



**SPECIAL CALLED MAYOR AND COUNCIL MEETING  
TUESDAY, NOVEMBER 12, 2024  
5:00 PM  
DALTON CITY HALL - COUNCIL CHAMBERS**

**A G E N D A**

**Call to Order**

**Pledge of Allegiance**

**Approval of Agenda**

**New Business:**

1. Presentation from CFO, Cindy Jackson on Rollback Millage Rate
- [2.](#) Adoption of 2024 Millage Rate Rollback

**Adjournment**

**ESTIMATED 2024 TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

The City of Dalton Mayor and Council do hereby announce that the millage rate will be set at a meeting to be held at Dalton City Hall, 300 W. Waugh Street, Dalton, Georgia 30720, Tuesday, November 12, 2024 at 5:00 PM and pursuant to the requirements of O.C.G.A. 48-5-32, do hereby publish the following presentation of the current year's estimated tax digest and levy along with the history of the tax digest and levy for the past five years.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Real & Personal	3,900,852,864	3,930,484,908	3,830,830,860	3,981,904,320	4,829,333,390	<b>5,035,110,378</b>
Motor Vehicles	41,732,450	39,074,850	26,888,600	24,670,350	24,941,025	<b>23,076,475</b>
Mobile Homes	347,653	398,478	413,133	426,695	426,005	<b>398,595</b>
Public Utilities	21,956,165	21,287,140	21,011,288	20,368,545	18,080,870	<b>18,914,695</b>
Timber-100%	0	0	0	0	0	<b>0</b>
Heavy Duty Equipment	0	91,953	18,877	0	61,755	<b>0</b>
Gross Digest	3,964,889,132	3,991,337,329	3,879,162,758	4,027,369,910	4,872,843,045	<b>5,077,500,143</b>
Less M&O Exempt	329,697,205	340,470,135	324,352,155	351,100,162	399,227,265	<b>439,210,243</b>
Net M&O Digest	3,635,191,927	3,650,867,194	3,554,810,603	3,676,269,748	4,473,615,780	<b>4,638,289,900</b>
Gross M&O Millage	4.042	3.968	4.125	4.269	3.887	<b>3.795</b>
Less Rollbacks	1.560	1.731	1.917	2.062	1.951	<b>1.954</b>
Net M&O Millage	2.482	2.237	2.208	2.207	1.936	<b>1.841</b>
Net Taxes Levied	\$ 9,022,546	\$ 8,166,990	\$ 7,849,022	\$ 8,113,527	\$ 8,660,920	<b>\$ 8,539,092</b>
Net Tax \$ Increase (Decrease)	\$ 53,872	\$ (855,556)	\$ (317,968)	\$ 264,506	\$ 547,393	<b>\$ (121,828)</b>
Net Tax % Increase (Decrease)	0.601%	-9.482%	-3.893%	3.370%	6.747%	<b>-1.407%</b>

Source: Whitfield County Board of Tax Assessors

Digest amounts are stated at 100% of assessed valuation. The net levy represents the amount billed not amount collected.

Exemptions include all City exemptions, as well as the elderly homestead exemptions as passed by City voters, and Freeport Exemption.

The 2024 totals are subject to revision due to property tax appeals. O.C.G.A. 45-5-311 requires temporary tax bills based on 85% of this years assessed valuation or the taxpayer's return value whichever is greater.