

BOARD OF COUNTY COMMISSIONERS

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Edward Gibbons, Vice Chairman
Eric K. Maxwell
Charles D. Rousseau
Charles W. Oddo

**FAYETTE COUNTY, GEORGIA**

Steve Rapson, County Administrator
Dennis A. Davenport, County Attorney
Tameca P. Smith, County Clerk
Marlena Edwards, Chief Deputy County Clerk

140 Stonewall Avenue West
Public Meeting Room
Fayetteville, GA 30214

**SPECIAL CALLED HEARING
AGENDA**

October 15, 2026
5:00 p.m.

Welcome to the meeting of your Fayette County Board of Commissioners. Your participation in County government is appreciated. All regularly scheduled Board meetings are open to the public and are held on the 2nd and 4th Thursday of each month at 5:00 p.m.

OFFICIAL SESSION:

Call to Order
Invocation and Pledge of Allegiance
Acceptance of Agenda

PROCLAMATION/RECOGNITION:**PUBLIC HEARING:**

1. Final Public Hearing to discuss the 2026 Property Tax Millage Rate.

ADJOURNMENT:

COUNTY AGENDA REQUEST

Department:

Presenter(s):

Meeting Date:

Type of Request:

Wording for the Agenda:

Final Public Hearing for consideration of Resolution 2026-15 adopting the 2026 Property Tax Millage Rate.

Background/History/Details:

Each year, the Board of Commissioners sets millage rates for the purpose of levying property taxes. Staff is requesting the Board to adopt Resolution 2026-15 to establish the 2026 property tax millage rates.

The proposed 2026 millage rates are as follows:

General Fund's Maintenance and Operations - 3.763 mills, no change

Fire Services - 2.820 mills, no change

EMS Services - 1.000 mills, no change

E-911 Services - 0.210 mills, no change

What action are you seeking from the Board of Commissioners?

Adoption of Resolution 2026-15 adopting the 2026 Property Tax Millage Rate.

If this item requires funding, please describe:

Not applicable.

Has this request been considered within the past two years?

If so, when?

Is Audio-Visual Equipment Required for this Request?*

Backup Provided with Request?

*** 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

Reviewed by Legal

Approved by Purchasing

County Clerk's Approval

Administrator's Approval

Staff Notes:

State of Georgia;
County of Fayette

**RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2026
No. 2026 - 15**

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 15th day of October 2026, that upon \$4,099,966,741 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 2026, for all such purposes of \$3.763 per \$1,000.00 of assessed valuation, constituting a tax levy for County general maintenance and operations purposes of 3.763 mills.

Upon motion duly made and unanimously passed, it is hereby 15th day of October 2026, that upon the \$8,974,348,296 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 2026, 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 \$3.763 per \$1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Fayetteville of 3.763 mills;
2. All property located within the City of Peachtree City will be assessed at \$3.763 per \$1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Peachtree City of 3.763 mills;
3. All property located within the Town of Tyrone will be assessed at \$3.763 per \$1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Tyrone of 3.763 mills;
4. All property located within the Town of Brooks will be assessed at \$3.763 per \$1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Brooks of 3.763 mills;

5. All property located within the Town of Woolsey will be assessed at \$3.763 per \$1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Woolsey of 3.763 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 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 \$4,873,811,002 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 \$2.82 per \$1,000.00 of assessed valuation, constituting a total tax levy for the Special Fire Tax District of 2.82 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 \$8,927,100,668 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 \$1.000 per \$1,000.00 of assessed valuation, constituting a total tax levy for the Special EMS Tax District of 1.000 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 911 Communication Services to its citizens, said tax district encompassing all of Fayette County. Upon \$13,074,315,037 the value of all property within the Special 911 Tax District, as appears upon the digest thereof, there shall be levied and collected a tax of \$0.210 per \$1,000.00 of assessed valuation, constituting a total tax levy of the Special 911 Tax District of 0.210 mills.

Upon recommendation of the Fayette County Board of Education, it is ordered that upon \$9,782,587,082 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 2026, for educational purposes in the amount of \$19.60 per \$1,000.00 of the assessed valuation on the digest as aforesaid, constituting a total tax levy for educational purposes of 19.600 mills.

It is further ordered that upon \$13,074,315,037 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 2026, 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 \$0.000 per \$1,000.00 of assessed valuation, constituting a total tax levy of 0.000 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 15th day of October 2026, 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 January 15, 2027.

So, resolved this, the 15th day of October 2026, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

Lee Hearn, Chairman

Attest:

