

# **2022 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES**



## **Department of Revenue**

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## Introduction

This brochure is intended to provide guidelines for levying and recommending authorities' use in ensuring that acceptable advertisements and public notices are done in compliance with Georgia statutes. The brochure includes actual laws and examples of acceptable advertisement and public notice formats. By following these guidelines, counties can be assured that when the digest is submitted, proper compliance has been demonstrated and a timely Order can be issued by Commissioner authorizing the billing and collection of ad valorem taxes.

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

- The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authority purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
- The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property. The law further provides that, if the levying and recommending authority proposes to levy a millage rate in excess of the computed "rollback" rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

## **Requirement of Levying and Recommending Authorities to Advertise “Five Year History and Current Digest”**

### **48-5-32. Publication by county of ad valorem tax rate**

(a) As used in this Code section, the term:

(1) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(2) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes.

(3) "Taxing jurisdiction" means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(b) (1) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority's website, if available:

(A) At least one week prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and

(B) At least one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority's website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

(c) The reports required under subsection (b) of this Code section shall contain the following:

(1) For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority's taxing jurisdiction and the proposed millage rate for the levying authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;

(2) For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority's taxing jurisdiction and the proposed millage rate for the recommending authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and

(3) The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.

(d) The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

### **Additional Rules for “Current Tax Digest and Five-Year History of Levy”**

**At least one week prior** to the establishment of the current year’s millage rate by the levying authority and the certification of the recommending authority’s current year’s millage rate to the levying authority, a report must be published in a newspaper of general circulation throughout the county. The report (“Notice of Current Tax Digest and Five-Year History of Levy”) shall be in a prominent location in the newspaper **and posted on such authority’s website**, if available, but not included with the legal advertisements. Information to be shown on the advertisement includes:

- For the immediately preceding 5 tax years, the assessed taxable value of all property, by class and in total and the net millage rate levied
- For the current tax year, the assessed taxable value of all property, by class and in total and the proposed net millage rate
- For each year, the advertisement shall also show the total taxes levied and the percentage increase and total dollar increase

Although cities and independent school systems fall under this same requirement, the State does not require that a copy of the “Current Tax Digest and Five-Year History” for cities or independent school systems be submitted at the time of digest submission.

## **Tips to Ensure Proper Compliance in Advertising the “Current Tax Digest and Five-Year History of Levy”**

1. Five Year History and Current Digest must be posted on the authority’s website and evidence of the posting must be provided at digest submission.
2. Only the Maintenance & Operation levies must be advertised for the County and School.
3. In the case where any rollback millage (*i.e. Local Option Sales Tax, Insurance Premium, Duplication of Services*) has been used to reduce the gross millage rate in either the Unincorporated or Incorporated area of the county creating a different millage, a separation of the Unincorporated and Incorporated figures must be shown in order to account for the different millage rates.
4. The total revenue required to be shown must not be reduced for commissions.
5. The total revenue required to be shown should be based on 100% and not on an anticipated rate of collection.
6. The advertisement must be published no less than 7 days (1 full week) prior to the meeting where the final levy is adopted and posted on the authority’s website, if available.
7. Estimated figures may be used at the discretion of the levying or recommending authorities; however, if the percentage of actual revenue change as submitted in the digest is greater than 3% of the change in the total revenue as advertised, the advertisement is not in compliance and the levying or recommending authority must begin the process anew.
8. Make sure the meeting is held at the date, time and place advertised; if not, the levying or recommending authority may have to begin the process anew. This determination is made by the Department and based on the impact of the infraction.
9. Make sure the actual newspaper advertisement for County and School are included at the time of digest submission.

