

**CITY OF PINE LAKE, GEORGIA  
PUBLIC HEARING AGENDA  
COUNCIL CHAMBERS  
JUNE 27, 2023 @ 7:00PM  
459 PINE DRIVE, PINE LAKE, GA 30072**

**NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.**

**Call to Order**

**Public Hearing**

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 18.422 mils for maintenance and operations and debt service which will require an increase in property taxes of 26.70% for fiscal year 2023. This is the same millage rate adopted for the previous fiscal year 2022.

**Adjournment**

**MAYOR  
MELANIE HAMMET**

**COUNCIL MEMBERS**

Jean Bordeaux, Mayor pro tem  
Tracey Brantley  
Nivea Castro  
Brandy Hall  
Augusta Woods

**ADMINISTRATIVE STAFF**

ChaQuias Miller-Thornton  
City Manager  
  
Sarai Y'Hudah-Green  
Chief of Police  
  
Missye Varner  
Administrative Coordinator  
  
Susan Moore  
City Attorney

**CITY OF PINE LAKE  
425 ALLGOOD ROAD  
P.O. BOX 1325  
PINE LAKE, GA 30072**

404-999-4901

[www.pinelakgega.net](http://www.pinelakgega.net)



# Memo

**To:** Mayor and City Council  
**From:** ChaQuias Thornton, City Manager  
**Date:** June 16, 2023  
**Re:** Ad Valorem Tax/Millage Rate 2023

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New Business – 06/20/2023 Special Called Meeting of Mayor and Council

On May 23, 2022, DeKalb County Tax Assessors Office released preliminary Consolidation and Revaluation Reports to the DeKalb cities as of 05/19/2023 and 05/16/2023 respectively. Based on computation of the millage rate using relative digest data, the Administration makes the following presentation:

The Revaluation Report submitted by the County as of 05/16/2022 represents a 26.65% increase in real property value and a 14.54% increase in personal property value for 2023. These percentages represent a change in real property tax digest of \$9,458,598, from \$35,494,452 in 2022 to \$44,953,050 in 2023, and a change in personal property digest of \$55,800, from \$383,655 in 2021 to \$439,455 in 2023. \$9,458,598 represents the amount of value change of existing real property based on the reassessment (revaluation) of that property.

In 2022 Pine Lake adopted a mil rate of 18.422. The mil rate that will render the same amount of “as billed” revenue in 2023 as billed in 2022, based on current year’s valuation of property, is calculated at 14.540 mils. This rate is known as the **roll back rate**. The following table shown on page 2 provides the estimated revenue versus **adjusted** budget scenario based on the 05/19/2023 consolidated values at the current mil of 18.422, the roll back rate of 14.540, a median rate of 16.481, and a break-even rate of 15.874.

[SEE NEXT PAGE]

