COUNTY DEPARTMENT AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Wednesday, September 1, 2010	Type of Request:	Public Hearing

Wording for the Agenda:

Consideration of Resolution Number 2010 - 15 which establishes ad valorem tax millage rates for 2010.

Background/History/Details:

Information will be presented concerning the 2010 millage rates, including an overview of the changes in the county tax digest and the impact to an average tax paying citizen.

The proposal for the 2010 millage rates for the county's maintenance and operations budget is to maintain the current levels same as 2009. This proposal results in an overall decrease in taxes levied of $3.2 million dollars or -8.8%.

The annual resolution establishes tax rates and levies taxes for general county government and on behalf of the Board of Education for educational purposes.

What action are you seeking from the Board of Commissioners?

Adoption of Resolution Number 2010-15 establishing ad valorem tax millage rates for 2010.

If this item requires funding, please describe:

Not Applicable.

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	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval			

Staff Notes:

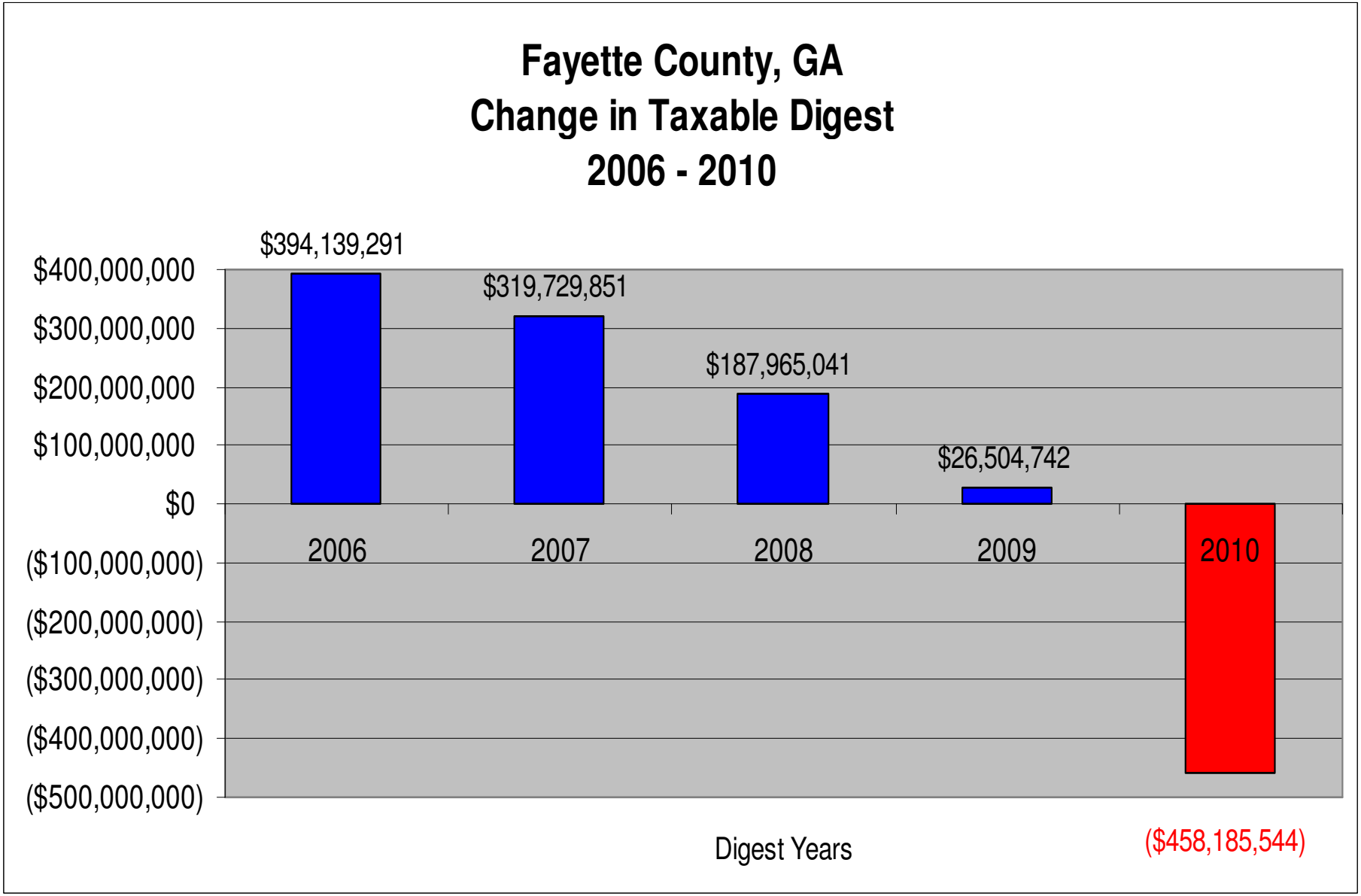
2010 Property Tax Millage Rates

Fayette County
Board of Commissioners

September 1, 2010

Digest Changes - 2010

• 2009 Digest		$5,457,605,221
• Digest Changes		
➢ Growth		$24,188,059
➢ Negative Reassessments:		
➢ Real Property	$393,243,214	
➢ Personal and Other Property	18,160,201	
➢ Motor Vehicles	77,719,910	
➢ Total Negative Reassessments		$489,123,325
➢ Exemptions (Decrease)		6,749,722
➢ Negative Change in Net Digest		$458,185,544
• 2010 Digest		$4,999,419,677

