



CITY OF DAHLONEGA

City Council Special Called Meeting

Agenda

October 19, 2026, 4:00 PM

Gary McCullough Council Chambers, Dahlonega City Hall

I. CALL TO ORDER

II. APPROVAL OF AGENDA

III. NEW BUSINESS

- (1.) Ordinance 2026-08 to Set the Millage Rate for Tax Year 2026 for the City of Dahlonega
Allison Martin, City Manager

IV. ADJOURNMENT

ORDINANCE 2026-08
2026 TAX DIGEST AND MILLAGE RATE

AN ORDINANCE BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, TO USE THE COUNTY ASSESSMENT FOR TAX YEAR 2026; ESTABLISH A MILLAGE RATE FOR TAX YEAR 2026; AND AUTHORIZE THE COUNTY TAX COMMISSIONER TO BILL AND COLLECT PROPERTY TAX ON BEHALF OF THE CITY; AMENDING AND SUPERSEDING IN ITS ENTIRETY PRIOR ORDINANCE 2026-07.

BE IT HEREBY ORDAINED BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, AS FOLLOWS:

WHEREAS, pursuant to O.C.G.A. § 48-5-32.1 and by the City of Dahlonega Charter, Article VI, Sections 6.10 and 6.12, which require the Council by ordinance to elect to use the county assessment for the year in which the city taxes are to be levied and establish a millage rate; and

WHEREAS, on July 21, 2026, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2026 based on assessment values by the Lumpkin County Tax Assessor, said documentation provided having been later revised by the Tax Commissioner; and

WHEREAS, a budget has been established for the City of Dahlonega for the Fiscal Year 2027; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes.

NOW THEREFORE BE IT ORDAINED that the City Council of Dahlonega, Georgia, elects to use the county assessment for the 2026 tax year.

NOW THEREFORE BE IT FURTHER ORDAINED that prior Ordinance 2026-07 is amended and superseded in its entirety to reflect that the millage rate for the City of Dahlonega, Georgia, for the tax year 2026 on property subject to ad valorem taxation by the City is hereby fixed at a total millage rate for tax year 2026 of 3.464. The tax bills shall reflect a City of Dahlonega Maintenance & Operations millage rate of 2.964 and a City of Dahlonega Public Safety Millage Rate of 0.500.

NOW THEREFORE BE IT FURTHER ORDAINED that the Lumpkin County Tax Commissioner shall bill property taxes in one installment and collect payment of said taxes on the City's behalf and in accordance with State law.

BE IT ORDAINED BY THE CITY COUNCIL OF DAHLONEGA THIS ____ DAY OF October, 2026.

Sam Norton, Mayor

Attest:

Rhonda Hansard, City Clerk

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

COUNTY: LUMPKIN	TAXING JURISDICTION: DAHLONEGA
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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	366,623,173	27,556,422	(258,172)	393,921,423
PERSONAL	24,184,714		(610,232)	23,574,482
MOTOR VEHICLES	683,720		(69,030)	614,690
MOBILE HOMES	45,209		(1,348)	43,861
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	391,536,816	27,556,422	(938,782)	418,154,456
EXEMPTIONS	58,878,724	4,599,378	(3,359,168)	60,118,934
NET DIGEST	332,658,092	22,957,044	2,420,386	358,035,522
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 3.701

2026 MILLAGE RATE:

CALCULATION OF FINAL ROLLBACK MILLAGE RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	332,658,092	
Net Value Added-Reassessment of Existing Real Property	RVA	22,957,044	
Other Net Changes to Taxable Digest	NAG	2,420,386	
2026 Net Taxable Digest	CYD	358,035,522	
			PYD+RVA+NAG
2025 Millage Rate	PYM	3.701	PYM
Millage Equivalent of Reassessed Value Added	ME	0.237	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	3.464	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 for 2026 minus Millage Equivalent of PTRLOST/FLOST	RRPTR	3.464	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) 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	3.464
	2026 Millage Rate	3.464
	Percentage Tax Increase	0.00%

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.

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.

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 _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

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.



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.

Responsible Party-----
Title-----
Date

NOTICE TO THE CITY OF DAHLONEGA TAXPAYERS

The City of Dahlonega City Council does hereby announce that the millage rate will be set at a meeting to be held at City Hall located at 465 Riley Road, Dahlonega, Georgia on Monday, October 19, 2026, 4:00 PM, and pursuant to the requirements of O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CITY OF DAHLONEGA CURRENT 2026 TAX DIGEST AND 5-YEAR HISTORY

CITY OF DAHLONEGA	2021	2022	2023	2024	2025	2026
Real and Personal Property	240,034,970	287,462,284	318,536,029	348,254,613	390,807,887	417,495,905
Motor Vehicles	769,140	736,090	795,090	735,950	683,720	614,690
Mobile Homes	50,925	50,883	50,883	47,460	45,209	43,861
GROSS DIGEST	240,855,035	288,249,257	319,382,002	349,038,023	391,536,816	418,154,456
Less: M & O Exemptions	32,959,140	39,070,273	40,231,023	42,637,523	58,878,724	60,118,934
NET M & O DIGEST	207,895,895	249,178,984	279,150,979	306,400,500	332,658,092	358,035,522
Gross M & O Millage Rate	11.025	9.996	9.322	8.885	7.864	8.454
Less: Millage Rate Rollbacks	5.517	5.438	5.210	5.038	4.163	4.990
NET M & O MILLAGE RATE	5.508	4.558	4.112	3.847	3.701	3.464
Net Taxes Levied	1,145,091	1,135,758	1,147,869	1,178,723	1,231,168	1,240,235
Net Taxes \$ Increase	(44,900)	(9,333)	12,111	30,854	83,299	9,067
Net Taxes % Increase	-3.77%	-0.82%	1.07%	2.69%	7.26%	0.74%

Posted to the city's website on October 2, 2026.



CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2026

<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 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 City of Dahlonega		ADDRESS 465 Riley Road		CITY, STATE, ZIP Dahlonega, GA 30533		
FEI # 58-6000555	CITY CLERK Rhonda Hansard	PHONE NO. 706-864-6133	FAX 706-864-4837	EMAIL rhansard@dahlonega.gov		
OFFICE DAYS / HOURS		ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.				
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY		INDEPENDENT SCHOOL				
Exemption Amount	Qualifications	Exemption Amount		Qualifications		
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.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
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	2	8.454	4.990	2.964		2.964
Independent School System						
Special Districts				0.500		0.500
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

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

Lumpkin

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2026

Date

Mayor or City Clerk