



# City of Cartersville

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P.O Box 1390 – 10 Public Square – Cartersville, Georgia 30120  
Telephone: 770-387-5616 – Fax 770-386-5841 – [www.cityofcartersville.org](http://www.cityofcartersville.org)

**COUNCILPERSONS:**

Matt Santini – Mayor  
Dianne Tate – Mayor Pro Tem  
Kari Hodge  
Lindsey McDaniel, Jr.  
Lori Pruitt  
Jayce Stepp  
Louis Tonsmeire, Sr.

**SPECIAL MEETING AGENDA**

Council Chamber, Third Floor of City Hall– 9:00  
AM – 8/5/2014  
**Work Session –**

**CITY MANAGER:**

Sam Grove

**CITY ATTORNEY:**

David Archer

**CITY CLERK:**

Connie Keeling

**I. Opening of Meeting**

- Invocation
- Pledge of Allegiance
- Roll Call

**II. Regular Agenda**

**A. Public Hearing**

1. Public Hearing For City of Cartersville M&O Millage Rate

[Attachments](#)

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**PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE HUMAN RESOURCES OFFICE, ADA COORDINATOR, 48 HOURS IN ADVANCE OF THE MEETING AT 770-387-5616.**



# City of Cartersville

**Special Meeting**

**8/5/2014 9:00:00 AM**

**Public Hearing For City of Cartersville M&O Millage Rate**

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SubCategory:</b>                       | Public Hearing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Department Name:</b>                   | Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Department Summary Recommendation:</b> | Georgia State law requires that a levying authority hold three public hearings when the levying authority proposes to establish a millage rate that will exceed the roll-back millage rate. The City of Cartersville M&O has proposed to leave its millage rate at 1.38 mills. The 2014 roll-back rate was calculated to be 1.358 mills. Therefore, the proposed millage rate of 1.38 mills constitutes an increase of 1.62 percent over the roll-back rate, thus requiring the City to hold three public hearings. This is the first hearing of the three required public hearings. |
| <b>City Manager's Remarks:</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Financial/Budget Certification:</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Legal:</b>                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Associated Information:</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

**CITY OF CARTERSVILLE M & O  
NOTICE OF PUBLIC HEARING**

**Tax Digest and M&O and Capital Levy History for Current and Past Five Years**

The City of Cartersville City Council hereby announces that the M&O and Capital millage rate for the City of Cartersville for fiscal year 2015 will be established at the Council meeting on August 7, 2014 at 7:00 p.m. in the City Council Chambers located on the Third Floor, City Hall, 10 North Public Square. The 2014 tax digest figures are preliminary at the present time. Pursuant to the requirements of O.C.G.A. 48-5-32, the city hereby publishes the following schedule of the current year's tax digest and levy, in addition to the past five years' tax digest and levy. The information only applies to the operations of the city government.

| <b>Current 2014 Tax Digest and 5-Year History of Levy</b> |                 |               |               |               |               |                     |
|-----------------------------------------------------------|-----------------|---------------|---------------|---------------|---------------|---------------------|
| City Digest and Levy                                      | 2009            | 2010          | 2011          | 2012          | 2013          | Preliminary<br>2014 |
| Real & Personal                                           | \$966,252,164   | \$912,703,762 | \$886,351,912 | \$867,188,750 | \$822,121,509 | \$851,295,688       |
| Motor Vehicle                                             | \$49,370,250    | \$42,000,562  | \$40,419,370  | \$42,338,234  | \$47,371,852  | \$39,332,530        |
| Mobile Homes                                              | \$24,559        | \$24,588      | \$24,399      | \$43,178      | \$43,178      | \$43,178            |
| Timber - 100%                                             | \$29,765        | \$42,160      | \$0           | \$0           | \$0           | \$5,176             |
| Heavy Duty Equipment                                      | \$119,309       | \$15,720      | \$33,200      | \$53,655      | \$51,048      | \$79,200            |
| Public Utilities                                          | \$16,053,026    | \$10,017,913  | \$9,574,680   | \$9,809,398   | \$10,310,714  | \$10,833,821        |
| Gross Digest                                              | \$1,031,849,073 | \$964,804,705 | \$936,403,561 | \$919,433,215 | \$879,898,301 | \$901,589,593       |
| Less: M&O Exemptions                                      | \$17,919,726    | \$13,439,095  | \$13,594,461  | \$14,968,555  | \$60,395,409  | \$39,927,124        |
| Net M&O Digest                                            | \$1,013,929,347 | \$951,365,610 | \$922,809,100 | \$904,464,660 | \$819,502,892 | \$861,662,469       |
| M&O Millage                                               | 1.38            | 1.38          | 1.38          | 1.38          | 1.38          | 1.38                |
| Dollars Generated                                         | \$1,399,222     | \$1,312,885   | \$1,273,477   | \$1,248,161   | \$1,130,914   | \$1,189,094         |
| Total \$ Increase/(Decrease)                              | \$18,004        | (\$86,338)    | (\$39,408)    | (\$25,315)    | (\$117,247)   | \$58,180            |
| % Increase/Decrease(-)                                    | 1.30%           | -6.17%        | -3.00%        | -1.99%        | -9.39%        | 5.14%               |
| Total Millage Rate                                        | 1.38            | 1.38          | 1.38          | 1.38          | 1.38          | 1.38                |

