



## Catoosa County Finance Office

800 LaFayette Street, Ringgold, GA 30736

Phone: 706-965-2500 Fax: 706-965-5106

TO: Board of County Commissioners, County Manager and County Attorney

SUBJECT: FY 2017-18 General Fund Budget

DATE: August 31, 2017

The General Fund generates revenues from taxes, licenses and permits, charges for services, fine and forfeitures, investment income, and other sources. In turn, these revenues are used to fund the operations of the county offices including the constitutional officers, outside agencies, and county operations that cannot entirely support themselves from their own revenues such as Fire and Rescue and E-911 Special Revenue Funds and the Solid Waste Management Fund.

This budget represents the plan for providing needed county services for the upcoming fiscal year. The budget contains the collective input from all county department heads, elected officials, and outside agencies. Unfortunately, since the county does not own or operate any utilities such as water, sewer, natural gas, electricity, or curbside solid waste collection, the county is forced to rely heavily on property taxes and local option sales taxes to fund the county's operations.

The Catoosa County Board of Commissioners established a general maintenance and operation millage rate which did not exceed the calculated roll-back rate. Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trends of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment. When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred. The millage equivalent of the reassessments of taxable property was 0.345 mill decrease to the prior year Net M & O Millage resulting in a current year Rollback Millage Rate of 6.950. Therefore, with property tax and local option sales tax revenue projected to be flat projected revenue increased only \$332,675. The budget was balanced by holding the expenditures flat except for \$57 thousand for one new hire in Clerk of Courts for State Court and \$28 thousand for State Court indigent court services leaving less than 1% for inflation.

In the subsequent pages is a fund by fund summary and detailed line item accounting of the budgets as submitted by the county department heads and elected officials, except for those changes in accounting treatment of select items for improved accountability, and those adjustments resulting from budget discussions with individual departments. The department summaries refer to the 2016 actual and the 2017 ten month actuals which would need to be annualized when making comparisons to the current requested budget.

If anyone should have any questions concerning the budget or requests for additional information, do not hesitate to contact Carl W. Henson, Jr. at [carl.henson@catoosa.com](mailto:carl.henson@catoosa.com) or at the following address and telephone number:

Catoosa County Government  
Finance Department  
800 Lafayette Street  
Ringgold, Georgia 30736  
706-965-0558

CATOOSA COUNTY, GEORGIA  
 ADJUSTMENTS TO GENERAL FUND 2018 PROPOSED BUDGET

Proposed General Fund Revenue		\$ 25,729,388
Revenue:		
State Court /Fines & Forfeitures	C1002300	\$ 100,000
Jack Mattox / Concession	C1006122	\$ 7,500
Total Net Increase in Revenue Due to Adjustments		<u>\$ 107,500</u> \$ 107,500
Total Adjusted General Fund Revenue		<u><u>\$ 25,836,888</u></u>
Proposed General Fund Expenditures		\$ 25,729,388
Expenditures:		
Contingency Reserve	E1001555	\$ (17,859)
Clerk of The Courts / State Court New Hire / Labor and Benefits	E1002160	\$ 56,883
State Court / Legal Indigent Court Services	E1002300	\$ 28,000
State Court Solicitor / Clerical Salary and Benefit Adjustment	E1002310	\$ 10,476
Boynton Stephens Park / Utilities	E1006123	\$ 7,500
RYSA Poplar Springs / Utilities	E1006124	\$ 7,500
Recreation Programs / LFO Recreation	E1006130	\$ 15,000
Total Net Increase in Expenditures Due to Adjustments		<u>\$ 107,500</u> \$ 107,500
Total Adjusted General Fund Expenditures		<u><u>\$ 25,836,888</u></u>

**NOTICE OF PUBLIC HEARINGS; NOTICE OF SUBMISSION OF  
PROPOSED BUDGET; NOTICE OF THE AVAILABILITY OF THE  
PROPOSED BUDGET AND NOTICE OF ADOPTION OF THE BUDGET RESOLUTION  
ORDINANCE FOR CATOOSA COUNTY, GEORGIA**

In accordance with the provisions of O.C.G.A. § 36-81-5, the Board of Commissioners of Catoosa County, Georgia, hereby gives notice that the proposed budget for Catoosa County, Georgia for the fiscal year beginning October 1, 2017 and ending September 30, 2018 shall be submitted to the governing authority for that body's review prior to the enactment of the budget ordinance or resolution, at the regular meeting, to be held in the Catoosa County Administrative Building meeting room , 800 LaFayette Street, Ringgold, Georgia on August 1, 2017 at 6:00 PM.

On August 2, 2017, a copy of the proposed budget shall be posted on the bulletin board of the Catoosa County Administrative Building and the bulletin board of the Catoosa County Courthouse Annex. Beginning August 2, 2017, a copy of the proposed budget will be made available for inspection by the public at the office of the Board of Commissioners of Catoosa County, Georgia at the Administrative Building between the hours of 8:00 AM and 5:00 PM Monday through Friday. Also on August 2, 2017 a copy of the proposed budget will be posted on the Catoosa County web-site.

In accordance with the provisions of O.C.G.A. § 36-81-5(f), the Board of Commissioners shall conduct a public hearing at which time any persons wishing to be heard on the proposed budget may appear and make their comments. The public hearing to consider the proposed budget for the fiscal year beginning October 1, 2017 will be held at the Catoosa County Administrative Building meeting room in Ringgold, Georgia on August 15, 2017 at 6:00 PM. All persons wishing to be heard concerning the proposed budget may appear and comment at the public hearing.

The budget resolution or ordinance shall provide for all of the matters addressed in O.C.G.A. § 36-81-5 including the establishment of the minimum required legal level of control.

In accordance with the provisions of O.C.G.A. § 36-81-6, the budget resolution or ordinance for the fiscal year commencing October 1, 2017 and ending September 30, 2018 shall be adopted by the Board of Commissioners at a special called meeting at the Catoosa County Administrative Building meeting room in Ringgold, Georgia on August 31, 2017 at 9:00 AM. The public is invited to attend and be heard upon the adoption of the budget resolution.

This 27th day of July, 2017

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THIS RELEASE IS BEING MADE TO MEET THE REQUIREMENTS OF O.C.G.A. § 36-81-5

THIS NOTICE IS BEING ADVERTISED AND SUBSEQUENT HEARING HELD  
TO MEET THE REQUIREMENTS OF O.C.G.A. § 48-5-32.1.

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The Catoosa County Board of Commissioners do hereby announce that the millage rate will be set at a public meeting to be held at the Catoosa County Administrative Building meeting room, 800 LaFayette Street, Ringgold, Georgia on August 31, 2017 at 9:00 AM.

A public hearing will be held on August 15, 2017 at 6:00 PM in the Catoosa County Administrative Building meeting room, 800 LaFayette Street, Ringgold, Georgia. All concerned citizens are invited to attend and comment.

