COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, August 23, 2012	Type of Request:	Public Hearing

Wording for the Agenda:

Public Hearing and submission of Resolution 2012-18 for the adoption of the proposed 2012 Property Tax Millage Rates.

Background/History/Details:

Resolution 2012-18 has been drafted to establish the proposed 2012 millage rates, as described below.

Each year, the Board of Commissioners set tax millage rates for the purpose of levying property taxes. This is the only Public Hearing designated for setting millage rates this year.

The proposed 2012 millage rates are as follows:

1) General Fund's Maintenance and Operations- 5.645 mills, no change from 2011, 0.681 mills less than the 2012 rollback rate.
2) Fire Services- 3.030 mills, a 0.530 mill increase from 2011 and a 0.118 increase from the 2012 rollback rate.
3) EMS Services- 0.450 mills, no change from 2011, 0.072 mills less than the 2012 rollback rate.
4) E-911 Services- 0.207 mils, no change from 2011, 0.025 mills less than the 2012 rollback rate.

The County wide proposed tax levy for 2012 totals $32,266,762.99, a $2,768,247.79 decrease, -7.9% from the 2011 tax levy of $35,035,010.78.

What action are you seeking from the Board of Commissioners?

Conduct Public Hearing. Adoption of Resolution 2012-18 establishing the proposed 2012 millage rates.

If this item requires funding, please describe:

Not Applicable.

Has this request been considered within the past two years?	Yes	If so, when?	Annually
Is Audio-Visual Equipment Required for this Request?*	Yes	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

Approved by Finance	Yes	Reviewed by Legal	
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval	Yes		

Staff Notes:

