

BOARD OF COUNTY COMMISSIONERS

Lee Hearn, Chairman
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 MINUTES

October 1, 2026
10:00 a.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: Vice Chairman Edward Gibbons called the October 1, 2026, Special Called Hearing to order at 10:01 a.m. A quorum of the Board was present. Chairman Lee Hearn was absent.

Invocation and Pledge of Allegiance: Vice Chairman Gibbons offered the Invocation and led the audience in the Pledge of Allegiance.

Acceptance of Agenda: Commissioner Charles Oddo moved to approve the agenda. Commissioner Charles Rousseau seconded. The motion passed 4-0. Chairman Hearn was absent.

PUBLIC HEARING:

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

Chief Financial Officer Sheryl Weinmann stated that the advertisements for this hearing were posted in the County's legal organ newspaper, Fayette News on September 23 and September 30 for the three hearings. She began with the changes in the 2026 Tax Digest. She stated that the 2025 Digest ended with \$10.5 Billion. Real property increased by 2.59% and personal property increased by approximately \$2 Billion, which was a 277.99% increase. Motor vehicles had a decrease of \$5,688,940, which was typical of the TAVT (Title Ad Valorem Tax). "Others" included heavy-duty equipment and timber, as an example, increased by 3.30%. There was an increase in the exemptions, which was a negative outcome to the digest. This made the growth change to a total of \$2.2 Billion. Reassessments were lower and Exemptions Reassessments increased that resulted in a positive change to the digest of \$2.56 Billion at a 24% increase. Ms. Weinmann stated that was the overall digest and not just the millage rate. She continued that the 278% increase in personal property was rather large and was due to the companies leasing space at the QTS location.

The change in the taxable digest was \$13 million and the variances were all due to personal property. The proposed millage rate was to keep everything the same. Fire Services at 2.82, Emergency Medical Services (EMS) at 1.000, 911 at 0.210 and the County's General Fund Maintenance and Operations at 3.763. Staff proposed no increase and no decrease. Ms. Weinmann continued the presentation with examples of a 2026 Fayette County Tax Bill, showing the proposed rate (3.763) versus a rollback rate (3.667). She stated that the difference between the proposed rate and a rollback rate was \$21.60, not included a floating homestead, which would make the amount less. Fayette County was listed as the thirteenth lowest millage rate of the fifteen local

counties around Fayette County and metro counties similar in size to Fayette County. The presentation included a history of the County's millage rate and gave examples of what a property tax bill, not including floating homestead, would look like for a home valued at \$575,000 in Unincorporated Fayette County, in the Town of Brooks, in Peachtree City, in the City of Fayetteville, and in the Town of Tyrone. These were presented from lowest to highest millage rate amounts. The Board of Education, Peachtree City, Town of Tyrone and Unincorporated Fayette County will keep their millage rate the same, and the Town of Brooks and the City of Fayetteville will rollback the millage rate for 2026. Since 2014, if Unincorporated Fayette County had kept the millage rate the same, the County would have accumulated \$147.4M. This was a savings to the citizens of \$147.4M to the citizens of Fayette County.

This was the first public millage rate hearing. There will be a second public hearing at 6:00 p.m. The third public hearing will take place on October 15, 2026, at 5:00 p.m.

Commissioner Rousseau referenced page 9 of the presentation. He asked if "community development" referred to Planning and Zoning and Building Safety.

Ms. Weinmann stated yes.

Commissioner Eric Maxwell stated that there were three hearings because the County was not doing a rollback.

Ms. Weinmann stated that was correct.

Commissioner Maxwell stated that there was no rollback, however there was an increase on personal property that he had never seen before. He stated that it was a tax increase because there was no rollback. He asked why the County was doing a tax increase if the personal property had a 278% increase.

Ms. Weinmann stated that the 278% increase was in growth and was not calculated as part of the millage rate. She stated that this was the first year that staff were anticipating some of the money from the data center vendors. She stated that the County was anticipating receiving an additional \$7.7 million from personal properties from the data center vendors. That money was being set aside in a different fund for capital projects for 2026, that were discussed during the proposed budget meetings, because the legislation proposed in the last session wanted to take the data center money and either save it or disburse it to all the counties in Georgia. It was unclear what the outcome would be; therefore, it was decided that the County would hold those funds and use them for capital projects because of the uncertainty. She stated that staff did not want to rollback, not knowing what the state would decide to do with the funds.