Clerk/Deputy Clerk

FAYETTE COUNTY, GEORGIA

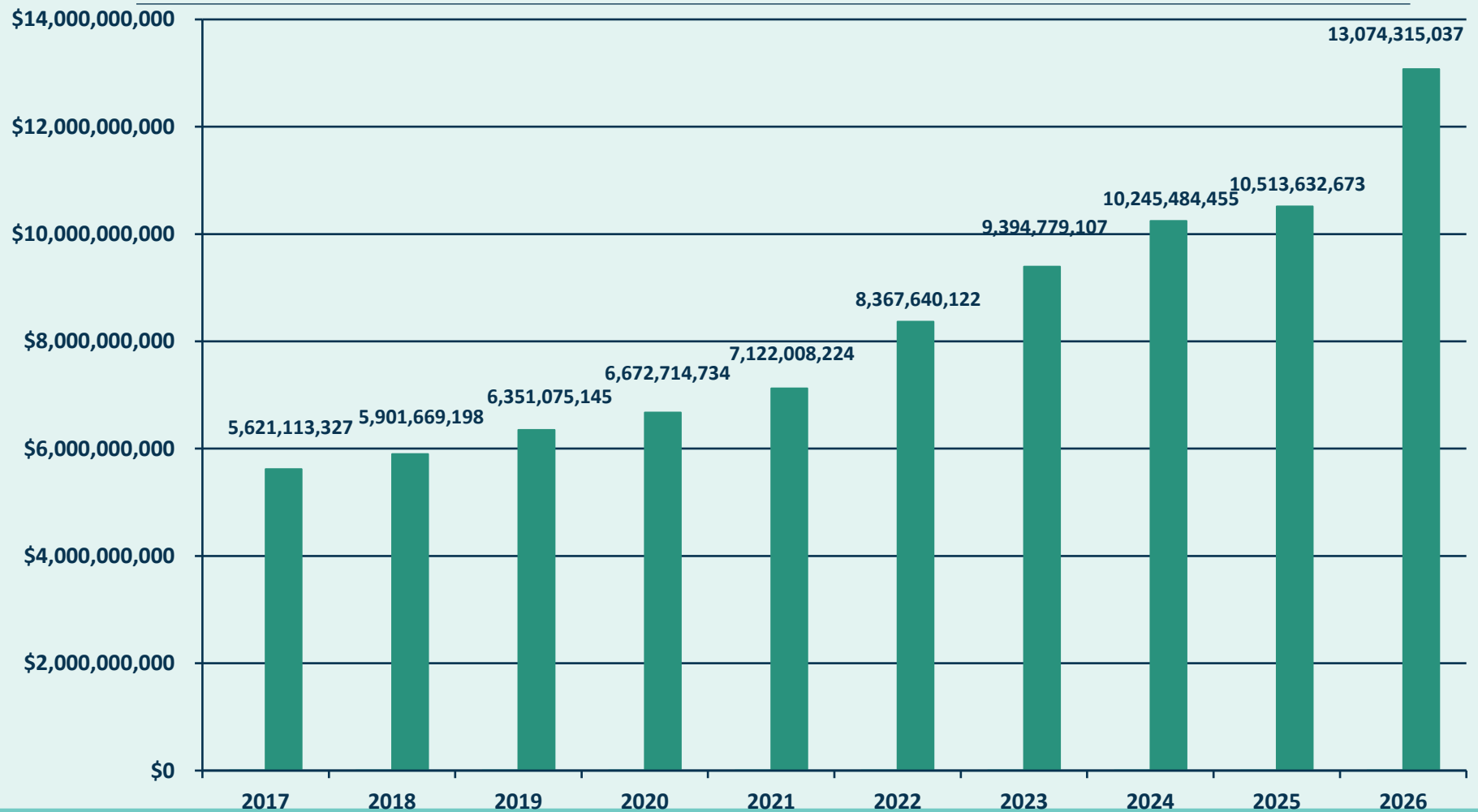
2026 Property Tax Digest / Millage Rates

