

**GORDON COUNTY BOARD OF COMMISSIONERS  
RESOLUTION TO ESTABLISH THE  
2018 TAX LEVY**

**STATE OF GEORGIA  
COUNTY OF GORDON**

Resolved and ordered by the Gordon County Board of Commissioners, State of Georgia, at a legally assembled meeting on Tuesday, September 18, 2018, being an advertised meeting, for the said Board to establish the millage rate for the 2018 tax year as follows:

**COUNTY GOVERNMENT OPERATIONS**

(Incorporated and unincorporated areas)

12.974 gross mills for the expenditures of general county government operations in accordance with the FY 2018-19 budget beginning July 1, 2018 and ending on June 30, 2019.

(3.343) less mills for the rollback of the 1% Local Option Sales Tax.

9.631

**COUNTY SCHOOL OPERATIONS**

(unincorporated areas)

19.807 gross mills for the expenditures of county school operations.

(0.635) net mills for the county government operations in the incorporated and mills for the rollback/rollup.

19.172 net mills for the county school operations in the unincorporated areas.

**TOTAL NET MILLS FOR COUNTY GOVERNMENT, SCHOOLS AND STATE GOVERNMENT OPERATIONS**

9.631 total net mills for the *county government operations* in the incorporated and unincorporated areas.

19.172 total net mills for *county school operations* in the unincorporated areas.

0.000 total net mills for the *state government operations* in the incorporated and unincorporated areas.

28.803 total net mills for *county government operations, county school operations and state government operations.*

**GORDON COUNTY BOARD OF COMMISSIONERS  
RESOLUTION TO ESTABLISH THE  
2018 TAX LEVY-continued**

Signed and adopted by the Gordon County Board of Commissioner, this 18th day of September, 2018.

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Becky Hood, Chairman

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Chad Steward, Vice Chairman

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Kevin Cunningham, Commissioner

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Bud Owens, Commissioner

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Norris Sexton, Commissioner

The above is a true and correct copy of the 2018 tax levy as appears on record in the office of the Gordon County Board of Commissioners.

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Annette Berry  
County Clerk

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018**

COUNTY Gordon County

TAXING JURISDICTION School

**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	2017 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	894,923,840	25,942,384	9,413,903	930,280,127
PERSONAL	199,569,944		17,726,806	217,296,750
MOTOR VEHICLES	35,123,220		-6,505,630	28,617,590
MOBILE HOMES	4,445,285		247,707	4,692,992
TIMBER -100%	717,852		-240,026	477,826
HEAVY DUTY EQUIP	319,790		-152,438	167,352
<b>GROSS DIGEST</b>	<b>1,135,099,931</b>	<b>25,942,384</b>	<b>20,490,322</b>	<b>1,181,532,637</b>
EXEMPTIONS	335,912,935	0	38,161,619	374,074,554
<b>NET DIGEST</b>	<b>799,186,996</b>	<b>25,942,384</b>	<b>-17,671,297</b>	<b>807,458,083</b>
FLPA Reimbursement Value	1,473,949		33,915	1,507,864
<b>Adjusted NET DIGEST</b>	<b>800,660,945</b>	<b>25,942,384</b>	<b>-17,637,382</b>	<b>808,965,947</b>
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2017 MILLAGE RATE &gt;&gt;&gt;</b>	<b>19.807</b>	<b>2018 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		<b>19.172</b>

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	800,660,945	
Net Value Added-Reassessment of Existing Real Property	RVA	25,942,384	
Other Net Changes to Taxable Digest	NAG	-17,637,382	
2018 Net Digest	CYD	808,965,947	<b>(PYD+RVA+NAG)</b>
2017 Millage Rate	PYM	19.807	
Millage Equivalent of Reassessed Value Added	ME	0.635	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2018	RR	19.172	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2018 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)	<b>Rollback Millage Rate</b>	19.172
	<b>2018 Millage Rate</b>	19.172
	<b>Percentage Increase</b>	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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 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 2018 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 2018 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

## NOTICE

The Gordon County Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the Gordon County College & Career Academy, 305 Beamer Road, Calhoun, GA on September 10, 2018 at 6:30 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 digest and levy for the past five years.

### CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2013	2014	2015	2016	2017	2018 (proposed)
Real & Personal	1,006,088,926	1,026,818,571	1,024,125,291	1,077,046,186	1,094,493,784	1,147,576,877
Motor Vehicles	95,898,370	79,286,970	57,327,660	44,331,870	35,123,220	28,617,590
Mobile Homes	5,000,261	4,473,916	4,452,524	4,505,007	4,445,285	4,692,992
Timber - 100%	590,574	612,191	1,542,299	494,798	717,852	477,826
Heavy Duty Equipment	7,760	49,120	95,600	738,379	319,790	167,352
Gross Digest	1,107,585,891	1,111,240,768	1,087,543,374	1,127,116,240	1,135,099,931	1,181,532,637
Less M & O Exemptions	276,576,747	293,104,737	297,649,030	326,695,619	335,912,935	374,074,554
Net M & O Digest	831,009,144	818,136,031	789,894,344	800,420,621	799,186,996	807,458,083
Forest Land Grant Value	1,238,802	1,382,151	1,450,458	1,464,595	1,473,949	1,507,864
Adjusted Net M&O Digest	832,247,946	819,518,182	791,344,802	801,885,216	800,660,945	808,965,947
Gross M&O Millage Rate	19.406	19.274	18.794	19.850	19.807	19.172
Less Millage Rate Rollbacks	0.000	0.000	-1.206	0.000	0.000	0.000
Net M&O Millage Rate	19.406	19.274	20.000	19.850	19.807	19.172
Net Taxes Levied	\$16,150,604	\$15,795,393	\$15,826,896	\$15,917,422	\$15,858,691	\$15,509,495
Net Taxes \$ Increase(Decrease)	-\$176,939	-\$355,210	\$31,503	\$90,525	-\$58,730	-\$349,196
Net Taxes % Increase(Decrease)	-1.08%	-2.20%	0.20%	0.57%	-0.37%	-2.20%