



DEPARTMENT
of REVENUE

MAKING ADS ADD UP

Missy Dove, Compliance Specialist Supervisor

Local Government Services

DIGEST SUBMISSION PACKAGE

- Digest submission package available May 15th
- <https://dor.georgia.gov/local-government-services/digest-compliance-section/county-tax-digest-submission-package>

Home > Local Government > Digest Compliance > Tax Digest Submission Package

Local Government
Central Assessment
Digest Compliance
Distributions
Training Programs
Property Tax
Local Government Services Rules and Policies

County Tax Digest Submission Package

On this page find documents for the County Tax Digest Submission.

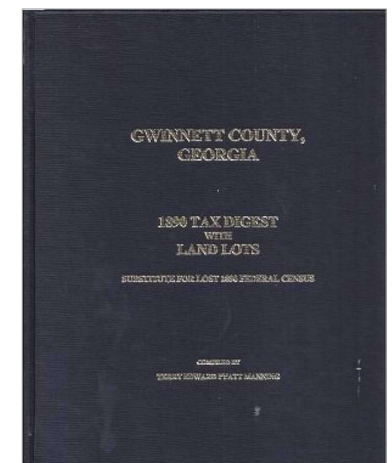
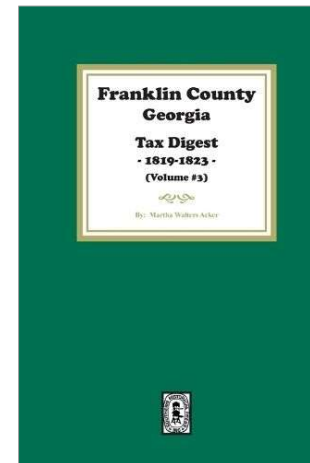
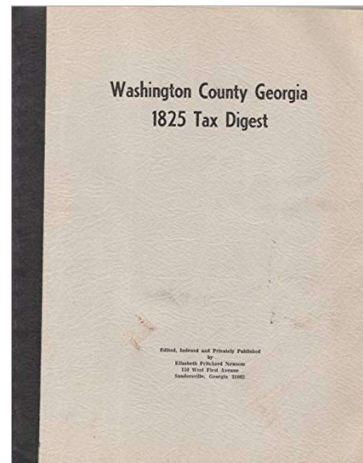
These documents are updated for 2024.

- [Digest Submission Package.ZIP](#) (ZIP, 13.8 MB)
Complete 2024 Digest Submission Package compressed into a ZIP file.
- [Digest Submission Manual](#) (PDF, 8.91 MB)
2024 Digest Submission Manual
- [Advertising Public Hearings](#) (PDF, 629.57 KB)
Compliance Guide for Advertising Digest History and Public Hearings on Increase in Property Taxes
- [Tax Allocation District Certification](#) (PDF, 146.7 KB)
- [Pending Appeals for Public Utilities](#) (XLS, 22.5 KB)
List of Pending Appeals for Public Utilities
- [PT-10A](#) (XLS, 51.09 KB)
PT-10A Consolidation and Evaluation of Digest
- [PT-32.1](#) (XLS, 17.8 KB)
PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Taxes
- [PT-35](#) (XLS, 32.43 KB)
PT-35 County Millage Rate Certification

THE TAX DIGEST

The Tax Digest is a listing of assessments and exemptions.

- Real and Personal Property
- Timber
- Mobile Homes
- Motor Vehicles
- Heavy Duty Equipment
- Public Utilities



WHO IS RESPONSIBLE?

Tax Assessor



Tax Commissioner



DEPARTMENT of REVENUE

Board of Commissioners



Board of Education



DIGEST SUBMISSION CHECK LIST

COUNTY _____		DATE _____
2026 TAX DIGEST SUBMISSION CHECK LIST		
	ITEM	NOTES
1	Consolidation Sheets: Must provide signed consolidation sheet for each tax district AND they must match XML exactly	
	a. Motor Vehicle Values: Use total of the 2025 values.	
	b. Timber Values: Use total of values from 4 quarters reports for 2025.	
	c. Mobile Home Values: Use total of values from Assessors digest.	
	d. Heavy Duty Equipment: Use total value of 2025 billing.	
2	PT-35 Millage Rate Certification Form - Signed by Chairman	
	a. Copy of the millage rate resolution from County.	
	b. Copy of the millage rate recommendation from School.	
	c. Computation of the local option sales tax rollback.	
	d. Computation of the insurance premium rollback.	
3	PT-38 City and Independent School Millage Rate Certification	
4	Taxpayer Brochure	

DIGEST SUBMISSION CHECK LIST

5	Local Exemption Form. *Must submit DOR Form even if no local exemptions exist*	
	a. Copy of legislation creating any new local homestead exemption(s).	
6	Freeport Exemption	
	a. Copy of referendums and resolutions for new or changed freeport exepmtions.	
7	Current Use Registry including CUVA and FLPA	
	a. QTP Registry must include: Parcel Number, Owner Name, Acreage	
8	List of Reason Codes	
9	Change of Assessment List.	
	a. Memo from Chairman indicating number of notices mailed and date mailed.	
	b. Copy of one real and one personal Notice of Assessment.	
10	Pending Appeals List	
	a. Public Utilities.	
	b. Other Properties - Total of all appeals, current and past years pending.	
	c. Certification from Chairman regarding 2025 appeals statistics for web posting. *EXCEL Format*	
	d. Certification from Chairman regarding 3% 180 day rule (optional).	

