



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 2016-17 General Fund Budget

DATE: August 31, 2016

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 FY 2016-17 budget processes faced many challenges, the most important projected revenue was flat to prior year and projected expenditures exceeded prior year by \$1.4 million. Expenditures continue to increase due to inflation and the increased demand for services as the result of an increase in population. The commissioners and staff held two work sessions in an effort to reduce the proposed expenditures which resulted in a reduction of \$400 thousand bringing the increase down to \$1 million (see schedule "Budget After Adjustments"). The major components of the remaining increase consist of State Court \$500 thousand, wage increase \$310 thousand and Fire and Rescue contingency \$200 thousand. An increase in general maintenance and operating expenditures without a corresponding increase in revenue resulted in an increase in the gross millage rate. The tentative millage rate required to balance the proposed budget will result in a millage rate of 7.295 mills, an increase of .701 mills over the rollback millage rate. It is the result of a gross millage rate of 11.674 less the Sales Tax Rollback millage of 4.375 less the Revaluation Rollback millage of .004.

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 the budget work sessions . The department summaries refer to the 2015 actual and the 2016 nine month actual 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 or at the following address and telephone number:

Catoosa County Government
Finance Department
800 LaFayette Street
Ringgold, Georgia 30736
706-965-0118

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CATOOSA COUNTY, GEORGIA
2017 PROPOSED GENERAL FUND BUDGET AFTER ADJUSTMENTS

Proposed General Fund Revenue			\$ 25,911,243
Revenue:			
Property Taxes		\$ (316,280)	
Recreation Fees		\$ (90,750)	
		<u>\$ (407,030)</u>	\$ (407,030)
Total Adjusted General Fund Revenue			<u>\$ 25,504,213</u>
 Proposed General Fund Expenditures			 \$ 25,911,243
Expenditures:			
Fire & Rescue (Remove Proposal to Man Keith Station Full-Time)		\$ (506,294)	
Fire & Rescue Contingency (New Fire Chief Input)		\$ 200,000	
Recreation (Remove Additional Person)	\$ (55,495)		
Recreation (Remove Other Related Expenditures)	<u>\$ (26,800)</u>		
	<u>\$ (82,295)</u>	\$ (82,295)	
Building Inspection & Planning & Zoning (Remove Additional Person)		\$ (53,039)	
Magistrate Court: Remove Fourth Judge (Effective 12/31/16)	\$ (54,852)		
Wage Increase for Three Clerks	<u>\$ 6,951</u>		
	<u>\$ (47,901)</u>	\$ (47,901)	
State Court (Adjust Judge & Solicitor Salaries & Benefits for Revised Superior Court Judge's Salary)		\$ 37,292	
Juvenile Court (Adjust Judges Salary to \$70,000)		\$ 14,500	
DFACS (Increase Contribution to \$20,000)		\$ 10,000	
Library (Adjust Materials to Bring Total Expenditures to Prior Year Level)		\$ 6,144	
Probate Court (Wage Increase for One Clerk)		\$ 1,188	
Interest on TAN for October, November and December		<u>\$ 13,375</u>	
		<u>\$ (407,030)</u>	\$ (407,030)
Total Adjusted General Fund Expenditures			<u>\$ 25,504,213</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, 2016 and ending September 30, 2017 shall be submitted to the governing authority for that body's review prior to the enactment of the budget ordinance or resolution, at a special called meeting, to be held in the Catoosa County Administrative Building meeting room , 800 LaFayette Street, Ringgold, Georgia at 9:00 AM on August 5, 2016.

On August 5, 2016 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 5, 2016 a copy of the proposed budget will be made available for inspection by the general 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 5, 2016 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 hearings to consider the proposed budget for the fiscal year beginning October 1, 2016 will be held at the Catoosa County Administrative Building meeting room in Ringgold, Georgia. All persons wishing to be heard concerning the proposed budget may appear and comment at the public hearings to be held on August 16, 2016 at 9:00 AM, August 16, 2016 at 6:00 PM and August 30, 2016 at 6:00 PM.

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, 2016 and ending September 30, 2017 shall be adopted by the Board of Commissioners at a special called meeting to be held in the Catoosa County Administrative Building meeting room in Ringgold, Georgia on August 30, 2016 at 6 PM. In addition to the public hearings, the public is invited to attend and be heard upon the adoption of the budget resolution.

This 27th day of July, 2016

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

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: All

From District: All

To District: All

Tax Year: 2016

AGRICULTURAL

Code	Count	Acres	40% Value
A1	1,654		32,796,492
A3	38	124	463,163
A4	263	2,674	5,809,871
A5	466	20,151	25,066,991
A6	1,072		1,984,949
AF	2		42,031
AI	2		15,820
Total:	3497	22,950	66,179,317

COMMERCIAL

Code	Count	Acres	40% Value
C1	3,023	2	140,290,999
C3	1,071	1,294	65,912,227
C4	182	1,448	31,813,347
C5	21	1,527	7,006,944
CA	3		275,208
CF	1,684		43,429,939
CI	876		32,966,914
CP	13		3,472,873
Total:	6873	4,271	325,168,451

EXEMPT

Code	Count	Acres	40% Value
E1	568	23,155	56,261,646
E2	354		18,059,244
E3	50		2,027,284
E4	34	128	931,335
E5	16		6,875,757
E6	160		69,023,445
E9	6		18,793,563
Total:	1188	23,283	171,972,274

INDUSTRIAL

Code	Count	Acres	40% Value
I1	236		36,516,040
I3	25	63	851,055
I4	45	500	3,697,237
I5	5	329	1,270,006
IF	32		28,741,114
II	22		3,162,497
IP	23		52,576,159
Total:	388	892	126,814,108

Tax Year: 2016

RESIDENTIAL

Code	Count	Acres	40% Value
R1	33,576		813,085,625
R3	23,111	17,811	204,339,095
R4	1,759	14,150	40,229,142
R5	99	3,091	5,385,535
RA	9		53,160
RB	1,714		2,416,596
Total:	60268	35,052	1,065,509,153

UTILITY

Code	Count	Acres	40% Value
U1	7		
U2	45		45,710,112
U3	53	45	53,113
U4	4	18	1
U5	2	77	
Total:	111	139	45,763,226

CONSERVATION USE

Code	Count	Acres	40% Value
V3	15	63	211,409
V4	166	2,086	4,650,531
V5	408	24,649	36,723,073
Total:	589	26,797	41,585,013

