



**Administration Department**

P. O. Box 900  
Locust Grove, Georgia 30248

Phone: (770) 957-5043  
Facsimile (770) 954-1223

**Workshop Item Coversheet**

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**Item: Revenues and Tax Digest (Tax Digest Growth) / Rollback**

**Action Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Budget Item:** All Funds affected by service provision.

**Retreat Date:** July 15-17, 2024

**Meeting Date:** July 22, 2024 (Workshop) -> July 29, 2024 (Special Called Meeting)

**Discussion:**

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Updated copies area attached of the Tax Digest Letter from the Henry County Tax Commissioner to the Mayor and City Council outlining the valuation of all the properties within the corporate limits as of January 1, 2024 subject to taxation by the County and the City as needed for the provision of service needs above that provided by other revenue sources (LOST, Fees, Fines, Business Taxes, etc.) along with the revised PT-38 Form and the Official Ordinance to set the millage and rollback for the year.

The digest has MORE doubled since 2020 and attributed to the massive growth in noncommercial development in the areas north of the City along I-75 between Price Road and Highway 42. The net digest would be greater without certain exemptions; however, many of these exemptions will expire over the next 5 to 10 years. The increase in home values and land values have increased the digest as well, but less than half of the overall rise is due to general economic and real estate conditions.

The current millage rollback for Year 2024 is 4.135 and represents \$3,271,760 in revenue offset 100% by the Local Option Sales Tax. This is reflected in the proposed PT-38 (Rev 01/24) that we must file with the Tax Commissioner each year to determine the upcoming tax year millage rate. The prior millage rate would've been 4.754 should no rollback occurred.

As stated in the Planning Advance, there is a strong likelihood that there will be a millage in 2025.

**Action:**

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**MOVE TO ADOPT ORDINANCE TO SET THE MILLAGE RATE FOR THE 2024 CALENDAR YEAR AND ROLL BACK SAID MILLAGE RATE TO ZERO.**

**ORDINANCE # \_\_\_\_\_**

**AN ORDINANCE TO SET THE MILLAGE RATE FOR THE CITY:  
TO ROLL BACK THE MILLAGE RATE; TO AUTHORIZE THE CITY  
CLERK TO FILE ALL DOCUMENTS NECESSARY TO EFFECTUATE  
THIS ORDINANCE; TO PROVIDE AN EFFECTIVE DATE; TO REPEAL  
INCONSISTENT PROVISIONS; AND FOR OTHER PURPOSES.**

**WITNESSETH:**

**WHEREAS**, the City of Locust Grove (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia, and is charged with providing public services to local residents; and

**WHEREAS**, the City wishes to set its millage rate; and

**WHEREAS**, the City wishes to roll back the millage rate according to the taxes received by law that are to be credited against the levy; and

**WHEREAS**, the City finds that it is in the best interest of the citizens of the City of Locust Grove to set the millage rate, roll back the millage rate, and to submit a report of the same to the Department of Revenue on Form PT-38 as attached hereto and incorporated herein as “**Exhibit A**”.

**THEREFORE, IT IS NOW ORDAINED BY THE CITY COUNCIL OF  
LOCUST GROVE AS FOLLOWS:**

**SECTION 1. Millage Rate.** The Mayor and Council of the City of Locust Grove hereby set a millage rate of 4.135 mills for the 2024 year. (4.754 for 2023)

**SECTION 2. Roll Back.** The Mayor and Council of the City of Locust Grove hereby roll back the millage rate for 2024 tax year to a millage rate of 0.000 mills, according to the taxes received by law that are to be credited against the levy.

**SECTION 3. Authorization for the City Clerk.** The City Clerk is hereby authorized to file **Exhibit A** as well as any and all documents with the Department of Revenue or other entities which are necessary to effectuate this Ordinance.

**SECTION 4. Recordation.** The City Clerk is hereby directed to record this Ordinance in the official minutes of the City.