Description	5/19/2023					
Taxable Real Property	44,953,050					
Exempt Veterans	0					
Exempt Widows of Veterans	0					
Exempt Seniors	0					
Appeals Differential Value	-					
Real Property Digest	44,953,050					
<b>Taxable Public Utility</b>						
Taxable Public Utility	425,474					
<b>Taxable Motor Vehicle</b>						
Taxable Motor Vehicle	89,640					
<b>Taxable Personal Property Value</b>						
Taxable Personal Property Value	439,455					
<b>Estimated Adjustments</b>						
Estimated Adjustments	-					
<b>Adjusted Value</b>						
Adjusted Value	439,455					
		<b>Rev As Billed</b>	<b>Revenue</b>	<b>Rev As Billed</b>	<b>Revenue</b>	
	<b>Taxable Digest</b>	<b>18.422 mils</b>	<b>at Collection Rate</b>	<b>16.481 mils</b>	<b>at Collection Rate</b>	<b>Budget</b>
Estimated Taxable RE Digest	44,953,050	828,125	770,156	740,871	689,010	595,819
Taxable Public Utility	425,474	7,838	3,000	7,012	3,000	3,000
Taxable Motor Vehicle	89,640	1,651	1,651	1,477	1,477	2,000
Taxable PP Value	439,455	8,096	7,997	7,243	7,154	7,000
Estimated Adjustments	(1,025,795)	(18,897)	(18,466)	(16,906)	(16,693)	51,849
Adjusted Value - Gross Digest	44,881,824	826,813	764,338	739,696	683,948	659,668
<b>RE Property Rev over/under Budget</b>		167,145	104,670	80,028	24,280	
		<b>Rev As Billed</b>	<b>Revenue</b>			
		<b>14.540 mils</b>	<b>at Collection Rate</b>		<b>Budget</b>	
Estimated Taxable RE Digest	44,953,050	653,617	607,864		595,819	
Taxable Public Utility	425,474	6,186	3,000		3,000	
Taxable Motor Vehicle	89,640	1,303	1,303		2,000	
Taxable PP Value	439,455	6,390	6,312		7,000	
Estimated Adj. - Exemptions M&O	(1,025,795)	(14,915)	(13,871)		51,849	
Adjusted Value - Gross Digest	44,881,824	652,581	604,608		659,668	
<b>RE Property Rev over/under Budget</b>		(7,087)	(55,060)			
		<b>Rev As Billed</b>	<b>Revenue</b>			
		<b>15.874 mils</b>	<b>at Collection Rate</b>		<b>Budget</b>	
Estimated Taxable RE Digest	44,953,050	713,630	663,676		595,819	
Taxable Public Utility	425,474	6,754	3,000		3,000	
Taxable Motor Vehicle	89,640	1,423	1,303		2,000	
Taxable PP Value	439,455	6,976	6,891		7,000	
Estimated Adj. - Exemptions M&O	(1,025,795)	(16,283)	(15,144)		51,849	
Adjusted Value - Gross Digest	44,881,824	712,499	659,726		659,668	
<b>RE Property Rev over/under Budget</b>		52,831	58			
			Current Millage Rate			
			Median Millage Rate			
			Rollback Millage Rate			
			Break Even Millage			

During adoption of the 2023 budget, total tax revenue for ad valorem style taxes (current year) was budgeted at \$607,819. An additional \$51,849 is estimated to fund adjusted budget projections – for a total of \$659,668. Estimated collection of revenue as billed at the current mil assessment of 18.422 is 826,813 (\$167,145 more than the estimated adjusted budget). Estimated collection of

revenue as billed at the roll back rate of 14.540 mills is \$652,581 (\$7,087 less than the estimated adjusted budget). Note: These calculations are “as billed” expectations and do not represent the percentage of billed revenue that, on average, remains uncollected at year-end.

Estimated revenue at the collection rate of 93% at the current mil assessment of 18.422 is 764,338 (\$104,670 more than the estimated adjusted budget). Estimated revenue at the collection rate of 93% as billed at the roll back rate of 14.540 mills is \$604,608 (\$55,060 less than budgeted).

**NOTE:** A mil rate scenario of 16.481 mills is shown as a median rate (for reference) between the current mil rate of 18.422 and the roll back rate of 14.540.

**As shown in the table below, a mil rate of 15.874 is needed to maintain approximate current year ad valorem tax revenue as budgeted, and at the average collection rate of 93%.**

		Rev As Billed 15.874 mills	Revenue at Collection Rate	Budget
Estimated Taxable RE Digest	44,953,050	713,630	663,676	595,819
Taxable Public Utility	425,474	6,754	3,000	3,000
Taxable Motor Vehicle	89,640	1,423	1,303	2,000
Taxable PP Value	439,455	6,976	6,891	7,000
Estimated Adj. - Exemptions M&O	(1,025,795)	(16,283)	(15,144)	51,849
Adjusted Value - Gross Digest	44,881,824	712,499	659,726	659,668
<b>RE Property Rev over/under Budget</b>		52,831	58	

Please be reminded that estimated adjusted budget only accounts for revenues, expenditures and special projects considered to date. The budget does not include contingencies for shortfalls in revenue, unplanned increase in expenditures, or unexpected projects. With the absence of contingencies, any necessary changes over budget allocations rely upon subsidy from the City’s General Fund Balance (Fund Reserves).

Percentage increase for all of the rate scenarios shown above are depicted on the attached Computation of Millage Rate Rollback and Percentage Increase in Property Tax forms.