OCTOBER 1, 2026

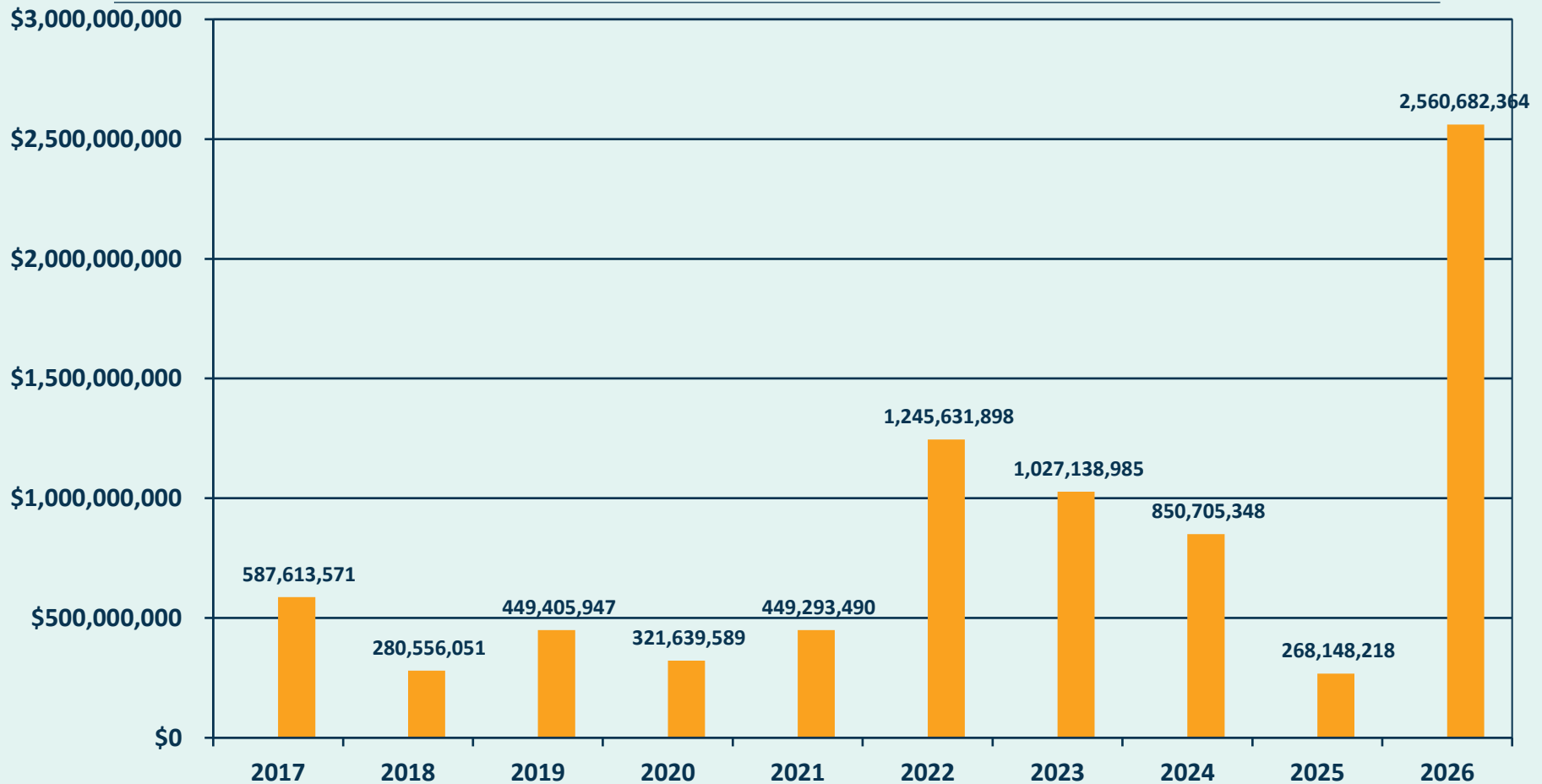
2026 Tax Digest Changes

2025 Digest			\$10,513,632,673	
Growth (Decrease) in Digest				
Real Property	\$257,711,174	2.59%		
Personal Property	\$2,053,824,670	277.99%		
Motor Vehicles	(\$5,688,940)	-12.71%		
Other	\$465,029	3.30%	\$2,306,311,933	21.94%
(Increase) Exemptions Growth			(\$79,769,326)	
Growth Change			2,226,542,607	21.18%
Reassessments				
Real Property			\$507,550,301	4.83%
(Increase) in Exemptions Reassessments			(\$173,410,544)	
Reassessment Change			334,139,757	3.18%
Positive Change to Digest			2,560,682,364	24.36%
2026 Digest			\$13,074,315,037	

Change in Taxable Digest



Taxable Digest Variances



2026 PROPOSED Millage Rates

Description	Proposed 2026	Adopted 2025	Millage Rate Recapture (Decrease)	Percent Change
General Fund Maintenance & Operations	3.763	3.763	-0-	-0-
Fire Services	2.82	2.820	-0-	-0-
Emergency Medical Services	1.000	1.000	-0-	-0-
911 Services	0.210	0.210	-0-	-0-