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2014**

COUNTY **BARTOW** TAXING JURISDICTION **CARTERSVILLE M&O**

**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              | 2013 DIGEST | REASSESSMENT OF<br>EXISTING REAL PROP | OTHER CHANGES<br>TO TAXABLE DIGEST | 2014 DIGEST |
|--------------------------|-------------|---------------------------------------|------------------------------------|-------------|
| REAL                     | 582,239,760 | 13,834,547                            | 4,361,610                          | 600,435,917 |
| PERSONAL                 | 250,192,463 |                                       | 11,501,129                         | 261,693,592 |
| MOTOR VEHICLES           | 47,371,852  |                                       | -8,039,322                         | 39,332,530  |
| MOBILE HOMES             | 43,178      |                                       | 0                                  | 43,178      |
| TIMBER -100%             | 0           |                                       | 5,176                              | 5,176       |
| HEAVY DUTY EQUIP         | 51,048      |                                       | 28,152                             | 79,200      |
| GROSS DIGEST             | 879,898,301 | 13,834,547                            | 7,856,745                          | 901,589,593 |
| EXEMPTIONS               | 60,395,409  | 0                                     | -20,468,285                        | 39,927,124  |
| NET DIGEST               | 819,502,892 | 13,834,547                            | 28,325,030                         | 861,662,469 |
| FLPA Reimbursement Value | 0           |                                       | 0                                  | 0           |
| Adjusted NET DIGEST      | 819,502,892 | 13,834,547                            | 28,325,030                         | 861,662,469 |
|                          | (PYD)       | (RVA)                                 | (NAG)                              | (CYD)       |
| 2013 MILLAGE RATE >>>    | 1.380       | 2014 PROPOSED MILLAGE RATE >>>        |                                    | 1.380       |

| DESCRIPTION                                            | ABBREVIATION | AMOUNT      | FORMULA         |
|--------------------------------------------------------|--------------|-------------|-----------------|
| 2013 Net Digest                                        | PYD          | 819,502,892 |                 |
| Net Value Added-Reassessment of Existing Real Property | RVA          | 13,834,547  |                 |
| Other Net Changes to Taxable Digest                    | NAG          | 28,325,030  |                 |
| 2014 Net Digest                                        | CYD          | 861,662,469 | (PYD+RVA+NAG)   |
| 2013 Millage Rate                                      | PYM          | 1.380       |                 |
| Millage Equivalent of Reassessed Value Added           | ME           | 0.022       | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2014                         | RR           | 1.358       | PYM - ME        |

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

|                                                                                                                                                                                                                                                                          |                       |       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------|
| If the 2014 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 | 1.358 |
|                                                                                                                                                                                                                                                                          | 2014 Millage Rate     | 1.380 |
|                                                                                                                                                                                                                                                                          | Percentage Increase   | 1.62% |

**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 2014 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2014 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 2014 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 2014 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