The **tentative (preliminary)** mil rate, as adopted by Council on 05/30/2023, for the 2023 tax year has been advertised at 18.422 mills. **The final rate is not set to be adopted until June 27<sup>th</sup>, 2023.**

**NOTE:** The final rate adopted **cannot** exceed the rate advertised. Please continue to reference the timeline for adoption of the 2023 millage rate attached.

Please do not hesitate to contact me if you should have questions or concerns regarding the information that is provided within this memorandum.

Thank you,

CMThornton

# **NOTICE OF PROPERTY TAX INCREASE**

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate which will require an increase in property taxes of 26.70% for fiscal year 2023.

All concerned citizens are invited to the public hearings on this tax increase to be held in-person at **459 Pine Drive, Pine Lake, Georgia 30072 on Tuesday, June 20, 2023, at 11:00 a.m. and 6:00 p.m.**

Time and place of an additional public hearing on this tax increase is at **459 Pine Drive, Pine Lake, Georgia 30072 on June 27, 2023, at 7:00 p.m.** This tentative increase will result in a millage rate of 18.422 mills, an increase of 3.882 mills over the rollback millage rate. Without this tentative tax increase, the millage rate will be no more than 14.540 mills. The proposed tax increase for a home with a fair market value of \$225,000 is approximately \$388.20 and the proposed tax increase for a nonhomestead property with a fair market value of \$150,000 is approximately \$194.10.

# NOTICE

The City of Pine Lake City Council does hereby announce that the millage rate will be set at a meeting to be held at the Court House 459 Pine Drive, Pine Lake, GA on June 27, 2023 at 7:00 PM 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2018	2019	2020	2021	2022	2023
CITY AREA	VALUE	Real & Personal	25,462,911	26,414,786	28,633,252	32,715,662	36,282,334	45,817,979
		Motor Vehicles	264,140	187,340	139,790	120,180	100,300	89,640
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment						
		Gross Digest	25,727,051	26,602,126	28,773,042	32,835,842	36,382,634	45,907,619
		Less Exemptions	1,030,660	985,341	989,061	1,015,624	1,028,021	1,025,795
		<b>NET DIGEST VALUE</b>	<b>24,696,391</b>	<b>25,616,785</b>	<b>27,783,981</b>	<b>31,820,218</b>	<b>35,354,613</b>	<b>44,881,824</b>
	RATE	Gross Maintenance & Operation Millage						
		Less Rollback (Local Option Sales Tax)						
<b>NET M&amp;O MILLAGE RATE</b>		<b>22.0000</b>	<b>21.5300</b>	<b>19.9090</b>	<b>19.3240</b>	<b>18.4220</b>	<b>18.4220</b>	
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$543,321</b>	<b>\$551,529</b>	<b>\$553,151</b>	<b>\$614,894</b>	<b>\$651,303</b>	<b>\$826,813</b>	
	Net Tax \$ Increase		\$8,209	\$1,622	\$61,743	\$36,409	\$175,510	
	Net Tax % Increase		1.51%	0.29%	11.16%	5.92%	26.95%	

