

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025COUNTY: **002-DEKALB**TAXING JURISDICTION: **TUCKER****ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	3,301,330,167	150,807,939	49,994,440	3,502,132,546
PERSONAL	439,743,089		14,522,326	454,265,415
MOTOR VEHICLES	8,413,930		(1,773,880)	6,640,050
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	3,749,487,186	150,807,939	62,742,886	3,963,038,011
EXEMPTIONS	671,554,035	62,831,978	943,995	735,330,008
NET DIGEST	3,077,933,151	87,975,961	61,798,891	3,227,708,003
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	2.096		2025 MILLAGE RATE:	2.036

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	3,077,933,151	
Net Value Added-Reassessment of Existing Real Property	RVA	87,975,961	
Other Net Changes to Taxable Digest	NAG	61,798,891	
2025 Net Digest	CYD	3,227,708,003	(PYD+RVA+NAG)
2024 Millage Rate	PYM	2.096	PYM
Millage Equivalent of Reassessed Value Added	ME	0.057	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	2.039	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 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	2.039
2025 Millage Rate	2.036
Percentage Tax Increase	-0.15%

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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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 2025 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