DIGEST SUBMISSION CHECK LIST

11	Final Digest in Print Image Format	
	a. Taxable Digest PDF.	
	b. Exempt Digest PDF.	
	c. XML files for each tax district *Tax Districts Must Match DOR Tax Districts. All totals on PT-10A must match XML totals. NO EXCEPTIONS	
12	Miscellaneous Documents	
	a. County Tax Official Ceretification Form.	
	b. Tax Allocation District Value Certification - Must submit even if blank.	
	c. Tax Commissioner Bond.	
	d. PT-77 Grant Form & FLPA Revenue Reduction Calculation Worksheets for each district containing FLPA.	
	e. Copy of all newly recorded FLPA Covenants including new covenants, renewals, or continuations.	
	f. GIS Parcel Data. Must be submitted for verification prior to digest approval.	
	g. Appraisal File - Same as Provided to DOAA *EXCEL Format*	
	h. IT Security Contact Information Form.	
	i. Homestead Registry *DOR Approved Format*	
	j. PT-553C Home Owner Tax Reeif Grant Request and Suporting Documentation	

DIGEST SUBMISSION CHECK LIST

13	Advertising Documentation.			Notes
	PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Tax for Each			
	a. General Maintenance and Operations Levy.			
	b. Copy of County Press Release for Tax Increase - If necessary.			
	c. Copy of School Press Release for Tax Increase - If necessary.			
	d. Copy of County Web Publication of the Current Tax Digest and Five Year History.			
	e. Copy of School Web Publication of the Current Tax Digest and Five Year History.			
	f. Copy of County Web Publication of the Notice of Property Tax Increase. If Necessary.			
	g. Copy of School Web Publication of the Notice of Property Tax Increase. If Necessary.			
	h. Copy of Actual Newspaper Publications for County Current Tax Digest and Five Year History.			
	i. Copy of Actual Newspaper Publications for School Current Tax Digest and Five Year History.			
	j. Copy of Actual Newspaper Publications for County Notice of Tax Increase. If Necessary.			
	k. Copy of Actual Newspaper Publications for School Notice of Tax Increase. If Necessary.			
	COUNTY-WIDE % INCREASE _____	Date Advertised	Date/Time Mtg. Held	Notes
	1st Public Hearing			
	2nd Public Hearing			
	3rd Public Hearing			
	Web Site Notice of Tax Increase			
	Five Year History			
	Web Site Notice of Five-Year History			

CONSOLIDATION SHEETS

Provide a summarized look at the basic make-up of the county.

Primary documents used by:

- Georgia Legislature
- Department of Revenue
- Department of Audits
- State School Board
- Many other agencies



SETTING A MILLAGE RATE

Budget / Net Assessed Value = Millage Rate

For Example:

Budget = \$34,654,372

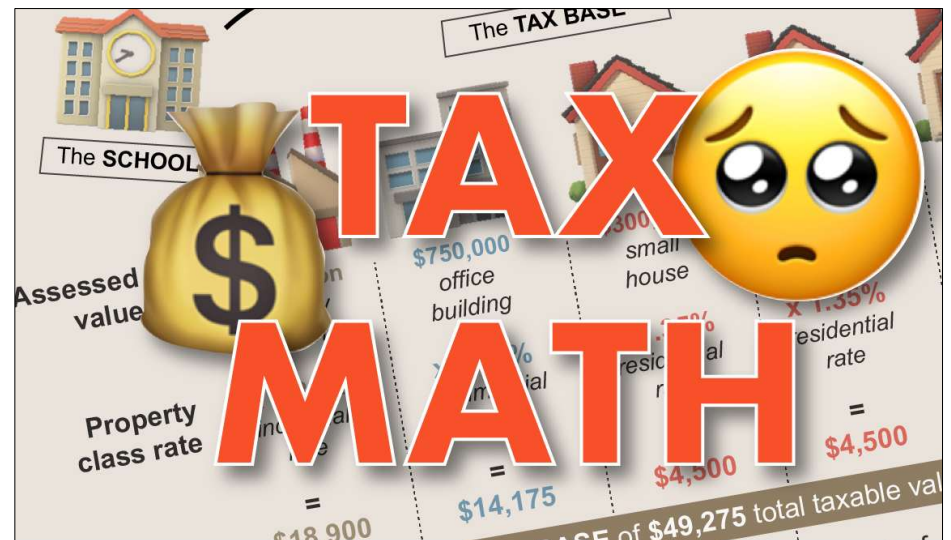
Net Assessed Value = \$4,396,647,019

Millage Rate = \$34,654,372 / \$4,396,647,019

Millage Rate = 0.007882

0.007882 x 1,000

7.882 gross mills



MILLAGE RATE RESOLUTIONS

Remit a copy of the millage rate resolution from the county.

Remit a copy of the millage rate recommendation from school.



LOCAL OPTION SALES TAX ROLLBACK

**Sales Tax Receipts / Net Assessed Value =
Local Option Sales Tax Millage Rollback**

For Example:

Sales Tax Receipts = \$10,204,303

Net Assessed Value = \$4,396,647,019

LOST Rollback Rate = \$10,204,303 / \$4,396,647,019

LOST Rollback Rate = 0.00232

0.00232 x 1,000

2.32 mills



ROLLBACK

INSURANCE PREMIUM / LOST TAXES USED TO ROLLBACK MILLAGE RATES

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	1,135,779.28	2,930,255.66	Cook	749,670.26	3,111,139.19
Atkinson	456,723.80	441,921.64	Coweta	8,187,905.92	24,220,578.50
Bacon	673,462.23	1,219,149.20	Crawford	989,218.66	737,387.82
Baker	198,822.55	227,395.18	Crisp	824,829.55	2,807,810.94
Baldwin	2,333,783.47	6,363,324.03	Dade	1,228,767.06	3,110,563.67
Banks	1,252,450.98	4,085,566.49	Dawson	2,015,667.39	12,168,176.93
Barrow	4,558,411.18	13,621,994.65	Decatur	1,215,920.07	3,197,860.78
Bartow	6,428,304.50	23,879,862.61	Dekalb	37,178,506.10	
Ben Hill	714,100.69	1,422,083.20	Dodge	1,044,277.21	1,500,675.07
Berrien	935,733.21	1,457,804.56	Dooly	370,727.59	856,223.09
Bibb/Macon		88,643,023.02	Dougherty	1,410,635.07	8,114,413.92
Bleckley	659,916.08	1,076,141.72	Douglas	8,936,177.87	29,480,236.45
Brantley	1,444,456.76	1,527,690.91	Early	420,892.05	846,073.81
Brooks	995,074.09	1,053,624.36	Echols	323,709.33	250,969.37
Bryan	2,235,639.42	8,020,287.48	Effingham	4,266,251.27	12,696,185.72
Bulloch County	3,821,150.94		Elbert	1,234,972.07	2,106,595.34
Bulloch School		19,441,258.30	Emanuel	1,049,346.10	2,063,821.55
Burke	1,466,217.99	4,018,952.08	Evans	630,813.70	1,221,818.87

This is to be used as an example only!