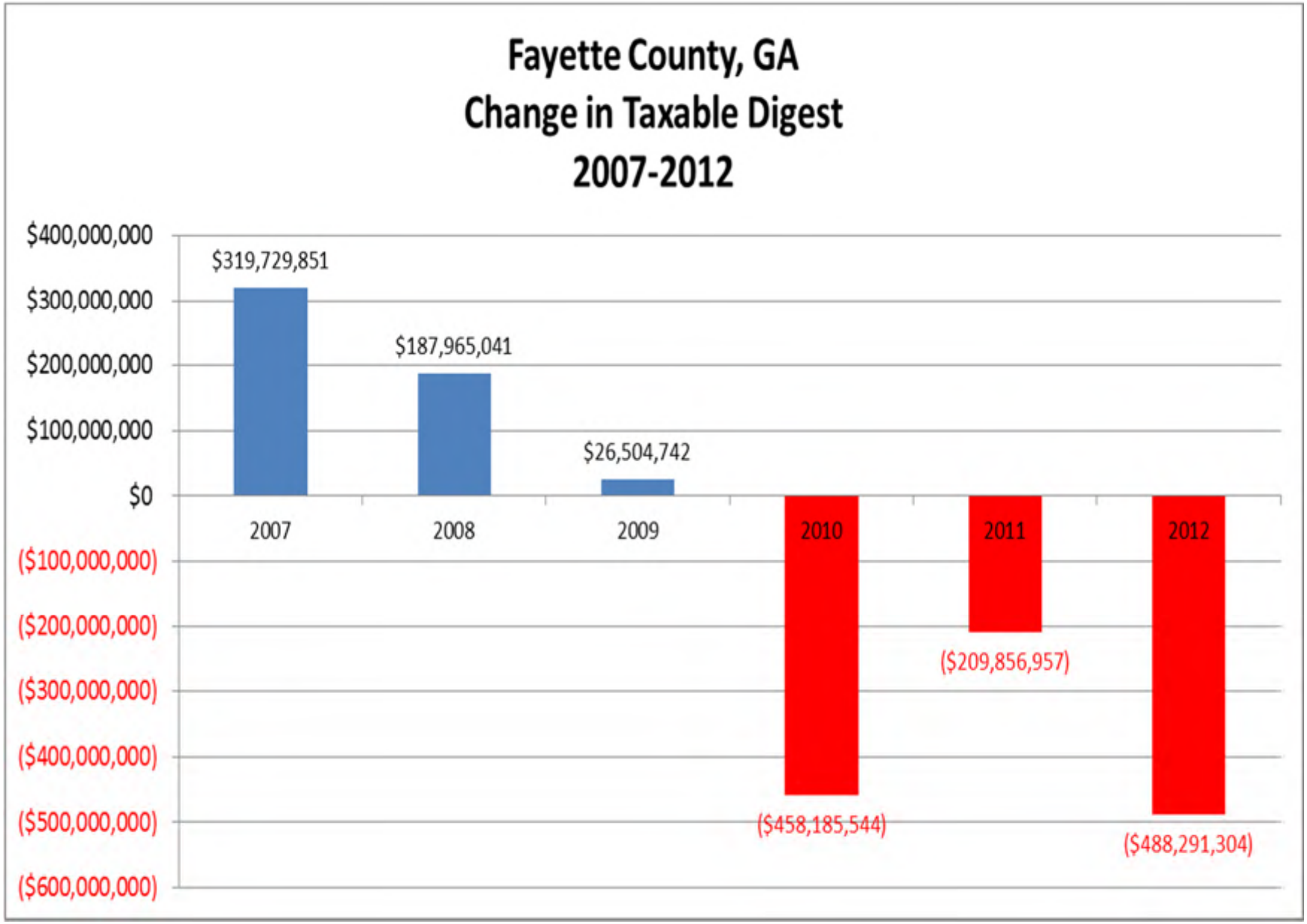
2012 Property Tax Millage Rates

Fayette County
Board of Commissioners

August 23, 2012

Digest Changes - 2012

• 2011 Digest		$4,789,562,720
➢ Growth in Digest		
➢ Real Property	$6,962,120	
➢ Personal & Other Property	16,291,538	
➢ Motor Vehicles	13,938,490	37,192,148
➢ Negative Reassessments		
➢ Real Property		518,864,329
Increase in Exemptions/Decrease in Digest		6,619,123
➢ Negative Change in Net Digest (10.2%)		488,291,304
• 2012 Digest		$4,301,271,416