# NOTICE

The Catoosa County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Catoosa County Administration Building meeting room, 800 LaFayette Street, Ringgold, Georgia on August 31, 2017, at 9:00 AM 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 2017 Tax Digest and Five Year History of Levy

COUNTY WIDE	2012	2013	2014	2015	2016	2017
Real & Personal	1,587,963,124	1,599,912,491	1,610,180,348	1,636,718,066	1,671,019,268	1,773,821,884
Motor Vehicles	135,118,830	135,118,830	119,437,400	85,500,970	63,983,440	47,411,590
Mobile Homes	9,197,774	8,817,407	8,742,011	8,471,665	8,159,464	8,937,874
Timber - 100%	121,782	105,988	37,863	91,404	250,103	138,022
Heavy Duty Equipment	2,093,730	2,410,654	1,860,198	2,938,645	3,327,470	5,937,010
Gross Digest	1,734,495,240	1,746,365,370	1,740,257,820	1,733,720,750	1,746,739,745	1,836,246,380
Less M & O Exemptions	173,191,040	174,444,699	165,558,429	172,651,203	171,536,179	178,761,121
Net M & O Digest	1,561,304,200	1,571,920,671	1,574,699,391	1,561,069,547	1,575,203,566	1,657,485,259
Gross M & O Millage Rate	9.541	10.559	10.995	10.768	11.674	11.340
Less Millage Rate Rollbacks:						
Sales Tax Rollback	4.156	4.277	3.992	4.139	4.375	4.045
Revaluation Rollback	0.003	-0.014	0.007	0.031	0.004	0.345
Net M & O Millage Rate	5.382	6.296	6.598	6.598	7.295	6.950
Net Taxes Levied	8,402,939	9,836,380	10,389,867	10,299,937	11,491,110	11,519,523
Net Taxes \$ Increase/(Decrease)	38,714	1,433,441	553,487	(89,930)	1,191,173	28,413
Net Taxes % Increase/(Decrease)	0.46%	17.06%	5.63%	-0.87%	11.56%	0.25%

This 27th day of July, 2017

Carl W. Henson, Jr.  
County Budget Officer

# Catoosa County, Georgia 2017 Tax Digest

The Catoosa County Board of Commissioners does hereby announce that the millage rate for the fiscal year beginning October 1, 2017 and ending September 30, 2018, will be set at a public meeting to be held on August 31, 2017, at 9:00 AM at the Catoosa County Administration Building Meeting Room, 800 LaFayette Street, Ringgold, Georgia.

COUNTY WIDE	2016	Reassessment	Other Changes	2017
Real & Personal	1,671,019,268	78,282,756	24,519,860	1,773,821,884
Motor Vehicles	63,983,440		(16,571,850)	47,411,590
Mobile Homes	8,159,464		778,410	8,937,874
Timber - 100%	250,103		(112,081)	138,022
Heavy Duty Equipment	3,327,470		2,609,540	5,937,010
Gross Digest	<u>1,746,739,745</u>	<u>78,282,756</u>	<u>11,223,879</u>	<u>1,836,246,380</u>
Less M&O Exemptions	171,536,179	0	7,224,942	178,761,121
Net M&O Digest	<u>1,575,203,566</u>	<u>78,282,756</u>	<u>3,998,937</u>	<u>1,657,485,259</u>
Increase In Net Digest		4.970%	0.254%	5.224%

# Catoosa County, Georgia

## ACTUAL 2017 Digest Tax Computation

COUNTY WIDE	2016	2017	Change Amount	%
Net M&O Digest	1,575,203,566	1,657,485,259	82,281,693	5.22%
Gross M&O Millage	11.674	11.340	\$ 406,957	2.21%
Less Rollbacks:				
Sales Tax Rollback	4.375	4.045	\$ 187,574	2.72%
Revaluation Rollback	0.004	0.345	\$ (566,118)	-9244.26%
<b>Net M&amp;O Millage/Taxes Levied</b>	<b>7.295</b>	<b>6.950</b>	<b>\$ 28,413</b>	<b>0.25%</b>

2016 Calculations:  
(PYR/CYD\*1,000)

O.C.G.A. § 48-8-91  
\$6,704,118 / \$1,657,485,259\*1,000 = 4.045

(RVA/CYD)\*PYM

O.C.G.A. § 48-5-32.1  
\$78,282,756/ \$1,657,485,259 = .04723% x 7.295 = .345 Adjustment Produces a Rollback Millage of 6.950

Gross Tax Digest	\$ 18,795,883
Sales Tax Rollback	\$ 6,704,118
Revaluation Rollback	\$ 572,242
Net Property Tax	<u>\$ 11,519,523</u>

Net Taxable	Tax Rate	Gross Revenue	Collectable
Real & Personal	6.950	\$11,085,673	\$10,987,381
Motor Vehicles	6.950	\$329,511	\$326,588
Mobile Homes	6.950	\$62,118	\$61,567
Timber - 100%	6.950	\$959	\$951
Heavy Duty Equipment	6.950	\$41,262	\$40,896
		<u>\$11,519,523</u>	<u>\$11,417,383</u>

**Note:**

Reduction in Sales Tax Rollback Rate and  
Corresponding Reduction in Gross M&O Millage Rate

Reduction due to Increase in Net M&O Digest  
Reduction due to Decrease in Actual Tax Receipts

Millage Rate	Tax Amount
0.330	\$ 546,970.14
0.217	\$ 359,395.49
0.113	\$ 187,574.65
<u>0.330</u>	<u>\$ 546,970.14</u>

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017**

COUNTY CATOOSA TAXING JURISDICTION COUNTY

**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	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	1,503,866,957	78,282,756	28,799,208	1,610,948,921
PERSONAL	167,152,311		-4,279,348	162,872,963
MOTOR VEHICLES	63,983,440		-16,571,850	47,411,590
MOBILE HOMES	8,159,464		778,410	8,937,874
TIMBER -100%	250,103		-112,081	138,022
HEAVY DUTY EQUIP	3,327,470		2,609,540	5,937,010
GROSS DIGEST	1,746,739,745	78,282,756	11,223,879	1,836,246,380
EXEMPTIONS	171,536,179	0	7,224,942	178,761,121
NET DIGEST	1,575,203,566	78,282,756	3,998,937	1,657,485,259
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	1,575,203,566	78,282,756	3,998,937	1,657,485,259
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>		2017 PROPOSED MILLAGE RATE >>>		

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	1,575,203,566	
Net Value Added-Reassessment of Existing Real Property	RVA	78,282,756	
Other Net Changes to Taxable Digest	NAG	3,998,937	
2017 Net Digest	CYD	1,657,485,259	(PYD+RVA+NAG)
2016 Millage Rate	PYM	7.295	
Millage Equivalent of Reassessed Value Added	ME	0.345	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	6.950	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2017 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	6.950
	2017 Millage Rate	6.950
	Percentage Increase	0.00%

**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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 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 2017 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.

