters) in said county of **Washington County** for the year 2022, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law

.Witness my hand and official signature, this 11th day of August, 2022 R.T.R.

SANDERSVILLE

Date	County Name	Jurisdiction	Amount	Tax Type	Returns	Billing	Audits	Adjustments	Admin Fee
31-Jan-21	Washington	CITY OF SANDERSVILLE (LOST)	85,391.91	LOST	85,970.75	334.73	-34.25	-16.78	862.54
28-Feb-21	Washington	CITY OF SANDERSVILLE (LOST)	76,537.12	LOST	76,855.32	358.18	107.36	-10.64	773.10
31-Mar-21	Washington	CITY OF SANDERSVILLE (LOST)	75,822.89	LOST	74,526.73	381.50	1,682.42	-1.87	765.89
30-Apr-21	Washington	CITY OF SANDERSVILLE (LOST)	90,840.05	LOST	91,007.08	786.52	-33.59	-2.38	917.58
31-May-21	Washington	CITY OF SANDERSVILLE (LOST)	86,194.83	LOST	83,937.02	3,027.54	101.91	-0.98	870.66
12-Jun-21	Washington	(Pro Rata) CITY OF SANDERSVILLE (LOST)	129.79	LOST	98.45	0.00	0.00	32.65	1.31
30-Jun-21	Washington	CITY OF SANDERSVILLE (LOST)	86,517.32	LOST	85,308.97	1,996.75	86.88	-1.37	873.91
31-Jul-21	Washington	CITY OF SANDERSVILLE (LOST)	93,147.71	LOST	93,565.50	669.97	-142.04	-4.84	940.88
31-Aug-21	Washington	CITY OF SANDERSVILLE (LOST)	91,076.64	LOST	91,863.46	271.72	65.56	-4.14	919.96
30-Sep-21	Washington	CITY OF SANDERSVILLE (LOST)	96,695.85	LOST	95,889.51	1,761.99	21.96	-0.88	976.73
31-Oct-21	Washington	CITY OF SANDERSVILLE (LOST)	93,577.81	LOST	93,533.14	856.02	138.33	-4.44	945.24
30-Nov-21	Washington	CITY OF SANDERSVILLE (LOST)	101,673.62	LOST	102,414.17	471.12	-115.78	-68.89	1,027.00
4-Dec-21	Washington	(Pro Rata) CITY OF SANDERSVILLE (LOST)	69.30	LOST	-14.56	0.00	0.00	84.56	0.70
31-Dec-21	Washington	CITY OF SANDERSVILLE (LOST)	106,280.11	LOST	107,127.12	220.31	6.22	0.00	1,073.54

1,063,955 Total Lost

236,343,689.00 Net Taxable Digest

0.00454787 Lost / Net Taxable Digest

4.54787 Lost Converted to Mills

4.548 Mills will be the LOST Rollback on the 5-year history

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

 COUNTY TAXING JURISDICTION
INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
1 REAL	134,481,895	725,538	1,854,221	137,061,654
2 PERSONAL	87,981,583		21,532,519	109,514,102
3 MOTOR VEHICLES	11,107,220		-3,294,630	7,812,590
4 MOBILE HOMES	1,104,931		107,552	1,212,483
TIMBER 100%	0		0	0
5 HEAVY DUTY EQUIP	0		120,956	120,956

GROSS DIGEST	234,675,629	725,538	20,320,618	255,721,785
**EXEMPTIONS	12,272,928	0	5,105,168	17,378,096
NET DIGEST	222,402,701	725,538	15,215,450	238,343,689
FLPA Reimbursement Value	255,320		255,320	254,240
Adjusted NET DIGEST	222,658,021	725,538	15,470,770	238,597,929
	(PYD)	(RVA)	(NAG)	(CYD)
2021 MILLAGE RATE	6.710	2022 PROPOSED MILLAGE RATE		6.6

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	222,658,021	
Net Value Added-Reassessment of Existing Real Prop	RVA	725,538	
Other Net Changes to Taxable Digest	NAG	15,470,770	
2022 Net Digest	CYD	238,597,929	(PYD+RVA+NAG)
2021 Millage Rate	PYM	6.710	
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR	6.690	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback computed above, this section will automatically calculate the amount of increase taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	6.690
	2022 Millage Rate	6.600
	Percentage Increase	-1.364%

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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 is 6.710.