### CONSOLIDATION AND EVALUATION OF DIGEST 2023

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 46 - CITY OF PINE LAKE (74, 74A)				Total Parcel Count: 452			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE	
R1	328		32,335,535	J3	0	0.00	0	E0	0	0	Residential Real	388	85.15	39,879,208	
R3	388	85.15	7,543,673	J4	0	0.00	0	E1	24	392,252	Residential Personal	0		0	
R4	0	0.00	0	J5	0	0.00	0	E2	10	276,200	Residential Total	388	85.15	39,879,208	
R5	0	0.00	0	J6	0	0	0	E3	0	0	Residential Trans.	0	0.00	0	
R6	0		0	FLPA FAIR MARKET ASMT				E4	0	0	Historic	0	0.00	0	
R9	0	0.00	0	Code	Count	Acres	40% Value	E5	0	0	Agricultural Real	0	0.00	0	
RA	0		0	F3	0	0.00	0	E6	0	0	Agricultural Personal	0		0	
RB	0		0	F4	0	0.00	0	E7	0	0	Agricultural Total	0	0.00	0	
RF	0		0	F5	0	0.00	0	E8	0	0	Preferential	0	0.00	0	
RI	0		0	F6	0	0	0	E9	0	0	Conservation Use	0	0.00	0	
RZ	0		0	Total		0	0	<b>TOTAL</b>	34	668,452	Environmentally Sen	0	0.00	0	
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				PROPERTY CLASS			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Real	27	19.72	4,914,802
T1	0		0	W3	0	0.00	0	S1	0	0	0	Commercial Personal	24		439,455
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0	Commercial Total	51	19.72	5,354,257
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0	Industrial Real	3	0.60	159,040
HISTORIC				COMMERCIAL				S4	0	0	0	Industrial Personal	0		0
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5	0	0	0	Industrial Total	3	0.60	159,040
H1	0		0	C1	23		3,347,005	SD	0	0	0	Forest Lnd Con Use	0	0.00	0
H3	0	0.00	0	C3	27	19.72	1,567,797	SS	0	0	0	Brownfield Property	0	0.00	0
AGRICULTURAL				C4	0	0.00	0	SE	0	0	0	Qualified Timberland	0	0.00	0
Code	Count	Acres	40% Value	C5	0	0.00	0	SG	0	0	0	Real Total	418	105.47	44,953,050
A1	0		0	C9	0	0.00	0	S6	0	0	0	Personal Total	24		439,455
A3	0	0.00	0	CA	0		0	S8	0	0	0	Digest Total	442	105.47	45,392,505
A4	0	0.00	0	CB	0		0	S9	0	0	0	Public Utility	4	0.00	425,474
A5	0	0.00	0	CF	15		301,338	SF	0	0	0	Motor Vehicle	80		89,640
A6	0		0	CI	9		138,117	SA	0	0	0	Mobile Home			0
A9	0	0.00	0	CP	0		0	SB	0	0	0	Timber - 100%	0	0.00	0
AA	0		0	CZ	0		0	SP	9	9,795	9,795	Heavy Duty Equip.			0
AB	0		0	INDUSTRIAL				SH	0	0	0	Gross Digest Total	526	105.47	45,907,619
AF	0		0	Code	Count	Acres	40% Value	ST	0	0	0	Exemptions-Bonds			9,795
AI	0		0	I1	1		114,280	SV	0	0	0	Net Bond Digest			45,897,824
AZ	0		0	I3	3	0.60	44,760	SJ	0	0	0	Gross Digest Total	526	105.47	45,907,619
PREFERENTIAL				I4	0	0.00	0	SX	0	0	0	Exemptions-M & O			1,025,795
Code	Count	Acres	40% Value	I5	0	0.00	0	SN	0	0	0	Net M & O Digest			44,881,824
P3	0	0.00	0	I9	0	0.00	0	DO NOT USE L1 THRU L9 CODES ON STATE SHEET				TYPE	MILLAGE	ASSESSED VALUE	TAX
P4	0	0.00	0	IA	0		0	L1	254	1,016,000	0	M & O	0.018422	44,881,824	826,813
P5	0	0.00	0	IB	0		0	L2	0	0	0	BOND		45,897,824	
P6	0		0	IF	0		0	L3	0	0	0	<p>I, Irvin J. Johnson, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2023, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.</p> <p>Witness my hand and official signature, this 27th day of July 2023.</p> <p style="text-align: right;">R.T.R.</p> <p>Tax Commissioner</p>			
CONSERVATION USE				II	0		0	L4	0	0	0				
Code	Count	Acres	40% Value	IP	0		0	L5	0	0	0				
V3	0	0.00	0	IZ	0		0	L6	0	0	0				
V4	0	0.00	0	PUBLIC UTILITY				L7	0	0	0				
V5	0	0.00	0	Code	Count	Acres	40% Value	L8	0	0	0				
V6	0		0	U1	0		0	L9	0	0	0				
BROWNFIELD PROPERTY				U2	4	0.00	425,474	L10	0	0	0				
Code	Count	Acres	40% Value	U3	0	0.00	0	L11	0	0	0				
B1	0		0	U4	0	0.00	0	L12	0	0	0				
B3	0	0.00	0	U5	0	0.00	0	L13	0	0	0				
B4	0	0.00	0	U9	0	0.00	0	L14	0	0	0				
B5	0	0.00	0	UA	0		0	L15	0	0	0				
B6	0		0	UB	0		0	L16	0	0	0				
Qualified Timberland				UF	0		0	<b>TOTAL</b>	263	1,025,795	9,795				
Code	Count	Acres	40% Value	UZ	0		0								
Q4	0	0.00	0												
Q5	0	0.00	0												