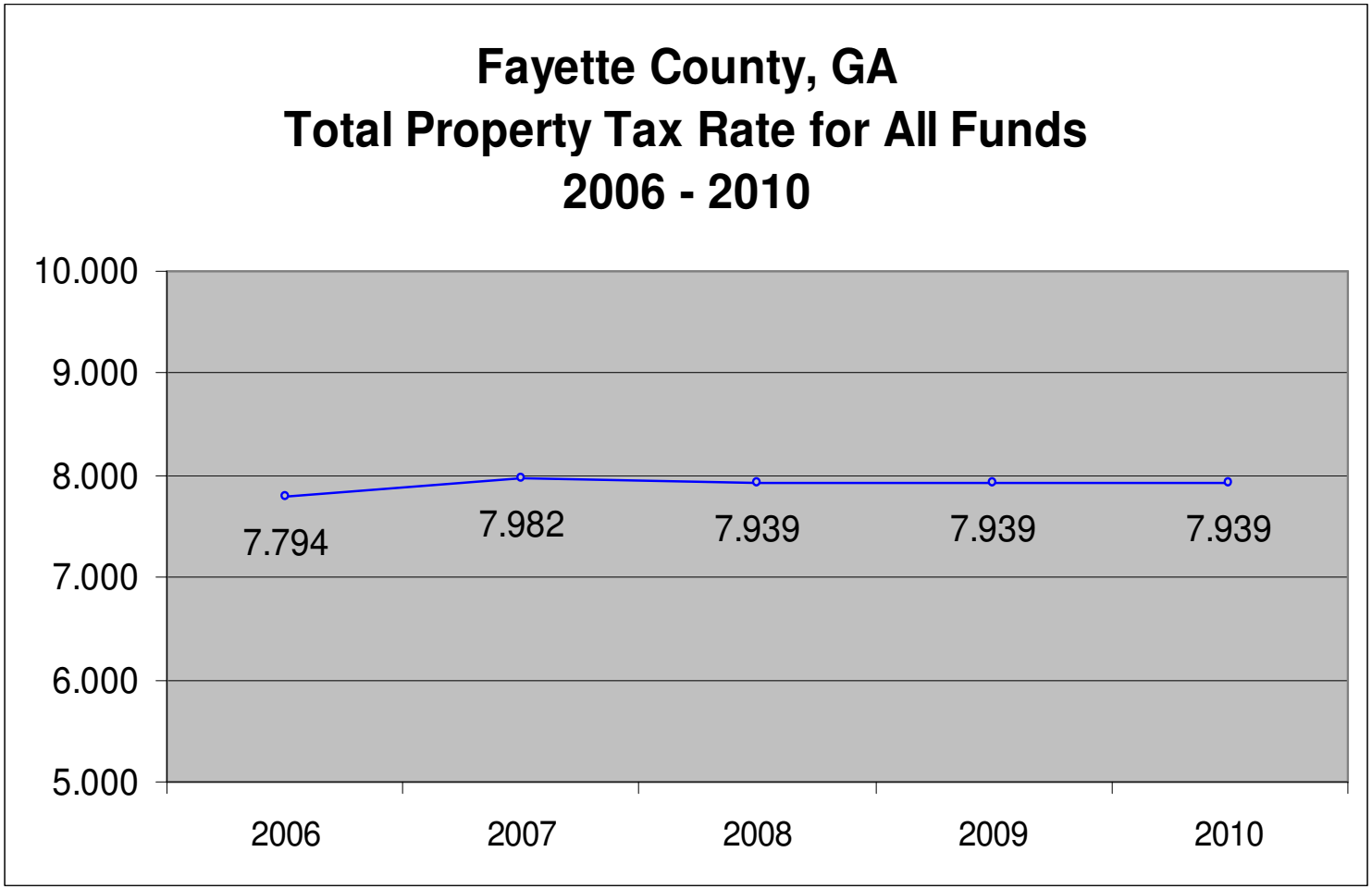

Fayette County, GA
Change in Taxable Digest
2006 - 2010
$394,139,291
$319,729,851
$187,965,041
$26,504,742
($458,185,544)
$400,000,000
$300,000,000
$200,000,000
$100,000,000
$0
($100,000,000)
($200,000,000)
($300,000,000)
($400,000,000)
($500,000,000)
2006
2007
2008
2009
2010
Digest Years