## Example of Advertisement Separating Unincorporated and Incorporated

<b>NOTICE</b>								
The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the								
County Administration Building on July 18, 2022 at 7:00PM and pursuant to the requirements of O.C.G.A. § 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.								
<b>CURRENT 2021 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY</b>								
<b>I N C O R P O R A T E D  A R E A</b>	<b>INCORPORATED</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	
	<b>V A L U E</b>	Real & Personal	199,954,952	211,731,731	225,087,251	250,322,056	275,854,599	290,117,554
		Motor Vehicles	35,119,703	32,925,010	25,878,818	24,710,058	23,976,791	20,473,604
		Mobile Homes	975,000	1,142,872	1,111,090	1,580,508	1,520,433	1,534,956
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	0	0	0	4,500	0	1,000
		Gross Digest	236,049,655	245,799,613	252,077,159	276,617,122	301,351,823	312,127,114
		Less Exemptions	22,855,750	25,220,811	30,816,419	32,344,151	33,011,268	35,535,511
		<b>NET DIGEST VALUE</b>	<b>213,193,905</b>	<b>220,578,802</b>	<b>221,260,740</b>	<b>244,272,971</b>	<b>268,340,555</b>	<b>276,591,603</b>
	<b>R A T E</b>	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollbacks (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		<b>NET M&amp;O MILLAGE RATE</b>	<b>7.1300</b>	<b>7.0800</b>	<b>7.0900</b>	<b>8.3800</b>	<b>7.8400</b>	<b>9.5800</b>
	<b>TAX</b>	<b>NET M&amp;O TAXES LEVIED</b>	<b>\$1,520,073</b>	<b>\$1,561,698</b>	<b>\$1,568,739</b>	<b>\$2,047,007</b>	<b>\$2,103,790</b>	<b>\$2,649,748</b>
	<b>U N I N C O R P O R A T E D  A R E A</b>	<b>UNINCORPORATED</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>V A L U E</b>		Real & Personal	320,762,355	374,799,118	384,509,546	374,548,401	519,355,182	553,957,984
		Motor Vehicles	48,333,186	48,129,771	46,612,218	45,812,674	45,284,635	31,107,904
		Mobile Homes	4,372,323	4,898,374	6,212,070	7,214,484	7,381,254	9,501,372
		Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
		Heavy Duty Equipment	0	0	20,000	0	5,000	0
		Gross Digest	374,296,754	428,384,566	438,473,015	428,858,596	572,089,701	594,705,137
		Less Exemptions	45,210,855	58,276,647	41,091,066	37,167,732	60,724,572	63,246,284
		<b>NET DIGEST VALUE</b>	<b>329,085,899</b>	<b>370,107,919</b>	<b>397,381,949</b>	<b>391,690,864</b>	<b>511,365,129</b>	<b>531,458,853</b>
<b>R A T E</b>		Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax & Insurance Premium)	1.7500	1.8000	1.9000	2.0000	2.2500	2.2500
		<b>NET M&amp;O MILLAGE RATE</b>	<b>6.5600</b>	<b>6.4900</b>	<b>6.4000</b>	<b>7.5900</b>	<b>6.8000</b>	<b>8.7800</b>
<b>TAX</b>		<b>NET M&amp;O TAXES LEVIED</b>	<b>\$2,158,803</b>	<b>\$2,402,000</b>	<b>\$2,543,244</b>	<b>\$2,972,934</b>	<b>\$3,477,283</b>	<b>\$4,666,209</b>
<b>TOTAL</b>		<b>TOTAL</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>TOTAL DIGEST VALUE</b>	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456	
	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$3,678,876	\$3,963,698	\$4,111,983	\$5,019,941	\$5,581,073	\$7,315,956	
	Net Tax \$ Increase		\$284,822	\$148,285	\$907,958	\$561,132	\$1,734,883	
	Net Tax % Increase		7.74%	3.74%	22.08%	11.18%	31.09%	