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: All

From District: All To District: All

Tax Year: 2016

SUMMARY

Group	Count	Acres	40% Value
AGRICULTURAL	3,497	22,950	66,179,317
COMMERCIAL	6,873	4,271	325,168,451
INDUSTRIAL	388	892	126,814,108
RESIDENTIAL	60,268	35,052	1,065,509,153
UTILITY	111	139	45,763,226
CONSERVATION L	589	26,797	41,585,013
MOTOR VEH	33,417		63,983,440
MOBILE HOME	2,538		8,159,464
TIMBER	11	678	250,103
HEAVY EQUIP	122		3,327,470
Total:	107,814	90,781	1,746,739,745

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: All

From District: All

To District: All

Tax Year: 2016

HOMESTEAD AND PROPERTY EXEMPTIONS

Code	Count	State	County	School	County Bond	School Bond	Other
S1	7,873	15,745,757	15,745,757	15,745,757			
S3	303	606,000	606,000	2,989,474			
S4	3,507	157,014,337	15,228,181	36,831,347			
S5	133	6,064,705	6,064,705	6,064,705			
SC	1,151	65,820,372	2,322,000	3,450,387			
SD	13	753,974	703,467	703,467			
SF	36	55,444,992	55,444,992	55,444,992			53,018,930
SN	900	36,749,272					
SP	2,272	2,151,904	2,338,799	2,338,799			484,513
SS	12	764,060	764,060	764,060			
SV	589	33,807,219	33,807,219	33,807,219			77,090
L10	398			796,000			
L10C	717			1,434,000			
L11	267			16,705,561			
L16	148		2,956,106	2,956,106			
L12	1,079			44,773,176			
L14	432		15,064,253	12,512,744			
L15	3			50,507			
L24	372		10,460,295	668,250			
L23	118		3,298,510	202,736			
L3	143			286,000			
L4	971			1,933,967			
F11	621						6,204,006
F21	20						717,257
F21C	86			172,000			3,126,094
F24	75			150,000			2,649,767
F224	40		1,133,677	80,000			1,222,839
F23	25			50,000			878,163
F223	8		290,411	16,000			272,308
F312	263			8,378,849			11,008,849
F34	68			136,000			2,919,047
F31C	18			36,000			789,039
F324	24		845,746	48,000			941,746
F314	109		3,620,562	2,966,562			4,056,562
F311	59			2,355,891			2,473,891
F43	6			12,000			218,630
F416	30		841,439	841,439			1,110,725

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: All

From District: All

To District: All

Tax Year: 2016

HOMESTEAD AND PROPERTY EXEMPTIONS

Code	Count	State	County	School	County Bond	School Bond	Other
F41	6						235,967
F44	10			20,000			421,979
F55	20						821,610
F51E	1						47,778
312N	2			4,000			129,499
210C	70			140,000			2,568,101
Total:	22,998	374,922,592	171,536,179	255,865,995			96,394,390

Parcel Count: 27,614**TAXES LEVIED**

	State	County	School	County Bond	School Bond	Other
Gross Taxable:	1,746,739,745	1,746,739,745	1,746,739,745			590,769,112
Less Exemptions:	374,922,592	171,536,179	255,865,995			96,394,390
Net Taxable:	1,371,817,153	1,575,203,566	1,490,873,750			494,374,722
Millage Rate:		10.737	18.692			6.753
Real / PP Tax:		16,099,951	26,452,046			2,123,187
MOTOR VEH TAX						
MOBILE HOME TAX						
TIMBER TAX						
HEAVY EQUIP TAX						
Total Gross Tax		16,099,951	26,452,046			2,123,187
Credits:		-6,206,361				
HTRG Credit:						
Net Tax:		9,893,590	26,452,046			2,123,187

I, **Dona Giarrizzo**, 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 **2016**, 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.

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: P

From District: All To District: All

Tax Year: 2016

AGRICULTURAL

Code	Count	Acres	40% Value
AF	2		42,031
AI	2		15,820
Total:	4		57,851

COMMERCIAL

Code	Count	Acres	40% Value
CA	3		275,208
CF	1,684		43,429,939
CI	876		32,966,914
CP	13		3,472,873
Total:	2576		80,144,934

EXEMPT

Code	Count	Acres	40% Value
E3	2		8,080
E9	3		18,765,061
Total:	5		18,773,141

INDUSTRIAL

Code	Count	Acres	40% Value
IF	32		28,741,114
II	22		3,162,497
IP	23		52,576,159
Total:	77		84,479,770

Tax Year: 2016

RESIDENTIAL

Code	Count	Acres	40% Value
RA	9		53,160
RB	1,714		2,416,596
Total:	1723		2,469,756

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: P

From District: All To District: All

Tax Year: 2016

SUMMARY			
Group	Count	Acres	40% Value
AGRICULTURAL	4		57,851
COMMERCIAL	2,576		80,144,934
INDUSTRIAL	77		84,479,770
RESIDENTIAL	1,723		2,469,756
MOTOR VEH	33,417		63,983,440
MOBILE HOME	2,538		8,159,464
TIMBER	11	678	250,103
HEAVY EQUIP	122		3,327,470
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Total:	40,468	678	242,872,788

County : (037)Catoosa

Tax Year: 2016 Digest Type: R

Property Type: P

From District: All To District: All

Tax Year: 2016

HOMESTEAD AND PROPERTY EXEMPTIONS

Code	Count	State	County	School	County Bond	School Bond	Other
SF	36	55,444,992	55,444,992	55,444,992			53,018,930
SN	900	36,749,272					
SP	2,272	2,151,904	2,338,799	2,338,799			484,513
Total:	3,208	94,346,168	57,783,791	57,783,791			53,503,443

Parcel Count:**TAXES LEVIED**

	State	County	School	County Bond	School Bond	Other
Gross Taxable:	242,872,788	242,872,788	242,872,788			212,258,937
Less Exemptions:	94,346,168	57,783,791	57,783,791			53,503,443
Net Taxable:	148,526,620	185,088,997	185,088,997			158,755,494
Millage Rate:		10.737	18.692			6.753
Real / PP Tax:		1,174,290	2,044,317			393,678
MOTOR VEH TAX						
MOBILE HOME T/						
TIMBER TAX						
HEAVY EQUIP TA						
Total Gross Tax		1,174,290	2,044,317			393,678
Credits:		-452,676				
HTRG Credit:						
Net Tax:		721,614	2,044,317			393,678

I, **Dona Giarrizzo**, 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 **2016**, 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.