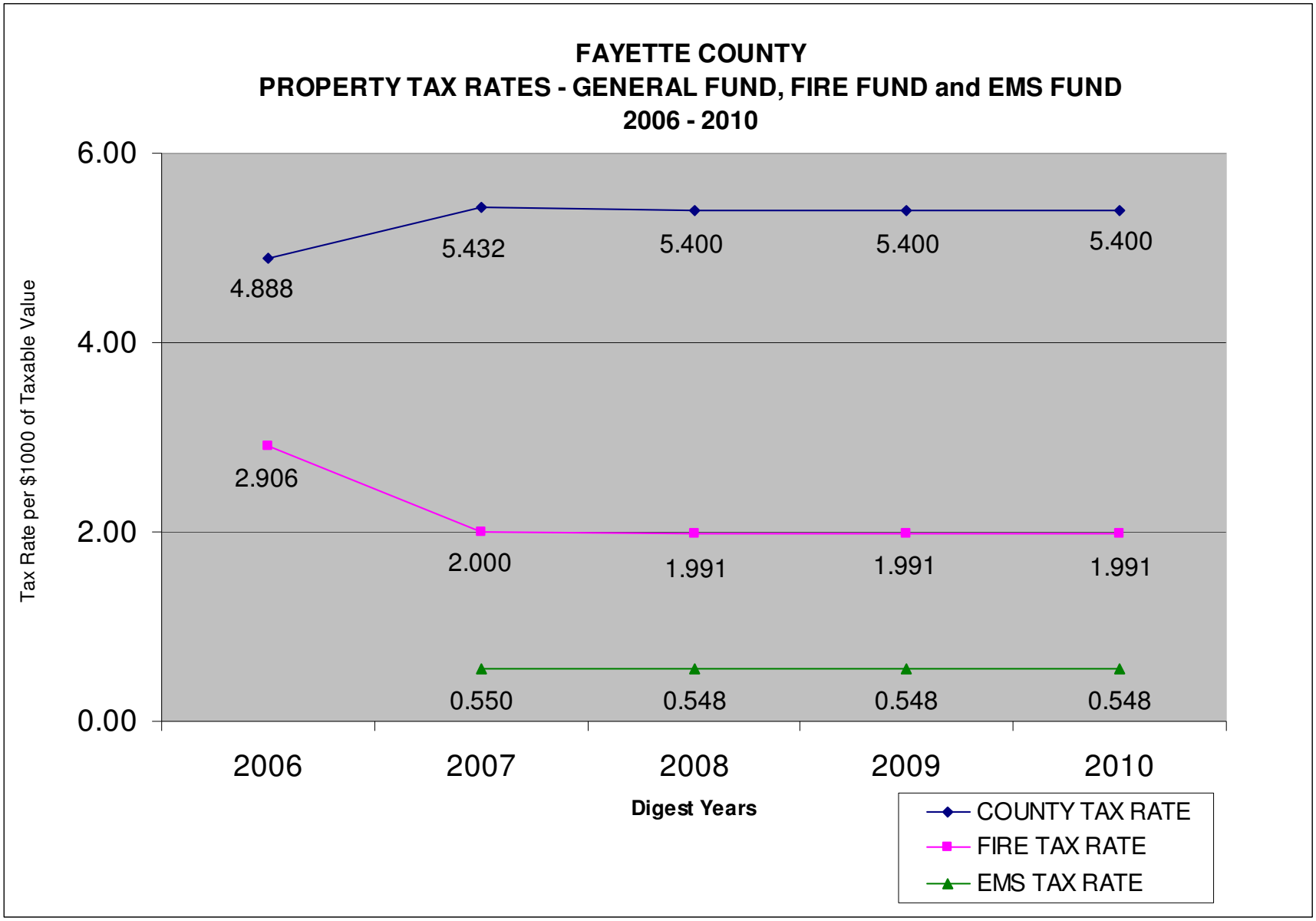
PROPOSED
Millage Rates
2010 vs 2009

Description	Resolution 2010	Actual 2009	Change Increase / (Decrease)
Maintenance & Operations (M&O)	5.400	5.400	-0-
Fire Services	1.991	1.991	-0-
Emergency Medical Services	0.548	0.548	-0-

PROPOSED
Millage Rates
2010 vs 2009

Description	Resolution 2010	Actual 2009	Change Increase / (Decrease) Over Last Year
PTC			
M&O	5.400	5.400	-0-
Fayetteville			
M&O	5.400	5.400	
EMS	0.548	0.548	-0-
	5.948	5.948	
Brooks/Tyrone			
M&O	5.400	5.400	
EMS	0.548	0.548	-0-
Fire	1.991	1.991	
	7.939	7.939	
Unincorporated County			
M&O	5.400	5.400	
EMS	0.548	0.548	-0-
Fire	1.991	1.991	
	7.939	7.939	


Fayette County, GA
Total Property Tax Rate for All Funds
2006 - 2010
10.000
9.000
8.000
7.000
6.000
5.000
7.794
7.982
7.939
7.939
7.939
2006
2007
2008
2009
2010


FAYETTE COUNTY
PROPERTY TAX RATES - GENERAL FUND, FIRE FUND and EMS FUND
2006 - 2010
Tax Rate per $1000 of Taxable Value
6.00
4.00
2.00
0.00
4.888
5.432
5.400
5.400
5.400
2.906
2.000
1.991
1.991
1.991
0.550
0.548
0.548
0.548
2006
2007
2008
2009
2010
Digest Years
COUNTY TAX RATE
FIRE TAX RATE
EMS TAX RATE

FAYETTE COUNTY BOARD OF COMMISSIONERS
140 Stonewall Avenue West
Fayetteville, GA 30214

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Fayette County Tax Commissioner

Taxpayer:	UNINCORPORATED
Description:	
Location:	*SAMPLE TAX BILL - 2010 vs 2009*
District:	