2026 Fayette County Tax Bill

County Operations Proposed Rate vs. Rollback Rate

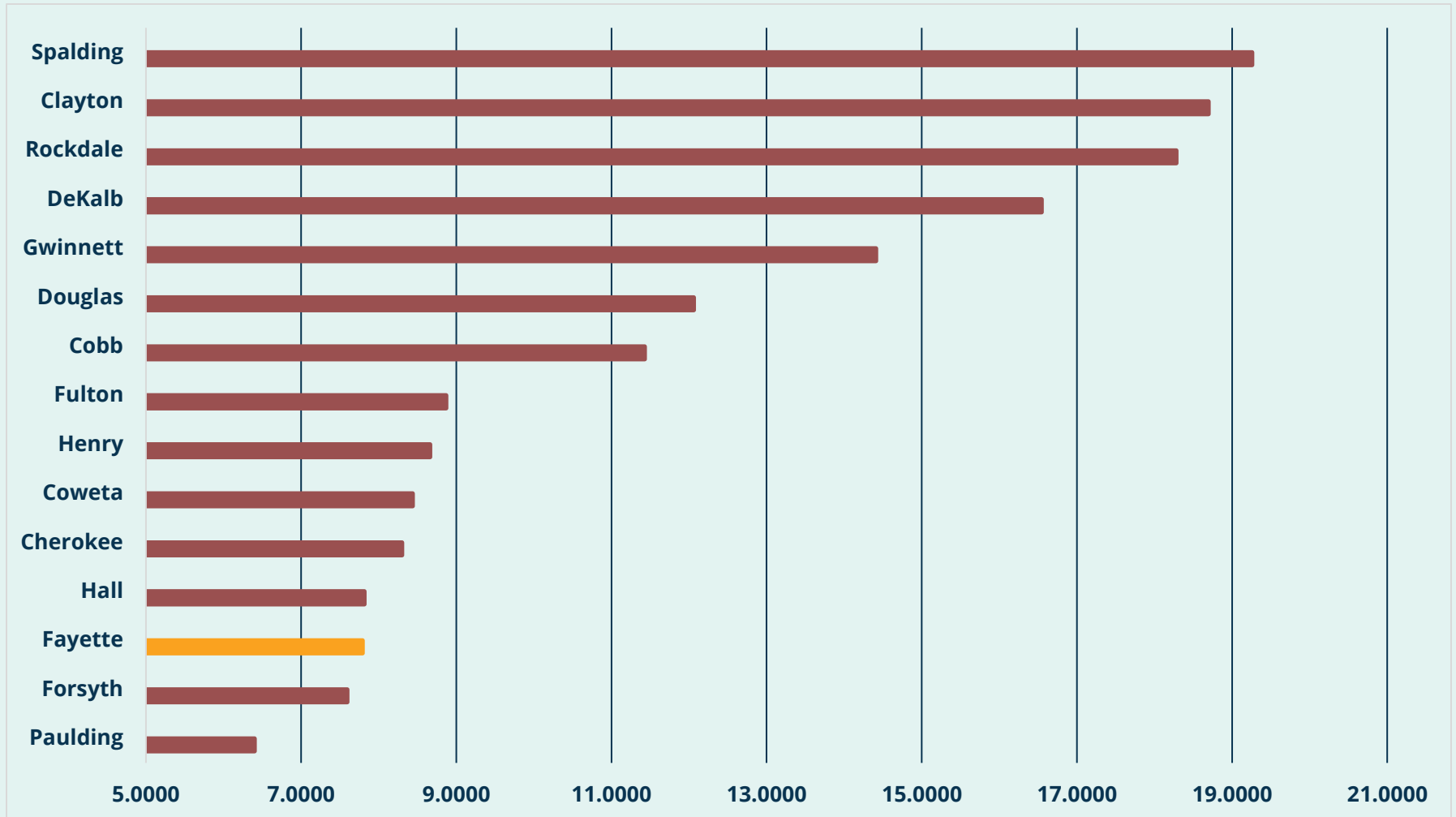
Proposed

Sample Property Tax Statements - Unincorporated

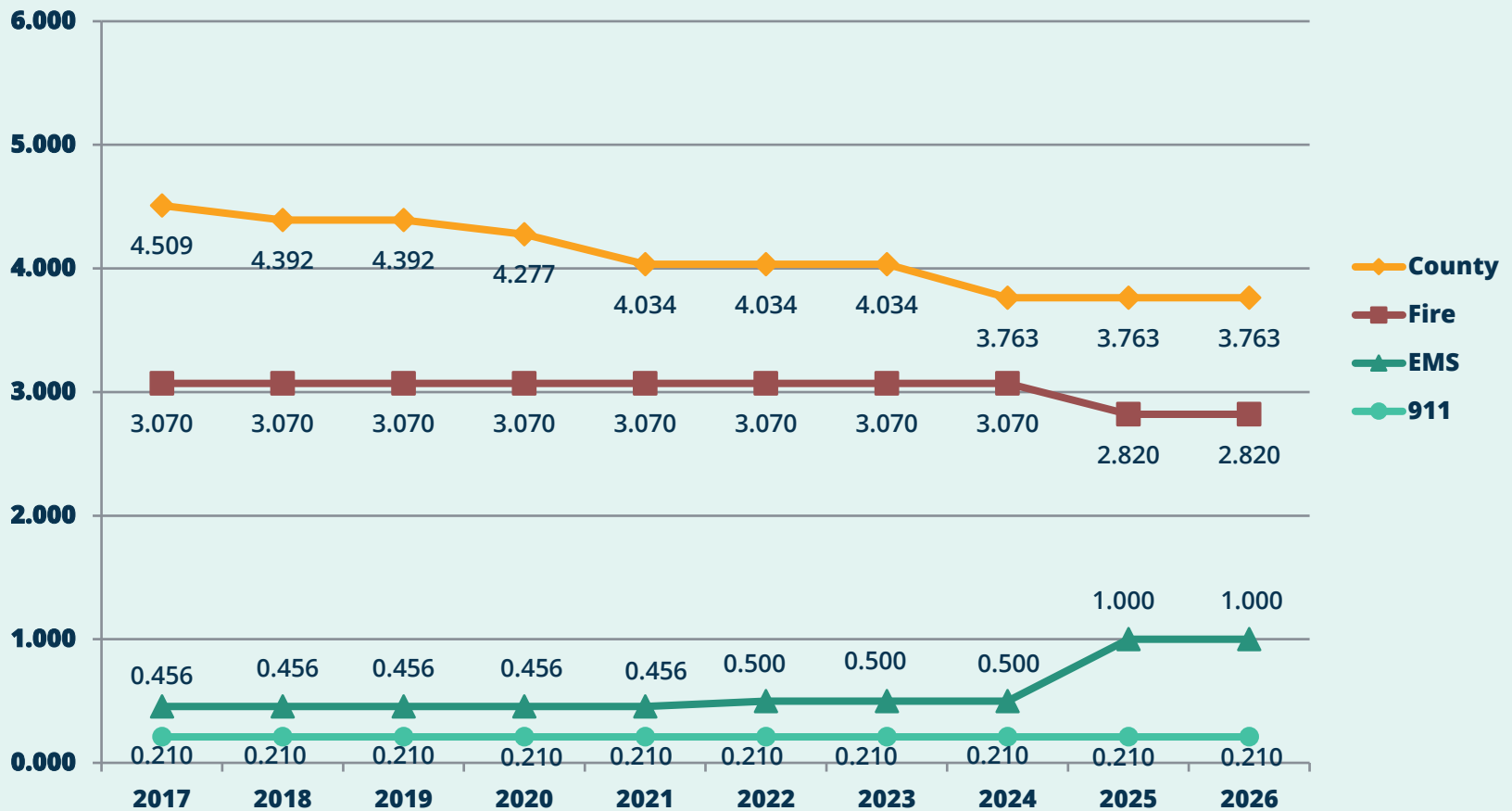
2026 Tax Millage Rates

Entity	FMV	Taxable Value	Homestead	Taxable Value	2026 Millage Rate	Tax Due	Rollback Rate OR Last Year's Rate	Tax Due	Annual Change in Tax Bill
COUNTY M&O	575,000	230,000	(5,000)	225,000	3.763	846.68	3.667	825.08	21.60
COUNTY BOE	575,000	230,000	(5,000)	225,000	19.600	4,410.00	19.447	4,375.58	34.43
COUNTY EMS	575,000	230,000	(5,000)	225,000	1.000	225.00	1.000	225.00	-
COUNTY 911	575,000	230,000	(5,000)	225,000	0.210	47.25	0.210	47.25	-
COUNTY FIRE	575,000	230,000	(5,000)	225,000	2.820	634.50	2.820	634.50	-
TOTAL					27.393	6,163.43	27.144	6,107.40	56.03