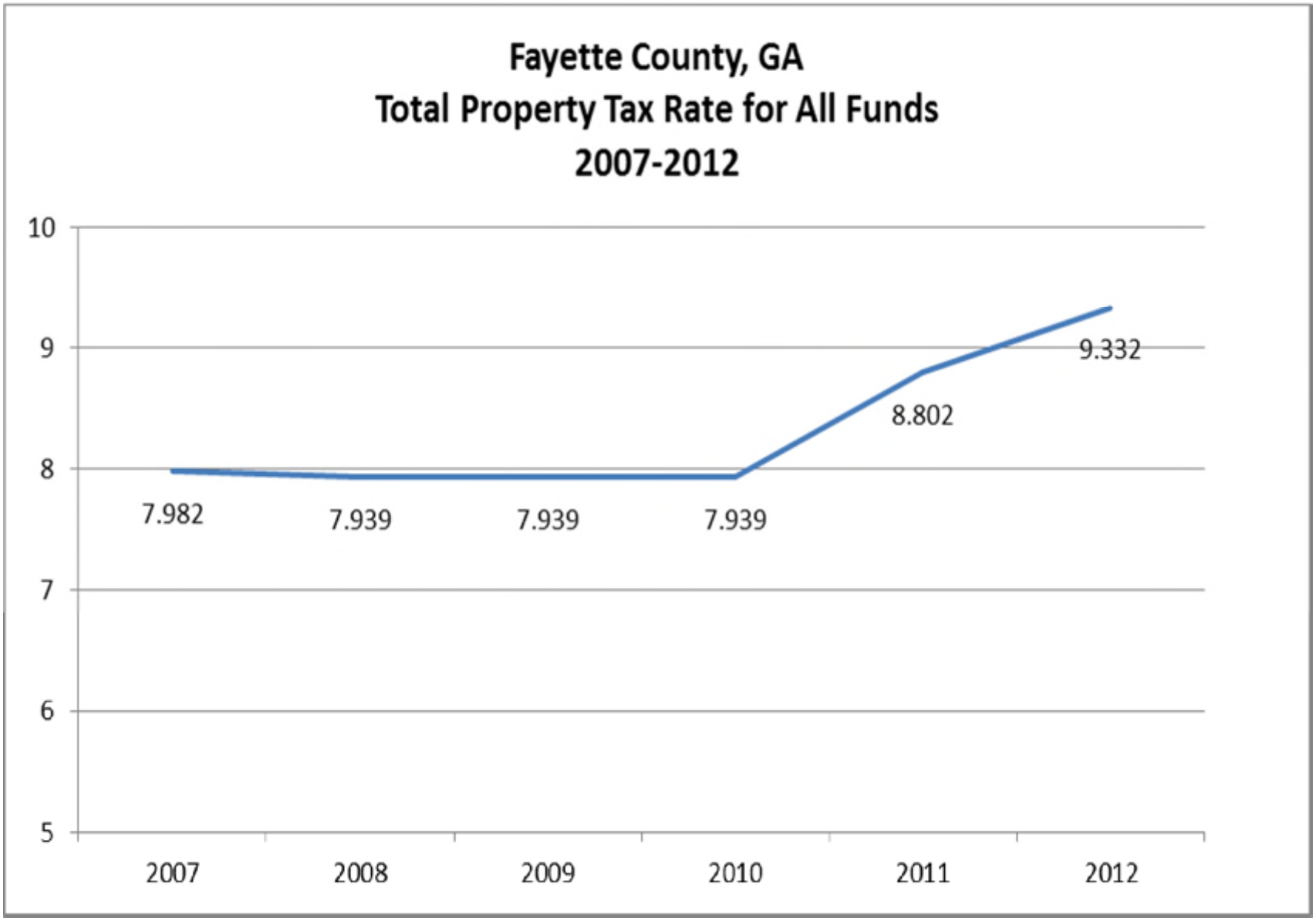

Fayette County, GA
Change in Taxable Digest
2007-2012
$400,000,000
$300,000,000
$200,000,000
$100,000,000
$0
($100,000,000)
($200,000,000)
($300,000,000)
($400,000,000)
($500,000,000)
($600,000,000)
$319,729,851
$187,965,041
$26,504,742
($458,185,544)
($209,856,957)
($488,291,304)
2007
2008
2009
2010
2011
2012

