

1 RESOLUTION SETTING THE PROPOSED 2021 MILLAGE RATES FOR THE
2 GENERAL FUND BASED ON THE ROLL BACK RATE IN O.C.G.A. § 48-5-
3 32.1(A)(9); AUTHORIZING ADVERTISEMENT OF THE PROPOSED
4 GENERAL FUND MILLAGE RATE ALONG WITH THE FIVE-YEAR MILLAGE
5 RATE HISTORY AND ADVERTISEMENT OF THE DATE FOR THE REQUIRED
6 PUBLIC HEARING; AUTHORIZING THE CHAIRMAN OF THE BOARD OF
7 COMMISSIONERS TO SIGN THE PENDING APPEALS - FOR PROPERTIES
8 OTHER THAN PUBLIC UTILITIES FOR THE TAX YEAR 2021 TO ALLOW THE
9 DIGEST TO BE SUBMITTED TO THE STATE DEPARTMENT OF REVENUE;
10 AND AUTHORIZING THE COUNTY ATTORNEY TO PETITION THE
11 SUPERIOR COURT OF FULTON COUNTY FOR AN ORDER AUTHORIZING
12 THE IMMEDIATE AND TEMPORARY COLLECTION OF 2021 TAXES
13 PURSUANT TO O.C.G.A. § 48-5-310, IF IT BECOMES NECESSARY.
14

15 WHEREAS, the Board of Commissioners of Fulton County, Georgia
16 ("Board of Commissioners") has determined that it is in the best interest of the
17 citizens of Fulton County to have the 2021 millage rate set at the proper time,
18 utilizing the methods proscribed by law; and

19 WHEREAS, the Fulton County Department of Finance has
20 recommended that the proposed millage rate should be set at a maximum rate
21 at the calculated rollback rate of 9.33 or lower.

22 NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners
23 that the 2021 proposed millage rate for the General Fund, shall be set at the rate
24 of 9.33 or lower as determined at a future date, as defined by O.C.G.A. § 48-5-
25 32.1(a)(9).

26 BE IT FURTHER RESOLVED that the Board of Commissioners hereby
27 approves the advertisement of the proposed general fund millage rate, the five-
28 year millage rate history, and the advertisement of the required public hearing,
29 pursuant to O.C.G.A. §§ 48-5-32(b) and 48-5-32.1(c).

30 BE IT FURTHER RESOLVED that the Board of Commissioners

1 authorizes the Chairman to sign the "Pending Appeals - for Properties Other
2 Than Public Utilities for Tax Year 2021" certification form, as required by
3 O.C.G.A. § 48-5-304.

4 **BE IT FURTHER RESOLVED** that pursuant to O.C.G.A. § 48-5-310 the
5 County Attorney has authorization to petition the Superior Court of Fulton County
6 for an order authorizing the immediate and temporary collection of 2021 taxes, if
7 it becomes necessary.

8 **BE IT FURTHER RESOLVED** that pursuant to O.C.G.A. § 48-5-32 the
9 actual millage rate will be set at a later date, after a public hearing.

10 **BE IT FURTHER RESOLVED** that this Resolution shall become effective
11 upon its adoption, and that all resolutions and parts of resolutions in conflict with
12 this Resolution are hereby repealed to the extent of the conflict.

13 **SO PASSED AND ADOPTED**, this 14th day of July, 2021.

14
15 **FULTON COUNTY BOARD OF COMMISSIONERS**
16


17 
18

19 Robert L. Pitts, Chairman
20

21
22
23
24 **ATTEST:**

APPROVED AS TO FORM:

25
26
27 
28 Tonya Grist
29 Clerk to the Commission

30 
31 Kaye Burwell
Interim County Attorney



2021 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES



Department of Revenue

David M. Curry
Revenue Commissioner

Revised March 2021

<http://dor.georgia.gov/county-tax-digest-submission-package-2021>

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Introduction

This brochure is intended to provide guidelines for levying and recommending authorities' use in ensuring that acceptable advertisements and public notices are done in compliance with Georgia statutes. The brochure includes actual laws and examples of acceptable advertisement and public notice formats. By following these guidelines, counties can be assured that when the digest is submitted, proper compliance has been demonstrated and a timely Order can be issued by Commissioner authorizing the billing and collection of ad valorem taxes.

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

- The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authority purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
- The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property. The law further provides that, if the levying and recommending authority proposes to levy a millage rate in excess of the computed "rollback" rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

Requirement of Levying and Recommending Authorities to Advertise "Five Year History and Current Digest"

48-5-32. Publication by county of ad valorem tax rate

(a) As used in this Code section, the term:

(1) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(2) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes.

(3) "Taxing jurisdiction" means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(b) (1) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority's website, if available:

(A) At least one week prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and

(B) At least one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority's website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

(c) The reports required under subsection (b) of this Code section shall contain the following:

(1) For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority's taxing jurisdiction and the proposed millage rate for the levying authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;

(2) For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority's taxing jurisdiction and the proposed millage rate for the recommending authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and

(3) The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.

