IN THE SUPERIOR COURT OF WHITFIELD COUNTY STATE OF GEORGIA

In the Matter of the

2024 Tax Digest for

Whitfield County, City of Dalton

And City of Varnell.

Civil Action File: 24-CI-129

Order

The Court having read and considered the Petition for the Immediate and Temporary Collection of Taxes filed by the Whitfield County Board of Commissioners, as the Governing Authority of Whitfield County, the City of Dalton and the City of Varnell and, pursuant to OCGA §48-5-310(c,) and the intervention request by the Dalton City School District and Whitfield County School District, which were consented to and approved by this Court, and the Court having taken evidence from witnesses and considered argument of counsel, the following constitute the Court's Findings of Fact:

- 1. The hearing on this Petition was duly set and properly advertised. The County Governing Authority provided more than the required minimum notice and advertisement hereof and properly posted a copy of the Petition at the Courthouse.
- 2. The 2024 Whitfield County Tax Digest has not presently been approved by the Commissioner of the Georgia Department of Revenue.
- 3. Given the position of the Whitfield County Tax Commissioner with respect to the alleged inaccuracy of the proposed 2024 Digest, that Digest is unlikely to be presented to the Commissioner of the Department of Revenue until after the Department of Revenue conducts a requested audit or until after the Whitfield County Board of Assessors is reconstituted and is able to take action, the time for which would present a financial hardship upon each of the taxing entities within Whitfield County if unable to collect taxes during that time.
- 4. Therefore, based upon the evidence adduced at the hearing, unless this Court authorizes the immediate, temporary collection of taxes, the governing authorities of the taxing entities in Whitfield County will be unable to maintain an orderly and normal function of local government business and governmental affairs.

IT IS THEREFORE ORDERED, ADJUDGED, and DECREED as follows:

- 1. All governing authorities of taxing entities within Whitfield County shall be authorized by this Court for the immediate and temporary collection of taxes based upon the 2023 Whitfield County Tax Digest, as the last approved tax digest. The 2023 Digest shall be increased by ten (10%) percent per parcel, shall further be amended to include all sales and splits of property and shall further be amended to include all real growth or decline as a result of physical changes as of January 1, 2024, not otherwise reflected therein. Finally, all current exemptions shall be applied.
- 2. Each taxing authority shall, as provided by Georgia law and the "Taxpayer's Bill of Rights" set a millage rate for collection purposes upon this temporary digest and thereafter send tax bills, giving not less than sixty (60) days for payment thereof as required by law.
- 3. As requested by the Governing Authority of Whitfield County and pursuant to *OCGA §48-5-295.1*, a performance review audit shall be conducted by the Georgia Department of Revenue as provided by statute.
- 4. Once the 2024 Whitfield County Tax Digest is approved for collection by the Georgia Department of Revenue, amended tax bills may be prepared and mailed if necessary to ensure that the correct amount is taxed to each parcel.
- 5. This Court shall retain jurisdiction to issue any appropriate order necessary to enforce the Court's Order allowing the temporary collection of taxes.

It is SO ORDERED, this ______ day of October, 2024.

Hon. Walter J. Matthews, Senior Jud

Walter J. Matthews, Senior ปฐ์ Superior Courts of Georgi