## Example of Advertisement Combining County Unincorporated and Incorporated

NOTICE								
The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the								
County Administration Building on July 18, 2022 at 7:00PM and pursuant to the requirements of O.C.G.A. § 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 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
COUNTY WIDE		2017	2018	2019	2020	2021	2022	
C o u n t y w i d e	V A L U E	Real & Personal	520,717,307	586,530,849	609,616,797	624,870,457	795,214,781	844,075,538
		Motor Vehicles	83,452,889	81,054,781	72,491,036	70,522,732	69,261,426	51,581,508
		Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
		Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
		Heavy Duty Equipment	0	0	0	4,500	0	1,000
		Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
		Less Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
		<b>NET DIGEST VALUE</b>	<b>542,279,804</b>	<b>590,686,721</b>	<b>618,642,689</b>	<b>635,963,835</b>	<b>779,705,684</b>	<b>808,050,456</b>
A r e a	R A T E	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		<b>NET M&amp;O MILLAGE RATE</b>	<b>7.1300</b>	<b>7.0800</b>	<b>7.0900</b>	<b>8.3800</b>	<b>7.8400</b>	<b>9.5800</b>
T A X		<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$3,866,455</b>	<b>\$4,182,062</b>	<b>\$4,386,177</b>	<b>\$5,329,377</b>	<b>\$6,112,893</b>	<b>\$7,741,123</b>
		Net Tax \$ Increase		\$315,607	\$204,115	\$943,200	\$783,516	\$1,628,231
		Net Tax % Increase		8.16%	4.88%	21.50%	14.70%	26.64%

Use this example for the Board of Education's  
"CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

**SPECIAL NOTE:**

The actual "CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisements for County and School districts must be included at the time the digest is submitted to the Revenue Commissioner. The Commissioner is not authorized to accept the digest of any county that has not submitted these advertisements.



## **Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax**

Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the “Taxpayer Bill of Rights”. One of the main thrusts of this legislation was the prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation.

Each year there are two types of value increases made to a county tax digest:

1. increases due to inflation; and
2. increases due to new or improved properties.

The “Taxpayer Bill of Rights” imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.

**Rollback of Millage Rate to Offset Inflationary Increases:** If the levying or recommending authority elects to set its millage rate higher than the computed rollback rate, then a press release must be issued, and three public hearings advertised and held before the final adoption of the millage rate.

**Notification of Tax Increase with Three Public Hearings:**

The levying and recommending authorities must hold three public hearings allowing the public input into the proposed increase in taxes. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening.

**Publish Notice in Paper One Week before each Hearing:**

The levying authority must publish a notice in the paper and on their official website one week in advance of each of these three public hearings.

**Press Release to Explain Tax Increase:**

The levying or recommending authority must issue a release to the press explaining its intent to increase taxes.

## Intent to Increase Property Tax

### 48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation; Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property Tax.

(a) As used in this Code section, the term:

(1) "Ad valorem tax" or "property tax" means a tax imposed upon the assessed value of real property.

(2) "Certified tax digest" means the total net assessed value on the annual property tax digest certified by the tax commissioner of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.

(3) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(4) "Mill" means one one-thousandth of a United States dollar.

(5) "Millage" or "millage rate" means the levy, in mills, which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's expenses for its fiscal year.

(6) "Millage equivalent" means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year's millage rate.

(7) "Net assessed value" means the taxable assessed value of property after all exemptions.

(8) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.

(9) "Roll-back rate" means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

(10) "Taxing jurisdiction" means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(11) "Total net assessed value added by reassessments" means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

(b) At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

(2) In those instances in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

**NOTICE OF PROPERTY TAX INCREASE**

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over roll-back rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000.00)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)* is approximately *(\$ increase)*.

Simultaneously with this notice the recommending authority or levying authority shall provide a press release to the local media.

(3) The advertisement shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.

(4) No recommending authority shall recommend, and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph (2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.

(5) Any notice or hearing required under this Code section may be combined with any notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section 48-5-32.

(d) Nothing contained in this Code section shall serve to extend or authorize any millage rate in excess of the maximum millage rate permitted by law or to prevent the reduction of the millage rate.

