



Mayor and City Council 3rd Millage Rate Public Hearing

Thursday, July 07, 2022 at 6:30 PM

Dacula City Hall, Council Chambers

442 Harbins Rd. | P.O. Box 400 | Dacula, Georgia 30019 | (770) 963-7451

Agenda

CALL TO ORDER AND ROLL CALL OF MEMBERS:

NEW BUSINESS:

1. Presentation of Proposed 2022 Millage Rate
2. Public Hearing on Proposed 2022 Millage Rate

ADJOURNMENT:

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

COUNTY: **GWINNETT** TAXING JURISDICTION: **DACULA**

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	258,604,680	9,000,000	12,000,000	281,456,440
PERSONAL	11,644,270		(644,270)	11,000,000
MOTOR VEHICLES	1,619,930		(124,710)	1,495,220
MOBILE HOMES	46,320		0	46,320
TIMBER -100%			0	
HEAVY DUTY EQUIP	8,310		(8,310)	
GROSS DIGEST	271,923,510	9,000,000	13,074,470	293,997,980
EXEMPTIONS	15,423,988		576,012	16,000,000
NET DIGEST	256,499,522	9,000,000	12,498,458	277,997,980
	(PYD)	(RVA)	(NAG)	(CYD)
2021 MILLAGE RATE:	4.806		2022 MILLAGE RATE:	4.806

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	256,499,522	
Net Value Added-Reassessment of Existing Real Property	RVA	9,000,000	
Other Net Changes to Taxable Digest	NAG	12,498,458	
2022 Net Digest	CYD	277,997,980	
2021 Millage Rate	PYM	4.806	PYM
Millage Equivalent of Reassessed Value Added	ME	0.156	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	4.650	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	4.650
	2022 Millage Rate	4.806
	Percentage Tax Increase	3.35%

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 2022 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 2022 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.

 Responsible Party Title Date

**NOTICE
CITY OF DACULA**

The Mayor and Council of the City of Dacula, Georgia do announce that the millage rate will be set at a meeting to be held at **Dacula City Hall on July 7, 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

	2017	2018	2019	2020	2021	2022
						PROPOSED
Real & Personal	190,487,050	211,665,140	227,635,610	258,516,240	270,248,950	292,456,440
Motor Vehicles	3,608,640	2,923,510	2,391,360	2,050,080	1,619,930	1,495,220
Mobile Homes	54,240	50,440	47,080	46,320	46,320	46,320
Timber - 100%	93,700	0	0	0	0	0
Heavy Duty Equipment	7,010	2,524	0	18,520	8,310	0
Gross Digest	194,252,657	214,641,614	230,074,050	260,631,160	271,923,510	293,997,980
Less Exemptions	11,191,088	12,440,930	13,488,295	13,909,358	15,423,988	16,000,000
NET DIGEST VALUE	183,061,569	202,200,684	216,585,755	246,721,802	256,499,522	277,997,980
Gross Maintenance & Operation Millage	4.8060	4.8060	4.8060	4.8060	4.8060	4.8060
Less Rollback (Local Option Sales Tax)						
NET M&O MILLAGE RATE	4.8060	4.8060	4.8060	4.8060	4.8060	4.8060
TOTAL M&O TAXES LEVIED	\$879,794	\$971,776	\$1,040,911	\$1,185,745	\$1,232,737	\$1,336,058
Net Tax \$ Increase	\$37,449	\$91,983	\$69,135	\$144,834	\$46,992	\$103,322
Net Tax % Increase	4.90%	10.46%	7.11%	13.91%	3.96%	8.38%

The figures for FY2017 thru FY2021 are based on State Certified digests updated through additions and reductions made throughout the year.

The figures for FY2022 are estimates and are subject to change; the estimates do, however, include projected changes due to pending appeals, as well as new growth.

PUBLIC NOTICE – TAX INCREASE

Every few years, the Gwinnett County Tax Assessor is required to review the assessed value of property in the county. When the trend prices of properties that have recently sold in the county indicate there has been a change in the fair market value of such property, the Tax Assessor may adjust the value of the real property located in Gwinnett County. This process is known as property reassessment.

The Dacula Mayor and Council has carried out a deliberate strategy over the last several years to keep City taxes low without negatively impacting the quality of the City services provided to its citizens. By adopting a millage rate of 4.806, which is the same as last year, the City of Dacula must advertise a tax increase.

The **Mayor and Council of the City of Dacula, Georgia** has tentatively adopted a 2022 millage rate which will require an increase in property taxes by **3.35** percent. All concerned citizens are invited to the public hearing on this tax increase to be held at Dacula City Hall, 442 Harbins Road, Dacula, GA on **June 20, 2022 at 10 a.m. and 5:00 p.m.** Times and places of additional public hearings on this tax increase are at Dacula City Hall, 442 Harbins Road, Dacula, GA on **July 7, 2022 at 6:30 p.m.** This tentative increase will result in a millage rate of **4.806 mills**, an increase of **.156 mills**. Without this tentative increase, the millage rate will be no more than **4.650 mills**. The proposed tax increase for a home with a fair market value of **\$250,000** is approximately **\$14.51** and the proposed tax increase for non-homestead property with a fair market value of **\$275,000** is approximately **\$17.16**.