

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024**

COUNTY: **002-DEKALB** TAXING JURISDICTION: **CLARKSTON**

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

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	336,551,445	40,514,479	950,040	378,015,964
PERSONAL	17,900,346		1,160,670	19,061,016
MOTOR VEHICLES	555,340		(17,730)	537,610
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	355,007,131	40,514,479	2,092,980	397,614,590
EXEMPTIONS	5,885,665	0	(38,847)	5,846,818
NET DIGEST	349,121,466	40,514,479	2,131,827	391,767,772
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2023 MILLAGE RATE:</b>	<b>13.890</b>		<b>2024 MILLAGE RATE:</b>	<b>13.890</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	349,121,466	
Net Value Added-Reassessment of Existing Real Property	RVA	40,514,479	
Other Net Changes to Taxable Digest	NAG	2,131,827	
2024 Net Digest	CYD	391,767,772	
2023 Millage Rate	PYM	13.890	PYM
Millage Equivalent of Reassessed Value Added	ME	1.436	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	<b>RR - ROLLBACK RATE</b>	<b>12.454</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2024 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	12.454
	2024 Millage Rate	13.890
	<b>Percentage Tax Increase</b>	<b>11.53%</b>

**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.

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 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.

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 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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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.

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 Responsible Party Title Date