(e) The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

(f) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

## Substantive Rules and Regulations

### 560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.

(1) **Purpose and scope.** This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) **Definitions.** For the purposes of implementing this Rule, the following terms are defined to mean:

(a) **“Certified tax digest”** means the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) **“Levying authority”** means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority’s purposes.

(c) **“Mill”** means one one-thousandth of a United States dollar.

(d) **“Millage rate”** means the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable property within such authority’s taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority’s maintenance and operating expenses.

(e) **“Millage equivalent”** means the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year’s assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year’s millage rate.

(f) **“Net assessed value”** means the taxable assessed value of property after all exemptions have been deducted.

(g) **“Property tax”** means a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) **“Recommending authority”** means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) **“Rollback rate”** means the previous year’s millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.

(j) **“Taxing jurisdiction”** means all the real property within a county or municipality, subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(k) **“Total net assessed value added by reassessments of existing real property”** means the total net assessed value added to or deducted from the certified tax digest as a result of revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

(3) **Calculation of rollback rate.** The rollback rate shall be determined in the manner provided in this paragraph.

(a) **Estimating the certified tax digest.** The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.

(b) **Certification of digest to recommending and levying authorities.** As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.

(c) **Determination of rollback rate.** Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.

(4) **Advertisement of rollback rate, press release, and public hearing.** The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.

(a) **Procedure when rollback rate not exceeded.** Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph (2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

(b) **Procedure when rollback rate is exceeded.** Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.

1. **Schedule of public hearings.** The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

(i) **Convenient public hearings.** Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

(ii) **Combination with other public hearings.** A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.

(iii) **Timing of public hearings.** All public hearings required by this paragraph shall be held before the millage rate is finally established.

2. **Advertisement of public hearings.** The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:

(i) **Location of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.

(ii) **Size of Advertisement.** Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.

(iii) **Frequency of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day's edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.

(iv) **Combining with other advertisements.** The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.

(v) **Form of advertisement.** The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads **"NOTICE OF PROPERTY TAX INCREASE"** appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

## NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000)* is approximately *(\$ increase)*.

(vi) **Determination of average dollar increase.** The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for real property which has not been granted homestead exemption.

(vii) **Determination of percentage increase.** The "percentage increase over rollback rate" number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.

(viii) **Press release.** At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority's intention to seek an increase in property taxes and the dates, times, and locations of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.

(5) **Certification to Commissioner to accompany digest.** Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. §48-5-345.

(a) **Evidence of compliance.** The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published



advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published "Notice of Property Tax Increase" showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web-based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

(b) **Incorrectly determined rollback rate.** When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.

(c) **Reductions to advertised millage rates.** When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

## **Tips to Ensure Proper Compliance with the Rollback Computation, the Press Release and Three Public Hearings**

1. Be sure that a separate rollback computation Form PT-32.1 is completed for each taxing district and purpose, i.e., County M&O, School M&O and Bond; and that the form is signed by all required officials.
2. Be sure that the Board of Tax Assessors has provided, for each district requiring a PT-32.1 form, the amount of inflationary growth for the current digest.
3. In the case where the insurance premium tax or adjustment for duplication of services has been used to reduce the gross millage rate for either the Incorporated or Unincorporated millage rate for the current or the previous tax year, thereby, creating a different millage rate in these areas, a separate rollback computation Form PT-32.1 must be completed.
4. Make sure that the “Notice of Property Tax Increase” includes the statutory language and no more or less than the required information.
5. Be sure the percentage increase computed on the PT-32.1 form is the amount advertised on the “Notice of Property Tax Increase” and not the percentage increase shown on the current year of the “Current Tax Digest and Five-Year History of Levy.”
6. Be sure the frequency and form of the advertisements announcing the three public hearings comply with the statutory requirements.
7. Be sure the newspaper showing the actual advertisements is included at the time of digest submission.
8. To better prepare the levying and recommending authorities in complying with the requirements of O.C.G.A. § 48-5-32.1, examples of the Rollback Computation Form PT-32.1, the press release and the notices announcing the three public hearings are shown on the following pages.

