Print Form

COUNTY DEPARTMENT AGENDA REQUEST

Department/Division: Board of Commissioners

Department Head: Carol Chandler

Presenter, if needed: Mary S. Holland

Preferred Meeting Date: Thursday, August 14, 2008

Wording for the Agenda:

Consideration of Resolution 2008-12 establishing millage rates and levying ad valorem taxes for 2008.

Background/History/Details:

Every year the Governing Authority (Board of Commissioners) establishes millage rates for the purpose of collecting taxes. The Board of Education develops their own budget and determines what millage rate they need in order to collect the taxes they need to fund their needs. The Board of Commissioners then uses their recommendation to establish millage rates for educational purposes, along with general county taxes, fire taxes, and others.

The process for establishing millage rates and levying taxes is in accordance with Georgia Department of Revenue statutes.

What action are you seeking from the Board of Commissioners?

Adopt Resolution No. 2008-12 for the purpose of establishing millage rates and levying taxes for 2008.

If this item requires funding, please describe:

Has this issue come before the Commissioners in the past? Yes

If so, when? Annually

Do you need audio-visual for the presentation? Yes

Back-up Material Submitted? Yes

STAFF USE ONLY

Approved by Finance? Yes

Reviewed by Legal? Yes

Approved by Purchasing? Yes

Approved by Administrative Staff? Yes

Staff Notes

Administrator's Approval Yes

Confirmed Meeting Date Thursday, August 14, 2008

- ○ Recognition/ Presentation
- ◉ Public Hearing
- ○ Old Business
- ○ New Business
- ○ Consent
- ○ Report
- ○ Other

To: Board of Commissioners
Jack Krakeel

From: Mary S. Holland

Date: July 22, 2008

Subject: 2008 Millage Rate Recommendation

To finalize the tax digest and tax bills for 2008, the County must establish a millage rate for each tax district. The 2008 net millage rates for maintenance and operations as recommended with a comparison to the 2007 rates are listed below. The recommended rates for 2008 incorporates a rollback of the reassessed values for existing property.

General Fund:	**2008**	**2007**	**Reduction**
Fayetteville & Peachtree City	5.400	5.432	.032
Brooks & Tyrone	5.400	5.432	.032
Unincorporated	5.400	5.432	.032
Fire Fund:			
Fire Tax	1.991	2.000	.009
EMS Fund:	0.548	0.550	.002
EMS Tax			

Attached for your reference is a copy of the layout for the newspaper ad of the 5 year history along with the proposed millage rates for 2008 and resulting net taxes levied. With the rollback of the assessed values included in the proposed rates representing a zero percentage increase in County property taxes, only one meeting is required to set the millage and is scheduled on the Board of Commissioners meeting of August 14, 2008. George has scheduled his meeting with the State on August 15, 2008.

Cc: George Wingo
Carol Chandler

Attachments

NOTICE OF HEARING TO SET 2008 MILLAGE RATES

The Fayette County Board of Commissioners will hold a public hearing for the purpose of levying ad valorem taxes for 2008. The public is invited to attend the hearing held in the Public Meeting Room at the Fayette County Administrative Complex at 140 West Stonewall Avenue in Fayetteville on August 14, 2008 at 7:00pm.

Fayette County hereby submits the following information for public review. The historical information has been provided from the Fayette County Tax Digest. Proposed millage rates for 2008 are indicated. Following public input, the Board of Commissioners will take action to establish 2008 millage rates for ad valorem tax purposes for general government purposes, for fire protection purposes, for general education purposes and for the retirement of school bond indebtedness. Information concerning the 2008 millage rates for education purposes can be obtained by contacting the Fayette County Board of Education.

PEACHTREE CITY & FAYETTEVILLE	2003	2004	2005	2006	2007	2008
REAL & PERSONAL	2,022,400,620	2,203,523,459	2,356,372,246	2,544,744,304	2,676,902,137	2,747,057,460
MOTOR VEHICLES	145,566,520	145,795,300	142,496,550	140,893,890	151,511,940	169,625,940
MOBILE HOMES	0	0	0	0	0	0
TIMBER - 100%	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	45,281	19,938	223,195	210,602	521,856	75,566
GROSS DIGEST	2,168,012,421	2,349,338,697	2,499,091,991	2,685,848,796	2,828,935,933	2,916,758,966
LESS: M&O EXEMPTIONS	132,464,252	132,631,857	137,768,316	148,805,524	144,896,793	149,900,614
NET M&O DIGEST	2,035,548,169	2,216,706,840	2,361,323,675	2,537,043,272	2,684,039,140	2,766,858,352
GROSS M&O MILLAGE	12.274	11.552	10.957	10.510	9.468	9.347
LESS: ROLLBACKS	5.455	5.153	4.874	4.818	4.036	3.947
NET M&O MILLAGE	6.819	6.399	6.083	5.692	5.432	5.400
NET TAXES LEVIED	13,880,402.96	14,184,707.07	14,363,931.92	14,440,850.30	14,579,700.61	14,941,035.10