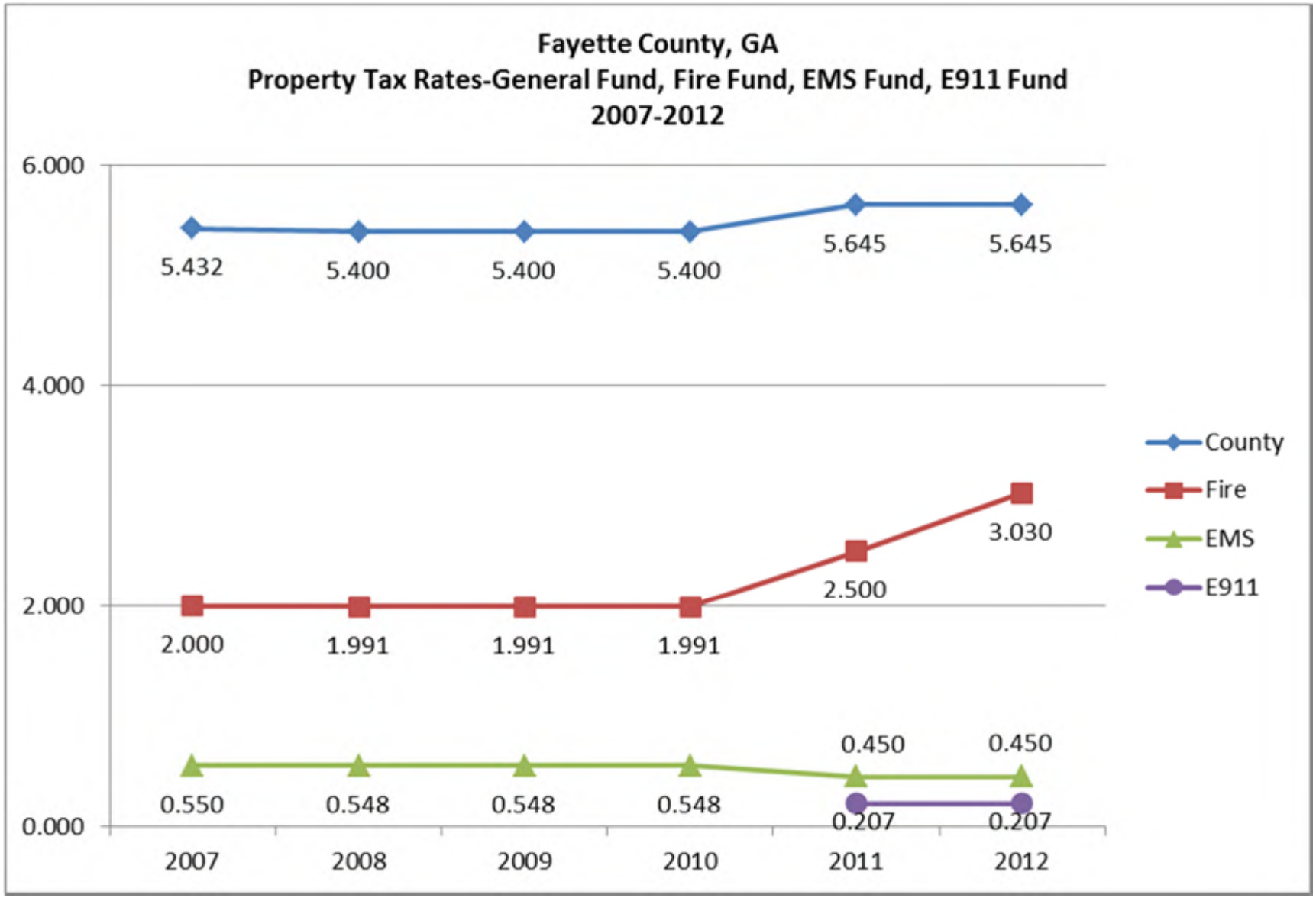
PROPOSED
Millage Rates
2012 vs 2011

Description	Proposed 2012	Actual 2011	Change Increase / (Decrease)
General Fund Maintenance & Operations (M&O)	5.645	5.645	-0-
Fire Services	3.030	2.500	0.53
Emergency Medical Services	0.450	0.450	-0-
E911 Services	0.207	0.207	-0-

PROPOSED
Millage Rates
2012 vs 2011

Description	Proposed 2012	Actual 2011	Change Increase / (Decrease) Over Last Year
PTC			
M&O	5.645	5.645	
E-911	0.207	0.207	-0-
	5.852	5.852	
Fayetteville			
M&O	5.645	5.645	
EMS	0.450	0.450	-0-
E-911	0.207	0.207	
	6.302	6.302	
Unincorporated County/ Brooks/Tyrone			
M&O	5.645	5.645	
EMS	0.450	0.450	+0.530
Fire	3.030	2.500	
E-911	0.207	0.207	
	9.332	8.802	


Fayette County, GA
Total Property Tax Rate for All Funds
2007-2012
10
9
8
7
6
5
7.982
7.939
7.939
7.939
8.802
9.332
2007
2008
2009
2010
2011
2012


Fayette County, GA
Property Tax Rates-General Fund, Fire Fund, EMS Fund, E911 Fund
2007-2012
6.000
4.000
2.000
0.000
5.432
5.400
5.400
5.400
5.645
5.645
2.000
1.991
1.991
1.991
2.500
3.030
0.550
0.548
0.548
0.548
0.450
0.450
0.207
0.207
2007
2008
2009
2010
2011
2012
County
Fire
EMS
E911

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 - No change in FMV*
District:	

Sample Property Tax Statement - Unincorporated

2011 Millage Rates

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	7.637	725.52		536.28
County Sales Tax Credit				95,000.00	-1.992		-189.24	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.450	42.75		42.75
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	1.650	165.00		165.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	2.500	237.50		237.50
TOTALS					30.495	3,155.29	(189.24)	2,966.05
						Penalty		
						Interest		
						TOTAL DUE		2,966.05

Sample Property Tax Statement - Unincorporated

PROPOSED 2012 Millage Rates

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	0.200	19.60		19.60
COUNTY M&O	250,000.00	100,000.00	5,000.00	95,000.00	7.920	752.40		536.28
County Sales Tax Credit				95,000.00	2.275		216.13	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.450	42.75		42.75
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	1.450	145.00		145.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	3.030	287.85		287.85
TOTALS					30.775	3,207.62	(216.13)	2,991.50
						Penalty		
						Interest		
						TOTAL DUE		2,991.50

Change in Taxes Due	
State	(1.90)
County M&O	-
County EMS	-
County School M&O	-
County School Bond	(20.00)
County Fire	50.35
TOTAL TAX	25.45

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 - Decrease in FMV of 12.8%***
District:	

Sample Property Tax Statement - Unincorporated

2011 Millage Rates

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	7.637	725.52		536.28
County Sales Tax Credit				95,000.00	-1.992		-189.24	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.450	42.75		42.75
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	1.650	165.00		165.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	2.500	237.50		237.50
TOTALS					30.495	3,155.29	(189.24)	2,966.05
						Penalty		
						Interest		
						TOTAL DUE		2,966.05