**SECTION 5.**

- A. It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- B. It is hereby declared to be the intention of the City Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause, or phrase of this Ordinance. It is hereby further declared to be the intention of the City Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.
- C. In the event that any section, paragraph, sentence, clause, or phrase of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional, or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that any such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the Ordinance and that, to the greatest extent allowed by law, all remaining sections, paragraphs, sentences, clauses, or phrases of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION 6. Repeal of Conflicting Provision Except** as otherwise provided herein, all Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**SECTION 7. Effective Date.** The Ordinance shall become effective immediately upon its adoption by the Mayor and Council of the City of Locust Grove.

**SO ORDAINED THIS 29<sup>th</sup> DAY OF JULY, 2024.**

\_\_\_\_\_  
**VINCE WILLIAMS, MAYOR PRO TEM**

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**MISTY SPURLING, CITY CLERK**

\_\_\_\_\_  
**CITY ATTORNEY**

**EXHIBIT A**

**FORM PT-38 (Rev 01/24)  
City Millage Rate Certification  
With Supporting Documentation**

## CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024

<http://www.dor.ga.gov>



Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to [local.government.services@dor.ga.gov](mailto:local.government.services@dor.ga.gov) and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.

**Georgia Department of Revenue  
 Local Government Services Division  
 4125 Welcome All Road  
 Atlanta, Georgia 30349  
 Phone: (404) 724-7003**

CITY NAME <b>Locust Grove</b>		ADDRESS <b>PO Box 900</b>			CITY, STATE, ZIP <b>Locust Grove, GA 30248</b>	
FEI # <b>58-1317295</b>	CITY CLERK <b>Misty Spurling</b>	PHONE NO. <b>770-957-5043</b>	FAX <b>866-364-0996</b>	EMAIL <a href="mailto:mspurling@locustgrove-ga.gov">mspurling@locustgrove-ga.gov</a>		
OFFICE DAYS / HOURS <b>M-F 8:00 A to 5:00 P</b>	ARE TAXES BILLED AND COLLECTED BY THE ( ) CITY OR ( ) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. <b>Henry County Tax Commissioner Michael Harris - 770-288-8180</b>					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
<b>CITY</b>			<b>INDEPENDENT SCHOOL</b>			
Exemption Amount	Qualifications		Exemption Amount	Qualifications		
FULL 100%	Homestead Resident					
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
<b>CITY DISTRICTS</b>	<b>DISTRICT NO.</b>	<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>	<b>COLUMN 4</b>	<b>COLUMN 5</b>
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate		<b>4.135</b>	<b>4.135</b>		<b>0.000</b>	<b>0.000</b>
Independent School System						
Special Districts						
Locust Grove North CID		<b>0.000</b>	<b>0.000</b>		<b>0.000</b>	<b>0.000</b>
<b>**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.</b>						

Name of County(s) in which your city is located: Henry

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor or City Clerk

<b>Distribution Calculation</b>		
<b>LOST for FY 2023</b>	<b>Tax Digest 2024</b>	<b>Millage Based on LOST</b>
3,271,760.00	791,141,057.00	0.004
<b>Adj. by 1000 for Millage</b>	<b>791,141.06</b>	<b>4.135</b>

<b>Digest 2023</b>	719,161,605.00
<b>Difference Incr/(Decr)</b>	71,979,452.00
<b>Percent Incr/(Decr)</b>	<b>10.01%</b>

<b>Digest 2020</b>	378,851,965.00
	412,289,092.00
	<b>108.83%</b>



**Michael Harris**  
Henry County Tax Commissioner

July 3, 2024

Mayor Vincent Williams  
Locust Grove City Hall  
Locust Grove, GA 30248

Dear Mayor Williams:

I hereby submit the net taxable value of the 2024 Henry County Digest for the City of Locust Grove:

Real and Personal	823,075,744
Motor Vehicle	1,221,430
Mobile Home	56,424
Timber	0
Heavy Equipment	19,484
Gross Digest	824,373,082
Less M&O Exemptions	33,232,025
Net M&O Digest	791,141,057

If you have any questions, please feel free to call on me.

Regards,

Michael Harris  
Henry County Tax Commissioner  
770-288-8139