

**RESOLUTION OF THE BOARD OF PUBLIC EDUCATION
FOR BIBB COUNTY TO ADOPT A MILLAGE RATE FOR TAX
YEAR 2023; AND FOR OTHER PURPOSES**

WHEREAS, pursuant to Article VIII, Section VI, Paragraph 1 of the Constitution of the State of Georgia and Ga. L. 1872, pp. 388, *et seq.*, as amended, the Board of Public Education for Bibb (the “Board”) is authorized to annually certify an ad valorem tax for school purposes to the Board of Commissioners for Bibb County, not to exceed 22 mills, and

WHEREAS, after careful study, the Board has concluded that the provision of an adequate education for the students in the Bibb County School District requires a local ad valorem tax levy for education purposes of \$82,185,468; and

WHEREAS, as required by the Official Code of Georgia Annotated § 48-5-32, the Board has caused a report setting forth the items required by said code section to be published in *The Telegraph* on August 8, 2023, a copy of said report being attached hereto as “Attachment I”;

NOW, THEREFORE BE IT RESOLVED, and it is hereby resolved by authority of the same that the millage rate for ad valorem taxes for school purposes be set at 14.674 mills;

AND, BE IT FURTHER RESOLVED that a copy of this Resolution be forwarded to the Board of Commissioners for Bibb County with the request that the Board of Commissioners levy an ad valorem tax for education purposes at the rate of 14.674 mills for the final 2023 Tax Digest for School M & O purposes.

ADOPTED at Macon, Georgia, this 17th day of August 2023.

BOARD OF PUBLIC EDUCATION FOR BIBB COUNTY

By: _____
Juawn A. Jackson, President
Board of Public Education for Bibb County

[SEAL]

Attest: _____
Dr. Dan A. Sims
Superintendent of Schools

August 17, 2023

NOTICE - CY 2023 Rollback Millage Rate of 14.674

The Bibb County Board of Education does hereby announce that the millage rate will be set at a meeting to be held in the Board Room at 484 Mulberry Street, Macon, Georgia on Thursday, August 17, 2023 at 6:30 p.m. 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 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2018	2019	2020	2021	2022	2023
V A L U E	Real & Personal	4,391,988,508	4,490,529,566	4,679,498,213	4,791,463,039	5,326,202,816	6,127,967,945
	Motor Vehicles	89,764,110	71,441,620	56,296,310	45,398,930	39,543,090	38,108,560
	Mobile Homes	5,944,817	6,322,586	7,726,568	8,713,174	9,175,250	10,303,604
	Timber - 100%	357,591	376,757	925,714	332,565	235,812	494,407
	Heavy Duty Equipment	90,253	98,862	101,144	204,366	152,838	228,216
	Gross Digest	4,488,145,279	4,568,769,391	4,744,547,949	4,846,112,074	5,375,309,806	6,177,102,732
	Less Exemptions	441,301,932	442,044,447	489,076,340	476,580,638	521,663,208	576,348,494
	NET DIGEST VALUE	4,046,843,347	4,126,724,944	4,255,471,609	4,369,531,436	4,853,646,598	5,600,754,238
R A T E	MILLAGE RATE (Maintenance & Operation)	19.314	18.814	18.493	18.099	16.720	14.674
TAX	TOTAL M&O TAXES LEVIED	\$78,160,732	\$77,640,203	\$78,696,436	\$79,084,149	\$81,152,971	\$82,185,468
	Net Tax \$ Increase		(\$520,529)	\$1,056,233	\$387,713	\$2,068,822	\$1,032,497
	Net Tax % Increase		-0.67%	1.36%	0.49%	2.62%	1.27%

Attachment I

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023				
COUNTY:	BIBB		TAXING JURISDICTION:	SCHOOL M&O
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	4,423,837,854	685,282,888	13,111,697	5,122,232,439
PERSONAL	902,364,962		103,370,544	1,005,735,506
MOTOR VEHICLES	39,543,090		(1,434,530)	38,108,560
MOBILE HOMES	9,175,250		1,128,354	10,303,604
TIMBER -100%	235,812		258,595	494,407
HEAVY DUTY EQUIP	152,838		75,378	228,216
GROSS DIGEST	5,375,309,806	685,282,888	116,510,038	6,177,102,732
EXEMPTIONS	521,663,208		54,685,286	576,348,494
NET DIGEST	4,853,646,598	685,282,888	61,824,752	5,600,754,238
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	16.720		2023 MILLAGE RATE:	14.674
14.646				
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2022 Net Digest	PYD	4,853,646,598		
Net Value Added-Reassessment of Existing Real Property	RVA	685,282,888		
Other Net Changes to Taxable Digest	NAG	61,824,752		
2023 Net Digest	CYD	5,600,754,238	(PYD+RVA+NAG)	
2022 Millage Rate	PYM	16.720	PYM	
Millage Equivalent of Reassessed Value Added	ME	2.046	(RVA/CYD) * PYM	
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	14.674	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2023 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	14.674	
		2023 Millage Rate	14.674	
		Percentage Tax 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. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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.			
----- Responsible Party		----- Title		----- Date