STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2013-176

A RESOLUTION TO PROVIDE FOR THE ESTABLISHMENT OF THE NET MILL RATES AFTER CREDIT (ROLLBACK) FOR VALUES ADDED BY REASSESSMENT FOR CLAYTON COUNTY'S FISCAL YEAR 2013-2014; TO AUTHORIZE THE LEVY AND COLLECTION OF PROPERTY TAXES AT SUCH RATE REQUIRED BY THE STATE OF GEORGIA, TO COVER EXPENDITURES ASSOCIATED WITH THE MAINTENANCE AND OPERATION OF THE COUNTY AND ACTIVITIES NECESSARY AND INCIDENTAL THERETO, TO COVER EXPENDITURES ASSOCIATED WITH THE PROVISION OF FIRE SERVICES; TO AUTHORIZE THE MILL RATE CREDIT (ROLLBACK) EQUAL TO TAXES COLLECTED FROM THE ONE PERCENT LOCAL OPTION SALES TAX DISTRIBUTION; TO AUTHORIZE THE CHAIRMAN TO EXECUTE THE CERTIFICATION OF OFFICIAL RATES TOGETHER WITH ANY OTHER DOCUMENT PERTAINING TO SUCH MILL RATES; TO PROVIDE FOR AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF CLAYTON COUNTY, GEORGIA, AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby authorizes the establishment of the net mill rates after credit (rollback) for values added by reassessment for Clayton County's fiscal year 2013-2014 to be used for the levy and collection of property taxes. Upon the certified 2013 consolidated tax digest, which necessarily includes values associated with all property in Clayton County, both real and personal, including returns having been made or to be made by

all public service corporations to the Georgia Revenue Commissioner, they will be levied upon and county taxes collected in the following particulars:

(1) For the State of Georgia: .25 mills on all taxable property lying within Clayton County; and

(2) For the general maintenance and operation of the County, including expenses of administration, public improvements, the courts, public health and sanitation, police department, narcotics unit, emergency medical and other care for the indigent sick, agricultural and home demonstration agents, welfare benefits and other public assistance, fire protection of forest lands, retirement and pension benefits, hospitalization benefits, workers' compensation benefits, a parks and recreation system, and for any and all other purposes necessary and incidental to the operation of the County government: 20.953 mills on all taxable property lying within the incorporated and unincorporated Clayton County; and

For the operation and maintenance of the Fire Department: 4.400 mills on all taxable property lying within the incorporated and unincorporated areas of Clayton County subject to a fire district tax.

Section 2. The Board of Commissioners hereby establishes the tax credit (roll-back) from the one percent local option sales tax distributed by the State to the County in the amount of 6.292 mills to be credited on all taxable property lying within Clayton County for the General Fund M & O.

Accordingly, the net levy and collection of taxes for the County and the State as herein established by the Board of Commissioners shall be at a rate of 19.061 mills on all taxable property lying within the unincorporated areas of Clayton County, and 14.661 mills on all taxable property lying within the incorporated areas of Clayton County.

Section 3. The Board of Commissioners hereby authorizes the Chairman to execute the certification of official rates together with any other necessary document pertaining to the County's established mill rates.

Section 4. This Resolution shall become effective upon its approval by the Board of Commissioners of Clayton County.

SO RESOLVED, this 16th day of July, 2013.

CLAYTON COUNTY BOARD OF COMMISSIONERS

JEFFREY E. TURNER, CHAIRMAN

(Absent)
MICHAEL EDMONDSON, VICE CHAIRMAN

SONNA SINGLETON, COMMISSIONER

GAIL B. HAMBRICK, COMMISSIONER

SHANNA M. ROOKS, COMMISSIONER

ATTEST:

SHELBY D. HAYWOOD, CLERK

CLAYTON COUNTY, GEORGIA

DISTRIBUTION OF CLAYTON COUNTY PROPOSED MILL RATES

F. Y. E. 6-30-14

	INCORPORATED DIGEST (MILL RATE)	UNINCORPORATED DIGEST (MILL RATE)
COUNTY M&O GROSS MILLAGE	***20.953***	***20.953***
FIRE DISTRICT M&O GROSS MILLAGE		***4.400***
MILL RATE REDUCTION FOR 1% LOCAL OPTION SALES TAX DISTRIBUTION	***(6.292)***	***(6.292)***
NET COUNTY MILL RATE	***14.661***	***19.061***
STATE TAX	***0.250***	***0.250***
NET COUNTY AND STATE MILL RATE	***14.911***	***19.311***