Millage Rates for Local & Metro Counties

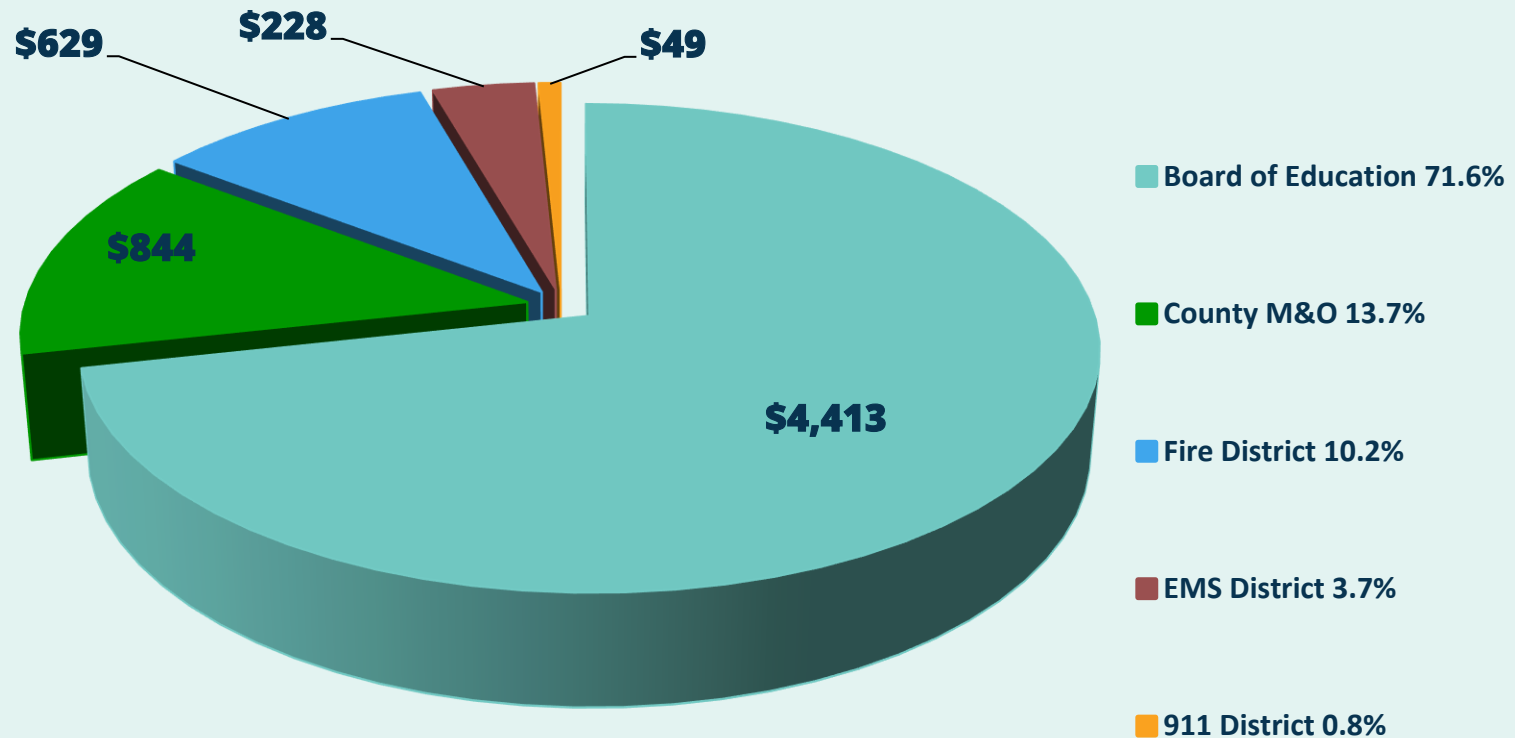


Property Tax Rates – General Fund, Fire, EMS, and 911 2017-2026



2026 Unincorporated Residential Property Tax Paid

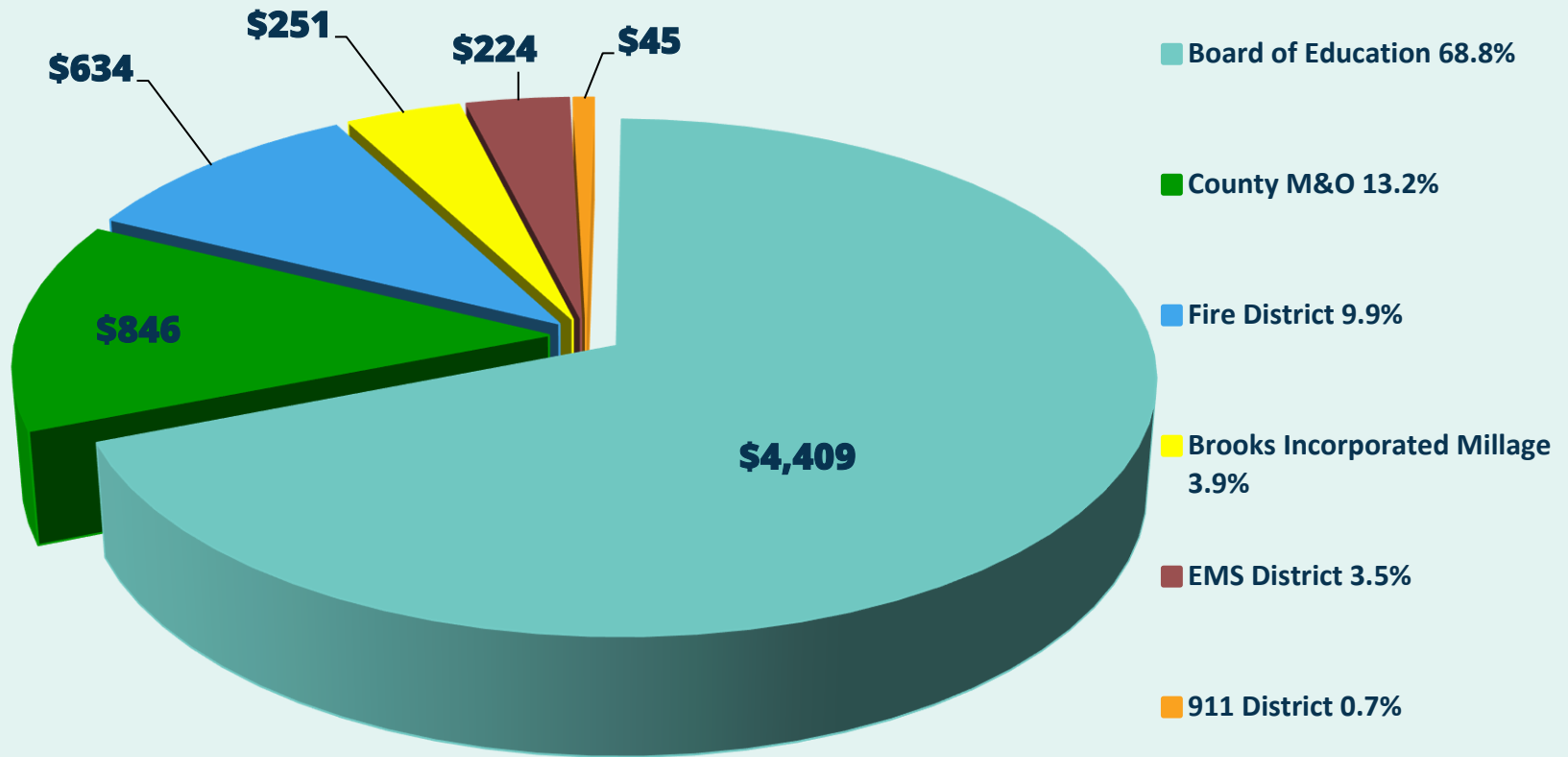