\_\_\_\_\_ Signature of Responsible Party \_\_\_\_\_ Title \_\_\_\_\_ Date

County : (037)Catoosa

Tax Year: 2017 Digest Type: R

Property Type: All

From District: All

To District: All

## Tax Year: 2017

## AGRICULTURAL

Code	Count	Acres	40% Value
A1	1,677		36,475,493
A3	37	121	462,259
A4	271	2,686	6,132,292
A5	476	19,632	24,822,162
A6	1,049		2,069,742
A9	1	53	200
AF	2		36,588
AI	2		15,820
Total:	3515	22,492	70,014,556

## COMMERCIAL

Code	Count	Acres	40% Value
C1	3,118		150,298,324
C3	1,072	1,340	65,972,174
C4	197	1,460	32,306,382
C5	24	1,565	7,868,920
CA	3		396,000
CB	1		1,416
CF	1,670		43,007,474
CI	895		33,877,956
CP	10		4,113,231
CZ	1		2,523
Total:	6991	4,365	337,844,400

## EXEMPT

Code	Count	Acres	40% Value
E1	586	23,116	55,350,852
E2	359		18,402,672
E3	49		2,042,049
E4	35	128	938,205
E5	10		1,527,211
E6	165		70,456,246
E9	6		18,793,563
Total:	1210	23,244	167,510,798

## INDUSTRIAL

Code	Count	Acres	40% Value
I1	240		35,459,577
I3	23	59	701,434
I4	43	488	3,590,695
I5	5	329	1,270,006
IF	35		23,681,934
II	24		4,335,310
IP	24		50,318,591
Total:	394	875	119,357,547

## Tax Year: 2017

## RESIDENTIAL

Code	Count	Acres	40% Value
R1	34,158		900,017,020
R3	23,126	17,808	206,951,053
R4	1,774	14,103	41,354,963
R5	99	3,068	5,522,674
RA	9		53,160
RB	1,986		3,032,960
Total:	61152	34,979	1,156,931,830

## UTILITY

Code	Count	Acres	40% Value
U1	6		
U2	45		45,253,910
U3	51	44	53,113
U4	4	18	1
U5	3	77	203,405
Total:	109	138	45,510,429

## CONSERVATION USE

Code	Count	Acres	40% Value
V3	14	61	200,600
V4	172	2,127	4,965,426
V5	418	25,218	38,997,096
Total:	604	27,407	44,163,122

County : (037)Catoosa

Tax Year: 2017 Digest Type: R

Property Type: All

From District: All To District: All

Tax Year: 2017

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**SUMMARY**

<b>Group</b>	<b>Count</b>	<b>Acres</b>	<b>40% Value</b>
AGRICULTURAL	3,515	22,492	70,014,556
COMMERCIAL	6,991	4,365	337,844,400
INDUSTRIAL	394	875	119,357,547
RESIDENTIAL	61,152	34,979	1,156,931,830
UTILITY	109	138	45,510,429
CONSERVATION L	604	27,407	44,163,122
MOTOR VEH	28,791		47,411,590
MOBILE HOME	2,530		8,937,874
TIMBER	7	146	138,022
HEAVY EQUIP	186		5,937,010
Total:	104,279	90,402	1,836,246,380

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County : (037)Catoosa

Tax Year: 2017 Digest Type: R

Property Type: All

From District: All

To District: All

Tax Year: 2017

### HOMESTEAD AND PROPERTY EXEMPTIONS

Code	Count	State	County	School	County Bond	School Bond	Other
S1	7,787	15,573,757	15,573,757	15,573,757			
S3	317	634,000	634,000	3,133,906			
S4	3,613	165,814,440	15,621,006	38,127,953			
S5	144	7,237,763	7,237,763	7,237,763			
SC	1,019	61,397,908	2,058,000	2,892,205			
SD	13	861,861	785,838	785,838			
SF	34	54,431,822	54,431,822	54,431,822			51,841,017
SN	921	38,229,086					
SP	2,479	2,368,843	2,548,101	2,548,101			483,624
SS	15	923,359	923,359	923,359			
SV	604	36,033,953	36,033,953	36,033,953			82,141
L16	163		3,458,183	3,458,183			
L10C	607			1,214,000			
L14	441		16,402,906	13,789,033			
L12	1,151			53,304,277			
L15	4			136,515			
L10	518			1,036,000			
L11	255			17,285,362			
L24	373		11,252,126	674,180			
L23	122		3,678,142	214,637			
L3	151			300,964			
L4	965			1,921,105			
F11	597						5,960,037
F23	27			54,000			993,330
F21C	96			192,000			3,616,200
F224	46		1,558,423	92,000			1,514,355
F21	25						934,593
F24	85			170,000			3,141,745
F223	9		310,357	17,494			290,629
F34	74			148,000			3,413,316
F31C	22			44,000			1,126,923
F312	276			9,893,371			12,628,763
F324	24		888,611	48,000			984,611
F311	53			2,299,415			2,405,415
F314	117		4,505,973	3,803,973			4,973,973
F416	30		858,801	858,801			1,206,849
F43	6			12,000			231,116

County : (037)Catoosa Tax Year: 2017 Digest Type: R Property Type: All From District: All To District: All

Tax Year: 2017

**HOMESTEAD AND PROPERTY EXEMPTIONS**

Code	Count	State	County	School	County Bond	School Bond	Other
F44	10			20,000			471,754
F41	9						381,449
F51E	1						52,726
F55	21						990,482
312N	2			4,000			134,142
210C	61			122,000			2,306,178
<b>Total:</b>	<b>23,287</b>	<b>383,506,792</b>	<b>178,761,121</b>	<b>272,801,967</b>			<b>100,165,368</b>

**Parcel Count:** 27,669

**TAXES LEVIED**

	State	County	School	County Bond	School Bond	Other
<b>Gross Taxable:</b>	1,836,246,380	1,836,246,380	1,836,246,380			594,075,604
<b>Less Exemptions:</b>	383,506,792	178,761,121	272,801,967			100,165,368
<b>Net Taxable:</b>	1,452,739,588	1,657,485,259	1,563,444,413			493,910,236
<b>Millage Rate:</b>		11.67	18.692			6.753
<b>Real / PP Tax:</b>		18,614,359	28,057,065			2,244,764
<b>MOTOR VEH TAX</b>						
<b>MOBILE HOME T/</b>						
<b>TIMBER TAX</b>						
<b>HEAVY EQUIP TA</b>						
<b>Total Gross Tax</b>		18,614,359	28,057,065			2,244,764
<b>Credits:</b>		-6,978,421				
<b>HTRG Credit:</b>						
<b>Net Tax:</b>		11,635,938	28,057,065			2,244,764

I, **Gary W. Autry**, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of **Catoosa** for the year **2017**, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.  
 Witness my hand and official signature, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ R.T.R.

