

RESOLUTION 19-04

**RESOLUTION OF THE CITY OF SKY VALLEY, GEORGIA ESTABLISHING THE
AD VALOREM TAX LEVY UPON THE ASSESSED REAL AND BUSINESS
PERSONAL PROPERTY TAX DIGEST OF THE YEAR 2019**

WHEREAS, the City of Sky Valley, Georgia (City) has received the digest from the Rabun County Property Appraiser stating the amount of assessed values which he has certified to the Georgia Department of Revenue for non-exempt real and business personal property within the City for the year 2019; and

WHEREAS, in order to provide the revenue necessary for the operation of the City for its Fiscal Year beginning January 1, 2019, and ending December 31, 2019, the City Council of the City of Sky Valley has determined the rate of ad valorem tax levy that must be assessed for the year 2019; and

WHEREAS, the City Council intends to adopt a millage of \$15.608 per \$1,000 of assessed value; and

WHEREAS, the City acknowledges that the \$15.608 per \$1,000 of assessed value is the rollback rate and is not considered a tax increase; and

WHEREAS, the provisions of O.C.G.A. Section 48-5-32 prescribing the method of advertisements, notices, and public hearings has been complied with.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SKY VALLEY, GEORGIA, AS FOLLOWS:

SECTION 1. MILLAGE LEVY: The Sky Valley City Council hereby establishes the rate of \$15.608 per \$1,000 of assessed valuation as the ad valorem levy for FY 2019 on the non-exempt real and business personal property appearing on the 2019 assessment roll of the City of Sky Valley for operating requirements.

SECTION 2. COLLECTION OF TAXES: The tax shall be collected by the Sky Valley Tax Collector as prescribed by law and deposited to the General Fund account of the City of Sky Valley.

It is so resolved and approved by vote of the City Council of the City of Sky Valley this 24th day of October, 2019

Approved:



Robert MacNair, Mayor

Attest:



Karen Fleming, City Clerk

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY: **Rabun** TAXING JURISDICTION: **City of Sky Valley**

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

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	60,986,836	(36,673)	166,668	61,116,831
PERSONAL	218,743		36,601	255,344
MOTOR VEHICLES	178,460		(37,070)	141,390
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	61,384,039	(36,673)	166,199	61,513,565
EXEMPTIONS	2,506,080		229,565	2,735,645
NET DIGEST	58,877,959	(36,673)	(63,366)	58,777,920
	(PYD)	(RVA)	(NAG)	(CYD)

2018 MILLAGE RATE: **16.098**

2019 MILLAGE RATE: **15.608**

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	58,877,959	
Net Value Added-Reassessment of Existing Real Property	RVA	(36,673)	
Other Net Changes to Taxable Digest	NAG	(63,366)	
2019 Net Digest	CYD	58,777,920	(PYD+RVA+NAG)
2018 Millage Rate	PYM	16.098	PYM
Millage Equivalent of Reassessed Value Added	ME	-0.010	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	16.108	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2019 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	16.108
2019 Millage Rate	15.608
Percentage Tax Increase	-3.10%

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.

Wayne Mullis

Tax Collector or Tax Commissioner

10-24-19

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 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is 15.608

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 2019 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 2019 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.

Haven Fleming

Responsible Party

City Clerk

Title

10/24/19

Date

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2019

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

Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below 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.



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

CITY NAME Sky Valley	ADDRESS 3444 Hwy 246	CITY, STATE, ZIP Dillard, Ga. 30537				
58-1507680 58-1507680	CITY CLERK Karen Fleming	PHONE NO. 706-746-2204	FAX 706-746-5893			
OFFICE HOURS M-F 8am-4pm	ARE TAXES BILLED AND COLLECTED BY THE CITY OR COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. cityclerk@skyvalleyga.com					
List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.						
EXEMPTION AMOUNT	QUALIFICATIONS	EXEMPTION AMOUNT	QUALIFICATIONS			
25,000	permanent resident					
85,645	disabled veteran					
INDEPENDENT SCHOOL						
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		15.608		15.608		15.608
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: Rabun

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2019
 Date 10/24/19
 Mayor or City Clerk [Signature]