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COUNTY DEPARTMENT AGENDA REQUEST

Department/Division: Finance Department

Department Head: Carol Chandler

Presenter, if needed: Jack Krakeel, if needed

Preferred Meeting Date: August 28, 2008

Wording for the Agenda:

Approval of Resolution No. 2008-12 establishing millage rates and levying ad valorem taxes for 2008.

Background/History/Details:

The public hearing for the proposed millage rates for 2008 was held on August 14 by the Board of Commissioners. Due to the Board of Education needing additional time during which to hold more public hearings for their desired increase in their millage rates, the Board of Commissioners was not able to adopt the annual resolution which sets millage rates for the County and for educational purposes and levies ad valorem taxes so approval of the resolution was scheduled for August 28.

It is the intention of the Tax Commissioner to mail our tax bills by September 15 with a due date of November 15 for annual tax bill payments.

What action are you seeking from the Board of Commissioners?

Adopt Resolution No. 2008-12.

If this item requires funding, please describe:

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

If so, when? August 14, 2008

Do you need audio-visual for the presentation? No

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 28, 2008

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

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 $1,000.00 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 $3,578,595,020, 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 $19.750 per $1,000.00 of the assessed valuation on the digest as aforesaid, constituting a total tax levy for educational purposes of 19.750 mills.

It is further ordered that upon $5,077,571,050, 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 28th 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 28th day of August, 2008, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Herbert E. Frady, Vice Chairman

(Seal)

Attest:

_____
Clerk/Deputy Clerk

PROPOSED
Net M&O Millage Rates
2008 vs 2007

Description	Resolution 2008	Actual 2007	Change Increase / (Decrease) Over Last Year
PTC			
M&O	5.400	5.432	(0.032)
Fayetteville			
M&O	5.400	5.432	
EMS	0.548	0.550	(0.034)
	5.948	5.982	
Brooks/Tyrone			
M&O	5.400	5.432	
EMS	0.548	0.550	(0.043)
Fire	1.991	2.000	
	7.939	7.982	
Unincorporated County			
M&O	5.400	5.432	
EMS	0.548	0.550	(0.043)
Fire	1.991	2.000	
	7.939	7.982	