2016 DIGEST SUMMARY
40% VALUE
NET TAXABLE 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

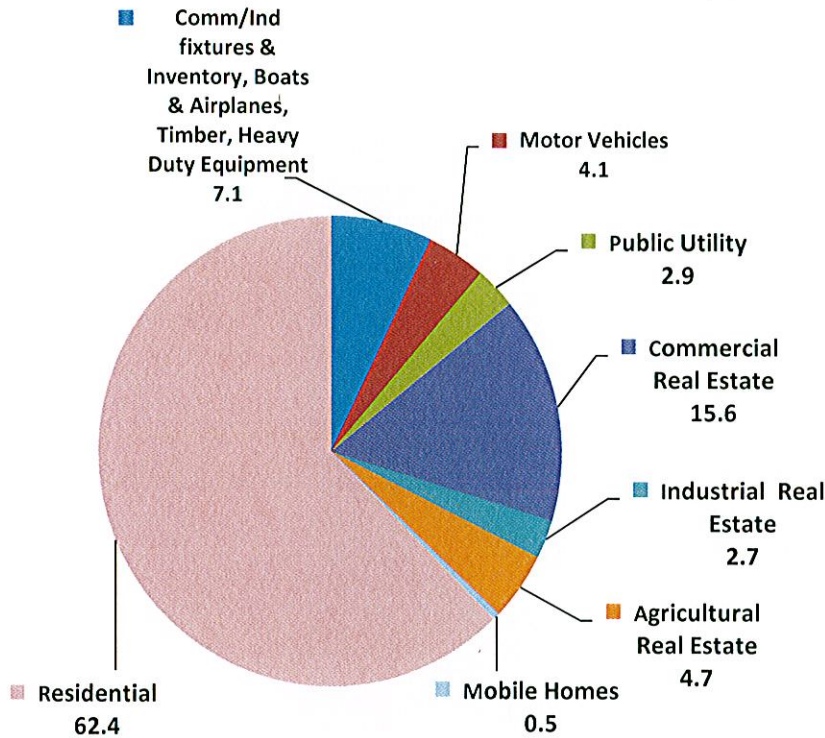
COMMERCIAL REAL
ESTATE - 245,023,517

INDUSTRIAL REAL
ESTATE - 42,334,338

AGRICULTURAL
REAL ESTATE
73,899,260

MOBILE HOMES
8,159,464

RESIDENTIAL
983,094,228



2015 DIGEST SUMMARY
40% VALUES
NET TAXABLE DIGEST 1,561,069,547
TAX PARCELS 27,990

40% VALUES
COMM/IND FIXTURES
ETC - 94,472,081

MOTOR VEHICLES
85,500,970

PUBLIC UTILITIES
45,654,208

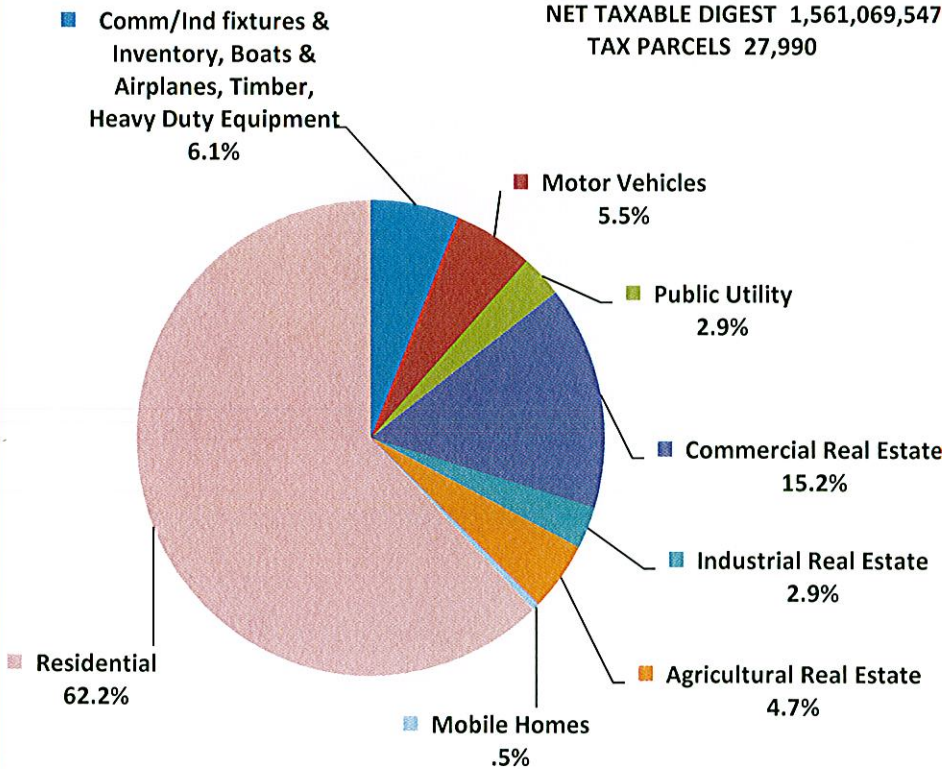
COMMERCIAL REAL
ESTATE - 236,667,232

INDUSTRIAL REAL
ESTATE - 45,948,056

AGRICULTURAL REAL
ESTATE - 73,078,303

MOBILE HOMES
8,471,665

RESIDENTIAL
971,277,032



Catoosa County, Georgia

2016 Tax Digest

The Catoosa County Board of Commissioners does hereby announce that the millage rate for the fiscal year beginning October 1, 2016 and ending September 30, 2017, will be set at a public meeting to be held on August 31, 2016, at 6:00 PM at the Catoosa County Administration Building Meeting Room, 800 LaFayette Street, Ringgold, Georgia.