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 2021 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2021 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021

COUNTY **Washington**

TAXING JURISDICTION

City of Sandersville

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2020 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2021 DIGEST
REAL	222,833,837		-88,351,942	134,481,895
PERSONAL	0		87,981,583	87,981,583
MOTOR VEHICLES	12,665,320		-1,558,100	11,107,220
MOBILE HOMES	1,068,008		36,923	1,104,931
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	53,161		-53,161	0
GROSS DIGEST	236,620,326	-274,527	-1,670,170	234,675,629
EXEMPTIONS	15,716,564	0	-3,443,636	12,272,928
NET DIGEST	220,903,762	-274,527	1,773,466	222,402,701
FLPA Reimbursement Value	254,960		254,960	255,320
Adjusted NET DIGEST	221,158,722	-274,527	2,028,426	222,658,021
	(PYD)	(RVA)	(NAG)	(CYD)
2020 MILLAGE RATE >>>	6.702	2021 PROPOSED MILLAGE RATE >>>		6.710

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2020 Net Digest	PYD	221,158,722	
Net Value Added-Reassessment of Existing Real Property	RVA	-274,527	
Other Net Changes to Taxable Digest	NAG	2,028,426	
2021 Net Digest	CYD	222,658,021	(PYD+RVA+NAG)
2021 Millage Rate	PYM	6.702	
Millage Equivalent of Reassessed Value Added	ME	-0.008	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR	6.710	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2021 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	6.710
	2020 Millage Rate	6.710
	Percentage Increase	0.000%

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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 is 6.710.

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 2021 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2021 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY: TAXING JURISDICTION:

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

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS			0	
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE:

2022 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	0	
2022 Net Digest	CYD	0	(PYD+RVA+NAG)
2021 Millage Rate	PYM	0.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	0.000	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 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	0.000
2022 Millage Rate	0.000
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.

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

Input figures from the consolidated report - the white boxes will populate automatically

NOTICE

The Mayor and City Council of the City of Sandersville do hereby announce that the 2022 millage rate will be set at a meeting to be held in the City Council Chambers on December 5, 2022 at 5:00 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

CURRENT 2022 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

	2017	2018	2019	2020	2021	2022	
Real & Personal	221,248,725	224,800,771	228,718,161	222,833,837	222,463,478	246,575,756	1 & 2 from consolidated report
Motor Vehicles	12,761,800	11,413,352	9,700,760	12,665,320	11,107,220	7,812,590	3
Mobile Homes	924,438	950,077	956,569	1,068,008	1,104,931	1,212,483	4
Timber - 100%	0	0	0	0	0	0	U
Heavy Duty Equipment	0	76,293	17,178	53,161	0	120,956	5
Gross Digest	234,934,963	237,241,093	239,392,688	236,620,326	234,675,629	255,721,705	
Less M & O Exemptions	19,808,294	19,258,280	15,979,329	15,716,564	12,272,928	17,378,096	
Net M & O Digest	215,126,669	217,982,813	223,413,359	220,903,762	222,402,701	238,343,689	
State Forest Land Assistance Grant Value	266,517	346,559	254,960	254,960	255,320	254,240	
Adjusted Net M&O Digest	215,393,186	218,329,372	223,668,299	221,158,722	222,658,021	238,597,929	
Gross M&O Millage	9.339	8.994	10.122	10.557	11.174	11.148	Total of proposed millage & LOST rollback
Less Rollback (LOST)	3.564	3.359	3.487	3.855	4.464	4.548	LOST converted to mills
Net M&O Millage	5.775	5.635	6.635	6.702	6.710	6.600	Proposed millage rate
Total City Taxes Levied	\$1,243,896	\$1,230,286	\$1,484,039	\$1,482,206	\$1,494,035	\$1,574,746	
Net Taxes \$ Increase	\$220,579	-\$13,610	\$253,753	-\$1,833	\$11,830	\$80,711	
Net Taxes % Increase	21.56%	-1.09%	20.63%	-0.12%	0.00%	5.40%	

see sheet for LOST received for previous calendar year which converts the LOST funds received to a millage rate

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

<http://www.dor.ga.gov>

Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.



Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

CITY NAME		ADDRESS		CITY, STATE, ZIP		
FBI #	CITY CLERK	PHONE NO.	FAX	EMAIL		
OFFICE DAYS / HOURS	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY			INDEPENDENT SCHOOL			
Exemption Amount	Qualifications	Exemption Amount	Qualifications			
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate						
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2023

Date

Mayor or City Clerk

Example of Rollback Computation

The first step in determining whether the three public hearings must be advertised and held and a press release issued is to compute a rollback rate using the rollback form developed by the Department of Revenue for this purpose. Here is an example of one that has been completed:

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
COUNTY: LEE		TAXING JURISDICTION: COUNTYWIDE - BOARD OF COMMISSIONERS		
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	685,417,394	2,066,360	46,292,102	733,775,856
PERSONAL	109,797,387		502,295	110,299,682
MOTOR VEHICLES	69,261,426		(17,679,918)	51,581,508
MOBILE HOMES	8,901,687		2,134,641	11,036,328
TIMBER -100%	63,630		74,247	137,877
HEAVY DUTY EQUIP	0		1,000	1,000
GROSS DIGEST	873,441,524	2,066,360	31,324,367	906,832,251
EXEMPTIONS	93,735,840	0	5,045,955	98,781,795
NET DIGEST	779,705,684	2,066,360	26,278,412	808,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE: 7.840 2025 MILLAGE RATE: 9.580				
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	779,705,684		
Net Value Added-Reassessment of Existing Real Property	RVA	2,066,360		
Other Net Changes to Taxable Digest	NAG	26,278,412		
2025 Net Digest	CYD	808,050,456	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	7.840	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	7.820	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 Proposed Millage Rate for Taxing Jurisdiction exceeds Rollback Millage		Rollback Millage Rate	7.820	
Rate computed above, this section will automatically calculate the amount of increase in		2025 Millage Rate	9.580	
taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) propo		Percentage Tax Increase	22.51%	

In this example, Lee County is proposing a current year millage rate that is higher than the computed rollback rate. As such, the county has triggered the requirements of O.C.G.A. § 48-5-32.1, which compels the county to issue a press release, and advertise and hold the three public hearings, announcing a 22.51% increase in taxes, before the final millage rate can be adopted.

Example of Advertisement of Notice of Property Tax Increase

In this example, Lee County has decided to hold two of the three public hearings on the same day, and the third public hearing on the day the final millage rate will be adopted as indicated on the "CURRENT 2025 TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

The following advertisement announcing the first two public hearings must appear in the newspaper at least 1 week prior to the date of the first hearing.

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2025 millage rate which will require an increase in property taxes by 22.51 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on July 11, 2025 at 11:00 am and 6:00 pm.

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on July 18, 2025 at 6:00 pm.

This tentative increase will result in a millage rate of 9.580 mills, an increase of 1.76 mills. Without this tentative tax increase, the millage rate will be no more than 7.820 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$66.88 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$211.20.

In addition, an advertisement announcing the third public hearing must appear in the newspaper at least 1 week prior to the date of the third public hearing or in this example on or before July 11, 2025.

**ALL PUBLIC HEARING ADVERTISEMENTS PUBLISHED IN THE NEWSPAPER
MUST BE NO LESS THAN 30 SQUARE INCHES IN SIZE**

Example of Press Release

Lee County is required to distribute the following press release to the local newspaper, radio station, or television station at the same time as the “**NOTICE OF PROPERTY TAX INCREASE**” is published in the newspaper. It is not required that the local media publish or announce the Press Release; only that the levying and recommending authority provide it to the media.

The second paragraph in the Press Release example below will not necessarily apply to every levying or recommending authority. Each authority should include the specific circumstances that have triggered the need for the increase in taxes.

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2025 property taxes it will levy this year by 22.51 percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate must be computed that will produce the same total revenue on the current year’s digest that last year’s millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires a millage rate higher than the rollback millage rate; therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 11, 2025 at 11:30 AM and 6:00 PM and on July 18, 2025 at 6:00 PM.