

**SPECIAL CALLED COUNCIL MEETING
CBC (OLD LODGE), 696 SKY VALLEY WAY
THURSDAY 9:00AM
OCTOBER 25, 2018
CITY OF SKY VALLEY, GEORGIA**

AGENDA

- 1. Call to Order**
- 2. Adoption of Agenda**

NEW BUSINESS

- 3. Consider Resolution for the adoption of FY 2018 Millage Rate**
- 4. Adjournment**

RESOLUTION 18-_____

**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 _____ day of _____, 2018.

Approved:

Robert MacNair, Mayor

Chip Durpo, Council President

Connie Larsen, Councilor

Neil Howard, Councilor

Attest:

Al Piontkowski, Councilor

Ella Fast, City Clerk

Paul Wheeler, Councilor

NOTICE

The City of Sky Valley does hereby announce that the millage rate will be set at a meeting to be held at 696 Sky Valley Way, Sky Valley, Ga., on October 25, 2018 at 9:00 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 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE	2013	2014	2015	2016	2017	2018
Real & Personal	60,241,158	60,517,346	60,430,656	60,994,465	60,960,300	61,205,579
Motor Vehicles	601,690	578,820	420,270	345,490	223,070	178,460
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	60,842,848	61,096,166	60,850,926	61,339,955	61,183,370	61,384,039
Less M & O Exemptions	2,089,960	2,267,555	2,295,465	2,373,768	2,452,307	2,506,080
Net M & O Digest	58,752,888	58,828,611	58,555,461	58,966,187	58,731,063	58,877,959
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	58,752,888	58,828,611	58,555,461	58,966,187	58,731,063	58,877,959
Gross M&O Millage	14.310	16.310	16.257	16.083	16.110	16.098
Less Rollback (LOST)						
Net M&O Millage	14.310	16.310	16.257	16.083	16.110	16.098
Total City Taxes Levied	\$840,754	\$959,495	\$951,936	\$948,353	\$946,157	\$947,817
Net Taxes \$ Increase		\$118,741	-\$7,559	-\$3,583	-\$2,196	\$1,660
Net Taxes % Increase		14.12%	-0.79%	-0.38%	-0.23%	0.18%

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.

[Signature]

Tax Collector or Tax Commissioner

10-25-18

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

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2018

<http://www.dor.ga.gov>

Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Service Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003



CITY NAME CITY OF SKY VALLEY	ADDRESS 3444 HWY 246	CITY, STATE, ZIP DILLARD, GA 30537	
FBI # 58-1507680	CITY CLERK ELLA FAST	PHONE NO. 706-746-2204	FAX 706-746-5893
OFFICE DAYS / HOURS M-F 8am-4pm	ARE TAXES BILLED AND COLLECTED BY THE (*) CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. cityclerk@skyvalleyga.com		

List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.

CITY	INDEPENDENT SCHOOL	Exemption Amount	Qualifications
PERMANENT RESIDENT			
DISABLED VETERAN			

If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills.
EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

CITY DISTRICTS	DISTRICT NO.	COLUMN 1 Gross Millage for Maintenance & Operations	COLUMN 2 Less Rollback for Local Option Sales Tax	COLUMN 3 Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	COLUMN 4 Bond Millage (If Applicable)	COLUMN 5 Total Millage Column 3 + Column 4
City Millage Rate		16.098		16.098		16.098
Independent School System						0.000
Special Districts						0.000
						0.000
						0.000
						0.000

****Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.**

Name of County(s) in which your city is located: RABUN

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2018

Date _____ Mayor or City Clerk _____