COUNTY WIDE	2015	Reassessment	Other Changes	2016
Real & Personal	1,636,718,066	925,612	33,375,590	1,671,019,268
Motor Vehicles	85,500,970		(21,517,530)	63,983,440
Mobile Homes	8,471,665		(312,201)	8,159,464
Timber - 100%	91,404		158,699	250,103
Heavy Duty Equipment	2,938,645		388,825	3,327,470
Gross Digest	<u>1,733,720,750</u>	<u>925,612</u>	<u>12,093,383</u>	<u>1,746,739,745</u>
Less M&O Exemptions	172,651,203	0	(1,115,024)	171,536,179
Net M&O Digest	<u>1,561,069,547</u>	<u>925,612</u>	<u>13,208,407</u>	<u>1,575,203,566</u>
Increase In Net Digest		0.059%	0.846%	0.905%

Catoosa County, Georgia

ACTUAL 2016 Digest Tax Computation

COUNTY WIDE	2015		2016		Change	
					Amount	%
Net M&O Digest	1,561,069,547		1,575,203,566		14,134,019	0.91%
	Millage Rate	Tax Amount	Millage Rate	Tax Amount		
Gross M&O Millage	10.768	\$ 16,809,597	11.674	\$ 18,388,926	\$ 1,579,330	9.40%
Less Rollbacks:						
Sales Tax Rollback	4.139	\$ 6,461,600	4.375	\$ 6,891,692	\$ (430,092)	-6.66%
Revaluation Rollback	0.031	\$ 48,060	0.004	\$ 6,124	\$ 41,936	87.26%
Net M&O Millage/Taxes Levied	<u>6.598</u>	<u>\$ 10,299,937</u>	<u>7.295</u>	<u>\$ 11,491,110</u>	<u>\$ 1,191,173</u>	<u>11.56%</u>
2013 Calculations:						
(PYR/CYD*1,000)	O.C.G.A. § 48-8-91					
LOST Rollback Millage	\$6,891,692 / \$1,575,203,566*1,000 = 4.375					
(RVA/CYD)*PYM	O.C.G.A. § 48-5-32.1					
Revaluation Rollback Millage	\$925,612/ \$1,575,203,566 = .0587% x 6.598 = .004 Adjustment Produces a Rollback Millage of 6.594					
Gross Tax Digest	\$ 18,388,926					
Sales Tax Rollback	\$ 6,891,692	37.48%				
Revaluation Rollback	\$ 6,124	0.03%				
Net Property Tax	<u>\$ 11,491,110</u>	62.49%				
	Net Taxable	Tax Rate	Gross Revenue		Collectable	
Real & Personal	\$1,499,483,089	7.295	\$10,938,729	0.99	\$10,842,392	
Motor Vehicles	\$63,983,440	7.295	\$466,759	0.99	\$462,619	
Mobile Homes	\$8,159,464	7.295	\$59,523	0.99	\$58,995	
Timber - 100%	\$250,103	7.295	\$1,825	0.99	\$1,808	
Heavy Duty Equipment	<u>\$3,327,470</u>	7.295	<u>\$24,274</u>	0.99	<u>\$24,059</u>	
	<u>\$1,575,203,566</u>		<u>\$11,491,110</u>		<u>\$11,389,873</u>	

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2016 MILLAGE ADJUSTMENT

Shown below are the 2015 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 2016 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 2016 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 Service's 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	702,021.33	2,705,190.26	Cook	455,243.20	1,404,043.55
Atkinson	256,015.25	288,367.83	Coweta	4,529,759.03	12,733,440.53
Bacon	400,135.36	740,418.58	Crawford	610,017.49	429,722.97
Baker	146,796.77	164,889.07	Crisp	614,373.63	1,836,773.32
Baldwin	1,440,938.66	3,866,915.22	Dade	752,195.70	1,684,211.77
Banks	780,326.94	2,523,164.96	Dawson	1,044,267.22	5,896,654.68
Barrow	2,309,910.49	5,859,214.72	Decatur	745,320.34	2,240,959.49
Bartow	3,600,850.87	13,352,082.71	Dekalb	26,449,871.14	
Ben Hill	449,365.03	1,045,221.37	Dodge	709,106.62	968,656.16
Berrien	590,808.47	916,077.54	Dooley	301,413.61	713,327.81
Bibb		29,956,710.67	Dougherty	899,097.44	6,200,480.47
Bleckley	414,830.78	550,309.34	Douglas	5,028,878.56	16,727,685.70
Brantley	883,142.41	846,435.81	Early	268,873.75	657,427.45
Brooks	600,308.01	741,735.49	Echols	211,719.05	106,705.46
Bryan	984,383.37	3,095,261.89	Effingham	2,042,243.86	5,594,438.43
Bulloch County	2,078,615.03		Elbert	772,874.26	1,201,786.20
Bulloch School		10,442,914.02	Emanuel	618,519.84	1,139,475.89
Burke	815,595.95	4,373,715.11	Evans	399,925.43	\$693,337.13
Butts	922,925.02	2,492,664.93	Fannin	1,104,570.94	3,523,648.08
Calhoun	84,603.65	219,665.37	Fayette	2,545,457.12	10,586,215.86
Camden	841,365.42	3,294,054.51	Floyd	3,086,353.63	7,250,394.53
Candler	347,021.91	608,735.37	Forsyth	8,926,052.13	29,227,145.07
Carroll	3,618,432.90	9,286,833.35	Franklin	824,150.79	2,000,317.55
Catoosa	2,694,930.56	6,891,692.21	Fulton	4,586,703.79	35,663,526.90
Charlton	372,896.35	644,912.93	Gilmer	1,370,610.57	2,884,313.15
Chatham	4,576,574.45	15,323,648.96	Glascok	115,254.10	83,301.75
Chattahoochee/Cusseta		830,843.33	Glynn	3,371,707.25	14,522,242.31
Chattooga County	978,662.66		Gordon	1,972,703.02	5,630,273.10
Chattooga School		1,610,039.07	Grady	782,741.18	1,485,885.27
Cherokee	8,166,298.78		Greene	531,396.98	2,601,568.86
Clarke/Athens		21,976,511.00	Gwinnett	31,885,392.99	
Clay	103,287.83	110,752.39	Habersham	1,613,190.01	
Clayton	10,722,724.98	33,190,116.84	Habersham School		5,594,009.70
Clinch	193,717.16	289,468.67	Hall	6,814,792.26	21,912,156.53
Cobb	26,709,770.19		Hancock	419,921.70	283,289.20
Coffee	1,385,515.93	3,335,099.93	Haralson	934,261.49	1,592,437.15
Colquitt County	1,477,362.32		Harris	1,455,896.50	1,808,039.03
Colquitt School		5,270,496.40	Hart	1,028,049.77	2,013,422.50
Columbia	5,779,237.33	16,926,502.42	Heard	525,098.94	3,038,122.18

