

RESOLUTION 18-08

**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 2018**

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 2018; and

WHEREAS, in order to provide the revenue necessary for the operation of the City for its Fiscal Year beginning January 1, 2018, and ending December 31, 2018, 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 2018; and

WHEREAS, the City Council intends to adopt a millage of \$16.098 per \$1,000 of assessed value; and

WHEREAS, the City acknowledges that the \$16.098 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 \$16.098 per \$1,000 of assessed valuation as the ad valorem levy for FY 2018 on the non-exempt real and business personal property appearing on the 2018 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 25<sup>th</sup> day of October, 2018.

Approved:



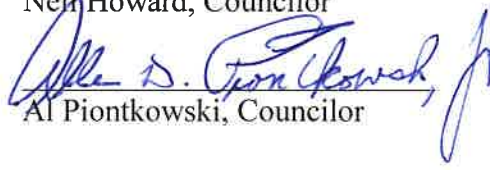
Robert MacNair, Mayor



Chip Durpo, Council President

\_\_\_\_\_  
Connie Larsen, Councilor

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Neil Howard, Councilor



Al Piontkowski, Councilor

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Paul Wheeler, Councilor

Attest:

  
\_\_\_\_\_  
Ella Fast, City Clerk



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

COUNTY **Rabun** TAXING JURISDICTION **SKY VALLEY**

**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	60,747,217	44,223	195,396	60,986,836
PERSONAL	213,083		5,660	218,743
MOTOR VEHICLES	223,070		-44,610	178,460
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	61,183,370	44,223	156,446	61,384,039
EXEMPTIONS	2,452,307	0	53,773	2,506,080
NET DIGEST	58,731,063	44,223	102,673	58,877,959
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	58,731,063	44,223	102,673	58,877,959
	(PYD)	(RVA)	(NAG)	(CYD)
2017 MILLAGE RATE >>>	16.110	2018 PROPOSED MILLAGE RATE >>>		16.098

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

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	58,731,063	
Net Value Added-Reassessment of Existing Real Property	RVA	44,223	
Other Net Changes to Taxable Digest	NAG	102,673	
2018 Net Digest	CYD	58,877,959	(PYD+RVA+NAG)
2017 Millage Rate	PYM	16.110	
Millage Equivalent of Reassessed Value Added	ME	0.012	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	16.098	PYM - ME

**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)	Rollback Millage Rate	16.098
	2018 Millage Rate	16.098
	Percentage 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.

Wynona Mallery  
Tax Collector or Tax Commissioner Date 10-25-18

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.

Robert M. ... Signature of Responsible Party Mayor Title 10/25/18 Date