## Example of Rollback Computation

The first step in determining whether the three public hearings must be advertised and held and a press release issued is to compute a rollback rate using the rollback form developed by the Department of Revenue for this purpose. Here is an example of one that has been completed:

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022				
<b>COUNTY:</b>	LEE	<b>TAXING JURISDICTION:</b>	COUNTYWIDE - BOARD OF COMMISSIONERS	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2021 DIGEST	REASSESSMENT OF	OTHER CHANGES	2022 DIGEST
		EXISTING REAL PROP	TO TAXABLE DIGEST	
REAL	685,417,394	2,066,360	46,292,102	733,775,856
PERSONAL	109,797,387		502,295	110,299,682
MOTOR VEHICLES	69,261,426		(17,679,918)	51,581,508
MOBILE HOMES	8,901,687		2,134,641	11,036,328
TIMBER -100%	63,630		74,247	137,877
HEAVY DUTY EQUIP	0		1,000	1,000
GROSS DIGEST	873,441,524		2,066,360	31,324,367
EXEMPTIONS	93,735,840	0	5,045,955	98,781,795
NET DIGEST	779,705,684	2,066,360	26,278,412	808,050,456
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2021 MILLAGE RATE:</b>	7.840		<b>2022 MILLAGE RATE:</b>	9.580
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2021 Net Digest	PYD	779,705,684		
Net Value Added-Reassessment of Existing Real Property	RVA	2,066,360		
Other Net Changes to Taxable Digest	NAG	26,278,412		
2022 Net Digest	CYD	808,050,456	(PYD+RVA+NAG)	
2021 Millage Rate	PYM	7.840	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2022	<b>RR - ROLLBACK RATE</b>	<b>7.820</b>	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2022 Proposed Millage Rate for Taxing Jurisdiction exceeds Rollback Millage		Rollback Millage Rate	7.820	
Rate computed above, this section will automatically calculate the amount of increase in		2022 Millage Rate	9.580	
taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) propo		<b>Percentage Tax Increase</b>	<b>22.51%</b>	

In this example, Lee County is proposing a current year millage rate that is higher than the computed rollback rate. As such, the county has triggered the requirements of O.C.G.A. § 48-5-32.1, which compels the county to issue a press release, and advertise and hold the three public hearings, announcing a 22.51% increase in taxes, before the final millage rate can be adopted.

## Example of Advertisement of Notice of Property Tax Increase

In this example, Lee County has decided to hold two of the three public hearings on the same day, and the third public hearing on the day the final millage rate will be adopted as indicated on the "CURRENT 2022 TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

The following advertisement announcing the first two public hearings must appear in the newspaper at least 1 week prior to the date of the first hearing.

### NOTICE OF PROPERTY TAX INCREASE

The **Lee County Board of Commissioners** has tentatively adopted a 2022 millage rate which will require an increase in property taxes by **22.51** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on **July 11, 2021 at 11:00 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on **July 18, 2021 at 6:00 pm.**

This tentative increase will result in a millage rate of **9.580 mills**, an increase of **1.76 mills**. Without this tentative tax increase, the millage rate will be no more than **7.820 mills**. The proposed tax increase for a home with a fair market value of **\$100,000** is approximately **\$66.88** and the proposed tax increase for non-homestead property with a fair market value of **\$300,000** is approximately **\$211.20**.

In addition, an advertisement announcing the third public hearing must appear in the newspaper at least 1 week prior to the date of the third public hearing or in this example on or before July 11, 2022.

