

RESOLUTION 17- 05

**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 2017**

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 2017; 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 2017; and

WHEREAS, the City Council intends to adopt a millage of \$16.11 per \$1,000 of assessed value; and

WHEREAS, the City acknowledges that the \$16.11 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 \$16.11 per \$1,000 of assessed valuation as the ad valorem levy for FY 2017 on the non-exempt real and business personal property appearing on the 2017 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.

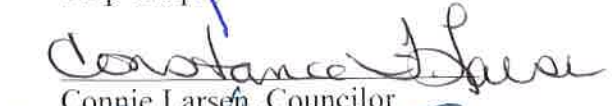
It is so resolved and approved by vote of the City Council of the City of Sky Valley this 15<sup>th</sup> day of August, 2017.

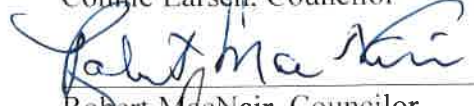
Approved:

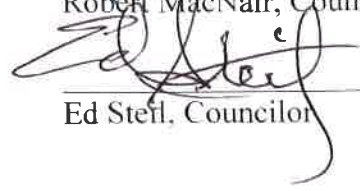
  
\_\_\_\_\_  
Hughel Goodgame, Mayor

  
\_\_\_\_\_  
Milner Lively, Council President

  
\_\_\_\_\_  
Chip Durpo, Councilor

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

  
\_\_\_\_\_  
Robert MacNair, Councilor

  
\_\_\_\_\_  
Ed Steil, Councilor

Attest:

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

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017

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	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	60 799 176	-97 383	45 424	60 747 217
PERSONAL	195 289		17 794	213 083
MOTOR VEHICLES	345 490		-122 420	223 070
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	61 339 955	-97 383	-59 202	61,183,370
EXEMPTIONS	2,373,768	0	78 539	2 452 307
NET DIGEST	58,966 187	-97 383	-137 741	58 731 063
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	58 966 187	-97 383	-137 741	58,731 063
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	16 083	2017 PROPOSED MILLAGE RATE >>>		16 083

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

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	58 966 187	
Net Value Added-Reassessment of Existing Real Property	RVA	-97 383	
Other Net Changes to Taxable Digest	NAG	-137,741	
2017 Net Digest	CYD	58 731 063	(PYD+RVA+NAG)
2016 Millage Rate	PYM	16 083	
Millage Equivalent of Reassessed Value Added	ME	-0 027	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	16 110	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2017 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	16 110
	2017 Millage Rate	16 083
	Percentage Increase	-0.17%

**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 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 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 2017 does not exceed the rollback rate, I further certify that the required advertisements, notices and public hearings have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copies of the published five year history and current digest advertisement report

\_\_\_\_\_  
Signature of Responsible Party

Mayor  
\_\_\_\_\_  
Title

8/15/17  
\_\_\_\_\_  
Date

## NOTICE

The City of Sky Valley does hereby announce that the millage rate will be set at a meeting to be held at the Lodge, 696 Sky Valley Way on August 15, 2017 at 10:00 A.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 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE	2012	2013	2014	2015	2016	2017
Real & Personal	66,994,230	60,241,158	60,517,346	60,430,656	60,994,465	60,960,300
Motor Vehicles	586,620	601,690	578,820	420,270	345,490	223,070
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	67,550,850	60,842,848	61,096,166	60,850,926	61,339,955	61,183,370
Less M & O Exemptions	2,064,960	2,089,960	2,267,555	2,295,465	2,373,768	2,452,307
Net M & O Digest	65,485,890	58,752,888	58,828,611	58,555,461	58,966,187	58,731,063
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	65,485,890	58,752,888	58,828,611	58,555,461	58,966,187	58,731,063
Gross M&O Millage	13.000	14.310	16.310	16.257	16.083	16.110
Less Rollback (LOST)						
Net M&O Millage	13.000	14.310	16.310	16.257	16.083	16.110
Total City Taxes Levied	\$851,317	\$840,754	\$959,495	\$951,936	\$948,353	\$946,157
Net Taxes \$ Increase		-\$10,563	\$118,741	-\$7,559	-\$3,583	-\$2,196
Net Taxes % Increase		-1.24%	14.12%	-0.79%	-0.38%	-0.23%