IDENTIFY SALES TAX ROLLBACK

COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		Net M&O Millage Rate Column 4 less Columns 5, 6 & 7
Incorporated							0.000
Unincorporated							0.000
School							0.000

LOCAL OPTION SALES TAX ROLLBACK

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date		Payment Good Through	Exemptions
268,147	34,183	.8500	302,330					1F
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O	302,330	120,931	15,278.00	105,653	11.2720	1,190.92		1,190.92
SCHOOL M&O	302,330	120,931	2,000.00	118,931	13.8274	1,644.51		1,084.89
SALES TAX ROLLBACK			2,000.00	118,931	-4.7054		-559.62	
HOSPITAL BOND	302,330	120,931	0.00	120,931	1.1290	136.53		136.53
EMERGENCY MEDICAL SERVICES	302,330	120,931	15,278.00	105,653	1.2750	134.71		134.71
TOTALS					22.7980	3,106.67	-559.62	2,547.05

The local option sales tax rollback credit must be shown on the tax bill.

O.C.G.A. § 48-8-91

HOMEOWNER TAX RELIEF GRANT

- \$18,000 Additional property exemption for all qualified homestead property.
- \$18,000 HTRG exemption applies after all other State and Local homestead exemptions.
- \$18,000 HTRG exemption applies to all M&O millage rates. Does not apply to Bond millages and Special Service Districts created after December 31, 2004.

HOMEOWNER TAX RELIEF GRANT

- Supporting documentation shall consist of:
 1. Form PT-553 Summary
 2. Form PT-553C Certification
 3. Complete list of the qualified homesteads for each district
 4. Copy of a tax bill showing the HTRG credit
 5. Form PT-35 Millage Rate Certification
- All documentation for the HOMEOWNER TAX RELIEF GRANT should be submitted to DOR during the counties digest submission process.

Funds available until depletion, anticipation of exhausting funds

HOMEOWNER TAX RELIEF GRANT

The following statement must be prominently displayed on the tax bill:

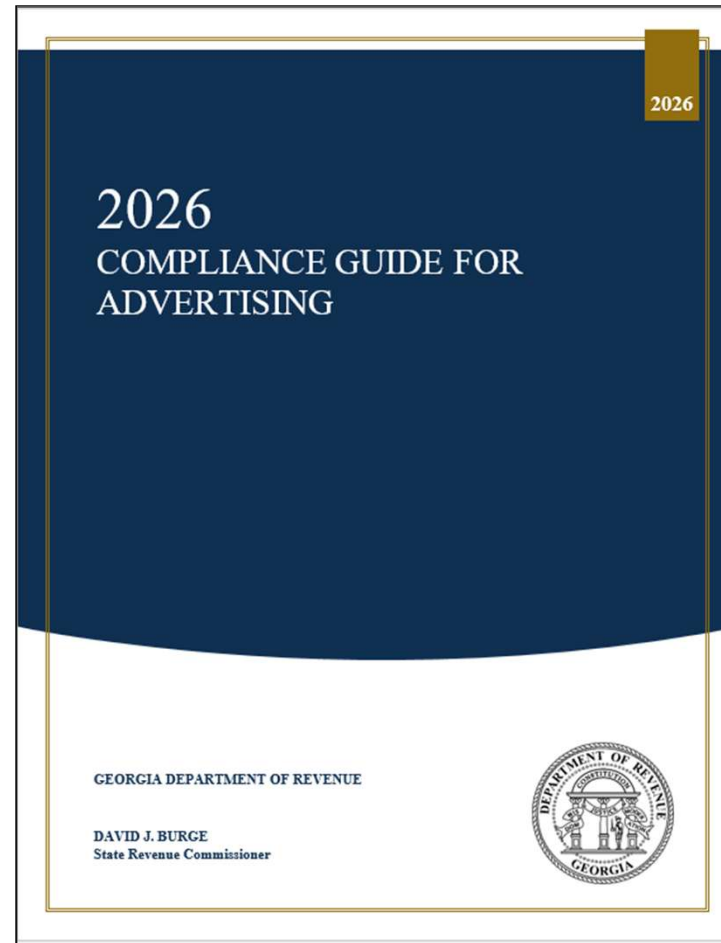
"The 'HTRG Credit' reduction shown on your bill is the result of homeowner tax relief enacted by the Governor and the General Assembly of the State of Georgia."

HOMEOWNER TAX RELIEF GRANT

Municipal and Independent School taxes that are not collected by the county Tax Commissioner should remit form PT-553M and supporting document to DOR requesting the HOMEOWNER TAX RELIEF GRANT to the email below.

dor-igsgrant-application@dor.ga.gov

FIVE-YEAR
HISTORY,
ROLLBACK
FORMS,
PRESS
RELEASE,
NOTICE OF
TAX INCREASE



ADVERTISEMENTS

Requirements of levying and recommending authority:

- Publish a **5-Year History and Current Digest**
 - If proposed millage **does not exceed rollback rate** (as calculated by PT-32.1 form), an **advertised public meeting** must be held at a time and place convenient to the taxpayers of the taxing jurisdiction.
- OR**
- If proposed millage **exceeds rollback rate** (as calculated by PT-32.1 form), a **Press Release** must be issued, and **three public hearings** must be held and advertised as **Notice of Property Tax Increase**.

O.C.G.A. § 48-5-32 & O.C.G.A. § 48-5-32.1

PT- 32.1 COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE OF TAX INCREASE

CALCULATION OF FINAL ROLLBACK MILLAGE RATE			
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	779,705,684	
Net Value Added-Reassessment of Existing Real Property	RVA	1,603,159	
Other Net Changes to Taxable Digest	NAG	26,741,613	
2026 Net Taxable Digest	CYD	808,050,456	PYD+RVA+NAG
2025 Millage Rate	PYM	7.840	PYM
Millage Equivalent of Reassessed Value Added	ME	0.016	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	7.824	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST	3,500,000	
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	4.331	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	3.493	RR - MRE of PTRLOST
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES			
If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, 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		3.493
	2026 Millage Rate		4.500
	Percentage Tax Increase		28.84%

CERTIFICATION OF ASSESSED TAXABLE VALUE OF PROPERTY AND METHOD OF COMPUTATION

O.C.G.A. 48-5-32.1

a

- (1) “Ad valorem tax” or “property tax” means a tax imposed upon the assessed value of real property.
- (2) “Certified tax digest” means the total **net assessed value on the annual property tax digest certified by the tax commissioner** of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.
- (3) “Levying authority” means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority’s purposes.