**ALL PUBLIC HEARING ADVERTISEMENTS PUBLISHED IN THE NEWSPAPER  
MUST BE NO LESS THAN 30 SQUARE INCHES IN SIZE**

## Example of Press Release

Lee County is required to distribute the following press release to the local newspaper, radio station, or television station at the same time as the “**NOTICE OF PROPERTY TAX INCREASE**” is published in the newspaper. It is not required that the local media publish or announce the Press Release; only that the levying and recommending authority provide it to the media.

The second paragraph in the Press Release example below will not necessarily apply to every levying or recommending authority. Each authority should include the specific circumstances that have triggered the need for the increase in taxes.

### PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2022 property taxes it will levy this year by 22.51 percent over the rollback millage rate.

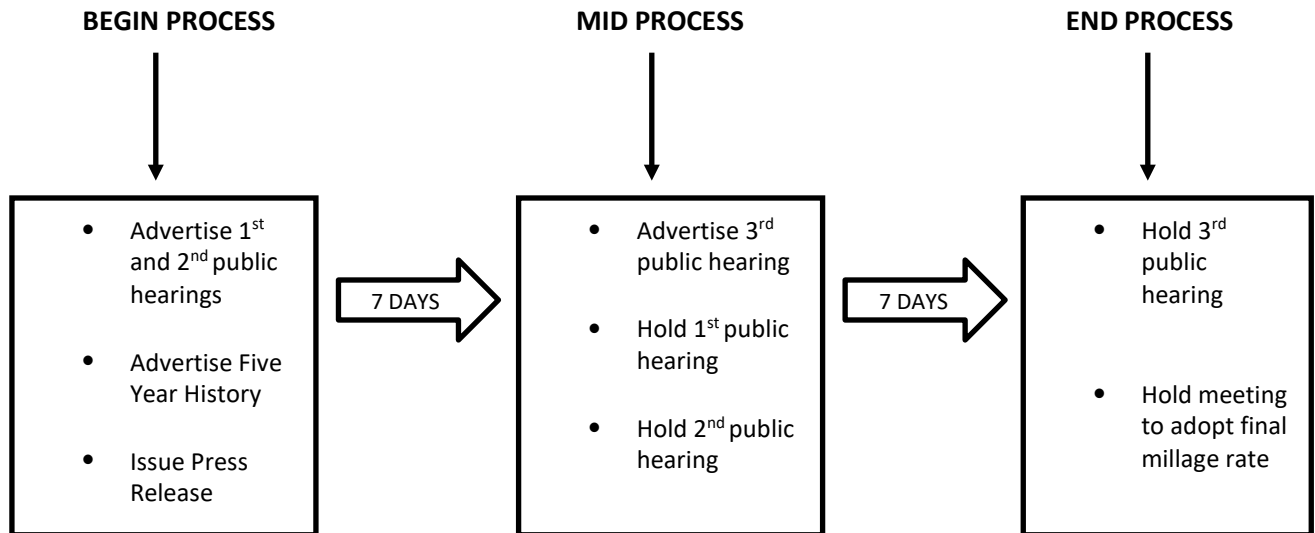
*Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.*

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate must be computed that will produce the same total revenue on the current year’s digest that last year’s millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires a millage rate higher than the rollback millage rate; therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 11, 2022 at 11:30 AM and 6:00 PM and on July 18, 2022 at 6:00 PM.

## Time Line Example for Completing Advertisements, Holding Public Hearings, and Meeting To Adopt The Final Millage Rate or Levy Within Two Weeks



**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022**

COUNTY: \_\_\_\_\_ TAXING JURISDICTION: \_\_\_\_\_

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

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS			0	
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE: \_\_\_\_\_ 2022 MILLAGE RATE: \_\_\_\_\_

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	0	
2022 Net Digest	CYD	0	
2021 Millage Rate	PYM	0.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	<b>RR - ROLLBACK RATE</b>	<b>0.000</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2022 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	0.000
	2022 Millage Rate	0.000
	<b>Percentage Tax Increase</b>	<b>0.00%</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.

-----  
 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. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2021 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 2021 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