

## 2025 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

The City of Dalton Mayor and Council do hereby announce that the millage rate will be set at a meeting to be held at Dalton City Hall, 300 W. Waugh Street, Dalton, Georgia 30720, Monday, November 3, 2025 at 5:00 PM and pursuant to the requirements of O.C.G.A. 48-5-32, do hereby publish the following presentation of the current year's estimated tax digest and levy along with the history of the tax digest and levy for the past five years.

|                                | <u>2020</u>   | <u>2021</u>   | <u>2022</u>   | <u>2023</u>   | <u>2024</u>   | <u>2025</u>          |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| Real & Personal                | 3,930,484,908 | 3,830,830,860 | 3,981,904,320 | 4,829,333,390 | 5,974,527,677 | <b>6,081,193,313</b> |
| Motor Vehicles                 | 39,074,850    | 26,888,600    | 24,670,350    | 24,941,025    | 23,076,475    | <b>20,575,750</b>    |
| Mobile Homes                   | 398,478       | 413,133       | 426,695       | 426,005       | 398,595       | <b>380,225</b>       |
| Public Utilities               | 21,287,140    | 21,011,288    | 20,368,545    | 18,080,870    | 20,806,169    | <b>19,003,155</b>    |
| Timber-100%                    | 0             | 0             | 0             | 0             | 0             | <b>0</b>             |
| Heavy Duty Equipment           | 91,953        | 18,877        | 0             | 61,755        | 0             | <b>0</b>             |
| Gross Digest                   | 3,991,337,329 | 3,879,162,758 | 4,027,369,910 | 4,872,843,045 | 6,018,808,916 | <b>6,121,152,443</b> |
| Less M&O Exempt                | 340,470,135   | 324,352,155   | 351,100,162   | 399,227,265   | 399,227,265   | <b>533,133,031</b>   |
| Net M&O Digest                 | 3,650,867,194 | 3,554,810,603 | 3,676,269,748 | 4,473,615,780 | 5,619,581,651 | <b>5,588,019,412</b> |
| Gross M&O Millage              | 3.968         | 4.125         | 4.269         | 3.887         | 3.163         | <b>3.122</b>         |
| Less Rollbacks                 | 1.731         | 1.917         | 2.062         | 1.951         | 1.636         | <b>1.629</b>         |
| Net M&O Millage                | 2.237         | 2.208         | 2.207         | 1.936         | 1.527         | <b>1.493</b>         |
| Net Taxes Levied               | \$ 8,166,990  | \$ 7,849,022  | \$ 8,113,527  | \$ 8,660,920  | \$ 8,581,101  | <b>\$ 8,342,913</b>  |
| Net Tax \$ Increase (Decrease) | \$ (855,556)  | \$ (317,968)  | \$ 264,506    | \$ 547,393    | \$ (79,819)   | <b>\$ (238,188)</b>  |
| Net Tax % Increase (Decrease)  | -9.482%       | -3.893%       | 3.370%        | 6.747%        | -0.922%       | <b>-2.776%</b>       |

Source: Whitfield County Board of Tax Assessors

Digest amounts are stated at 100% of assessed valuation. The net levy represents the amount billed not amount collected.

Exemptions include all City exemptions, as well as the elderly homestead exemptions as passed by City voters, and Freeport Exemption.

The 2025 totals are subject to revision due to property tax appeals. O.C.G.A. 45-5-311 requires temporary tax bills based on 85% of this years assessed valuation or the taxpayer's return value whichever is greater.