CERTIFICATION OF ASSESSED TAXABLE VALUE OF PROPERTY AND METHOD OF COMPUTATION

O.C.G.A. 48-5-32.1

(4) “Mill” means one one-thousandth of a United States dollar.

(5) “Millage” or “millage rate” means the levy, in mills, which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction’s expenses for its fiscal year.

(6) “Millage equivalent” means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year’s millage rate.

(7) “Net assessed value” means the taxable assessed value of property after all exemptions.

(8) “**Recommending authority**” means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.

CERTIFICATION OF ASSESSED TAXABLE VALUE OF PROPERTY AND METHOD OF COMPUTATION

O.C.G.A. 48-5-32.1

(9) “Roll-back rate” means the previous year’s millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

(10) “Taxing jurisdiction” means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

CERTIFICATION OF ASSESSED TAXABLE VALUE OF PROPERTY AND METHOD OF COMPUTATION

O.C.G.A. 48-5-32.1

(11) “Total net assessed value added by reassessments” means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

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			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS			0	
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:			2026 MILLAGE RATE:	

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

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REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS			0	
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:			2026 MILLAGE RATE:	

The values assigned in the Reassessment of Existing Real Property and Exemptions of Reassessment of Existing Real Property are provided to the tax commissioner which is created by the board of tax assessors detailing inflationary growth and exemption reassessment.

This includes any values that would not be utilized in the calculation to determine a rollback rate as this value would not generate any tax revenue from the inflationary growth or reassessments for an authority.



GROWTH REPORT

Tax District #	DESCRIP	Parcels in Tax District with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	01-City of Valdosta	16,364	3,107,475,708	1,242,990,083	610,240,787
02	02-Lowndes County	13,293	2,346,022,886	938,409,128	578,074,920
03	03-Dasher	346	57,801,650	23,120,647	15,658,677
04	04-Basic Decorative Lighting	5,775	1,898,887,619	759,554,973	396,029,296
05	05-Downtown Valdosta	35	2,001,704	800,681	0
08	08-Hahira	1,334	313,004,132	125,201,620	53,896,610
12	12-Lake Park	399	102,017,538	40,807,008	26,616,406
18	18-Remerton	225	28,510,935	11,404,370	638,930
19	19-Standard Lighting	1,700	420,545,736	168,218,290	107,487,535
20	20-Enhanced Decorative Lightin	400	301,836,210	120,734,455	68,959,374
Total		39,871	8,578,104,118	3,431,241,255	1,857,602,535

Authorities	2024 Assessed Value	2025 Assessed Value	Value Change	Chg %	Growth Change	Grth %	Reval Change	Rvl %	Unclassified Change
COUNTY	281,643,579	346,052,668	64,409,089	23	18,952,512	7	45,326,177	16	130,400
MILLEDGEVILLE - CITY	77,878,500	102,751,416	24,872,916	32	299,700	0	24,462,816	31	110,400
SCHOOL	281,643,579	346,052,668	64,409,089	23	18,952,512	7	45,326,177	16	130,400
STATE	281,643,579	346,052,668	64,409,089	23	18,952,512	7	45,326,177	16	130,400

TAX INCREASE

CALCULATION OF FINAL ROLLBACK MILLAGE RATE			
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Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	4.331	NP of PTRLOST/CYD
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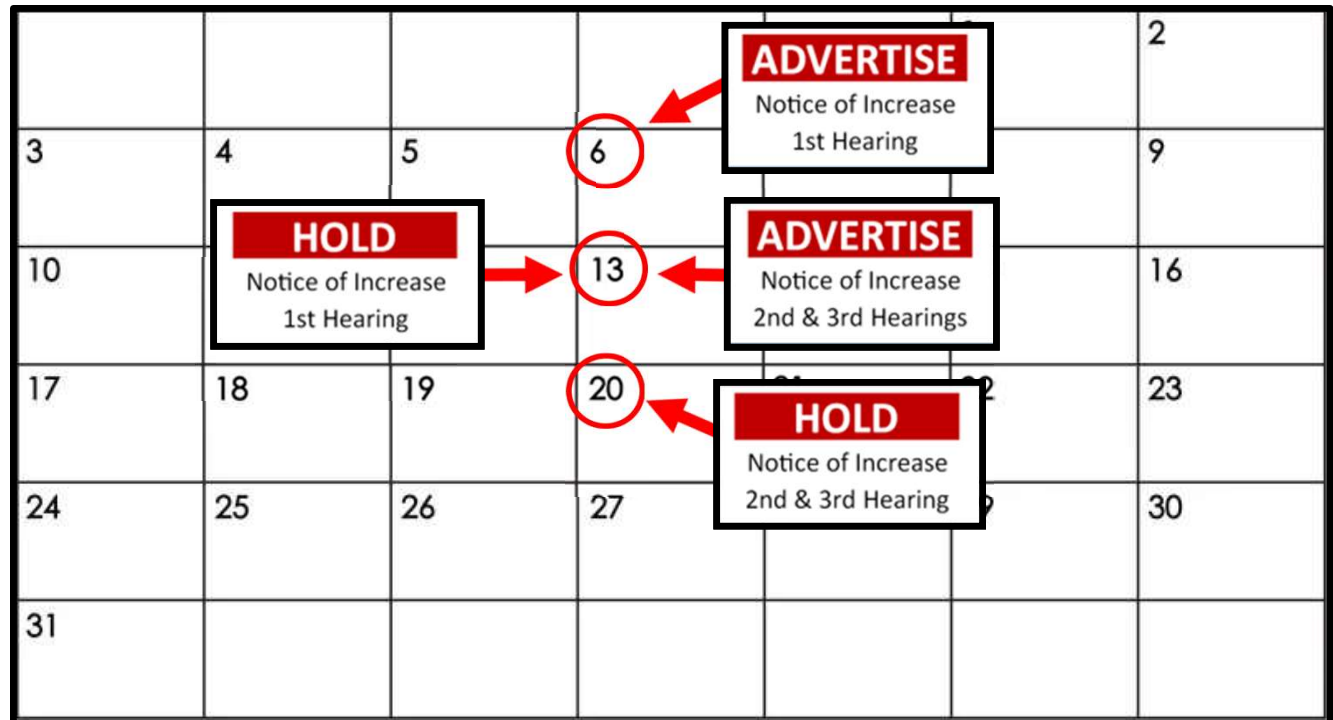
NOTICE OF PROPERTY TAX INCREASE REQUIREMENTS