BROOKS AND TYRONE	2003	2004	2005	2006	2007	2008
REAL & PERSONAL	195,069,623	233,652,211	284,448,866	341,662,571	384,961,558	406,397,946
MOTOR VEHICLES	20,238,930	20,259,630	20,553,730	21,162,900	24,051,000	29,587,390
MOBILE HOMES	132,058	94,426	83,045	83,045	93,164	89,863
TIMBER - 100%	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	11,469	14,419	47,747	217,211	337,464	105,428
GROSS DIGEST	215,452,080	254,020,686	305,133,388	363,125,727	409,443,186	436,180,627
LESS: M&O EXEMPTIONS	10,586,143	11,586,264	13,749,595	15,983,031	17,495,612	18,467,174
NET M&O DIGEST	204,865,937	242,434,422	291,383,793	347,142,696	391,947,574	417,713,453
GROSS M&O MILLAGE	12.274	11.552	10.957	10.510	9.468	9.347
LESS: ROLLBACKS	2.064	1.919	1.783	1.912	2.036	1.956
NET M&O MILLAGE	10.210	9.633	9.174	8.598	7.432	7.391
NET TAXES LEVIED	2,091,681.22	2,335,370.79	2,673,154.92	2,984,732.90	2,912,954.37	3,087,320.13

COUNTY UNINCORPORATED	2003	2004	2005	2006	2007	2008
REAL & PERSONAL	1,547,264,434	1,656,955,454	1,788,267,344	1,965,100,471	2,087,209,956	2,153,924,874
MOTOR VEHICLES	180,659,250	179,432,440	176,497,080	167,370,500	175,404,890	191,226,940
MOBILE HOMES	6,865,888	6,810,934	7,100,176	7,100,176	5,731,029	5,235,910
TIMBER - 100%	62,227	83,912	0	210,565	0	129,550
HEAVY DUTY EQUIPMENT	109,004	28,861	257,726	185,007	236,522	78,705
GROSS DIGEST	1,734,960,803	1,843,311,601	1,972,122,326	2,139,966,719	2,268,582,397	2,350,595,979
LESS: M&O EXEMPTIONS	92,006,730	92,442,206	95,563,498	100,747,100	101,433,673	104,067,305
NET M&O DIGEST	1,642,954,073	1,750,869,395	1,876,558,828	2,039,219,619	2,167,148,724	2,246,528,674
GROSS M&O MILLAGE	12.274	11.552	10.957	10.510	9.468	9.347
LESS: ROLLBACKS	3.014	2.875	2.675	2.716	2.036	1.956
NET M&O MILLAGE	9.260	8.677	8.282	7.794	7.432	7.391
NET TAXES LEVIED	15,213,754.72	15,192,293.74	15,541,660.21	15,893,677.71	16,106,249.32	16,604,093.43

EMERGENCY MEDICAL SERVICES	2003	2004	2005	2006	2007	2008
REAL & PERSONAL					3,328,629,068	3,446,542,324
MOTOR VEHICLES					241,937,800	270,428,800
MOBILE HOMES					5,824,193	5,325,773
TIMBER - 100%					0	129,550
HEAVY DUTY EQUIPMENT					1,034,509	232,148
GROSS DIGEST					3,577,425,570	3,722,658,595
LESS: M&O EXEMPTIONS					139,773,045	144,063,575
NET M&O DIGEST					3,437,652,525	3,578,595,020
GROSS M&O MILLAGE					0.550	0.548
LESS: ROLLBACKS					0.000	0.000
NET M&O MILLAGE					0.550	0.548
NET TAXES LEVIED					1,890,708.89	1,961,070.07

COUNTY WIDE	2003	2004	2005	2006	2007	2008
REAL & PERSONAL	3,764,734,677	4,094,131,124	4,429,088,456	4,851,507,346	5,149,073,651	5,307,380,280
MOTOR VEHICLES	346,464,700	345,487,370	339,547,360	329,427,290	350,967,830	390,440,270
MOBILE HOMES	6,997,946	6,905,360	7,183,221	7,183,221	5,824,193	5,325,773
TIMBER - 100%	62,227	83,912	0	210,565	0	129,550
HEAVY DUTY EQUIPMENT	165,754	63,218	528,668	612,820	1,095,842	259,699
GROSS DIGEST	4,118,425,304	4,446,670,984	4,776,347,705	5,188,941,242	5,506,961,516	5,703,535,572
LESS: M&O EXEMPTIONS	235,057,125	236,660,327	247,081,409	265,535,655	263,826,078	272,435,093
NET M&O DIGEST	3,883,368,179	4,210,010,657	4,529,266,296	4,923,405,587	5,243,135,438	5,431,100,479
NET TAXES LEVIED	31,185,838.90	31,712,371.60	32,578,747.05	33,319,260.91	35,489,613.19	36,593,518.73
NET TAX $ INCREASE	785,879.35	526,532.70	866,375.45	740,513.86	2,170,352.28	1,103,905.54
NET TAX % INCREASE	2.59%	1.69%	2.73%	2.27%	6.51%	3.11%