\$575,000 home value / \$6,163 tax bill



County M&O includes functions Sheriff, Courts, Public Works, Culture & Recreation, Community Development, and General Government

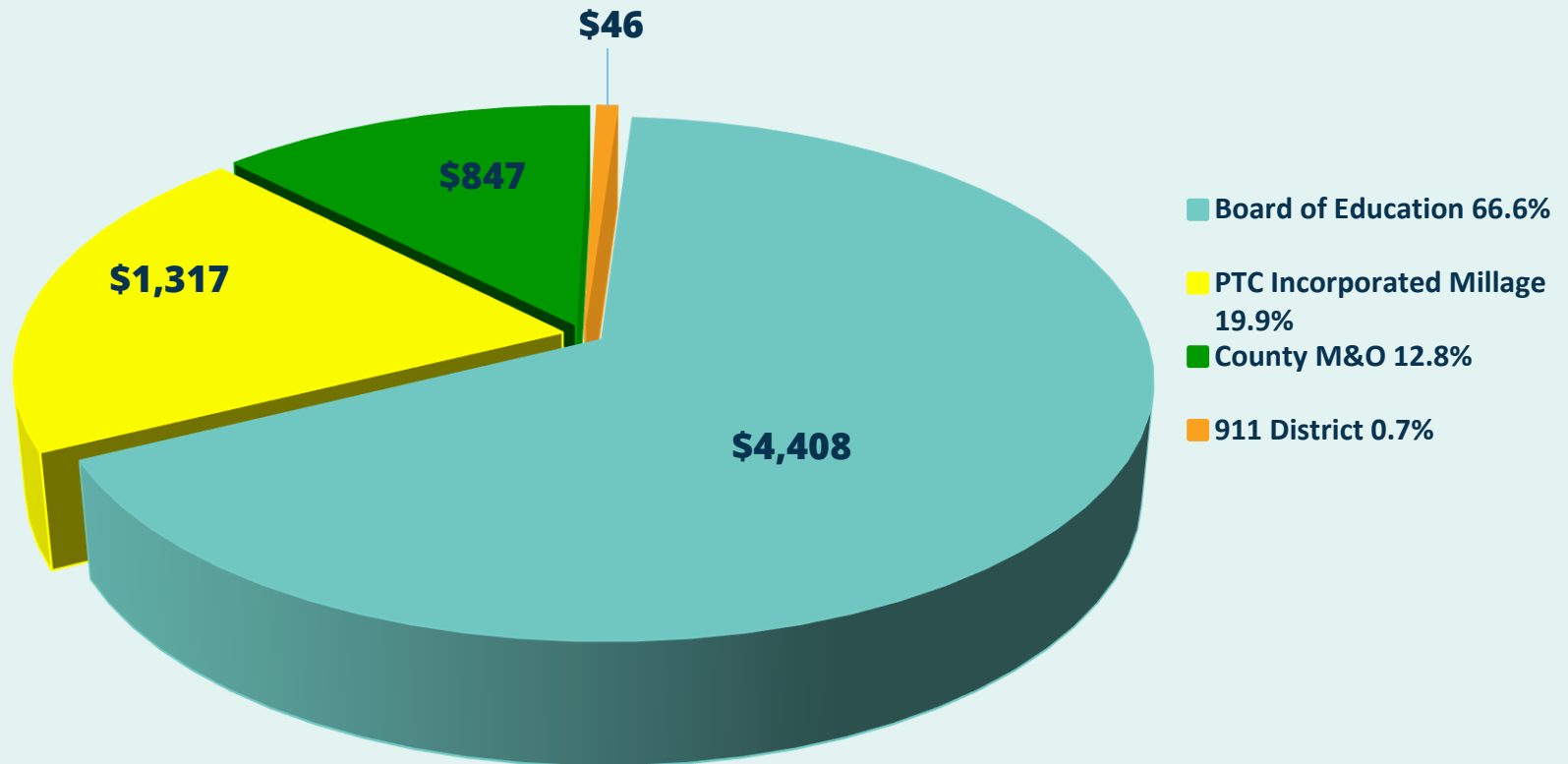
2026 Town of Brooks Residential Property Tax Paid