O.C.G.A. § 48-5-32.1 requires:

- Publication of **Notice of Property Tax Increase** advertisement in prominent section of newspaper.
- **One week prior to meeting.**
- Advertisement must be **posted on authority's website.**
- Advertisement **must be in a prominent location and at least 30 square inches in size** in a newspaper of general circulation in the county.
- A **Press Release** must be provided to local media simultaneously with the Notice of Property Tax Increase advertisement.



NOTICE OF PROPERTY TAX INCREASE ADVERTISING EXAMPLE



NOTICE OF PROPERTY TAX INCREASE

The **(name of recommending authority or levying authority)** has tentatively adopted a millage rate which will require an increase in property taxes by **(percentage increase over roll-back rate)** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at **(place of meeting)** on **(date and time)**.

Times and places of additional public hearings on this tax increase are at **(place of meeting)** on **(date and time)**.

This tentative increase will result in a millage rate of **(proposed millage rate)** mills, an increase of **(millage rate increase above the roll-back rate)** mills. Without this tentative tax increase, the millage rate will be no more than **(roll-back millage rate)** mills. The proposed tax increase for a home with a fair market value of **(average home value from previous year's digest rounded to the nearest \$25,000.00)** is approximately **\$(increase)** and the proposed tax increase for nonhomestead property with a fair market value of **(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)** is approximately **\$(increase)**.”

FORMAT FOR NOTICE OF PROPERTY TAX INCREASE

- At least three public hearings must be held, with one hearing between 6 p.m. to 7 p.m., on a business weekday.
- Must have five business days between two of the three hearings.
- If two hearings are held on the same day, one must be held before noon.
- Ad must run in a newspaper of general circulation serving residents of the local government.
- Must be 30 square inches.
- Authority must post ad on website.

O.C.G.A. § 48-5-32.1

24-hour campus closure snowballs into a five-day weekend

BY CODY NESPOR
CULTURE EDITOR

What was supposed to only be a 24-hour campus closure due to "deteriorating conditions and bitterly cold temperatures" turned into three straight campus-wide snow days, which created what essentially was a five-day weekend.

Around noon on Wednesday, WVU announced that the University was closing its Morgantown campus and canceling classes for 24 hours, starting at 1 p.m.

On Thursday, a similar alert went out. Again around noon, WVU announced that the University would remain closed for the rest of the day. At 9 p.m., it was announced that campus would reopen and classes would resume on Friday, starting at 10:30 a.m.

Just after 9 a.m. on Friday, however, a final announcement was made that the University would remain closed for the rest of Friday.

While students and faculty undoubtedly appreciated not having to commute to campus in such cold temperatures, the closure was not clear at the time. Also confirmed was that safety was in-weekend top priority. "We determined the best course of action, based on the

for Wednesday was temperatures below 20 degrees Fahrenheit and as low as negative 20 with the wind chill. With silence from the University at that time, students took it upon themselves to try and make their voices heard.

Carlton Howard, a senior wildlife and fisheries resources student from Columbus, Ohio, started a petition on change.org on Tuesday to try to convince University officials to cancel classes on Wednesday. In the description of the petition Howard wrote, "There are going to be -20 to -30 winds chills on campus tomorrow. Which are very unsafe to go to classes or to travel around campus in. West Virginia University claims student health and safety is their No. 1 concern. Well, if this is true, they would cancel classes so we don't have to walk around in these brutal cold conditions all day tomorrow."

Howard asserted that if the University officials cared about students and their safety as they claimed, they should cancel classes on Wednesday. Upon the initial closure, WVU's vice president for strategic initiatives confirmed that safety was in-weekend top priority.

Howard was quoted in an interview saying, "We determined the best course of action, based on the

latest update, that closing and canceling classes is in the best interest of our students, staff and faculty. Their safety is our top priority."

At the time of writing this article, Howard's petition has 9,775 signatures, just shy of the 10,000 signature goal. Howard said via email that he started the petition because he felt that students should not have to travel to classes in negative degree temperatures.

"I made that student out in those temperatures takes 30 minutes is exposed [sic]," Howard

Howard petition to traction off President hopes that at least see if he only re from the office thank concern.

It is unclear how on the University to close but clearly conditions: campus was the best course



0 inch 1 2 3 4 5 6

NOTICE OF PROPERTY TAX INCREASE

The **(name of recommending authority or levying authority)** has tentatively adopted a millage rate which will require an increase in property taxes by **(percentage increase over roll-back rate)** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at **(place of meeting)** on **(date and time)**.

Times and places of additional public hearings on this tax increase are at **(place of meeting)** on **(date and time)**.

This tentative increase will result in a millage rate of **(proposed millage rate)** mills, an increase of **(millage rate increase above the roll-back rate)** mills. Without this tentative tax increase, the millage rate will be no more than **(roll-back millage rate)** mills. The proposed tax increase for a home with a fair market value of **(average home value from previous year's digest rounded to the nearest \$25,000.00)** is approximately **\$(increase)** and the proposed tax increase for nonhomestead property with a fair market value of **(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)** is approximately **\$(increase)**."

0 inch 1



Required Notice of Property Tax Increase language must be at least 30 square Inches.



24-hour campus closure snowballs into a five-day weekend

BY CODY NESPOR
CULTURE EDITOR

What was supposed to only be a 24-hour campus closure due to "deteriorating conditions and bitterly cold temperatures" turned into three straight campus-wide snow days, which created what essentially was a five-day weekend.

Around noon on Wednesday, WVU announced that the University was closing its Morgantown campus and canceling classes for 24 hours, starting at 1 p.m.

On Thursday, a similar alert went out. Again around noon, WVU announced that the University would remain closed for the rest of the day. At 9 p.m., it was announced that campus would reopen and classes would resume on Friday, starting at 10:30 a.m.

