

RESOLUTION

WHEREAS, amended O.C.G.A §48-5-304 provides that the tax commissioner shall not approve the county tax digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year; and

WHEREAS, the tax digest submission requirements require Boards of Education to affirm their understanding that the tax commissioner shall not approve the county tax digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year, and to acknowledge the list of pending appeals in existence at the time of submission of the digest as provided and certified by the Chairman of the Board of Tax Assessors; and

WHEREAS the Fulton County Board of Education (the “Board”) has been provided with the list of the Pending Appeals – for Properties Other Than Public Utilities for Tax Year 2022, in Fulton County, which list has or will be certified by the board of tax assessors’ chairman and is attached hereto as Exhibit “A” and incorporated herein by reference (the “Pending Appeals List”) for acknowledgement; and

WHEREAS, Board has reviewed the Pending Appeals List, and the information contained therein;

ACCORDINGLY, NOW BE IT RESOLVED that:

- 1) The Board hereby acknowledges receipt of the 2022 Pending Appeals List and the information contained therein; and
- 2) The Board further recognizes that the Pending Appeals List which has or will be certified by the Chairman of the Board of Assessors represents the pending appeals and arbitrations filed in Fulton County at the time the tax digest is being submitted to the Revenue Commissioner for examination and the tax commissioner shall not approve the county tax digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year; and
- 3) The President of the Fulton County Board of Education and/or the Superintendent for the Fulton County School District are each authorized to affirm, execute and deliver the acknowledgements required by the new tax digest submission requirements under amended O.C.G.A §48-5-304 in accordance with the above resolutions.

RESOLVED this 11 day of August, 2022.

(Approved _____ by vote of _____.)

Julia C. Bernath
Julia C. Bernath, President

Gail Dean
Gail Dean

Linda McCain
Linda McCain

Kimberly R. Dove
Kimberly Dove, Vice President

Franchesca Warren
Franchesca Warren

Katie Reeves
Katie Reeves

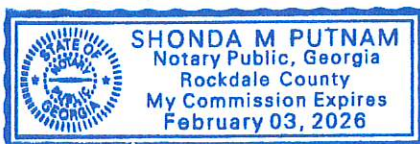
Absent
Katha Stuart

Mike Looney
Mike Looney, Ed. D., Superintendent

Julie Baldin
Witness

Sworn to and subscribed before me this
11 day of August, 2022

Shonda M. Putnam
Notary Public, State of Georgia
My Commission Expires Feb 3, 2026



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY: Fulton	TAXING JURISDICTION: Fulton County Schools
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ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	39,897,874,920	3,721,590,070	787,906,610	44,407,371,600
PERSONAL	5,968,053,665		532,086,263	6,500,139,928
MOTOR VEHICLES	140,679,790		(20,268,290)	120,411,500
MOBILE HOMES	891,152		(122,995)	768,157
TIMBER -100%			0	
HEAVY DUTY EQUIP			2,027,100	2,027,100
GROSS DIGEST	46,007,499,527	3,721,590,070	1,301,628,688	51,030,718,285
EXEMPTIONS	6,696,851,015	1,748,349,322	94,812,011	8,540,012,348
NET DIGEST	39,310,648,512	1,973,240,748	1,206,816,677	42,490,705,937
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE: 17.590

2022 MILLAGE RATE: 17.240

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	39,310,648,512	
Net Value Added-Reassessment of Existing Real Property	RVA	1,973,240,748	
Other Net Changes to Taxable Digest	NAG	1,206,816,677	
2022 Net Digest	CYD	42,490,705,937	(PYD+RVA+NAG)
2021 Millage Rate	PYM	17.590	PYM
Millage Equivalent of Reassessed Value Added	ME	0.817	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	16.773	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 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	16.773
2022 Millage Rate	17.240
Percentage Tax Increase	2.78%

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 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2022 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 2022 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.

M. O. Smith

Responsible Party

CFO

Title

8/11/2022

Date

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES 2022

COUNTY	FULTON	TAXING JURISDICTION	60 - FULTON SCHOOL GEN	
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	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	39,897,874,920	3,721,590,070	787,906,610	44,407,371,600
PERSONAL	5,968,053,665		532,086,263	6,500,139,928
MOTOR VEHICLES	140,679,790		-20,268,290	120,411,500
MOBILE HOMES	891,152		-122,995	768,157
TIMBER - 100%				
HEAVY DUTY EQUIP			2,027,100	2,027,100
GROSS DIGEST	46,007,499,527	3,721,590,070	1,301,628,688	51,030,718,285
EXEMPTIONS	6,696,851,015	1,748,349,322	94,812,011	8,540,012,348
NET DIGEST	39,310,648,512	1,973,240,748	1,206,816,677	42,490,705,937
FLPA Reimbursement Value				
Adjusted NET DIGEST	39,310,648,512	1,973,240,748	1,206,816,677	42,490,705,937
	(PYD)	(RVA)	(NAG)	(CYD)
2021 MILLAGE RATE	.01759	2022 PROPOSED MILLAGE RATE >>>		
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2021 Net Digest	PYD	39,310,648,512		
Net Value Added-Reassessment of Existing Real Property	RVA	1,973,240,748		
Other Net Changes to Taxable Digest	NAG	1,206,816,677		
2022 Net Digest	CYD	42,490,705,937	(PYD+RVA+NAG)	
2021 Millage Rate	PYM	.017590		
Millage Equivalent of Reassessed Value Added	ME	.000820	(RVA/CYD) * PYM	
Rollback Millage Rate for 2022	RR	.016770	PYM - ME	

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES		
If the 2022 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)	Rollback Millage Rate	.016770
	2022 Millage Rate	
	Percentage Increase	

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.

Eduard Linden 7/6/22
Chairman, Board of Tax Assessors Date

I hereby certify that the values and exemptions above were provided by the Board of Tax Assessors as accurate for 2022.

Alfred E. Frederick 7/6/22
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 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is 17.24

☒ **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 2022 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 2022 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.

Mark Duff CFO 8/11/2022
Signature of Responsible Party Title Date



RESOLUTION ADOPTING FY 2022- 2023 MILLAGE RATES (2022 Tax Year)

OPERATION OF SCHOOLS – Special District Levy

BE IT RESOLVED that the County Commissioners of Fulton County, Georgia be requested to levy a tax for the tax year 2022 of 17.490 mills upon the dollar of assessed value of all taxable property in Fulton County outside of the City of Atlanta, for the support and maintenance of public schools, public education, and activities necessary or incidental thereto, including school lunches.

SCHOOL BONDS – Special District Levy

BE IT FURTHER RESOLVED that the County Commissioners of Fulton County, Georgia be requested to levy a tax for the tax year 2022 of 0 (zero) mills upon the dollar of assessed value of all taxable property in Fulton County outside of the City of Atlanta, as a sinking fund for the retirement of principal and payment of interest on bonds issued by the Fulton County School District.

AND BE IT FINALLY RESOLVED that these resolutions are hereby adopted by the Fulton County Board of Education for transmittal to the County Commissioners of Fulton County, Georgia as required by an Act of the 1955 General Assembly of Georgia, and as approved by the voters of the Fulton County School District on January 20, 1956.