## 2017 Digest Summary

For the 2017 tax digest the Assessors office and appraisal staff performed normal assessment maintenance which included the following work:

	<u>2016 Comparison</u>	<u>2015 Comparison</u>	<u>2014 Comparison</u>	<u>2013 Comparison</u>
* 2,403 Deeded Property Transfers	2,384	2,207	2,326	2,169
* 83 Deeded Property Divisions	107	109	74	89
* 80 New Subdivision Lots By 14 Recorded Plats	193/25	122/29	32/11	133/15
* 187 New Homes Average Value 133,844	140	121	149	105
* 930 Miscellaneous Residential Permits/Changes	897	375	1001	1,429
* 51 New Commercial/Industrial/Changes	12	15	32	15
* 28,229 Digest Parcels	28,175	27,990	27,928	27,925

### Digest Performance

	<u>2016</u> Levels of Assessment <u>Dept of Audits</u>	<u>2015</u> Levels of Assessment <u>Dept of Audits</u>	<u>2014</u> Levels of Assessment <u>Dept of Audits</u>	<u>2013</u> Levels of Assessment <u>Dept of Audits</u>
Residential	38.39	39.10	38.81	38.83
Agricultural	38.39	39.11	40.00	40.19
Commercial	37.70	37.59	40.00	38.45
<u>Industrial</u>	<u>36.77</u>	<u>38.36</u>	<u>40.00</u>	<u>40.05</u>
Total	38.12	38.74	39.20	38.97

### Digest Summary Comparison

	<u>40% GROSS VALUES</u>					
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2007</u>
	<u>10 YEAR LOOK BACK</u>					
Residential Land	253,828,690	249,953,772	249,576,400	252,544,706	253,421,178	255,320,345
Residential Improvement	900,017,020	813,085,625	800,597,395	780,090,137	770,334,588	758,310,779
Agricultural Land	75,579,835	72,925,038	73,714,726	80,021,789	79,735,542	80,072,600
Agricultural Improvement	38,545,435	34,781,441	33,881,263	32,796,412	30,593,695	27,418,897
Commercial Land	106,147,476	104,732,518	102,831,486	101,173,662	100,327,346	84,616,601
Commercial Improvement	150,298,324	140,290,999	133,835,746	131,975,661	127,298,268	119,851,161
Industrial Land	5,562,135	5,818,298	5,794,688	5,930,377	5,921,953	6,090,038
Industrial Improvement	35,459,577	36,516,040	40,153,368	34,306,981	34,051,394	35,973,109
Boats,Airplanes,Farm Fixtures	3,535,944	2,802,815	2,956,075	2,904,049	2,686,458	3,036,051
Commercial Inventory	37,991,187	36,439,787	31,286,102	32,698,289	31,567,441	26,344,739
Commercial Fixtures/Equipment	43,009,997	43,429,939	38,158,368	37,789,166	35,592,231	38,435,800
Industrial Inventory	54,653,901	55,738,656	58,232,353	50,493,898	59,904,359	46,503,992
Industrial Fixtures/Equipment	23,681,934	28,741,114	19,981,254	22,236,189	24,877,655	39,170,555
Public Utility	45,510,429	45,763,226	45,654,208	45,219,032	43,477,419	39,227,449
Motor Vehicles	47,411,590	63,983,440	85,500,970	119,437,400	135,118,830	130,976,860
Mobile Homes	8,937,874	8,159,464	8,471,665	8,742,011	8,817,407	12,345,795
Heavy Equip/Timber	6,075,032	3,327,470	3,030,049	1,898,061	2,516,642	27,227
Digest Parcels	28,229	28,175	27,990	27,928	27,925	142,922,394
<b>Total Digest (Gross)</b>	<b>1,836,246,380</b>	<b>1,746,739,745</b>	<b>1,733,720,750</b>	<b>1,740,257,820</b>	<b>1,746,365,370</b>	<b>1,707,629,149</b>
Exemption (County)	178,761,121	171,536,179	172,651,203	165,558,429	174,444,699	143,932,322
Exemption (School)	272,801,967	255,865,995	252,690,295	242,806,527	248,484,881	204,133,175

### Summary

The focus of work for 2017 was updating residential building schedules with values still falling below the current trend. A resurgence of commercial activity and construction will require updates for land and schedules for 2018 and will coincide with the passing of this years House Bill 196 requiring the actual income of a property if available be utilized for determining a valuation. Motor vehicle value on digest continues to drop as a result of 2012 legislation creating the title ad-valorem tax (TAVT) now 65% less.

# Digest Evaluation

County Name: Catoosa

Tax Year: 2017 Digest Type: R

Property Type: R

From District: All

To District: All

Bill Source: All

Tax Account	Tax Account Name	Gross Digest	Exemption Amount	Taxable Amount	Millage Rate	Gross Tax	Credit Tax	Net Tax
110	STATE TAX	1,610,948,921	288,477,041	1,322,471,880	.0000	.00	.00	.00
				<b>STATE TAX</b>		.00	.00	.00
120	COUNTY TAX	1,610,948,921	121,781,198	1,489,167,723	11.6700	17,378,587.80	.00	.00
330	SALES CR UNINC	1,212,637,077	105,095,350	1,107,541,727	4.3750	.00	-4,845,504.96	
335	SALES CR INC	398,311,844	16,681,848	381,629,996	4.3750	.00	-1,669,633.39	
				<b>COUNTY TAX</b>		17,378,587.80	-6,515,138.35	10,863,449.45
140	SCHOOL TAX	1,610,948,921	215,822,044	1,395,126,877	18.6920	26,077,712.15	.00	.00
				<b>SCHOOL TAX</b>		26,077,712.15	.00	26,077,712.15
270	RING GEN GOVT	145,291,175	82,141	145,209,034	3.1500	457,408.64	.00	.00
				<b>RING GEN GOVT</b>		457,408.64	.00	457,408.64
280	FO GEN GOVT	253,020,669	47,758,586	205,262,083	6.7530	1,386,134.96	.00	.00
				<b>FO GEN GOVT</b>		1,386,134.96	.00	1,386,134.96
				<b>Final Totals:</b>		45,299,843.55	-6,515,138.35	38,784,705.20