\$575,000 home value / \$6,409 tax bill



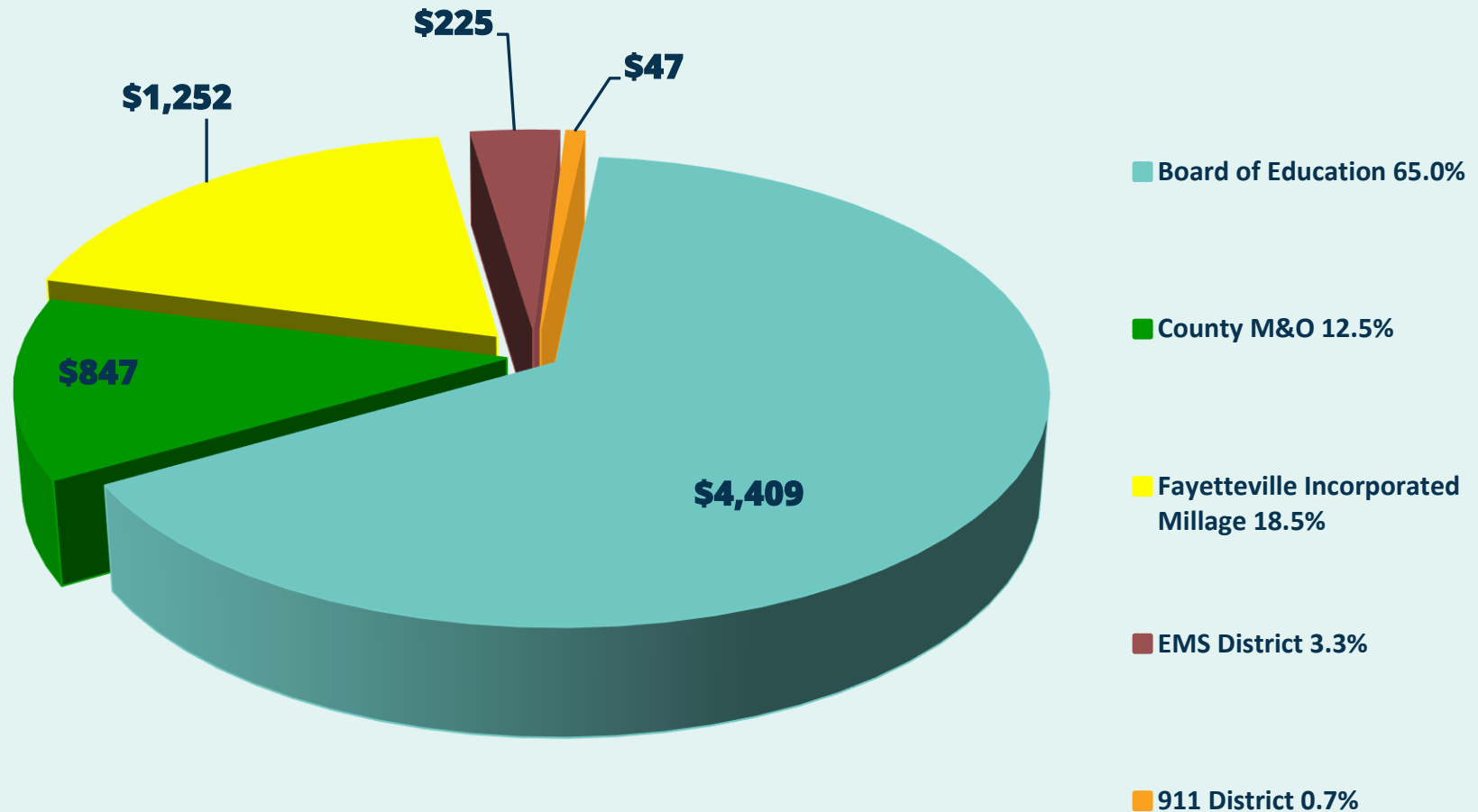
2026 Peachtree City Residential Property Tax Paid