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	7,515,029.15	21,001,824.04	Quitman		162,427.50
Houston County	2,663,125.46		Rabun County	626,812.25	
Houston School		22,267,705.56	Rabun School		3,238,172.87
Irwin	322,039.69	388,405.14	Randolph	145,012.33	223,360.89
Jackson	1,908,568.00	5,623,028.06	Richmond/Augusta		30,604,892.68
Jasper	576,742.85	546,531.76	Rockdale	3,674,905.31	
Jeff Davis	555,906.84	1,098,735.86	Schley	167,842.72	161,593.34
Jefferson	483,846.79	961,269.22	Screven	576,427.95	862,153.17
Jenkins	273,964.66	473,919.39	Seminole	302,778.19	605,542.49
Johnson	293,646.03	361,784.14	Spalding	2,104,227.06	5,249,688.34
Jones	1,333,399.66	1,617,915.37	Stephens	899,884.70	2,117,348.46
Lamar	569,500.11	865,614.42	Stewart	180,543.76	109,423.80
Lanier	352,165.30	264,349.79	Sumter	740,124.46	1,884,458.48
Laurens	1,448,496.31	4,544,034.51	Talbot	268,401.40	277,043.87
Lee	1,303,011.63	2,676,857.95	Taliaferro	54,740.45	59,300.49
Liberty	1,116,852.11	2,943,069.22	Tattnall	882,355.16	1,192,451.60
Lincoln	337,469.88	512,601.44	Taylor	306,557.01	489,552.66
Long	669,009.11	326,590.00	Telfair	306,032.17	420,077.34
Lowndes	2,569,809.53	12,057,548.73	Terrell	215,812.78	498,548.51
Lumpkin	1,297,605.81	2,414,374.37	Thomas	1,156,582.24	3,820,199.12
Macon	420,131.63	523,414.11	Tift	1,146,347.92	5,292,277.52
Madison	1,314,243.13	1,289,267.23	Toombs	650,062.51	1,935,373.75
Marion	343,190.60	253,689.67	Towns County	456,187.90	1,366,836.82
McDuffie	763,794.59	2,163,924.69	Towns Schools		1,706,504.92
McIntosh	649,432.71	923,136.05	Treutlen	198,020.82	216,890.30
Meriwether	758,231.32	930,625.19	Troup	1,677,692.42	4,827,313.18
Miller	217,124.87	329,127.83	Turner	203,584.09	516,271.34
Mitchell County	688,795.45		Twiggs	405,173.79	479,115.71
Mitchell School		1,823,152.02	Union	1,086,621.53	3,045,563.57
Monroe	1,177,838.12	3,058,933.60	Upson	924,971.88	1,687,716.87
Montgomery	258,691.92	271,050.58	Walker	2,759,642.90	3,589,724.10
Morgan	659,824.47	2,527,514.04	Walton	2,955,196.99	6,369,139.88
Murray	1,806,329.85	3,242,050.27	Ware	1,137,005.83	3,541,982.17
Muscogee/Columbus		68,937,803.52	Warren	184,742.45	257,387.68
Newton	4,312,371.74	8,175,605.04	Washington	564,251.74	1,337,106.43
Oconee	1,480,353.89	5,743,905.82	Wayne	976,983.18	1,867,585.46
Oglethorpe	696,143.16	597,136.01	Webster		154,890.87
Paulding	6,663,849.28	12,808,330.90	Wheeler	201,484.74	213,650.63
Peach	679,190.94	1,986,168.40	White	1,216,413.60	2,198,621.66
Pickens	1,313,298.42	2,853,149.42	Whitfield	3,477,199.39	10,582,938.01
Pierce	742,066.35	1,125,976.46	Wilcox	227,096.76	194,870.85
Pike	809,192.94	728,378.68	Wilkes	299,891.59	628,311.14
Polk	1,371,082.92	2,376,405.60	Wilkinson	247,460.42	520,722.59
Pulaski	329,492.37	434,544.29	Worth	723,749.56	974,600.11
Putnam	773,189.16	1,431,647.53	Totals	293,924,248.19	726,662,825.09

<http://dor.georgia.gov>

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2016COUNTY **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	2015 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2016 DIGEST
REAL	1,486,039,280	925,612	16,902,065	1,503,866,957
PERSONAL	150,678,786		16,473,525	167,152,311
MOTOR VEHICLES	85,500,970		-21,517,530	63,983,440
MOBILE HOMES	8,471,665		-312,201	8,159,464
TIMBER -100%	91,404		158,699	250,103
HEAVY DUTY EQUIP	2,938,645		5,380,029	3,327,470
GROSS DIGEST	1,733,720,750	925,612	12,093,383	1,746,739,745
EXEMPTIONS	172,651,203	0	-1,115,024	171,536,179
NET DIGEST	1,561,069,547	925,612	13,208,407	1,575,203,566
FLPA Reimbursement Value	0		0	
Adjusted NET DIGEST	1,561,069,547	925,612	13,208,407	1,575,203,566
	(PYD)	(RVA)	(NAG)	(CYD)
2015 MILLAGE RATE >>>		2016 PROPOSED MILLAGE RATE >>>		7.498

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2015 Net Digest	PYD	1,561,069,547	
Net Value Added-Reassessment of Existing Real Property	RVA	925,612	
Other Net Changes to Taxable Digest	NAG	13,208,407	
2016 Net Digest	CYD	1,575,203,566	(PYD+RVA+NAG)
2015 Millage Rate	PYM	6.598	6.598
Millage Equivalent of Reassessed Value Added	ME	0.004	(RVA/CYD) * PYM
Rollback Millage Rate for 2016	RR	6.594	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2016 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	6.594
2016 Millage Rate	7.295
Percentage Increase	10.63%

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 2016 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2016 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 2016 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 2016 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

2016 Digest Summary

For the 2016 tax digest the Assessors office and appraisal staff performed normal assessment maintenance which included the following work:

	<u>2015 Comparison</u>	<u>2014 Comparison</u>	<u>2013 Comparison</u>	<u>2012 Comparison</u>
* 2,384 Deeded Property Transfers	2,207	2,326	2,169	1,969
* 107 Deeded Property Divisions	109	74	89	52
* 193 New Subdivision Lots By 25 Recorded Plats	122/29	32/11	133/15	21/6
* 140 New Homes Average Value 177,896	121	149	105	63
* 897 Miscellaneous Residential Permits/Changes	375	1001	1,429	1175
* 12 New Commercial/Industrial/Changes	15	32	15	51
* 28,175 Digest Parcels	27,990	27,928	27,925	27,856