# Digest Evaluation

County Name: Catoosa

Tax Year: 2017 Digest Type: R

Property Type: P

From District: All

To District: All

Bill Source: All

Tax Account	Tax Account Name	Gross Digest	Exemption Amount	Taxable Amount	Millage Rate	Gross Tax	Credit Tax	Net Tax
110	STATE TAX	162,872,963	95,029,751	67,843,212	.0000	.00	.00	.00
	<b>STATE TAX</b>					.00	.00	.00
120	COUNTY TAX	162,872,963	56,979,923	105,893,040	11.6700	1,235,771.57	.00	
330	SALES CR UNINC	29,533,699	4,655,282	24,878,417	4.3750	.00	-108,843.50	
335	SALES CR INC	133,339,264	52,324,641	81,014,623	4.3750	.00	-354,439.32	
	<b>COUNTY TAX</b>					1,235,771.57	-463,282.82	772,488.75
140	SCHOOL TAX	162,872,963	56,979,923	105,893,040	18.6920	1,979,352.75	.00	
	<b>SCHOOL TAX</b>					1,979,352.75	.00	1,979,352.75
270	RING GEN GOVT	91,533,001	51,046,813	40,486,188	3.1500	127,531.54	.00	
	<b>RING GEN GOVT</b>					127,531.54	.00	127,531.54
280	FO GEN GOVT	41,806,263	1,277,828	40,528,435	6.7530	273,688.58	.00	
	<b>FO GEN GOVT</b>					273,688.58	.00	273,688.58
	<b>Final Totals:</b>					3,616,344.44	-463,282.82	3,153,061.62

# Digest Evaluation

County Name: Catoosa

Tax Year: 2017 Digest Type: R

Property Type: All

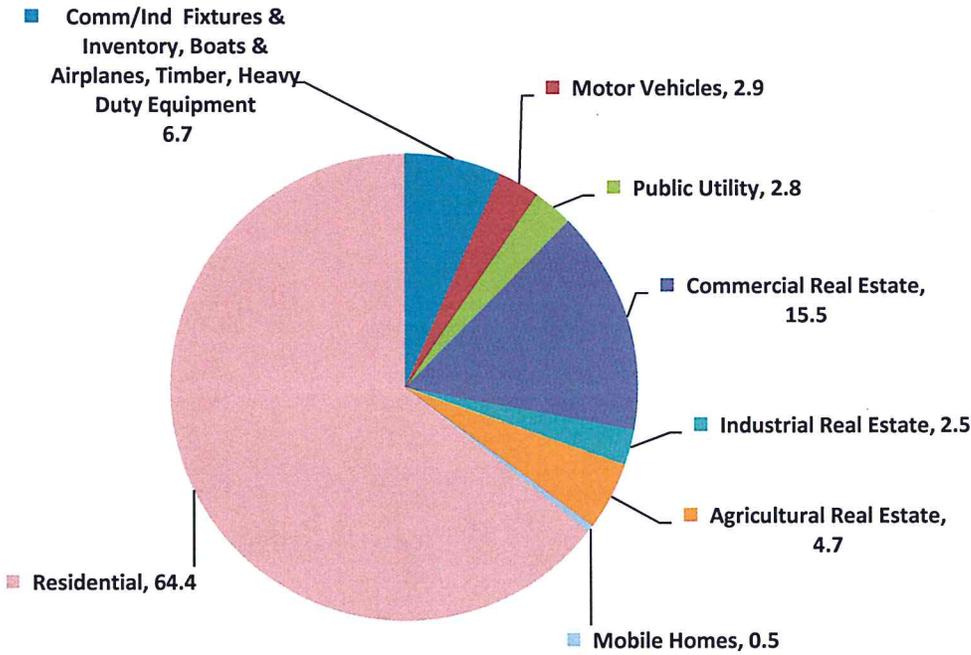
From District: All

To District: All

Bill Source: All

Tax Account	Tax Account Name	Gross Digest	Exemption Amount	Taxable Amount	Millage Rate	Gross Tax	Credit Tax	Net Tax
110	STATE TAX	1,773,821,884	383,506,792	1,390,315,092	.0000	.00	.00	.00
				<b>STATE TAX</b>		.00	.00	.00
120	COUNTY TAX	1,773,821,884	178,761,121	1,595,060,763	11.6700	18,614,359.37	.00	.00
330	SALES CR UNINC	1,242,170,776	109,750,632	1,132,420,144	4.3750	.00	-4,954,348.46	
335	SALES CR INC	531,651,108	69,006,489	462,644,619	4.3750	.00	-2,024,072.71	
				<b>COUNTY TAX</b>		18,614,359.37	-6,978,421.17	11,635,938.20
140	SCHOOL TAX	1,773,821,884	272,801,967	1,501,019,917	18.6920	28,057,064.90	.00	.00
				<b>SCHOOL TAX</b>		28,057,064.90	.00	28,057,064.90
270	RING GEN GOVT	236,824,176	51,128,954	185,695,222	3.1500	584,940.18	.00	.00
				<b>RING GEN GOVT</b>		584,940.18	.00	584,940.18
280	FO GEN GOVT	294,826,932	49,036,414	245,790,518	6.7530	1,659,823.54	.00	.00
				<b>FO GEN GOVT</b>		1,659,823.54	.00	1,659,823.54
				<b>Final Totals:</b>		48,916,187.99	-6,978,421.17	41,937,766.82

**2017 DIGEST SUMMARY**  
**40% VALUE**  
**NET TAXABLE COUNTY DIGEST 1,657,485,259**  
**TAX PARCELS 28,229**



**40% VALUES**  
**COMM/IND FIXTURES**  
**ETC - 111,968,072**

**MOTOR VEHICLES**  
**47,411,590**

**PUBLIC UTILITIES**  
**45,510,429**

**COMMERCIAL REAL**  
**ESTATE - 256,445,800**

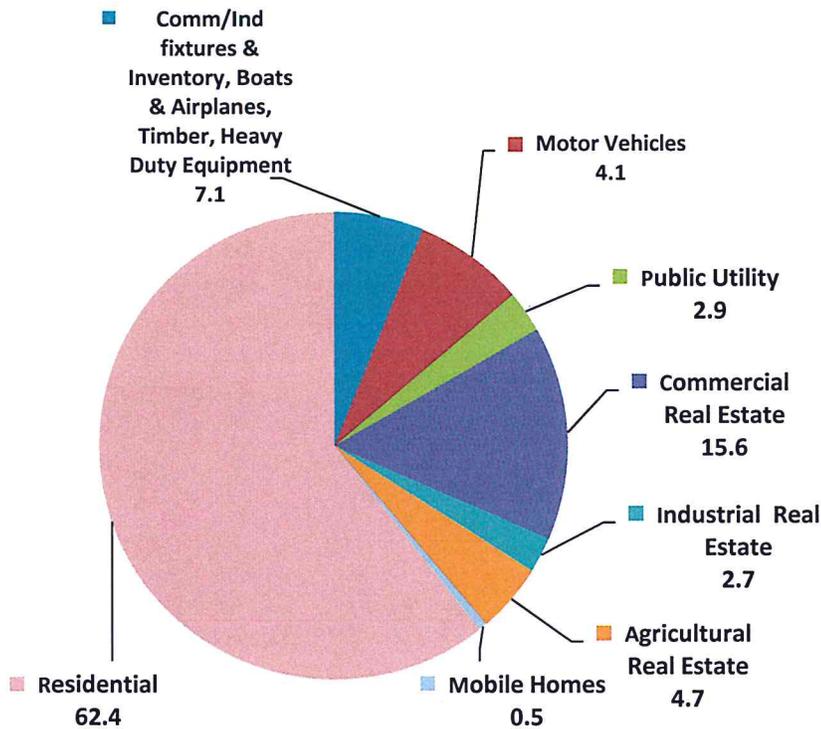
**INDUSTRIAL REAL**  
**ESTATE - 41,021,712**