State of Georgia;
County of Fayette

RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2008
No. 2008 – 12

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 14th day of August, 2008, that upon $2,246,528,674, the value of all property taxable for County purposes in Fayette County, Georgia, as appears upon the digest thereof, and upon all other taxable property in unincorporated Fayette County, Georgia, there be levied and collected for County purposes as set forth in the Official Code of Georgia Annotated, Section 48-5-220, and as hereinafter amended and as otherwise authorized by law, a tax, ad valorem, for the year 2008, at the aggregated rate for all such purposes of $7.391 per $1,000.00 of assessed valuation, constituting a total tax levy for purposes in unincorporated Fayette County of 7.391 mills.

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 14th day of August, 2008, that upon $3,184,571,805, the value of all property taxable for County purposes in Fayette County, Georgia, as appears upon the digest thereof, and upon all other taxable property in incorporated Fayette County, Georgia, there be levied and collected for County purposes, as set forth in the Official Code of Georgia Annotated, Section 48-5-220, as hereinafter amended and as otherwise authorized by law, ad valorem, for the year 2008, at the aggregated rate for all such purposes to be levied as follows:

1. All property located within the City of Peachtree City will be assessed at $5.400 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for purposes in Peachtree City of 5.400 mills;

2. All property located within the City of Fayetteville will be assessed at $5.400 per $1,000.00of assessed valuation, constituting an ad valorem tax levy for purposes in Fayetteville of 5.400 mills;

3. All property located within the Town of Tyrone will be assessed at $7.391 per $1,000.00 of assessed valuation, constituting an ad valorem tax levy for purposes in the Town of Tyrone of 7.391 mills;

4. All property located within the Town of Brooks will be assessed at $7.391 per $1,000.00 of assessed valuation, constituting an ad valorem tax levy for purposes in the Town of Brooks of $7.391;

5. All property located within the Town of Woolsey will be assessed at $7.391 per $1,000.00 of assessed valuation, constituting an ad valorem tax levy for purposes in Town of Woolsey of 7.391 mills.

A millage rate of 1.991 mills shall be levied in all incorporated and unincorporated areas of Fayette County for fire protection services. The cities of Fayetteville and Peachtree City will receive millage rollbacks as a result of the combination of government services. Such rollbacks are as follows: the City of Fayetteville shall receive a 1.991 mill rollback and; the City of Peachtree City shall receive a 1.991 mill rollback.

In accordance with provisions within Article 9, Section 2, Paragraph 6 of the Constitution of the State of Georgia and O.C.G.A. § 36-70-24(3), Fayette County has created a special tax district for the purpose of providing Emergency Medical Services to its citizens, said special tax district encompassing all of Fayette County with exception of that portion of Fayette County which constitutes the City of Peachtree City. Upon $3,578,595,020, the value of all property taxable within the Special EMS Tax District, as appears upon the digest thereof, there shall be levied and collected a tax of $.548 per $1,000.00 of assessed valuation.

In consideration of combined applicable rollbacks and the applicable Special EMS Tax District levy, the total ad valorem taxes levied and assessed are as follows: 7.939 mills for the unincorporated County; 5.948 mills for the City of Fayetteville; 5.400 for the City of Peachtree City; 7.939 mills for the Town of Brooks: 7.939 for the Town of Tyrone; and 7.939 for the Town of Woolsey.

Upon recommendation of the Fayette County Board of Education, it is ordered that upon $5,032,777,050, the value of all property taxable for educational purposes in Fayette County as appears upon the digest thereof, and upon all other property in Fayette County, both real and personal, there be levied a tax, ad valorem, for the year 2008, for educational purposes in the amount of $19.350 per $1,000.00 of the assessed valuation on the digest as aforesaid, constituting a total tax levy for educational purposes of 19.350 mills.

It is further ordered that upon $4,924,606,587, the value of all taxable property in said County as appears upon the digest thereof, computed by deducting only the special homestead exemption for certain persons 65 years of age and over, and upon all other taxable property in said County, both real and personal, there be levied and collected a tax, ad valorem, for the year 2008, for the purpose of providing a sinking fund for retiring bonded indebtedness and discharging interest thereof, of the Fayette County School District, in the amount of $4,170 per $1,000.00 of assessed valuation, constituting a total tax levy of 4.170 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 14th day of August, 2008, that all taxes, as described and as levied by the adoption of this Resolution, shall be due and collected by the Tax Commissioner of Fayette County, by the close of the business day on November 15, 2008.

So resolved this, the 14th day of August, 2008, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Jack R. Smith, Chairman

(Seal)

Attest:

_____
Floyd Jones, Deputy Clerk