\$575,000 home value / \$6,618 tax bill



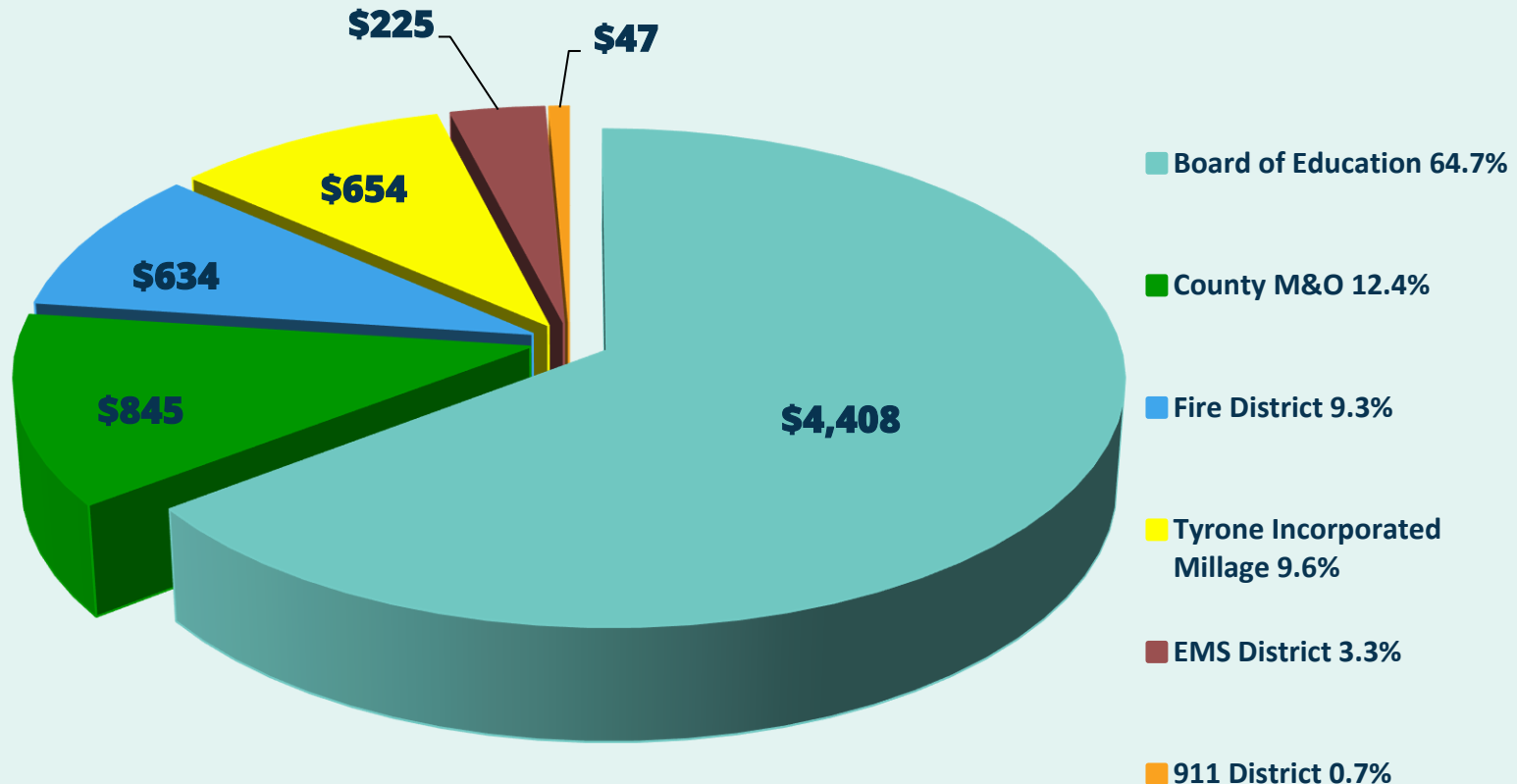
2026 City of Fayetteville Residential Property Tax Paid

\$575,000 home value / \$6,780 tax bill



2026 Town of Tyrone Residential Property Tax Paid

\$575,000 home value / \$6,813 tax bill



Based Upon \$575,000 Home Value Taxes Paid By Citizens



Millage Rate History Since 2014

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Board of Education	21.450	21.350	21.100	20.850	20.850	20.521	20.330	20.434	20.000	20.050	19.600	19.600	19.600
Brooks Millage	0.899	0.840	0.799	0.723	0.680	0.627	0.606	1.000	1.207	1.207	1.207	1.126	1.090
Fayetteville Millage	3.874	3.874	3.874	3.874	5.646	5.646	5.646	5.646	5.646	5.646	5.646	5.646	5.564
Peachtree City Millage / Bond	7.088	7.070	7.065	6.505	6.408	6.232	6.232	6.043	6.043	6.043	5.983	5.840	5.840
Tyrone Millage	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889
Unincorporated County	5.602	5.171	4.917	4.509	4.392	4.392	4.277	4.034	4.034	4.034	3.763	3.763	3.763

Millage Rate same as Year Prior

Increase of Millage Rate

Partial Rollback

Financial Impact to General Fund Operations and Maintenance

Cumulative Effect of Rollback Since 2014

Cumulative \$147.4M

2014 = \$0.5M

2015 = \$2.6M

2016 = \$4.0M

2017 = \$6.8M

2018 = \$7.8M

2019 = \$8.4M

2020 = \$9.6M

2021 = \$11.9M

2022 = \$14.1M

2023 = \$15.8M

2024 = \$19.9M

2025 = \$20.5M

2026 = \$25.5M

Financial Impact to General Fund Operations and Maintenance

Cumulative Effect of Rollback Since 2014

Tax Year	Fiscal Year	Millage Rate County Only	Cumulative
2013	FY2014	5.714	
2014	FY2015	5.602	(\$22)
2015	FY2016	5.171	(\$106)
2016	FY2017	4.917	(\$155)
2017	FY2018	4.509	(\$235)
2018	FY2019	4.392	(\$258)
2019	FY2020	4.392	(\$258)
2020	FY2021	4.277	(\$280)
2021	FY2022	4.034	(\$328)
2022	FY2023	4.034	(\$328)
2023	FY2024	4.034	(\$328)
2024	FY2025	3.763	(\$380)
2025	FY2026	3.763	(\$380)
2026	FY2027	3.763	(\$380)
\$500k home value			(\$3,438)
* Not Adjusted for Inflation			
* Assumes same value each year			

Millage Rate Public Hearings

- First Public Hearing, October 1, 10:00 a.m.
- Second Public Hearing, October 1, 6:00 p.m.
- Third and Final Public Hearing October 15, 5:00 p.m., staff requests BOC to adopt Resolution 2026-15 to levy the County property tax