(d) The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

Additional Rules for “Current Tax Digest and Five-Year History of Levy”

At least one week prior to the establishment of the current year's millage rate by the levying authority and the certification of the recommending authority's current year's millage rate to the levying authority, a report must be published in a newspaper of general circulation throughout the county. The report (“Notice of Current Tax Digest and Five-Year History of Levy”) shall be in a prominent location in the newspaper and posted on such authority's website, if available, but not included with the legal advertisements. Information to be shown on the advertisement includes:

- For the immediately preceding 5 tax years, the assessed taxable value of all property, by class and in total and the net millage rate levied
- For the current tax year, the assessed taxable value of all property, by class and in total and the proposed net millage rate
- For each year, the advertisement shall also show the total taxes levied and the percentage increase and total dollar increase

Although cities and independent school systems fall under this same requirement, the State does not require that a copy of the “Current Tax Digest and Five-Year History” for cities or independent school systems be submitted at the time of digest submission.

Tips to Ensure Proper Compliance in Advertising the "Current Tax Digest and Five-Year History of Levy"

1. Five Year History and Current Digest must be posted on the authority's website and evidence of the posting must be provided at digest submission.
2. Only the Maintenance & Operation levies must be advertised for the County and School.
3. In the case where any rollback millage (*i.e. Local Option Sales Tax, Insurance Premium, Duplication of Services*) has been used to reduce the gross millage rate in either the Unincorporated or Incorporated area of the county creating a different millage, a separation of the Unincorporated and Incorporated figures must be shown in order to account for the different millage rates.
4. The total revenue required to be shown must not be reduced for commissions.
5. The total revenue required to be shown should be based on 100% and not on an anticipated rate of collection.
6. The advertisement must be published no less than 7 days (1 full week) prior to the meeting where the final levy is adopted and posted on the authority's website, if available.
7. Estimated figures may be used at the discretion of the levying or recommending authorities; however, if the percentage of actual revenue change as submitted in the digest is greater than 3% of the change in the total revenue as advertised, the advertisement is not in compliance and the levying or recommending authority must begin the process anew.
8. Make sure the meeting is held at the date, time and place advertised; if not, the levying or recommending authority may have to begin the process anew. This determination is made by the Department and based on the impact of the infraction.
9. Make sure the actual newspaper advertisement for County and School are included at the time of digest submission.

Example of Advertisement Separating Unincorporated and Incorporated

NOTICE								
The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building on July 18, 2021 at 7:00PM 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 2021 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY								
INCORPORATED	V A L U E		2016	2017	2018	2019	2020	2021
		Real & Personal	199,954,952	211,731,731	225,087,251	250,322,056	275,854,599	290,117,554
		Motor Vehicles	35,119,703	32,925,010	25,878,818	24,710,058	23,976,791	20,473,604
		Mobile Homes	975,000	1,142,872	1,111,090	1,580,508	1,520,433	1,534,956
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	0	0	0	4,500	0	1,000
		Gross Digest	236,049,655	245,799,613	252,077,159	276,617,122	301,351,823	312,127,114
		Less Exemptions	22,855,750	25,220,811	30,816,419	32,344,151	33,011,268	35,535,511
	NET DIGEST VALUE	213,193,905	220,578,802	221,260,740	244,272,971	268,340,555	276,591,603	
	R A T E	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollbacks (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		NET M&O MILLAGE RATE	7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
	TAX	NET M&O TAXES LEVIED	\$1,520,073	\$1,561,698	\$1,568,739	\$2,047,007	\$2,103,790	\$2,649,748
UNINCORPORATED	V A L U E		2016	2017	2018	2019	2020	2021
		Real & Personal	320,762,355	374,799,118	384,509,546	374,548,401	519,355,182	553,957,984
		Motor Vehicles	48,333,186	48,129,771	46,612,218	45,812,674	45,284,635	31,107,904
		Mobile Homes	4,372,323	4,898,374	6,212,070	7,214,484	7,381,254	9,501,372
		Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
		Heavy Duty Equipment	0	0	20,000	0	5,000	0
		Gross Digest	374,296,754	428,384,566	438,473,015	428,858,596	572,089,701	594,705,137
		Less Exemptions	45,210,855	58,276,647	41,091,066	37,167,732	60,724,572	63,246,284
	NET DIGEST VALUE	329,085,899	370,107,919	397,381,949	391,690,864	511,365,129	531,458,853	
	R A T E	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax & Insurance Premium)	1.7500	1.8000	1.9000	2.0000	2.2500	2.2500
		NET M&O MILLAGE RATE	6.5600	6.4900	6.4000	7.5900	6.8000	8.7800
	TAX	NET M&O TAXES LEVIED	\$2,158,803	\$2,402,000	\$2,543,244	\$2,972,934	\$3,477,283	\$4,666,209
	TOTAL	2016	2017	2018	2019	2020	2021	
	TOTAL DIGEST VALUE	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456	
	TOTAL M&O TAXES LEVIED	\$3,678,876	\$3,963,698	\$4,111,983	\$5,019,941	\$5,581,073	\$7,315,956	
	Net Tax \$ Increase		\$284,822	\$148,285	\$907,958	\$561,132	\$1,734,883	
	Net Tax % Increase		7.74%	3.74%	22.08%	11.18%	31.09%	

