

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**

|                     |                                        |
|---------------------|----------------------------------------|
| <b>COUNTY:</b> Hall | <b>TAXING JURISDICTION:</b> Countywide |
|---------------------|----------------------------------------|

**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

| DESCRIPTION      | 2025 DIGEST    | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2026 DIGEST    |
|------------------|----------------|------------------------------------|---------------------------------|----------------|
| REAL             | 16,793,089,991 | 458,706,902                        | 378,451,113                     | 17,630,248,006 |
| PERSONAL         | 2,135,462,790  |                                    | 66,009,716                      | 2,201,472,506  |
| MOTOR VEHICLES   | 81,524,090     |                                    | (7,329,680)                     | 74,194,410     |
| MOBILE HOMES     | 27,672,668     |                                    | 1,183,757                       | 28,856,425     |
| TIMBER -100%     | 133,966        |                                    | 79,113                          | 213,079        |
| HEAVY DUTY EQUIP | 1,093,717      |                                    | (354,544)                       | 739,173        |
| GROSS DIGEST     | 19,038,977,222 | 458,706,902                        | 438,039,475                     | 19,935,723,599 |
| EXEMPTIONS       | 2,165,869,840  | (111,945,375)                      | (39,705,804)                    | 2,014,218,661  |
| NET DIGEST       | 16,873,107,382 | 570,652,277                        | 477,745,279                     | 17,921,504,938 |
|                  | (PYD)          | (RVA)                              | (NAG)                           | (CYD)          |

2025 MILLAGE RATE: 3.227

2026 MILLAGE RATE: 3.565

**CALCULATION OF FINAL ROLLBACK MILLAGE RATE**

| DESCRIPTION                                                                   | ABBREVIATION       | AMOUNT         | FORMULA             |
|-------------------------------------------------------------------------------|--------------------|----------------|---------------------|
| 2025 Net Taxable Digest                                                       | PYD                | 16,873,107,382 |                     |
| Net Value Added-Reassessment of Existing Real Property                        | RVA                | 570,652,277    |                     |
| Other Net Changes to Taxable Digest                                           | NAG                | 477,745,279    |                     |
| 2026 Net Taxable Digest                                                       | CYD                | 17,921,504,938 |                     |
| 2025 Millage Rate                                                             | PYM                | 3.227          | PYM                 |
| Millage Equivalent of Reassessed Value Added                                  | ME                 | 0.103          | (RVA/CYD) * PYM     |
| Rollback Millage Rate for 2026                                                | RR - ROLLBACK RATE | 3.124          | PYM - ME            |
| PTRLOST/FLOST Net Proceeds                                                    | NP of PTRLOST      |                |                     |
| Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds                         | MRE of PTRLOST     | 0.000          | NP of PTRLOST/CYD   |
| Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST | RRPTR              | 3.124          | RR - MRE of PTRLOST |

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

|                                                                                                                                                                                                                                                                           |                             |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------|
| If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right)<br>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) | Final Rollback Millage Rate | 3.124  |
|                                                                                                                                                                                                                                                                           | 2026 Millage Rate           | 3.565  |
|                                                                                                                                                                                                                                                                           | Percentage Tax Increase     | 14.12% |

**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.

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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.

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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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is 3.565.

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

☒ X

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 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.

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If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 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.

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Responsible Party Title Date