Digest Performance

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
	<u>Levels of</u>	<u>Levels of</u>	<u>Levels of</u>	<u>Levels of</u>
	<u>Assessment</u>	<u>Assessment</u>	<u>Assessment</u>	<u>Assessment</u>
	<u>Dept of Audits</u>	<u>Dept of Audits</u>	<u>Dept of Audits</u>	<u>Dept of Audits</u>
Residential	39.10	38.81	38.83	38.53
Agricultural	39.11	40.00	40.19	37.59
Commercial	37.59	40.00	38.45	39.29
<u>Industrial</u>	<u>38.36</u>	<u>40.00</u>	<u>40.05</u>	<u>38.96</u>
Total	38.74	39.20	38.97	38.63

Digest Summary Comparison

40% GROSS VALUES

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2006</u>
						10 YEAR LOOK BACK
Residential Land	249,953,772	249,576,400	252,544,706	253,421,178	252,921,954	246,322,692
Residential Improvement	813,085,625	800,597,395	780,090,137	770,334,588	761,841,203	713,745,933
Agricultural Land	72,925,038	73,714,726	80,021,789	79,735,542	80,628,815	80,871,486
Agricultural Improvement	34,781,441	33,881,263	32,796,412	30,593,695	29,998,858	28,438,312
Commercial Land	104,732,518	102,831,486	101,173,662	100,327,346	99,958,126	82,648,789
Commercial Improvement	140,290,999	133,835,746	131,975,661	127,298,268	126,676,786	114,472,672
Industrial Land	5,818,298	5,794,688	5,930,377	5,921,953	5,808,504	6,143,608
Industrial Improvement	36,516,040	40,153,368	34,306,981	34,051,394	34,705,103	35,914,674
Boats,Airplanes,Farm Fixtures	2,802,815	2,956,075	2,904,049	2,686,458	2,700,645	3,248,807
Commercial Inventory	36,439,787	31,286,102	32,698,289	31,567,441	30,135,138	27,821,514
Commercial Fixtures/Equipment	43,429,939	38,158,368	37,789,166	35,592,231	36,756,034	37,602,353
Industrial Inventory	55,738,656	58,232,353	50,493,898	59,904,359	59,559,296	48,489,993
Industrial Fixtures/Equipment	28,741,114	19,981,254	22,236,189	24,877,655	26,284,994	37,403,292
Public Utility	45,763,226	45,654,208	45,219,032	43,477,419	39,722,629	37,518,774
Motor Vehicles	63,983,440	85,500,970	119,437,400	135,118,830	135,118,830	123,260,070
Mobile Homes	8,159,464	8,471,665	8,742,011	8,817,407	9,197,774	12,298,889
Heavy Equip/Timber	3,327,470	3,030,049	1,898,061	2,516,642	2,215,512	26,698
Digest Parcels	28,175	27,990	27,928	27,925	27,856	142,176,872
Total Digest (Gross)	1,746,739,745	1,733,720,750	1,740,257,820	1,746,365,370	1,734,495,240	1,639,304,865
Exemption (County)	171,536,179	172,651,203	165,558,429	174,444,699	172,988,610	142,160,505
Exemption (School)	255,865,995	252,690,295	242,806,527	248,484,881	242,553,548	195,487,459

Summary

2016 was another typical growth year following the 2007 recession. Digest growth is offset by losses in motor vehicle values due to 2012 legislation creating the TAVT (title ad-valorem tax). A strong real estate market and construction cost increases of 5% or more since 2014 will require inflationary increases in 2017. Looking back 2006 was a strong growth year adding 670 new homes. Exemptions increased for the county and schools 21% and 31% respectively.

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 30, 2016, at 6:00 PM 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 2016 Tax Digest and 5-Year History of Levy

COUNTY WIDE	2011	2012	2013	2014	2015	PROPOSED 2016
Real & Personal	1,578,013,790	1,587,963,124	1,599,912,491	1,610,180,348	1,636,718,066	1,671,019,268
Motor Vehicles	126,038,210	135,118,830	135,118,830	119,437,400	85,500,970	63,983,440
Mobile Homes	9,590,935	9,197,774	8,817,407	8,742,011	8,471,665	8,159,464
Timber - 100%	10,000	121,782	105,988	37,863	91,404	250,103
Heavy Duty Equipment	2,509,164	2,093,730	2,410,654	1,860,198	2,938,645	3,327,470
Gross Digest	1,716,162,099	1,734,495,240	1,746,365,370	1,740,257,820	1,733,720,750	1,746,739,745
Less M & O Exemptions	162,913,925	173,191,040	174,444,699	165,558,429	172,651,203	171,536,179
Net M & O Digest	1,553,248,174	1,561,304,200	1,571,920,671	1,574,699,391	1,561,069,547	1,575,203,566
Gross M & O Millage Rate	9.023	9.541	10.559	10.995	10.768	11.674
Less Millage Rate Rollbacks:						
Sales Tax Rollback	3.846	4.156	4.277	3.992	4.139	4.375
Revaluation Rollback	-0.208	0.003	-0.014	0.007	0.031	0.004
Net M & O Millage Rate	5.385	5.382	6.296	6.598	6.598	7.295
Net Taxes Levied	8,364,225	8,402,939	9,836,380	10,389,867	10,299,937	11,491,110
Net Taxes \$ Increase/(Decrease)	(310,874)	38,714	1,433,441	553,487	(89,930)	1,191,173
Net Taxes % Increase/(Decrease)	-3.58%	0.46%	17.06%	5.63%	-0.87%	11.56%

This 30th day of August, 2016

Carl W. Henson, Jr.
County Budget Officer

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Catoosa County Board of Commissioners proposes to establish a general maintenance and operation millage rate which would exceed the calculated roll-back rate by .904 mills, or 13.71 percent. 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 a .004 mill decrease to the prior year Net M & O Millage resulting in a current year Rollback Millage Rate of 6.594.

In accordance with the provisions of O.C.G.A. § 48-8-91, the Board of Commissioners of Catoosa County, Georgia is required to rollback the gross ad valorem millage rate by a millage rate equivalent required to raise an amount of revenue equal to the distribution of the proceeds of the Local Option Sales Tax proceeds received during the previous calendar year. This credit for the Local Option Sales Tax changes each year due to the fluctuation in the amount of proceeds received in the previous calendar year. The Sales Tax Rollback millage for the 2015 Tax Digest was 4.139, due to an increase in the Local Option Sales Tax proceeds received of \$430,092 for the 2015 calendar year the 2016 Sales Tax Rollback millage for the 2016 Tax Digest is 4.375 an increase of .236 mills.