Just after 9 a.m. on Friday, however, a final announcement was made that the University would remain closed for the rest of Friday.

While students and faculty undoubtedly appreciated not having to trudge to campus in single degree temperatures and double digit wind speeds, it was unclear at the beginning of the week if the University was going to make any schedule adjustments for the weather. On Tuesday, the forecast

for Wednesday was temperatures below 20 degrees Fahrenheit and as low as negative 20 with the wind chill. With silence from the University at that time, students took it upon themselves to try and make their voices heard.

Carlton Howard, a senior wildlife and fisheries resources student from Columbus, Ohio, started a petition on change.org on Tuesday to try to convince University officials to cancel classes on Wednesday. In the description of the petition Howard wrote, "There are going to be -20 to -30 winds chills on campus tomorrow. Which are very unsafe to go to classes or to travel around campus in. West Virginia University claims student health and safety is their No. 1 concern. Well, if this is true, they would cancel classes so we don't have to walk around in these brutal cold conditions all day tomorrow."

Howard asserted that if the University officials cared about students and their safety as they claimed, they should cancel classes on Wednesday. Upon the initial campus closure, WVU's vice president for strategic initiatives Rob Alsop confirmed that student safety was indeed their top priority.

Alsop was quoted in an alert saying, "We determined this morning, based on the

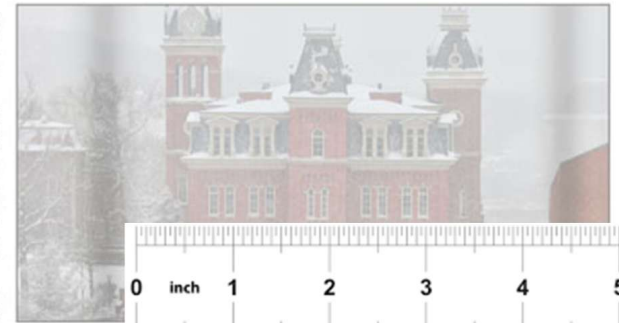
latest update, that closing and canceling classes is in the best interest of our students, staff and faculty. Their safety is our top priority."


At the time of writing this article, Howard's petition has 9,775 signatures, just shy of the 10,000 signature goal. Howard said via email that he started the petition because he felt that students should not have to travel to classes in negative degree temperatures.

"I made it because I felt that students should not be out in those extreme cold temperatures because it only takes 30 mins for skin that is exposed to get frost bite [sic]," Howard said.

Howard said he sent the petition to WVU's administration office and to WVU President Gordon Gee in hopes that they would at least see it. In response, he only received an email from the administration office thanking him for his concern.

It is unclear what, if any, effect Howard's petition had on the University's decision to close but students were clearly concerned over the conditions and closing campus was undoubtedly the best course of action.





**GEORGIA
DEPARTMENT of
REVENUE**

NOTICE OF PROPERTY TAX INCREASE

The (name of recommending authority or levying authority) has tentatively adopted a millage rate which will require an increase in property taxes by (percentage increase over roll-back rate) percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at (place of meeting) on (date and time).

Times and places of additional public hearings on this tax increase are at (place of meeting) on (date and time).

This tentative increase will result in a millage rate of (proposed millage rate) mills, an increase of (millage rate increase above the roll-back rate) mills. Without this tentative tax increase, the millage rate will be no more than (roll-back millage rate) mills. The proposed tax increase for a home with a fair market value of (average home value from previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase) and the proposed tax increase for nonhomestead property with a fair market value of (average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00) is approximately \$(increase)."

