

The Gordon County Board of Commissioners does hereby announce that the 2015 millage rate will be set at a meeting to be held in the County Administration Building, 201 North Wall Street on Tuesday September 15, 2015 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 2015 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

	2010	2011	2012	2013	2014	2015	PROPOSED FOR
COUNTY WIDE							
Real & Personal	\$ 1,991,492,131	\$ 1,730,116,979	\$ 1,742,258,828	\$ 1,748,593,499	\$ 1,793,057,577	\$ 1,857,462,981	
Motor Vehicles	120,633,790	118,833,100	121,851,680	126,801,500	105,147,190	76,987,030	
Mobile Homes	6,154,740	6,347,324	4,928,343	5,055,748	4,475,448	4,454,056	
Timber - 100%	956,436	2,056,790	530,233	590,574	612,191	1,542,299	
Heavy Duty Equipment	-	496,079	7,760	7,760	49,120	95,600	
Gross Digest	2,119,237,097	1,857,850,272	1,869,576,844	1,881,049,081	1,903,341,526	1,940,541,966	
Less M&O Exemptions	(272,489,971)	(218,110,298)	(216,322,653)	(220,026,503)	(263,190,734)	(278,175,290)	
Net M&O Digest	1,846,747,126	1,639,739,974	1,653,254,191	1,661,022,578	1,640,150,792	1,662,366,676	
State of Georgia Forest Land Assistance Grant Value	972,304	1,004,545	1,073,634	1,238,802	1,382,151	1,450,148	
Adjusted Net M&O Digest	1,847,719,430	1,640,744,519	1,654,327,825	1,662,261,380	1,641,532,943	1,663,816,824	
Gross M&O Millage	12.084	13.360	13.313	13.465	13.268	13.448	
\$Value of Taxes before Rollback	22,327,626	21,920,606	22,023,967	22,383,178	21,779,544	22,375,811	
Less Rollbacks	(3,165)	(3,560)	(3,513)	(3,665)	(3,521)	(3,518)	
\$Value of Sales Tax Rollback	(5,847,816)	(5,841,310)	(5,811,554)	(6,093,016)	(5,779,522)	(5,854,110)	
Net M&O Millage	8.919	9.800	9.800	9.800	9.747	9.930	
Net Taxes Levied	\$ 16,479,810	\$ 16,079,296	\$ 16,212,413	\$ 16,290,162	\$ 16,000,022	\$ 16,521,701	
Net Taxes \$ Increase (Decrease)	\$ (671,023)	\$ (400,514)	\$ 133,117	\$ 77,749	\$ (290,140)	\$ 521,679	
Net Taxes % Increase (Decrease)	-3.912%	-2.430%	0.828%	0.480%	-1.781%	3.260%	

DIGEST IS NOT ADJUSTED FOR POTENTIAL VALUE LOSS DUE TO TAXPAYER APPEALS.

PUBLISH ON WEDNESDAY, AUGUST 26, 2015

NOTICE OF PROPERTY TAX INCREASE

The **Gordon County Board of Commissioners** has tentatively adopted a 2015 millage rate which will require an increase in property taxes by **4.00** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 201 North Wall Street, Calhoun, Georgia on Tuesday September 1, 2015 at 6:00 P.M.

Times and places of additional public hearings on this tax increase are at the County Administration Building, 201 North Wall Street, Calhoun, Georgia on Tuesday September 15, 2015 at 8:00A.M. and 6:00 P.M.

This tentative increase will result in a millage rate of **9.930 mills**, an increase of **.382 mills**. Without this tentative tax increase, the millage rate will be no more than **9.548 mills**. The proposed tax increase for a home with a fair market value of \$125,000 is approximately **\$18.33** and the proposed tax increase for non-homestead property with a fair market value of \$125,000 is approximately **\$19.10**.

PUBLISH ON SATURSDAY AUGUST 22 AND WEDNESDAY SEPTEMBER 2

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Gordon County Board of Commissioners today announces its intention to increase the 2015 property taxes it will levy this year by **4.00 percent** over the rollback millage rate.

Each year, the board of tax assessors is required to review 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 that 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 Gordon County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Gordon 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, 201 North Wall Street, Calhoun, Georgia on Tuesday September 1, 2015 at 6:00 P.M. and Tuesday September 15, 2015 at 8:00 A.M. and at 6:00 P.M.

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2015

COUNTY **GORDON** TAXING JURISDICTION **COUNTY-WIDE**

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	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 DIGEST
REAL	1,275,678,004	33,895,530	10,398,771	1,319,972,305
PERSONAL	517,379,573		20,111,103	537,490,676
MOTOR VEHICLES	105,147,190		-28,160,160	76,987,030
MOBILE HOMES	4,475,448		-21,392	4,454,056
TIMBER -100%	612,191		930,108	1,542,299
HEAVY DUTY EQUIP	49,120		46,480	95,600
GROSS DIGEST	1,903,341,626	33,895,530	3,304,910	1,940,541,966
EXEMPTIONS	263,190,734	0	14,984,556	278,175,290
NET DIGEST	1,640,150,792	33,895,530	-11,679,646	1,662,366,676
FLPA Reimbursement Value	1,382,151		67,997	1,450,148
Adjusted NET DIGEST	1,641,532,943	33,895,530	-11,611,849	1,663,816,824
	(PYD)	(RVA)	(NAG)	(CYD)
2014 MILLAGE RATE >>>	9.747	2015 PROPOSED MILLAGE RATE >>>	9.548	

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2014 Net Digest	PYD	1,641,532,943	
Net Value Added-Reassessment of Existing Real Property	RVA	33,895,530	
Other Net Changes to Taxable Digest	NAG	-11,611,849	
2015 Net Digest	CYD	1,663,816,824	(PYD+RVA+NAG)
2014 Millage Rate	PYM	9.747	
Millage Equivalent of Reassessed Value Added	ME	0.199	(RVA/CYD) * PYM
Rollback Millage Rate for 2015	RR	9.548	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2015 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	9.548
	2015 Millage Rate	9.930
	Percentage Increase	4.00%

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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2015 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2015 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 2015 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 2015 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