The tentative millage rate of 7.498 mills is the required rate to balance the proposed budget of Catoosa County. It is the result of a gross millage rate of 11.877 less the Sales tax Rollback millage of 4.375 less the Revaluation Rollback millage of .004. Revenue is flat and expenditures continue to increase due to inflation and the increased demand for services as the result of an increase in population. An increase in general maintenance and operating expenditures without a corresponding increase in revenue resulted in an increase in the net millage rate of .9 mills.

The budget tentatively adopted by the Catoosa County Board of Commissioners requires a millage rate higher than the Rollback Millage Rate, therefore, before the Catoosa County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires that three public hearings be held to allow the public an opportunity to express their opinions on this increase.

All concerned citizens are invited to the public hearings on this increase to be held at the Catoosa County Administrative Building meeting room, 800 LaFayette Street, Ringgold, Georgia on August 16, 2016 at 9:00 AM, August 16, 2016 at 6:00 PM and August 30, 2016 at 6:00 PM.

'NOTICE OF PROPERTY TAX INCREASE'

The Catoosa County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 13.71 percent. All concerned citizens are invited to the public hearings on the tax increase to be held at the Catoosa County Administrative Building meeting room, 800 LaFayette Street, Ringgold, Georgia on August 16, 2016 at 9:00 AM and 6:00 PM.

Time and place of additional public hearing on this tax increase is at the Catoosa County Administrative Building meeting room, 800 LaFayette Street, Ringgold, Georgia on August 30, 2016 at 6:00 PM.

The tentative increase will result in a millage rate of 7.498 mills, an increase of .904 mills. Without this tentative tax increase, the millage rate will be no more than 6.594 mills. The proposed tax increase for a home with a fair market value of \$125,000 is approximately \$43.39 and the proposed tax increase for non-homestead property with a fair market value of \$125,000 is approximately \$45.20.

The tentative millage rate is the required rate to balance the proposed budget of Catoosa County. Revenue is flat and expenditures continue to increase due to inflation and the increased demand for services as the result of an increase in population.

EXAMPLE OF A PROPERTY STATEMENT

Example Property \$125,000 Fair Market Value With Homestead Exemption Net Taxable Value \$48,000

Proposed Property Tax Statement 2015 CATOOSA COUNTY

	Fair Market Value	Due Date	Billing Date			Payment Good Through		Exemptions
	125,000.00	12/20/2015				12/20/2015		S1
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	125,000.00	50,000.00	2,000.00	48,000.00	0.050	2.40		2.40
COUNTY M&O	125,000.00	50,000.00	2,000.00	48,000.00	10.737	515.38		316.70
SALES TAX CREDIT - UNINC				48,000.00	-4.139		(198.67)	
COUNTY SCHOOL M&O	125,000.00	50,000.00	2,000.00	48,000.00	18.692	897.22		897.22
TOTALS					25.340	1414.99	(198.67)	1,216.32

Proposed Property Tax Statement 2016 CATOOSA COUNTY

	Fair Market Value	Due Date	Billing Date			Payment Good Through		Exemptions
	125,000.00	12/20/2016				12/20/2016		S1
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	125,000.00	50,000.00	2,000.00	48,000.00	0.000	-		-
COUNTY M&O	125,000.00	50,000.00	2,000.00	48,000.00	11.670	560.16		350.16
SALES TAX CREDIT - UNINC				48,000.00	-4.375		(210.00)	
COUNTY SCHOOL M&O	125,000.00	50,000.00	2,000.00	48,000.00	18.692	897.22		897.22
TOTALS					25.987	1457.38	(210.00)	1,247.38

Proposed Change In Property Tax From 2015

Millage Rate Change	Gross Tax Change	Less Sales Tax Credit	Net Tax Increase
0.647	\$ 42.38	\$ (11.33)	\$ 31.06


CATOOSA COUNTY, GEORGIA

2016 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 \$1,746,739,745 AND THE NET AMOUNT AFTER DEDUCTIONS FOR COUNTY EXEMPTIONS ALLOWED BY LAW IS \$1,490,873,750, AND IT FURTHER APPEARING THAT THE TOTAL PROPERTY SUBJECT TO LEVY FOR COUNTY MAINTENANCE AND OPERATIONS AFTER ALLOWANCE FOR EXEMPT DEDUCTIONS IS \$1,575,203,566. WE THE UNDERSIGNED, BEING DULY ELECTED MEMBERS OF THE BOARD OF COMMISSIONERS HEREBY LEVY TAXES AND FIX RATES AS FOLLOWS:

DESCRIPTIONS	PROPOSED BUDGET		DIGEST	
	MIL RATE	AMOUNT	MIL RATE	AMOUNT
GENERAL COUNTY BUDGET:				
COUNTYWIDE	11.670	18,382,802	11.670	18,382,802
SALES TAX RATE ROLL BACK	4.375	6,891,692	4.375	6,891,692
NET COUNTYWIDE	<u>7.295</u>	<u>11,491,110</u>	<u>7.295</u>	<u>11,491,110</u>
STATE OF GEORGIA	<u>0.000</u>		<u>0.000</u>	
COUNTY SCHOOLS:				
MAINTENANCE & OPERATIONS	18.692	27,867,412	18.692	27,867,412
NET TAX RATES:				
COUNTYWIDE	<u>25.987</u>		<u>25.987</u>	

APPROVED AND ADOPTED THIS THE THIRTY-FIRST DAY OF AUGUST, 2016

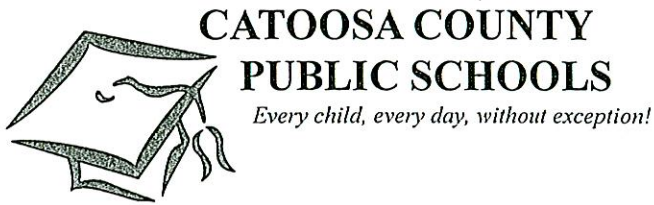

ROBERT KEITH GREENE, CHAIR


JAMES W. CUTLER, COMMISSIONER, DISTRICT THREE


JEFF LONG, COMMISSIONER, DISTRICT ONE


RAY JOHNSON, COMMISSIONER, DISTRICT FOUR


ROBERT R. WINTERS, COMMISSIONER, DISTRICT TWO



August 30, 2016

Ms. Dona Giarizzo
Catoosa County Tax Commissioner
796 LaFayette St.
County Administration Bldg.
Ringgold, GA 30736

Dear Ms. Giarizzo:

At the August 29, 2016 Board meeting, the Catoosa County Board of Education voted for the millage rate for school property taxes to remain at 18.692 mills. The Board of Education met all requirements of the Taxpayer Bill of Rights according to Georgia laws O.C.G.A. 48-5-32 and O.C.G.A. 48-5-32.1.