30 Square Inches

$$3 \times 10 = 30$$

$$5 \times 6 = 30$$

$$2 \times 15 = 30$$

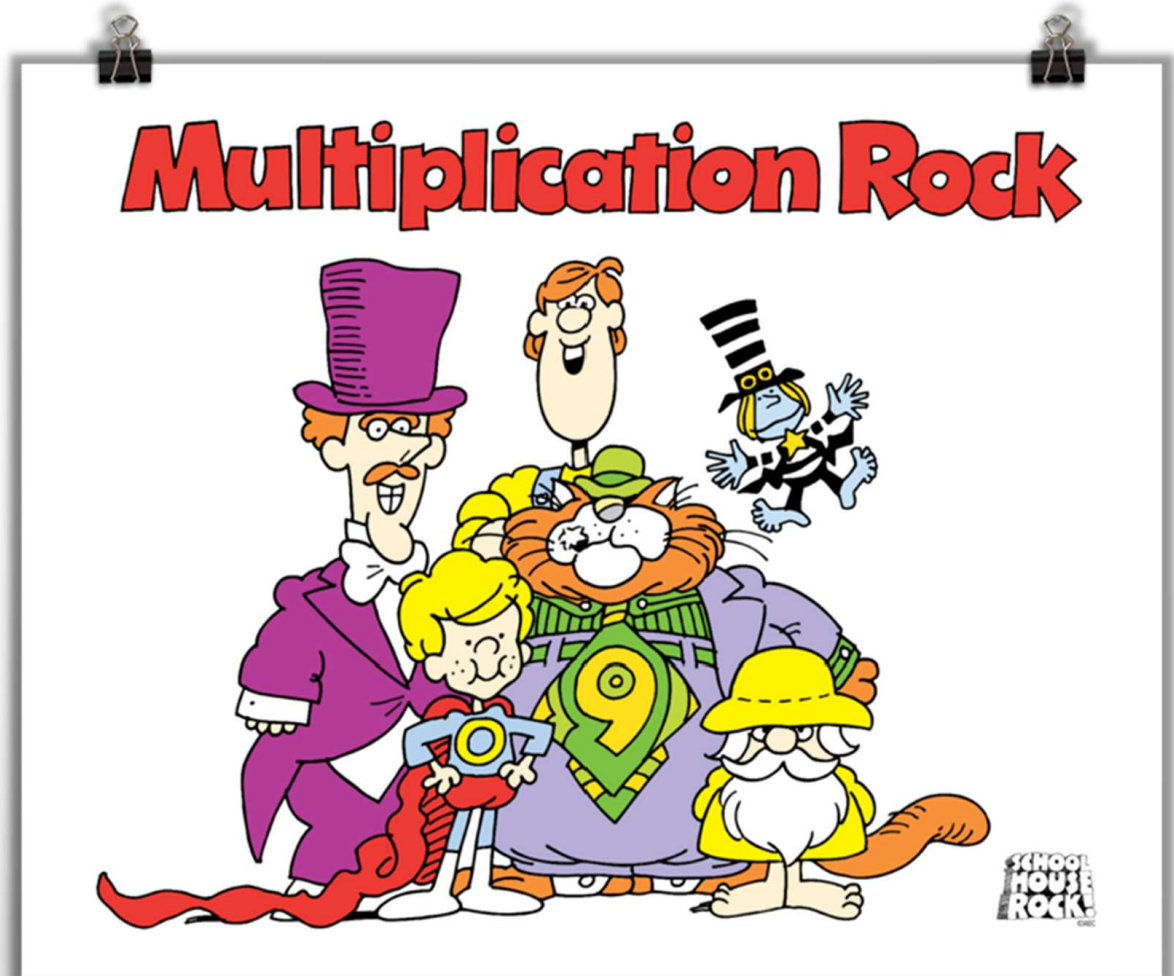
NOT 30 Square Inches

$$2 \times 11 = 22$$

$$4 \times 7 = 28$$

$$1 \times 16 = 16$$

DEPARTMENT of REVENUE



FORMAT FOR PRESS RELEASE BOARD OF EDUCATION

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The _____ County Board of Education today announces its intentions to increase the 2025 property taxes it will levy this year by _____ percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessment occurred.

The budget tentatively adopted by the _____ County Board of Education requires a millage rate higher than the rollback millage rate; therefore, before the _____ County Board of Education may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the (Location of Meeting), (Address of the Meeting), on (Dates and Times of the Meetings).

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION

O.C.G.A. § 48-5-32

Requires publication of

“Current Digest and Five-Year History of Levy”
one week prior to meeting and advertisement must be
posted on authority’s website.

This must be advertised by all levying/recommending authorities. If the authority takes the rollback rate or less, this will be the only advertisement needed.

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION

NOTICE

The Your County Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the Board of Education Building on July 18, 2026 at 7:00 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.

CURRENT PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2021	2022	2023	2024	2025	2026
V A L U E	Real & Personal	520,717,307	586,530,849	609,616,797	624,870,457	795,214,781	844,075,538
	Motor Vehicles	83,452,889	81,054,781	72,491,036	70,522,732	69,261,426	51,581,508
	Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
	Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
	Heavy Duty Equipment	0	0	0	4,500	0	1,000
	Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
	Less Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
	NET DIGEST VALUE	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456
R A T E	MILLAGE RATE (Maintenance & Operation)	7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
TAX	TOTAL M&O TAXES LEVIED	\$3,866,455	\$4,182,062	\$4,386,177	\$5,329,377	\$6,112,893	\$7,741,123
	Net Tax \$ Increase		\$315,607	\$204,115	\$943,200	\$783,516	\$1,628,231
	Net Tax % Increase		8.16%	4.88%	21.50%	14.70%	26.64%

					1	2
3	4	5	6	7	8	9
10	11	12	13	<div style="border: 1px solid black; padding: 5px; text-align: center;"> PUBLISH Current Digest and Five-Year History </div>		16
17	<div style="border: 1px solid black; padding: 5px; text-align: center;"> HOLD Meeting to Set Millage Rate </div>		20	21	22	23
24			27	28	29	30
31						

*NO INCREASE
BEYOND THE
ROLLBACK
RATE
ADVERTISING
EXAMPLE*

CAMRYN QUINLAN: Readout goes here

FROM PAGE 5

SCN: Talk about how your parents have been a big inspiration for your music.

Quinlan: My parents are very supportive of my career. They've always taken me wherever I've needed to go, whether it was an audition or New York City or a show; wherever it was, they're always with me, they're always supporting me. They've always paid for my music lessons, helped me with that. They're with me every step of the way.

SCN: Would you say you have a favorite venue you've performed at?

Quinlan: Probably The Bitter End. That's in New York City. It's a bar, but there's a stage and there's a seating

cool to be there where people want to see you sing.

SCN: Talk about the "Ex Box" music video. That was fantastic! Talk about filming that and that experience.

Quinlan: It was a lot of fun. We filmed that last winter. But that was so much fun, and we filmed it in one day and no pressure, and it was fun, and then I had that solo shot at the beach and it was freezing, and we did a couple [of] takes and it was a fun day! It was fun to do something new like that.

SCN: Do you have a favorite moment thus far in your musical career?

Quinlan: When my students want to

doing, and to think I'm influencing younger generations. It feels really good; it feels like a reward. And they learn how to write music and they want to be their own person. I just think it's awesome.

SCN: What's most rewarding about getting to perform in front of your audiences?

Quinlan: How some people feel after I perform and they come up to me and really had a connection with one of the songs I've performed. It just feels really good to write music that people can relate to or people that feel they're emotionally connected to it – that feels really rewarding and also when they're listening. When I feel people are really

YEARS AGO

FROM PAGE 7

students of the Confirmation class of St. Lawrence the Martyr R.C. Church.

Army Specialist 4 **John H. Zajcek** of Overton Street, Sayville, received the Army Commendation Medal for meritorious service as a rifleman with Company D, 4th Battalion, 3rd Infantry of the division's 11th Infantry Brigade, near Duc Pho, Vietnam.

William Blair of Manta Court and **Scott McPartland** of Mobile Street, Oakdale, returned from their cross-country auto trip, which included a Pirates ballgame in Pittsburgh; a production of "Hair" in Chicago; and a visit to Disneyland in California.

Donna Egbert walked off with the prize awards for ducking for apples, ring toss, and wheel of fortune at the Summer Recreation Program in Bohemia.

Airman **Paul Santarsiero** of Michael Road, Oakdale, completed basic training at Lackland AFB, Texas, and has been assigned to Chanute AFB, Ill., for training in the aircraft equipment maintenance field.

Diana Nastasi of Edwards Lane, Sayville, returned from a three-week tour in Madrid, Rome, Italy, where she performed at the Pope John Center in Bohemia, married at St. John the Evangelist, and attended St. Land's End Seminary in Sayville.