**AGRICULTURAL**  
**REAL ESTATE**  
**78,091,317**

**MOBILE HOMES**  
**8,937,874**

**RESIDENTIAL**  
**1,068,098,465**

**2016 DIGEST SUMMARY**  
**40% VALUE**  
**NET TAXABLE COUNTY DIGEST 1,575,203,566**  
**TAX PARCELS 28,175**



**40% VALUES**  
**COMM/IND FIXTURES**  
**ETC - 112,946,093**

**MOTOR VEHICLES**  
**63,983,440**

**PUBLIC UTILITIES**  
**45,763,226**

**COMMERCIAL REAL**  
**ESTATE - 245,023,517**

**INDUSTRIAL REAL**  
**ESTATE - 42,334,338**

**AGRICULTURAL**  
**REAL ESTATE**  
**73,899,260**

**MOBILE HOMES**  
**8,159,464**

**RESIDENTIAL**  
**983,094,228**

**AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2017 MILLAGE ADJUSTMENT**

Shown below are the 2016 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2017 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the insurance premium tax proceeds exceed the cost of the service, then the 2017 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

- Applicable services include:
- a. Police protection, except such protection provided by the county sheriff;
  - b. Fire protection;
  - c. Curbside or on-site residential or commercial garbage & solid waste collection;
  - d. Curbs, sidewalks and street lights;
  - e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service. Please contact the Local Government Services Division at 404-724-7032 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	747,342.04	2,217,365.03	Cook	484,451.45	1,497,291.27
Atkinson	272,441.11	256,922.11	Coweta	4,820,498.58	12,793,144.26
Bacon	425,807.92	741,958.78	Crawford	649,267.71	413,947.67
Baker	156,215.21	143,878.97	Crisp	653,791.64	1,765,838.99
Baldwin	1,533,388.82	3,879,097.18	Dade	800,456.33	1,553,315.11
Banks	830,392.46	2,318,540.63	Dawson	1,111,267.06	6,169,054.50
Barrow	2,444,039.14	5,944,408.73	Decatur	793,139.85	2,059,634.13
Bartow	3,831,880.28	12,420,020.11	Dekalb	27,254,945.96	
Ben Hill	478,084.44	942,352.31	Dodge	754,602.67	930,291.14
Berrien	628,714.55	904,405.97	Dooley	320,752.21	655,088.82
Bibb		28,756,420.73	Dougherty	956,783.24	6,021,143.09
Bleckley	441,446.19	536,885.11	Douglas	5,351,529.76	16,403,048.29
Brantley	939,804.54	852,277.95	Early	286,124.60	583,826.67
Brooks	638,823.58	736,960.13	Echols	225,302.88	100,358.55
Bryan	1,046,088.96	2,873,406.90	Effingham	2,171,430.48	5,288,321.01
Bulloch County	2,211,754.89		Elbert	822,461.62	1,312,905.39
Bulloch School		10,265,588.52	Emanuel	658,203.87	1,100,536.51
Burke	867,142.41	3,834,163.74	Evans	425,584.51	\$626,039.73
Butts	982,139.59	2,327,716.79	Fannin	1,175,439.85	3,589,648.88
Calhoun	90,031.79	199,075.85	Fayette	2,707,376.54	11,125,197.34
Camden	895,514.71	3,052,324.73	Floyd	3,271,192.24	7,634,180.66
Candler	369,286.72	655,811.41	Forsyth	9,498,521.30	30,281,387.57
Carroll	3,850,590.36	9,265,811.60	Franklin	877,028.03	1,930,367.79
Catoosa	2,867,613.01	6,704,117.56	Fulton	4,880,985.20	36,040,751.66
Charlton	396,486.15	661,348.03	Gilmer	1,458,548.49	2,881,588.44
Chatham	4,870,708.62	15,170,267.81	Glascocok	122,648.76	78,644.24
Chattahoochee/Cusseta		877,353.19	Glynn	3,588,034.88	14,404,496.57
Chattooga County	1,041,453.33		Gordon	2,099,215.15	5,407,651.17
Chattooga School		1,472,460.07	Grady	832,961.60	1,407,691.24
Cherokee	8,689,184.67		Greene	565,491.23	2,657,450.61
Clarke/Athens		21,779,876.35	Gwinnett	33,930,144.05	
Clay	109,914.74	109,406.48	Habersham	1,716,691.75	
Clayton	11,411,417.57	33,301,847.01	Habersham School		5,585,671.11
Clinch	206,145.99	291,586.64	Hall	7,168,250.62	22,472,958.13
Cobb	28,405,029.46		Hancock	446,863.74	286,560.89
Coffee	1,474,410.17	3,239,549.84	Haralson	994,203.40	1,562,672.49
Colquitt County	1,572,149.40		Harris	1,549,306.35	1,743,267.70
Colquitt School		5,189,494.30	Hart	1,094,009.11	2,009,382.52
Columbia	6,150,366.41	17,345,320.85	Heard	558,789.11	2,857,693.98

