

BOARD OF EDUCATION

Julia C. Bernath, *President*Kimberly Dove, *Vice President*Gail Dean • Franchesca Warren • Linda McCain
Katie Reeves • Katha Stuart
Mike Looney, Ed.D., *Superintendent*

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 // day of // | ugust, 2022. |
|--|--|
| (Approved | _by vote of) |
| Julia C. Bernath Julia C. Bernath Julia C. Bernath Gail Dean Vinda McCain | Kimberly Dove, Vice President Jackhes Ca Warren Katie Reeves |
| Ellida McCalli | Katte Reeves |
| Absent Katha Stuart | |
| Mike Looney, Ed. D., Superintendent Witness | |
| Sworn to and subscribed before me this day of August, 20 Notary Public, State of Georgia My Commission Expires 4b 3, 20 | |
| SHONDA M PUTNAM Notary Public, Georgia Rockdale County My Commission Expires February 03, 2026 | |

| | con | TAXING JURISDICTION: | Fulton County | Schools |
|--|--|--|--|--|
| | | | | |
| ENTER VALUES A | ND MILLAGE RATES FOR | THE APPLICABLE TAX YEARS IN Y | 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 | 44,407,371,6 |
| PERSONAL | 5,968,053,665 | | 532,086,263 | 6,500,139,9 |
| MOTOR VEHICLES | 140,679,790 | | (20,268,290) | 120,411,5 |
| MOBILE HOMES | 891,152 | | (122,995) | 768,1 |
| TIMBER -100% HEAVY DUTY EQUIP | | | 2 027 100 | 2.027.4 |
| GROSS DIGEST | 46,007,499,527 | 3,721,590,070 | 2,027,100 1,301,628,688 | 2,027,1 51,030,718,2 |
| EXEMPTIONS | 6,696,851,015 | 1,748,349,322 | 94,812,011 | 8,540,012,3 |
| NET DIGEST | 39,310,648,512 | 1,973,240,748 | 1,206,816,677 | 42,490,705,9 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2021 MILLAGE RATE: | 17.590 | | 2022 MILLAGE RATE: | 17.2 |
| | | | | |
| | CAI | CULATION OF ROLLBACK RATE | | |
| DESCRIPTION | | ABBREVIATION | AMOUNT | FORMULA |
| 2021 Net Diges | (1) | PYD | 39,310,648,512 | |
| Net Value Added-Reassessment of | | RVA | 1,973,240,748 | |
| Other Net Changes to Tax | | NAG | 1,206,816,677 | |
| 2022 Net Diges | st | CYD | 42,490,705,937 | (PYD+RVA+NAG) |
| 2021 Millage Ra | ate | PYM | 17.590 | PYM |
| Millage Equivalent of Reassess | | ME | 0.817 | (RVA/CYD) * PYM |
| Rollback Millage Rate | for 2022 | RR - ROLLBACK RATE | 16.773 | PYM - ME |
| computed above, this section will automatically calculate the an | | | 2022 Millage Rate | 17.2 |
| | | | | |
| | monde required in ordion in | 3 10 3 32.1(c) (2) | Percentage Tax Increase | 2.78 |
| taxes that is part of the | | | | THE STREET |
| | | CERTIFICATIONS | | |
| taxes that is part of the | | CERTIFICATIONS rate accounting of the total net assess ar for which this rollback millage rate | | ment of existing real |
| taxes that is part of the | property for the tax ye | rate accounting of the total net asses ar for which this rollback millage rate | e is being computed. Date | |
| taxes that is part of the | property for the tax ye | rate accounting of the total net asses ar for which this rollback millage rate | e is being computed. Date | |
| taxes that is part of the I hereby certify that the amoun C | property for the tax ye | rate accounting of the total net asses ar for which this rollback millage rate assors ate representation of the digest value | e is being computed. Date | |
| I hereby certify that the amount of the land of the la | property for the tax ye chairman, Board of Tax Asse s shown above are an accura ax Collector or Tax Commiss ye is a true and correct comp | rate accounting of the total net assessar for which this rollback millage rate assers are representation of the digest value sioner outation of the rollback millage rate i | Date Date Date Date Date Date Date | e applicable tax years. 5-32.1 for the taxing |