James E. Mercante, Esq., Attorney for Plaintiff, and **James E. Mercante**, Esq., Attorney for Plaintiff, were named as counsel for the **Sayville United Art and Craft Fair**, which will be held at the **Sayville Community Center** on **Monday, August 18, 2025, from 10:00 a.m. to 5:00 p.m.** For more information, contact **James E. Mercante**, Esq., at **718-265-7100**.

James E. Mercante, Esq., Attorney for Plaintiff, and **James E. Mercante**, Esq., Attorney for Plaintiff, were named as counsel for the **Sayville United Art and Craft Fair**, which will be held at the **Sayville Community Center** on **Monday, August 18, 2025, from 10:00 a.m. to 5:00 p.m.** For more information, contact **James E. Mercante**, Esq., at **718-265-7100**.

James E. Mercante, Esq., Attorney for Plaintiff, and **James E. Mercante**, Esq., Attorney for Plaintiff, were named as counsel for the **Sayville United Art and Craft Fair**, which will be held at the **Sayville Community Center** on **Monday, August 18, 2025, from 10:00 a.m. to 5:00 p.m.** For more information, contact **James E. Mercante**, Esq., at **718-265-7100**.

James E. Mercante, Esq., Attorney for Plaintiff, and **James E. Mercante**, Esq., Attorney for Plaintiff, were named as counsel for the **Sayville United Art and Craft Fair**, which will be held at the **Sayville Community Center** on **Monday, August 18, 2025, from 10:00 a.m. to 5:00 p.m.** For more information, contact **James E. Mercante**, Esq., at **718-265-7100**.

James E. Mercante, Esq., Attorney for Plaintiff, and **James E. Mercante**, Esq., Attorney for Plaintiff, were named as counsel for the **Sayville United Art and Craft Fair**, which will be held at the **Sayville Community Center** on **Monday, August 18, 2025, from 10:00 a.m. to 5:00 p.m.** For more information, contact **James E. Mercante**, Esq., at **718-265-7100**.

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Advertisements must be in a prominent location in newspaper and shall not be included with legal advertisements.

DEPARTMENT of REVENUE

NOTICE

The County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building, 100 Main St, Hometown, GA on July 17, 2026, at 7:00PM 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.

CURRENT PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY							
C O U N T Y	C O U N T Y W I D E	2021	2022	2023	2024	2025	
		Real & Personal	520,717,307	586,530,849	609,656,797	624,870,457	795,214,781
	Motor Vehicles	83,452,889	81,054,781	72,481,036	70,522,732	69,261,426	69,261,426
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	Timber - 2009	828,890	557,303	1,119,181	1,283,037	1,283,037	1,283,037
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	610,346,409	674,184,179	690,560,174	705,676,174	874,459,243	955,083,550
	Less Exemption	68,096,605	83,497,458	71,907,485	69,511,883	69,511,883	69,511,883
	NET DIGEST VALUE	542,249,804	590,686,721	618,652,689	636,164,291	804,947,360	885,571,667
	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	8.3000	9.5900	9.5900
	Less Rollback						
	(Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.2100
	NET M&O MILLAGE RATE	7.1300	7.0800	7.0900	7.0900	8.3800	8.3800
	TOTAL M&O TAXES LEVIED	\$3,866,455	\$4,182,062	\$4,386,177	\$4,529,377	\$6,739,277	\$7,419,277
	Net Tax \$ Increase		\$315,607	\$204,115	\$943,200	\$1,888,899	\$1,680,000
	Net Tax % Increase		8.16%	4.88%	4.88%	21.50%	21.50%

PUBLIC NOTICES SEND LEGAL NOTICES TO LIAOFFICE@LIAADVANCE.NET

CONTINUOUS RUN NOTICE TO BIDDERS
BIDS WILL BE RECEIVED AND PUBLICLY OPENED AT THE SUFFOLK COUNTY OFFICE OF CENTRAL PROCUREMENT, 3335 YAPHANK AVE., YAPHANK, NY 11989 631/862-5196 FOR THE FOLLOWING MATERIAL, ON EACH MONDAY IN *2025 AT 11:00 A.M. PLEASE REFER TO BUYER'S INITIALS WHEN MAKING INQUIRIES: BK MEATS POLIPLY PRODUCE

NOTICE OF SERVICE
E.C. Tallini Ventures LLC a domestic LLC, filed with the SSSNY on 7/2/25. Office in Suffolk Co, SSSNY designated agent upon whom process against the LLC may be served SSSNY shall mail process to 290 Holbrook Rd, Ronkonkoma NY for General purpose.
SCN: 20258427, 7/10, 17, 24, 31 - 8/7, 14 1
Notice of formation of Diana Grant Mental Health Counseling PLLC. Articles of Organization filed with

NOTICE OF SERVICE
SUPREME COURT COUNTY OF SUFFOLK, MANUFACTURERS AND TRADERS TRUST COMPANY, A/K/A M&T BANK, SUCCESSOR BY MERGER WITH HUDSON CITY SAVINGS BANK, Plaintiff, vs. JORGE A. CORDOVA A/K/A JORGE CORDOVA ET AL., Defendant (s). Pursuant to a Judgment of Foreclosure and Sale duly entered on October 20, 2022, I, the undersigned Referee, will sell at public auction at the Town of Islip, Islip Town Hall, 655 Main Street, Islip, NY 11751

NOTICE OF SERVICE
James E. Mercante, Esq., GALLO VITUCI KLAR LLP, Attorneys for Plaintiff, 90 Broad Street, 12th Floor, New York, NY 10004, Tel: 212-685-7100
UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

NOTICE OF SERVICE
James E. Mercante, Esq., GALLO VITUCI KLAR LLP, Attorneys for Plaintiff, 90 Broad Street, 12th Floor, New York, NY 10004, Tel: 212-685-7100
UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK



DIGEST SUBMISSION DATE

September 1st

Date approved by Revenue Commissioner

- If the first falls on a weekend, the submission date is extended to the next working business day.

SEPTEMBER 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7 <small>Labour Day</small>	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26 <small>Full moon</small>
27	28	29	30			



QUESTIONS?

Missy Dove

Compliance Specialist Supervisor

Cell: (404) 780-1111
melissa.dove@dor.ga.gov