## RESOLUTION 18-108

## 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. <u>MILLAGE LEVY</u>: 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. <u>COLLECTION OF TAXES</u>: 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 Council of Council of the City of Sky Valley this day of Council of C

Robert MacNair, Mayor

Chip Durpo, Council President

Connie Larsen, Councilor

NeihHoward, Councilor

Paul Wheeler, Councilor

Attest:

## CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2018

http://www.dor.ga.gov

for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. 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 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



Georgia Department of Revenue Local Government Services Division 4125 Welcome All Road

Atlanta, Georgia 30349 Phone: (404) 724-7003

CITY OF SKY VALLEY		ADDRESS	3444 HWY 246		CITY, STATE, ZIP DII I ARD CA 30537	2A 30E37
58-1507680	OITY CLERK ELL	ELLA FAST		706-746-5893	EMAIL Cityclock School	C 20001
M-F 8am-4pm	RE TAXES BILLED AND O	OLLECTED BY THE ( x ) CITY O	R ( ) COUNTY TAX COMMISSIONER?	ARE TAXES BILLED AND COLLECTED BY THE ( x ) CITY OR ( ) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.	PHONE NO.	alieyda.com
List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School Sy	is for each <u>LOCAL</u>	homestead exemption	granted by the City and l	ndependent School System.		
C	CITY			INDEPENDENT SCHOOL	NT SCHOOL	
Exemption Amount	Qual	Qualifications	Exempt	Exemption Amount	Qualifications	tions
25,000 F	PERMANENT RESIDENT	DENT			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	anono
81,080	DISABLED VETERAN	Ž				
If City and School assessment is other than 40%, enter percentage millage is based on	er than 40%, enter as 7.000. PLEASE	percentage millage is SHOW MILLAGE FOR	based on		age rate in terms of mills.	
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate		16.098		16.098		16.098
Independent School System						0.000
Special Districts						0.086
						0.000
						0.000
						0.000

Name of County(s) in which your city is located: I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2018 RABUN 3

Mayor or City Clerk

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018							
COUNTY Rabun		TAVING HIDISDICTION	SKA A	ALLEV			
RADUIT		TAXING JURISDICTION	SKY VALLEY				
INFORMATIO	ON FOR THE SHADED	PORTIONS OF THIS SE	CTION MUST BE ENTE	RFD			
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	OTHER CHANGES	2018 DIGEST			
REAL	60,747,217	EXISTING REAL PROP  44,223	TO TAXABLE DIGEST	60,986,836			
PERSONAL	213,083	44,223	195,396	60,986,836			
MOTOR VEHICLES	223,070		-44,610	178,460			
MOBILE HOMES	220,010		0	170,400			
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		SED MILLAGE RATE >>>	16.098			
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON E							
DESCRIPTIO	ON .	ABBREVIATION	AMOUNT	FORMULA			
2017 Net Digest		PYD	58,731,063				
Net Value Added-Reassessment of Exis	ting 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 Millere Det-		B)/44					
2017 Millage Rate Millage Equivalent of Reassessed Value	Added	PYM ME	16,110	(5) (4) (6) (7) + 5) (4)			
Rollback Millage Rate for 2018	Added	RR	0.012 16.098	(RVA/CYD) * PYM PYM - ME			
Tollader Millago Maio for 2010		MX	10,090	L J (A) - IAIC			
COM	PUTATION OF PERC	ENTAGE INCREASE IN I	PROPERTY TAXES				
If the 2018 Proposed Millage Rate for thi			Rollback Millage Rate	16.098			
computed above, this section will automa	atically calculate the amount o	of increase in property	2018 Millage Rate	16.098			
taxes that is part of the notice required in	O.C.G.A. Section 48-5-32.1	(c) (2)	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 Ta	ax 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.    10-25-18     Date							
I hereby certify that the above is a true jurisdiction for tax year 2018 and that	e and correct computation of the final millage rate set by the	the rollback millage rate in accor le authority of this taxing jurisdic	dance with O.C.G.A. Section 4 tion for tax year 2018 is	8-5-32.1 for the taxing			
CHECK THE	APPROPRIATE PARAGRAI	PH BELOW THAT APPLIES TO	THIS TAXING JURISDICTION	N			
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 require	red public hearings were held	, and a copy of the press release	e provided to the local media				
If the final millage rate set by the	ne authority of the taxing juriso	diction for tax year 2018 does no	ot exceed the rollback rate. I fur	ther certify that			
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 copyrof such advertised report.							
fret march	·	Mayor	10/25/18				
Signature of Responsible Party		Tiple	L <sub>Date</sub> /				