Sample Property Tax Statement - Unincorporated

2010

Entity	Adjusted FMV*	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	229,000.00	91,600.00	2,000.00	89,600.00	0.250	22.40		22.40
COUNTY M&O	229,000.00	91,600.00	5,000.00	86,600.00	7.321	634.00		467.64
County Sales Tax Credit				86,600.00	-1.921		-166.36	
COUNTY EMS	229,000.00	91,600.00	5,000.00	86,600.00	0.548	47.46		47.46
COUNTY SCHOOL M&O	229,000.00	91,600.00	2,000.00	89,600.00	20.000	1,792.00		1,792.00
COUNTY SCHOOL BOND	229,000.00	91,600.00	-	91,600.00	1.650	151.14		151.14
COUNTY FIRE	229,000.00	91,600.00	5,000.00	86,600.00	1.991	172.42		172.42
TOTALS					29.839	2,819.44	(166.36)	2,653.08
						Penalty		
						Interest		
						TOTAL DUE		2,653.08

* 8.4% under 2009 value (8.4% represents the average negative reassessment)

Sample Property Tax Statement - Unincorporated

2009

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	250,000.00	100,000.00	2,000.00	98,000.00	0.250	24.50		24.50
COUNTY M&O	250,000.00	100,000.00	5,000.00	95,000.00	7.206	684.57		513.00
County Sales Tax Credit				95,000.00	-1.806		-171.57	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.548	52.06		52.06
COUNTY SCHOOL M&O	250,000.00	100,000.00	2,000.00	98,000.00	20.000	1,960.00		1,960.00
COUNTY SCHOOL BOND	250,000.00	100,000.00	-	100,000.00	3.420	342.00		342.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	1.991	189.15		189.15
TOTALS					31.609	3,252.30	(171.57)	3,080.73
						Penalty		
						Interest		
						TOTAL DUE		3,080.73

Change in Taxes Due	
State	(2.10)
County M&O	(45.36)
County School M&O	(168.00)
County School Bond	(190.86)
County Fire	(16.72)
TOTAL TAX	(423.04)
Tax reduction due to Bond millage rate chg	177.00
Tax reduction due to negative reassessment	(246.04)

PT-35 (Rev 02/09)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2010

Please provide a copy of this form to your county's Clerk of Superior Court.

http://www.etax.dor.ga.gov/ptd/download/index.aspx

COUNTY: FAYETTE

Submit three (3) original signed copies with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	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 OCGA § 48-8-91	Insurance Premium Rollback OCGA § 33-8-8.3	Duplication of Services Rollback Pursuant to OCGA § 36-70-24	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
1	Unincorporated	x		9.312	1.921			7.391		7.391
2	Fayetteville		X	9.312	1.921		1.991	5.400		5.400
5	Peachtree City		X	9.312	1.921		1.991	5.400		5.400
3	Tyrone		x	9.312	1.921			7.391		7.391
4	Brooks		x	9.312	1.921			7.391		7.391
1,2,3,4	County EMS	x	x	0.548				0.548		0.548
	County School			20.000				20.000	1.650	21.650

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2010

9/1/10
Date

Chairman, Board of County Commissioners

State of Georgia;
County of Fayette

RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2010
No. 2010 - 15

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 1st day of September, 2010, that upon $1,999,232,392, 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 2010, 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 1st day of September, 2010, that upon $3,000,187,285, 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 2010, 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 $1,000.00 of 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 $3,212,047,632, 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 $4,577,819,757, 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 2010, for educational purposes in the amount of $20.000 per $1,000.00 of the assessed valuation on the digest as aforesaid, constituting a total tax levy for educational purposes of 20.000 mills.

It is further ordered that upon $4,621,863,757, 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 2010, 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 $1.650 per $1,000.00 of assessed valuation, constituting a total tax levy of 1.650 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 1st day of September, 2010, 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, 2010.

So resolved this, the 1st day of September, 2010, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Jack R. Smith, Chairman

Attest:

_____
Clerk/Deputy Clerk