| I hereby certify that the amount of the land of the la | property for the tax yes chairman, Board of Tax Assess shown above are an accurate ax Collector or Tax Commissive is a true and correct complete and that the final millage. | rate accounting of the total net assessar for which this rollback millage rate assessors ate representation of the digest value assignment to the rollback millage rate in gerate set by the authority of this tax | Date Date Date Date Date Date Date in accordance with O.C.G.A. § 48-5 xing jurisdiction for tax year 2022 | e applicable tax years. 5-32.1 for the taxing |
| I hereby certify that the amount of the land of the la | property for the tax ye chairman, Board of Tax Asse s shown above are an accura ax Collector or Tax Commiss we is a true and correct comp 2022 and that the final millag CK THE APPROPRIATE PARA | rate accounting of the total net assessar for which this rollback millage rate assers ate representation of the digest value sioner outation of the rollback millage rate if ge rate set by the authority of this tax | Date Date Date Date Date Date Date In accordance with O.C.G.A. § 48-3 xing jurisdiction for tax year 2022 | e applicable tax years. 5-32.1 for the taxing is |
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| PT32.1 - Computation of MII | LAGE RATE ROLLBA | CK AND PERCENTAG | E INCREASE IN PROPER | RTY TAXES 2022 |
|--|--------------------------------|------------------------------------|------------------------------------|-------------------|
| COUNTY FULTON | TAXING JURISE | DICTION 60 - FULTO | N SCHOOL GEN | |
| INFORMATIO | N FOR THE SHADED | PORTIONS OF THIS S | SECTION MUST BE ENTE | ERED |
| This information will be the | e actual values and millage | rates certified to the Depar | tment of Revenue for the appl | icable 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 | 51,030,718,28 |
| EXEMPTIONS | 6,696,851,015 | | | 8,540,012,348 |
| NET DIGEST | 39,310,648,512 | | | 42,490,705,93 |
| FLPA Reimbursement Value | 00,010,010,012 | 1,070,210,710 | 1,200,010,017 | 12,100,100,00 |
| Adjusted NET DIGEST | 39,310,648,512 | 1,973,240,748 | 1,206,816,677 | 42,490,705,93 |
| rajuotou HET BIOLOT | (PYD) | (RVA) | (NAG) | (CYD) |
| 2021 MILLAGE RATE | .01759 | 2022 PROPOS | SED MILLAGE RATE >>> | |
| THIS SECTION W | ILL CALCULATE AUT | OMATICALLY UPON I | ENTRY OF INFORMATIO | N ABOVE |
| DESCRIPT | ION | ABBREVIATION | AMOUNT | FORMULA |
| 2021 Net Digest | | PYD | 39,310,648,512 | |
| Net Value Added-Reassessment of Exis | sting 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 |
| | | ENTAGE INCREASE II | | |
| If the 2022 Proposed Millage Rate for the | nis Taxing Jurisdiction exceed | s Rollback Millage Rate | Rollback Millage Rate | .01677 |
| computed above, this section will automatically calculate the amount of | | | 2022 Millage Rate | |
| taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2) | | | Percentage Increase | |

| And that is part of the formation of the |
|--|
| |
| 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. |
| Colland Tinder (2) |
| 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. |
| Chlya S. Chederd 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 |
| CONTROL AND CONTROL DAD CONTROL ON THAT ARRIVED TO THE TAYING HIDIODICTION |
| CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION |
| V 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. |
| 1708年 新名式研究性 東京というは1708 1707 17 |

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.



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 $0 \pmod 2$ (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.