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	7,996,464.89	21,934,792.00	Quitman		146,458.36
Houston County	2,840,357.73		Rabun County	667,140.03	
Houston School		22,141,026.58	Rabun School		3,202,357.53
Irwin	342,701.65	384,962.21	Randolph	154,316.27	217,091.28
Jackson	2,031,021.10	5,849,965.45	Richmond/Augusta		27,895,949.15
Jasper	613,746.48	547,180.52	Rockdale	3,910,686.03	
Jeff Davis	591,573.64	1,013,191.11	Schley	178,611.45	140,746.64
Jefferson	514,890.24	930,342.77	Screven	613,411.38	854,810.97
Jenkins	291,542.15	459,903.80	Seminole	322,204.34	567,567.47
Johnson	312,486.27	353,102.08	Spalding	2,239,233.57	5,106,924.32
Jones	1,418,950.15	1,597,826.92	Stephens	957,621.00	2,034,071.77
Lamar	605,759.79	845,470.11	Stewart	192,127.39	108,073.37
Lanier	374,760.11	269,074.36	Sumter	787,610.60	2,123,640.25
Laurens	1,541,431.36	4,531,263.76	Talbot	285,621.94	314,763.17
Lee	1,386,612.42	2,581,310.03	Taliaferro	58,252.58	63,227.39
Liberty	1,188,844.08	2,737,562.33	Tattnall	938,799.22	1,130,915.80
Lincoln	359,121.84	512,337.50	Taylor	326,225.61	634,498.88
Long	711,764.96	323,434.15	Telfair	325,667.10	418,385.04
Lowndes	2,734,352.56	11,777,832.76	Terrell	229,659.25	497,453.75
Lumpkin	1,380,859.77	2,357,683.55	Thomas	1,230,788.17	4,109,045.83
Macon	447,087.14	457,665.91	Tift	1,219,897.23	5,056,927.78
Madison	1,398,564.54	1,354,382.70	Toombs	691,770.31	1,894,735.92
Marion	365,209.60	243,573.78	Towns County	485,456.77	1,386,097.32
McDuffie	812,464.29	1,948,003.76	Towns Schools		1,732,444.20
McIntosh	691,826.16	889,830.98	Treutlen	210,725.77	209,083.50
Meriwether	806,879.19	915,279.25	Troup	1,784,606.55	4,595,972.68
Miller	231,055.53	307,181.01	Turner	216,645.97	477,636.75
Mitchell County	732,820.78		Twiggs	431,169.61	406,035.05
Mitchell School		1,777,725.14	Union	1,156,059.56	3,177,435.57
Monroe	1,253,296.12	3,095,975.49	Upson	984,541.18	1,628,417.99
Montgomery	275,289.51	299,864.09	Walker	2,936,700.68	3,311,833.01
Morgan	702,158.59	2,383,013.89	Walton	3,144,801.46	6,274,202.94
Murray	1,922,223.38	3,520,645.15	Ware	1,209,955.76	3,413,957.56
Muscogee/Columbus		67,415,746.15	Warren	196,595.47	228,378.06
Newton	4,589,052.10	7,996,701.24	Washington	1,039,666.10	1,219,325.65
Oconee	1,575,332.91	6,037,804.84	Wayne	600,453.95	1,608,222.86
Oglethorpe	740,807.48	620,616.99	Webster		146,655.10
Paulding	7,091,399.67	12,972,676.29	Wheeler	214,411.93	204,822.11
Peach	722,767.61	1,940,368.60	White	1,293,788.09	2,311,808.89
Pickens	1,397,559.22	2,900,243.44	Whitfield	3,700,351.21	9,485,013.23
Pierce	789,677.09	1,103,970.59	Wilcox	241,667.22	185,043.02
Pike	861,110.50	761,664.90	Wilkes	319,132.53	643,365.02
Polk	1,459,051.15	2,344,432.92	Wilkinson	263,337.40	462,834.67
Pulaski	350,576.64	445,544.38	Worth	770,185.09	926,435.77
Putnam	822,796.72	1,487,689.53	<b>Totals</b>	<b>311,758,247.93</b>	<b>717,420,598.16</b>

<http://dor.georgia.gov>

# CATOOSA COUNTY, GEORGIA

## 2017 TAX LEVY

PURSUANT TO THE AUTHORITY VESTED IN THE BOARD OF COMMISSIONERS OF CATOOSA COUNTY, GEORGIA AND IT APPEARING THAT TOTAL PROPERTY SUBJECT TO LEVY FOR MAINTENANCE AND OPERATION OF SCHOOLS IS \$1,836,246,380 AND THE NET AMOUNT AFTER DEDUCTIONS FOR COUNTY EXEMPTIONS ALLOWED BY LAW IS \$1,563,444,413, AND IT FURTHER APPEARING THAT THE TOTAL PROPERTY SUBJECT TO LEVY FOR COUNTY MAINTENANCE AND OPERATIONS AFTER ALLOWANCE FOR EXEMPT DEDUCTIONS IS \$1,657,485,259. WE THE UNDERSIGNED, BEING DULY ELECTED MEMBERS OF THE BOARD OF COMMISSIONERS HEREBY LEVY TAXES AND FIX RATES AS FOLLOWS:

DESCRIPTIONS	BUDGET		DIGEST	
	MIL RATE	AMOUNT	MIL RATE	AMOUNT
<b>GENERAL COUNTY BUDGET:</b>				
COUNTYWIDE	10.995	18,223,641	10.995	18,223,641
SALES TAX RATE ROLL BACK	4.045	6,704,118	4.045	6,704,118
<b>NET COUNTYWIDE</b>	<u>6.950</u>	<u>11,519,523</u>	<u>6.950</u>	<u>11,519,523</u>
<b>STATE OF GEORGIA</b>	<u>0.000</u>		<u>0.000</u>	
<b>COUNTY SCHOOLS:</b>				
MAINTENANCE & OPERATIONS	<u>17.756</u>	<u>27,760,519</u>	<u>17.756</u>	<u>27,760,519</u>
<b>NET TAX RATES:</b>				
COUNTYWIDE	<u>24.706</u>		<u>24.706</u>	

APPROVED AND ADOPTED THIS THE THIRTY-FIRST DAY OF AUGUST, 2017

  
 STEVEN M. HENRY, CHAIRMAN

  
 JAMES W. CUTLER, COMMISSIONER, DISTRICT THREE

  
 JEFF LONG, COMMISSIONER, DISTRICT ONE

  
 RAY JOHNSON, COMMISSIONER, DISTRICT FOUR

  
 ROBERT R. WINTERS, COMMISSIONER, DISTRICT TWO



**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017**

COUNTY **CATOOSA**

TAXING JURISDICTION **SCHOOL**

**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	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	1,503,866,957	78,282,756	28,799,208	1,610,948,921
PERSONAL	167,152,311		-4,279,348	162,872,963
MOTOR VEHICLES	63,983,440		-16,571,850	47,411,590
MOBILE HOMES	8,159,464		778,410	8,937,874
TIMBER -100%	250,103		-112,081	138,022
HEAVY DUTY EQUIP	3,327,470		2,609,540	5,937,010
<b>GROSS DIGEST</b>	<b>1,746,739,745</b>	<b>78,282,756</b>	<b>11,223,879</b>	<b>1,836,246,380</b>
EXEMPTIONS	252,690,295	0	20,111,672	272,801,967
<b>NET DIGEST</b>	<b>1,494,049,450</b>	<b>78,282,756</b>	<b>-8,887,793</b>	<b>1,563,444,413</b>
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	1,494,049,450	78,282,756	-8,887,793	1,563,444,413
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2016 MILLAGE RATE &gt;&gt;&gt;</b>		<b>2017 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	1,494,049,450	
Net Value Added-Reassessment of Existing Real Property	RVA	78,282,756	
Other Net Changes to Taxable Digest	NAG	-8,887,793	
2017 Net Digest	CYD	1,563,444,413	<b>(PYD+RVA+NAG)</b>
2016 Millage Rate	PYM	18.692	
Millage Equivalent of Reassessed Value Added	ME	0.936	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2017	RR	17.756	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2017 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)	<b>Rollback Millage Rate</b>	17.756
	<b>2017 Millage Rate</b>	17.756
	<b>Percentage Increase</b>	0.00%

**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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 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 2017 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.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



Lynnette T. Riley  
Commissioner

State of Georgia  
**Georgia Department of Revenue**  
Local Government Services Division  
Digest Section  
4125 Welcome Hill Road SW  
Atlanta GA 30349-1824  
(404) 724-7000  
September 6, 2017

Ellen Mills  
Director

MR GARY WAYNE AUTRY  
CATOOSA COUNTY TAX COMMISSIONER  
796 LAFAYETTE ST  
RINGGOLD GA 30736

Ref #: 201724997467733

Dear Mr. Autry:

The 2017 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2017 Ad Valorem taxes is enclosed.