Example of Advertisement Combining County Unincorporated and Incorporated

NOTICE								
The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building on July 18, 2021 at 7:00PM 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 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
C o u n t y w i d e A r e a	COUNTY WIDE		2016	2017	2018	2019	2020	2021
	V A L U E	Real & Personal	520,717,307	586,530,849	609,616,797	624,870,457	795,214,781	844,075,538
		Motor Vehicles	83,452,889	81,054,781	72,491,036	70,522,732	69,261,426	51,581,508
		Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
		Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
		Heavy Duty Equipment	0	0	0	4,500	0	1,000
		Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
		Less Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
		NET DIGEST VALUE	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456
	R A T E	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		NET M&O MILLAGE RATE	7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
	TAX	TOTAL M&O TAXES LEVIED	\$3,866,455	\$4,182,062	\$4,386,177	\$5,329,377	\$6,112,893	\$7,741,123
		Net Tax \$ Increase		\$315,607	\$204,115	\$943,200	\$783,516	\$1,628,231
		Net Tax % Increase		8.16%	4.88%	21.50%	14.70%	26.64%

Use this example for the Board of Education's
"CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

SPECIAL NOTE:

The actual "CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisements for County and School districts must be included at the time the digest is submitted to the Revenue Commissioner. The Commissioner is not authorized to accept the digest of any county that has not submitted these advertisements.

Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax

Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the "Taxpayer Bill of Rights". One of the main thrusts of this legislation was the prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation.

Each year there are two types of value increases made to a county tax digest:

1. increases due to inflation; and
2. increases due to new or improved properties.

The "Taxpayer Bill of Rights" imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.

Rollback of Millage Rate to Offset Inflationary Increases: If the levying or recommending authority elects to set its millage rate higher than the computed rollback rate, then a press release must be issued, and three public hearings advertised and held before the final adoption of the millage rate.

Notification of Tax Increase with Three Public Hearings:

The levying and recommending authorities must hold three public hearings allowing the public input into the proposed increase in taxes. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening.

Publish Notice in Paper One Week before each Hearing:

The levying authority must publish a notice in the paper and on their official website one week in advance of each of these three public hearings.

Press Release to Explain Tax Increase:

The levying or recommending authority must issue a release to the press explaining its intent to increase taxes.

Intent to Increase Property Tax

48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation; Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property Tax.

(a) As used in this Code section, the term:

(1) "Ad valorem tax" or "property tax" means a tax imposed upon the assessed value of real property.

(2) "Certified tax digest" means the total net assessed value on the annual property tax digest certified by the tax commissioner of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.

(3) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(4) "Mill" means one one-thousandth of a United States dollar.

(5) "Millage" or "millage rate" means the levy, in mills, which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's expenses for its fiscal year.

(6) "Millage equivalent" means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year's millage rate.

(7) "Net assessed value" means the taxable assessed value of property after all exemptions.

(8) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.

(9) "Roll-back rate" means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

(10) "Taxing jurisdiction" means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(11) "Total net assessed value added by reassessments" means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

(b) At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

(2) In those instances in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over roll-back rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000.00)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)* is approximately *(\$ increase)*.

Simultaneously with this notice the recommending authority or levying authority shall provide a press release to the local media.

(3) The advertisement shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.

(4) No recommending authority shall recommend, and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph (2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.

(5) Any notice or hearing required under this Code section may be combined with any notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section 48-5-32.

(d) Nothing contained in this Code section shall serve to extend or authorize any millage rate in excess of the maximum millage rate permitted by law or to prevent the reduction of the millage rate.

(e) The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

(f) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

Substantive Rules and Regulations

560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.

(1) **Purpose and scope.** This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) **Definitions.** For the purposes of implementing this Rule, the following terms are defined to mean:

(a) **"Certified tax digest"** means the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) **"Levying authority"** means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority's purposes.

(c) **"Mill"** means one one-thousandth of a United States dollar.

(d) **"Millage rate"** means the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable property within such authority's taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority's maintenance and operating expenses.

(e) **"Millage equivalent"** means the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year's assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year's millage rate.

(f) **"Net assessed value"** means the taxable assessed value of property after all exemptions have been deducted.

(g) **"Property tax"** means a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) **"Recommending authority"** means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) **"Rollback rate"** means the previous year's millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.