



CITY OF WALNUT GROVE
July 24, 2025 6:00 PM
1021 PARK STREET MUNICIPAL BUILDING
Called Council Meeting
Agenda

- I. Call to Order**
- II. Invocation**
- III. Pledge of Allegiance**
- IV. Roll Call**
- V. Agenda Approval**
- VI. Public Comment**
- VII. Old Business**
 - 1. Vote: Millage Rate Approval
- VIII. Council Comments**
- IX. Adjourn**

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: WALTON

TAXING JURISDICTION: WALNUT GROVE FINAL

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	74,732,179	1,969,489	4,584,887	81,286,555
PERSONAL	4,617,351		(1,341,868)	3,275,483
MOTOR VEHICLES	417,330		(42,350)	374,980
MOBILE HOMES	173,032		3,872	176,904
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		174,675	174,675
GROSS DIGEST	79,939,892	1,969,489	3,379,216	85,288,597
EXEMPTIONS	2,981,260	1,665,848	(1,119,110)	3,527,998
NET DIGEST	76,958,632	303,641	4,498,326	81,760,599
	(PYD)	(RVA)	(NAG)	(CYD)

2024 MILLAGE RATE: 4.831

2025 MILLAGE RATE: 4.100

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	76,958,632	
Net Value Added-Reassessment of Existing Real Property	RVA	303,641	
Other Net Changes to Taxable Digest	NAG	4,498,326	
2025 Net Digest	CYD	81,760,599	(PYD+RVA+NAG)
2024 Millage Rate	PYM	4.831	PYM
Millage Equivalent of Reassessed Value Added	ME	0.018	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	4.813	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	4.813
2025 Millage Rate	4.100
Percentage Tax Increase	-14.81%

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

#2

NOTICE

The City of Walnut Grove City Council does hereby announce that the millage rate will be set at a Called Meeting to be held at the City Municipal Building, 1021 Park Street, Walnut Grove, GA 30052, on July 31, 2024 at 6:00 p.m. and pursuant to the requirements of the 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 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE		2020	2021	2022	2023	2024	2025
V A L U E	Real & Personal	35,930,445	38,879,960	50,986,704	67,509,304	79,349,530	84,562,038
	Motor Vehicles	2,725,057	2,506,342	2,757,827	2,994,133	417,330	374,980
	Mobile Homes	586,920	509,620	429,150	489,730	173,032	176,904
	Timber - 100%	211,800	208,933	200,059	190,323	0	0
	Heavy Duty Equipment	0	0	0	0	0	174,675
	Gross Digest	39,454,222	42,104,855	54,373,740	71,183,490	79,939,892	85,288,597
	Less Exemptions	449,459	648,986	1,696,040	2,411,692	2,981,260	3,527,998
	NET DIGEST VALUE	39,004,763	41,455,869	52,677,700	68,771,798	76,958,632	81,760,599
R A T E	Gross Maintenance & Operations Millage	11.283	11.616	10.736	9.827	8.691	7.89
	Less Rollback (Local Options Sales Tax)	5.679	6.197	5.539	4.899	3.86	3.79
	NET M&O MILLAGE RATE	5.604	5.419	5.197	4.928	4.831	4.1
TAX	TOTAL M&O TAXES LEVIED	\$ 218,583	\$ 224,649	\$ 273,766	\$ 338,907	\$ 371,787	\$ 335,218
	Net Tax \$ Increase	\$ 9,860	\$ 6,067	\$ 49,117	\$ 65,141	\$ 32,880	\$ (36,569)
	Net Tax % Increase	4.72%	2.78%	21.86%	23.79%	9.70%	-9.84%