



Fwd: FW: Our Local BOE

From [REDACTED]
Date Thu 9/4/2025 9:44 AM
To Jessica Szilagyi [REDACTED]

----- Forwarded message -----

From: [REDACTED]
Date: Wed, Aug 13, 2025, 3:56 PM
Subject: Fwd: FW: Our Local BOE
To: [REDACTED]

----- Forwarded message -----

From: **Leslie Akins** <lakins@bullochcounty.net>
Date: Tue, Sep 17, 2024 at 1:53 PM
Subject: FW: Our Local BOE
To: [REDACTED]

From: Colson, Kenny <kenny.colson@dor.ga.gov>
Sent: Friday, August 18, 2023 8:50 AM
To: Leslie Akins <lakins@bullochcounty.net>; Dove, Melissa <melissa.dove@dor.ga.gov>; Forsyth, Dan <Dan.Forsyth@DOR.GA.GOV>
Subject: RE: Our Local BOE

Good morning, Leslie! Below is a copy/paste of the code defining who players are, who must meet, and the procedures for the applicable hearings. I hope this helps. I have highlighted the pertinent points. If there was not a quorum of board members present, then how can they say they held the public hearings?

**48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation;
Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property**

Tax.

(a)As used in this Code section, the term:(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.

(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.

(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
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levy of a specific recommending authority.

(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.

(b) At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the

recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by

reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does

not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and

place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified

under Code Section 48-5-32.

(2) In those instances, in which the recommending authority or levying authority proposes to establish a general

maintenance and operation millage rate which would require increases beyond the roll-back rate, the

recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three

public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M.,

inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement

in a newspaper of general circulation serving the residents of the unit of local government and post such

advertisement on the website of the recommending or levying authority, which shall read as follows:

Kenny Colson

Sr. Manager II, Revenue | Local Government Services Division

Georgia Department of Revenue

4125 Welcome All Rd. SW, Suite 701 | Atlanta, GA 30349

Phone: 404-724-7046 | Cell: 678-201-8427 | Fax: 404-724-7011

dor.georgia.gov/local-government-services

From: Leslie Akins <lakins@bullochcounty.net>

Sent: Friday, August 18, 2023 6:45 AM

To: Colson, Kenny <kenny.colson@dor.ga.gov>; Dove, Melissa <melissa.dove@dor.ga.gov>; Forsyth, Dan <Dan.Forsyth@DOR.GA.GOV>

Subject: Our Local BOE

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Hi guys! There is a huge stir in our county in social media..... the hearings by the BOE (who are raising the millage). The superintendent came and fielded all questions himself. Not a single member of the BOE attended a single hearing out of the three. NOT ONE. So now people are saying this isn't legal and that he isn't authorized to handle the meeting himself. Can y'all give me some code section or info on this?!?

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