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023**

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **PINE LAKE**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,050
PERSONAL	787,882		77,047	864,929
MOTOR VEHICLES	100,300		(10,660)	89,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,619
EXEMPTIONS	1,028,021	0	(2,226)	1,025,795
NET DIGEST	35,354,613	9,458,598	68,613	44,881,824
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2022 MILLAGE RATE:</b>	<b>18.422</b>		<b>2023 MILLAGE RATE:</b>	<b>18.422</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	35,354,613	
Net Value Added-Reassessment of Existing Real Property	RVA	9,458,598	
Other Net Changes to Taxable Digest	NAG	68,613	
2023 Net Digest	CYD	44,881,824	
2022 Millage Rate	PYM	18.422	PYM
Millage Equivalent of Reassessed Value Added	ME	3.882	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	<b>RR - ROLLBACK RATE</b>	<b>14.540</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2023 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	14.540
	2023 Millage Rate	15.874
	<b>Percentage Tax Increase</b>	<b>9.17%</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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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



**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023**

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **PINE LAKE**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,050
PERSONAL	787,882		77,047	864,929
MOTOR VEHICLES	100,300		(10,660)	89,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,619
EXEMPTIONS	1,028,021	0	(2,226)	1,025,795
NET DIGEST	35,354,613	9,458,598	68,613	44,881,824
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.422

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	35,354,613	
Net Value Added-Reassessment of Existing Real Property	RVA	9,458,598	
Other Net Changes to Taxable Digest	NAG	68,613	
2023 Net Digest	CYD	44,881,824	(PYD+RVA+NAG)
2022 Millage Rate	PYM	18.422	PYM
Millage Equivalent of Reassessed Value Added	ME	3.882	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	<b>RR - ROLLBACK RATE</b>	<b>14.540</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2023 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	14.540
	2023 Millage Rate	16.481
	<b>Percentage Tax Increase</b>	<b>13.35%</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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023**

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **PINE LAKE**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,050
PERSONAL	787,882		77,047	864,929
MOTOR VEHICLES	100,300		(10,660)	89,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,619
EXEMPTIONS	1,028,021	0	(2,226)	1,025,795
NET DIGEST	35,354,613	9,458,598	68,613	44,881,824
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2022 MILLAGE RATE:</b>	<b>18.422</b>		<b>2023 MILLAGE RATE:</b>	<b>18.422</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	35,354,613	
Net Value Added-Reassessment of Existing Real Property	RVA	9,458,598	
Other Net Changes to Taxable Digest	NAG	68,613	
2023 Net Digest	CYD	44,881,824	
2022 Millage Rate	PYM	18.422	PYM
Millage Equivalent of Reassessed Value Added	ME	3.882	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	<b>RR - ROLLBACK RATE</b>	<b>14.540</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2023 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	14.540
	2023 Millage Rate	14.540
	<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.

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 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.

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 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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023**

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **PINE LAKE**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,050
PERSONAL	787,882		77,047	864,929
MOTOR VEHICLES	100,300		(10,660)	89,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,619
EXEMPTIONS	1,028,021	0	(2,226)	1,025,795
NET DIGEST	35,354,613	9,458,598	68,613	44,881,824
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2022 MILLAGE RATE:</b>	<b>18.422</b>		<b>2023 MILLAGE RATE:</b>	<b>18.422</b>

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	35,354,613	
Net Value Added-Reassessment of Existing Real Property	RVA	9,458,598	
Other Net Changes to Taxable Digest	NAG	68,613	
2023 Net Digest	CYD	44,881,824	
2022 Millage Rate	PYM	18.422	PYM
Millage Equivalent of Reassessed Value Added	ME	3.882	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	<b>RR - ROLLBACK RATE</b>	<b>14.540</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2023 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	14.540
	2023 Millage Rate	18.422
	<b>Percentage Tax Increase</b>	<b>26.70%</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.

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 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.

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 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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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