

# Request for Board of Commissioners' Action

**From:** Faye Hughes **Date:** August 17, 2018

**Subject:** Tax Levy **Item Number:** VIII-B

The Board has to hold a public hearing in order to set the millage rate for 2018. The School Board millage rate must be included in the resolution setting the millage rate. That rate is 16.037 no change.

Chairman will need: **A motion adopting the tax millage resolution for 2018**

Motion made by \_\_\_\_\_

Second made by \_\_\_\_\_

Any discussion: \_\_\_\_\_

\_\_\_\_\_

Call for the vote \_\_\_\_\_ yes \_\_\_\_\_ no

Motion carries \_\_\_\_\_ Motion fails \_\_\_\_\_

**TAX LEVY**

STATE OF GEORGIA  
COUNTY OF COOK

OFFICE OF COMMISSIONERS  
COOK COUNTY, GEORGIA

Resolved and ordered by the Board of County Commissioners of the and for the county of Cook, State of Georgia, at a legally assembled meeting on the 20th day of August 2018 being a regularly scheduled the said Board setting the County of Cook, taxes for the 2016 year as follows:

**11.88 TAX MILLS LEVIED FOR INCORPORATED AREAS.**

This is a roll back of approximately 4.187 mills for local option sales tax equal to

**11.88 TAX MILLS LEVIED FOR UNINCORPORATED AREAS.**

It is further resolved, that the Cook County Board of Commissioners at a regularly scheduled meeting on August 20, 2018 in addition to the above items there shall be levied for the maintenance of schools and pursuant to the levies made by the Cook County Board of Education as follows:

Maintenance of Schools	_____	mills or
Less Tax Credit	_____	mills or
Net Maintenance	<u>16.037</u>	mills or
School Bond	<u>1.00</u>	mills or

All levies made for school districts of said county and county wide having been requested by the proper resolution of the Cook County Board of Education of said county a copy of foregoing levy made after notice of the State Levy for the year. The State Levy being .0 mills or .0 cents on each \$100.00 of taxable property.

Let this order be spread upon the minutes of the Board of County Commissioners of Roads and Revenues as advertised as required by law:

Done and so ordered this 20th day of August, 2018.

BY: BOARD OF COUNTY COMMISSIONERS

\_\_\_\_\_  
Debra Robinson, District 1, Chair

\_\_\_\_\_  
Michael Dinnerman, District 2

\_\_\_\_\_  
Jeff Lane, District 3

\_\_\_\_\_  
Randy Lane, District 4

\_\_\_\_\_  
Dwight Purvis, District 5

\_\_\_\_\_  
Attest: Vicki Parrish, County Clerk

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018**

COUNTY Cook

TAXING JURISDICTION County-Wide

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

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 EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	354,386,249	43,832	4,303,398	358,733,479
PERSONAL	90,214,992		5,613,438	95,828,430
MOTOR VEHICLES	13,616,610		-2,230,700	11,385,910
MOBILE HOMES	6,513,140		398,493	6,911,633
TIMBER -100%	1,501,016		-315,943	1,185,073
HEAVY DUTY EQUIP	220,840		-174,200	46,640
<b>GROSS DIGEST</b>	<b>466,452,847</b>	<b>43,832</b>	<b>7,594,486</b>	<b>474,091,165</b>
EXEMPTIONS	117,458,071	0	-3,724,812	113,733,259
<b>NET DIGEST</b>	<b>348,994,776</b>	<b>43,832</b>	<b>11,319,298</b>	<b>360,357,906</b>
FLPA Reimbursement Value	1,772,716		-9,064	1,763,652
<b>Adjusted NET DIGEST</b>	<b>350,767,492</b>	<b>43,832</b>	<b>11,310,234</b>	<b>362,121,558</b>
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2017 MILLAGE RATE &gt;&gt;&gt;</b>	<b>11.881</b>	<b>2018 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>	<b>11.880</b>	

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	350,767,492	
Net Value Added-Reassessment of Existing Real Property	RVA	43,832	
Other Net Changes to Taxable Digest	NAG	11,310,234	
<b>2018 Net Digest</b>	<b>CYD</b>	<b>362,121,558</b>	<b>(PYD+RVA+NAG)</b>
2017 Millage Rate	PYM	11.881	
Millage Equivalent of Reassessed Value Added	ME	0.001	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2018	RR	11.880	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2018 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. Section 48-5-32.1(c) (2)	<b>Rollback Millage Rate</b>	11.880
	<b>2018 Millage Rate</b>	11.880
	<b>Percentage Increase</b>	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 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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 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 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 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 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 copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2018**

Please provide a copy of this form to your county's Clerk of Superior Court.

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



COUNTY: COOK

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback OCGA § 48-8-91	Insurance Premium Rollback OCGA § 33-8-8.3		Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
0	Incorporated		X	16.395	4.515			11.880	0.000	11.880
0	Unincorporated	X	X	16.395	4.515	0.000		11.880	0.000	11.880
0	School	X	X	16.037	0.000			16.037		16.037
	School Bond Obligations	X	X					1.000		1.000
0				0.000		0.000		0.000	0.000	0.000
0				0.000		0.000		0.000	0.000	0.000
0				0.000		0.000		0.000	0.000	0.000
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	CID/BID:									
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0				0.000				0.000		0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2018

8/20/2018  
Date

Debra Robinson  
Chairman, Board of County Commissioners