



Lynnette T Riley
Commissioner

State of Georgia
Department of Revenue
Local Government Services Division

Ellen Mills
Director

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TO: City Clerk / Manager

FROM: Ellen Mills, Director

SUBJECT: 2016 City and Independent School Millage Rate Certification (Form PT-38)

City Millage Rate Form-

- Enclosed find the annual 'City & Independent School Millage Rate Certification' form PT-38.
- **Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds received by your entity for the previous calendar year must be used to roll back the applicable 2016 municipal millage rate.**
- ***Please fax a written request to (404) 724-7011 if you need the total amount of sales tax your municipality received in calendar year 2014. Should you have further questions, please contact Cindy Dunlap or Jonathan Ussery at (404) 724-7004.***
- Once your 2016 city millage rate has been adopted for your City and/or Independent School System, please complete the enclosed form with all the requested information. You may mail or fax this form to us using the information found at the top of the PT-38.
- **It is mandatory that this form be completed and returned to our office even if the 'net' and 'gross' millage rates are zero.**

This form and instruction may be found on our website at:

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

Should you have any questions, please contact Local Government Services at (404) 724-7003.