A copy of the "Budget and Millage Rate Resolution" and a copy of the "Current 2016 Tax Digest and Five Year History of Levy" is attached.

Sincerely,

A handwritten signature in black ink, appearing to read "Blake Stansell". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Blake Stansell, CPA
Director of Finance

BS/ld

Enclosures: (2)

ADOPTION OF MILLAGE RATE & BUDGET RESOLUTION

WHEREAS, the Catoosa County Board of Education having participated in both formal and informal budget sessions and having reviewed the FY 17 Tentative Budget and FY 17 Final Budget as presented by the Superintendent, and


WHEREAS, the FY 17 Budget was prepared using a Tentative Millage Rate of 18.692, and

WHEREAS, the Current 2016 Tax Digest and Five Year History of Levy, including the Proposed Millage Rate, was published in a newspaper of general circulation on August 3, 2016, which is at least two weeks prior to the establishment of a millage rate, and

NOW, THEREFORE, BE IT RESOLVED BY THE Catoosa County Board of Education to adopt the FY 2017 Budget and Millage Rate as proposed and presented on August 29, 2016. The proposed budget was presented by revenue category and expenditure function by governmental fund type. Notice of date, time, and place at which the final adoption of the budget and millage rate would be considered was advertised in the newspaper of general circulation in Catoosa County.

Adopted this 29th day of August, 2016.

ATTEST:



Superintendent/Secretary



Chairperson
Catoosa County Board of Education

Chairman, Board of County Commissioners



Catoosa County Finance Office

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

August 31, 2016

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 \$2,694,931 and did budget that same amount in the 2016-2017 Fire & Rescue Special Revenue Fund Budget on a separate line as Insurance Premium Tax (Page 142).

Catoosa County Governing Authority did allocate in the 2016-2017 Fire & Rescue Fund Expenditure Budget, for the primary benefit of the inhabitants of the unincorporated area of the county, \$2,694,931 of the Insurance Premium Tax to fund the operation and maintenance of Catoosa County Fire and Rescue Services (Page 144).

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

Sincerely,



Carl W. Henson, Jr.
Chief Financial Officer

Cc: Robert K. Greene, Catoosa County Chairman
Donna Giarrizzo, Catoosa County Tax Commissioner

Enclosure: Copy of Catoosa County Fiscal Year 2016-2017 Budget Resolution



Lynnette T. Riley
Commissioner

State of Georgia
Georgia Department of Revenue
Local Government Services Division
Digest Section
4125 Welcome All Road SW
Atlanta GA 30349-1824
(404) 724-7000
September 9, 2016

Ellen Mills
Director

MS DONA GIARRIZZO
CATOOSA COUNTY TAX COMMISSIONER
CATOOSA CO TAX COMM OFFICE
796 LAFAYETTE ST
RINGGOLD GA 30736

Ref #: 201625397406154

Dear Ms. Giarrizzo:

The 2016 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 2016 Ad Valorem taxes is enclosed.

On August 1, 2017, 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 2016 County Tax Digest

Copy to
MR. DAVID WENDELL FOLKS, Chairman, Board of Tax Assessors
MR. KEITH GREENE, Chairman, Board of County Commissioners

**TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

ORDER REGARDING 2016 COUNTY TAX DIGEST

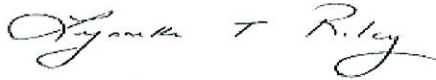
WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the CATOOSA County digest for 2016 was submitted by the Tax Commissioner of CATOOSA County on September 9, 2016, and

WHEREAS the Commissioner has determined that the CATOOSA County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of CATOOSA County is hereby authorized to be used for the collection of 2016 taxes.

This the 9th day of September, 2016.

A handwritten signature in cursive script, reading "Lynnette T. Riley".

Lynnette T. Riley
Revenue Commissioner

CATOOSA COUNTY BOARD OF COMMISSIONS FISCAL YEAR 2016-17 BUDGET RESOLUTION

RESOLUTION #0-017

WHEREAS, the county's fiscal year begins October 1, 2016 and ends September 30, 2017, 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 5, 2016, 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, posted a copy on the Catoosa County web-site and provided the Catoosa County News with a copy of the proposed budget, 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 hearings, and

WHEREAS, the Board of County Commissioners conducted public hearings on August 16, 2016 at 9:00 AM, August 16, 2016 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, 2016 as follows:

General Fund Revenues and Expenditures - \$25,504,213
Special Revenue Funds Revenues and Expenditures - \$7,298,476
Enterprise Funds Revenues and Expenditures - \$395,000
Capital Project Funds Revenues and Expenditures - \$12,000,000*
Total Annual Budget - \$45,197,689

**FISCAL YEAR 2016- 17
BUDGET RESOLUTION**

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

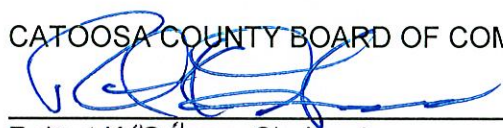
WHEREAS, Catoosa County did receive Insurance Premium Tax in the amount of \$2,694,931 and did budget the same amount in the 2016-2017 Fire & Rescue Fund Revenue Budget on a separate line as Insurance Premium Tax (Page 142), and

WHEREAS, Catoosa County Governing Authority did allocate in the 2016-2017 Fire & Rescue Fund Expenditure Budget, for the primary benefit of the inhabitants of the unincorporated area of the county, \$2,694,931 of the Insurance Premium Tax to fund the operation and maintenance of Catoosa County Fire and Rescue Services (Page 144).


THEREFORE, BE IT RESOLVED, that the Catoosa County Board of Commissioners hereby adopts the Fiscal Year 2016-2017 budget as provided herein.

So resolved this 31th day of August, 2016.


CATOOSA COUNTY BOARD OF COMMISSIONERS


Robert K. Greene, 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.