On August 1, 2018, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Lynnette T. Riley  
Commissioner

Enc. Order Regarding 2017 County Tax Digest

Copy to  
MS. ANN R. KNIGHT, Chairman, Board of Tax Assessors  
MR. STEVEN M. HENRY, Chairman, Board of County Commissioners

**CATOOSA COUNTY BOARD OF COMMISSIONS  
FISCAL YEAR 2017-18 BUDGET RESOLUTION**

**RESOLUTION #0-018**

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**WHEREAS**, the county's fiscal year begins October 1, 2017 and ends September 30, 2018, and

**WHEREAS**, state law requires that each county operate under a balanced budget adopted by ordinance or resolution, and

**WHEREAS**, the annual budget can be amended during the fiscal year to adapt to changing governmental needs, and

**WHEREAS**, the budget shall be adopted at the legal level of budgetary control which is the fund/department level. That is, expenditures may not exceed the total for any department within a fund without the board of commissioners' approval. The Budget Officer, however, shall have the authority to transfer appropriations within a department within a fund from one line item (to another object classification within the same department) to other line items, except for salary line items. The county Board of Commissioners must approve any increases in any salary line item, and

**WHEREAS**, the county staff prepared a proposed budget stating the anticipated revenues by source and expenditures by department for the upcoming fiscal year, the current fiscal year as well as the previous fiscal year, and

**WHEREAS**, the county Chief Financial Officer submitted the proposed budget to the Catoosa County Board of Commissioners on August 1, 2017, displayed a copy of the proposed budget in the Office of the Board of Commissioners, and displayed a copy on the bulletin board of the Catoosa County Administrative Building, and the Courthouse Annex for public review and posted a copy on the Catoosa County web-site, and

**WHEREAS**, county staff notified the public, through a newspaper advertisement that the proposed budget is available for review in the Office of the Board of Commissioners of Catoosa County, and the time and day of the budget public hearing, and

**WHEREAS**, the Board of County Commissioners conducted a public hearing on August 15, 2017 at 6:00 PM to discuss the proposed budget, and

**WHEREAS**, county staff notified the public, through a newspaper advertisement, of the adoption of the budget resolution, and

**WHEREAS**, the Board of Commissioners adopts the budget resolution on August 31, 2017 as follows:

General Fund Revenues and Expenditures - \$25,836,888  
Special Revenue Funds Revenues and Expenditures - \$7,490,962  
Enterprise Funds Revenues and Expenditures - \$411,000  
Capital Project Funds Revenues and Expenditures - \$12,000,000\*  
Total Annual Budget - \$45,738,850

**FISCAL YEAR 2017- 18  
BUDGET RESOLUTION**

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**WHEREAS**, Catoosa County did receive Insurance Premium Tax, per O.C.G.A. §33-8-8.3, the proceeds from the tax shall be separated and shall be used solely to fund one or more of the services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county, primarily county fire protection, and

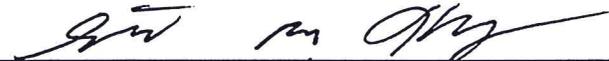
**WHEREAS**, Catoosa County did receive Insurance Premium Tax in the amount of \$2,867,613 and did budget the same amount in the 2017-2018 Fire & Rescue Fund Revenue Budget on a separate line as Insurance Premium Tax (Page 143), and

**WHEREAS**, Catoosa County Governing Authority did allocate in the 2017-2018 Fire & Rescue Fund Expenditure Budget, for the primary benefit of the inhabitants of the unincorporated area of the county, \$2,867,613 of the Insurance Premium Tax to fund the operation and maintenance of Catoosa County Fire and Rescue Services (Page 145).

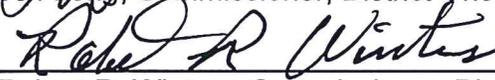
**THEREFORE, BE IT RESOLVED**, that the Catoosa County Board of Commissioners hereby adopts the Fiscal Year 2017-2018 budget as provided herein.

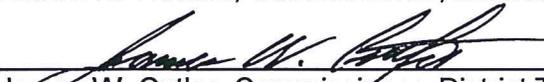
So resolved this 31th day of August, 2017.

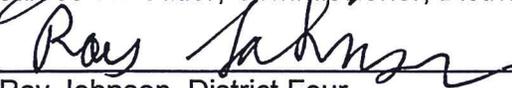
CATOOSA COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Steven M. Henry, Chair

  
\_\_\_\_\_  
Jeff Long, Commissioner, District One

  
\_\_\_\_\_  
Robert R. Winters, Commissioner, District Two

  
\_\_\_\_\_  
James W. Cutler, Commissioner, District Three

  
\_\_\_\_\_  
Ray Johnson, District Four

\*For information only.

- A project length budget has been adopted for the 2014 SPLOST to run for five years in the amount of \$60,000,000, or \$12,000,000 per year.



## Catoosa County Finance Office

800 Lafayette Street, Ringgold, GA 30736  
Phone: 706-965-2500 Fax: 706-965-5106

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August 31, 2017

Ms. Lynette T. Riley  
State Revenue Commissioner  
Department of Revenue  
1800 Century Boulevard  
Atlanta, Georgia 30345

RE: Tax Digest for Catoosa County, Georgia

Dear Ms. Riley,

Catoosa County did receive Insurance Premium Tax and in accordance with the provisions of O.C.C.A. §33-8-8.3, the proceeds from this tax shall be separated and shall be used solely to fund one or more of the services as may be provided by the County Governing Authority for the primary benefit of the inhabitants of the unincorporated area of the county, Catoosa County chose fire protection.

Catoosa County did receive Insurance Premium Tax in the amount of \$2,867,613 and did budget that same amount in the 2017-2018 Fire & Rescue Special Revenue Fund Budget on a separate line as Insurance Premium Tax (Page 143).

Catoosa County Governing Authority did allocate in the 2017-2018 Fire & Rescue Fund Expenditure Budget, for the primary benefit of the inhabitants of the unincorporated area of the county, \$2,867,613 of the Insurance Premium Tax to fund the operation and maintenance of Catoosa County Fire and Rescue Services (Page 145).

If you should have any questions regarding the above, please do not hesitate to write or call.

Sincerely,

Carl W. Henson, Jr.  
Chief Financial Officer

Cc: Steven M. Henry, Catoosa County Chairman  
Gary Autry, Catoosa County Tax Commissioner

Enclosure: Copy of Catoosa County Fiscal Year 2017-2018 Budget Resolution