Sample Property Tax Statement - Unincorporated

PROPOSED 2012 Millage Rates

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	218,000.00	87,200.00	2,000.00	85,200.00	0.200	17.04		17.04
COUNTY M&O	218,000.00	87,200.00	5,000.00	82,200.00	7.920	651.02		464.02
County Sales Tax Credit				82,200.00	2.275		187.01	
COUNTY EMS	218,000.00	87,200.00	5,000.00	82,200.00	0.450	36.99		36.99
COUNTY SCHOOL M&O	218,000.00	87,200.00	2,000.00	85,200.00	20.000	1,704.00		1,704.00
COUNTY SCHOOL BOND	218,000.00	87,200.00	-	87,200.00	1.450	126.44		126.44
COUNTY FIRE	218,000.00	87,200.00	5,000.00	82,200.00	3.030	249.07		249.07
TOTALS					30.775	2,784.58	(187.01)	2,597.58
						Penalty		
						Interest		
						TOTAL DUE		2,597.58

Change in Taxes Due	
State	(7.46)
County M&O	(72.26)
County EMS	(5.76)
County School M&O	(256.00)
County School Bond	(38.56)
County Fire	11.57
TOTAL TAX	(360.47)

PT-35 (Rev 02/09)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2012

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 M&O**	X		7.920	2.275			5.645		5.645
2	**Fayetteville M&O**		X	7.920	2.275			5.645		5.645
3	**Tyrone M&O**		X	7.920	2.275			5.645		5.645
4	**Brooks M&O**		X	7.920	2.275			5.645		5.645
5	**Peachtree City M&O**		X	7.920	2.275			5.645		5.645
1,3,4	**County Fire**	X	X	3.030				3.030		3.030
1,2,3,4	**County EMS**	X	X	0.450				0.450		0.450
1,2,3,4,5	**County E911**	X	X	0.207				0.207		0.207
	County School			20.000				20.000	1.450	21.450

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2012

Date _____

Chairman, Board of County Commissioners _____

State of Georgia;
County of Fayette

RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2012
No. 2012 - 18

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 23rd day of August, 2012, that upon $1,622,531,908, 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 general maintenance and operations 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 2012, for all such purposes of $5.645 per $1,000.00 of assessed valuation, constituting a tax levy for County general maintenance and operations purposes of 5.645 mills.

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 23rd day of August, 2012, that upon $2,678,739,508, 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 general maintenance and operation 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 2012, at the aggregated rate for all such purposes to be levied as follows:

1. All property located within the City of Fayetteville will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Fayetteville of 5.645 mills;

2. All property located within the City of Peachtree City will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Peachtree City of 5.645 mills;

3. All property located within the Town of Tyrone will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Tyrone of 5.645 mills;

4. All property located within the Town of Brooks will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Brooks of 5.645 mills;

5. All property located within the Town of Woolsey will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Woolsey of 5.645 mills.

In accordance with provisions within the Constitution of the State of Georgia and the Official Code or Georgia, Fayette County has created a special tax district for the purpose of providing Fire Protection Services to its citizens, said special tax district encompassing all of Fayette County with the exception of that portion of Fayette County which constitutes the City of Peachtree City and the City of Fayetteville. Upon $1,950,560,355, the value of all property taxable within the Special Fire District, as appears on the digest thereof, there shall be levied and collected a tax of $3.030 per $1,000.00 of assessed valuation, constituting a total tax levy for the Special Fire Tax District of 3.030 mills.

In accordance with provisions within Constitution of the State of Georgia and the Official Code of Georgia, 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 $2,634,499,544, 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 $0.450 per $1,000.00 of assessed valuation, constituting a total tax levy for the Special EMS Tax District of 0.450 mills.

In accordance with provisions within the Constitution of the State of Georgia and the Official Code of Georgia, Fayette County has created a special tax district for the purpose of providing E-911 Communication Services to its citizens, said tax district encompassing all of Fayette County. Upon $4,301,271,416 the value of all property within the Special E-911 Tax District, as appears upon the digest thereof, there shall be levied and collected a tax of $0.207 per $1,000.00 of assessed valuation, constituting a total tax levy of the Special E-911 Tax District of 0.207 mills.

Upon recommendation of the Fayette County Board of Education, it is ordered that upon $3,912,434,552 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 2012, 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 $3,953,756,552, 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 2012, 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 $1.450 per $1,000.00 of assessed valuation, constituting a total tax levy of 1.450 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 23rd day of August, 2012, 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, 2012.

So resolved this, the 23rd day of August, 2012, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Herbert E. Frady, Chairman

Attest:

_____
County Clerk