County Administrator Steve Rapson stated that on the November ballot, the voters will have the opportunity to approve the floating homestead exemption, that would enable the County to do a rollback for homestead properties in Fayette County. He stated that as part of the budget process, was to take the \$7.8 million and allocate it toward capital improvements and take \$2.8 million to put in the fund balance until a decision from the State was made. Mr. Rapson stated that if the floating homestead was approved on the ballot by voters, it would give the County the opportunity to do a rollback for property taxes for homesteads.

Commissioner Maxwell stated that the \$2 Billion in the digest was not taxed at 100%.

Mr. Rapson stated that there were three equations. The real property values were being taxed at 30%. He stated that personal property was put on different fixed year cycles, depending on the depreciation. He stated that the amortization for the data center property exceeded \$1 billion of abatement. A bill was sent to QTS for \$4.1 billion and QTS appealed that value at \$4.3 billion. He stated that it was the \$4.1 billion that was generating the 278% increase. The problem was that the value was lowered each year based on depreciation schedules. Mr. Rapson reiterated that there was a lot of uncertainty about that revenue stream over the next five to ten years. Data Centers and evaluating data centers were very allusive propositions because the data center provided what personal property was there. The County could see what was personal property which the County asked the Legislature to lean in and give the County the ability to do audits. He stated that the County's entire digest, excluding QTS, was roughly \$10 billion and now the County had another \$4 billion of properties, with even more buildings on that property waiting to

be built. He stated that staff was waiting to find out if the Legislature will be eliminating income taxes for the state of Georgia or have homestead exemptions. He stated the School Board also set aside funds, as everyone waits to see how the state of Georgia will handle data centers for all the counties that have data centers.

Commissioner Maxwell stated that he had not heard anyone that he had spoken to say they would take the money from data centers and put it in the General Fund for the state. He stated that Effingham County was doing a PILOT (Payment In Lue of Taxes) program. He stated that he had not heard anything from staff about that program. He stated that the County needed to be prepared if the State decided to take the money from data centers and distribute it throughout Georgia. He stated that if he was a regular tax payer and saw this, he would be furious. He stated that he would imagine there would be a large lawsuit against the state on behalf of the counties. He stated that the County could not spend the money not knowing what the state planned to do with data centers.

Ms. Weinmann stated that the other part was that the personal property was considered growth, therefore, it was not included in the millage rate rollback. The only thing included was the real property reassessments.

Mr. Rapson stated that one of the downfalls was that the County had such a low millage rate that anything seemed like a big increase. He stated that his concern was not that the State Legislature would take the money. His fear was that those without a data center revenue would say, data centers impacted Georgia Power, everyone pays Georgia Power rates, so put the money in a bucket and distribute to everyone. He did not believe any Fayette County delegates would say take the money but that there would be more on the other side of the vote than on the side for keeping the money here. He stated that staff advocated for revenues generated locally to remain locally. If the revenue was to be abated through an abatement or tax relief, it would be the decision of the Board to offer that relief.

Commissioner Maxwell stated that he wanted staff to look into the PILOT payment.

Mr. Rapson stated that staff were talking to the attorney and other jurisdictions regarding the PILOT payments. He stated that when looking at how data centers are managed it seemed that most were using PILOT program geared toward kilowatt usage. A PILOT payment would be consistent and if the County had that consistency, the Board could make a better decision. He stated that it did not eliminate the problem of evaluating personal property. PILOT payments were being discussed.

Commissioner Rousseau stated that if the Legislature made a commitment to collect the revenue generated locally, the County setting "x amount" of dollars aside, could it be called back.

Mr. Rapson stated that as a general rule it would be highly unlikely however, when they set the base level digest, CPI for the school system, they set it back three years before COVID. He stated that the County was very successful in educating them about the County giving public safety raises that were predicated on those the digest growth. He stated that it would be whatever the majority of the Legislature decided.

Commissioner Rousseau stated that was his concern. He suggested that as part of the legislative package, the Board state our position.

Commissioner Oddo stated that the fourteen years he has served on the Board, the County had been very responsible with the money received and sometimes it presented a situation of deciding whether to rollback or not. He stated that everyone was trying to think ahead and prepare. He stated that he believed that was what the citizens wanted. He thanked staff for working to figure out how to move forward.

Mr. Rapson stated that the voters will have an opportunity in November regarding the floating homestead. He stated that it would be another tool in the tool belt to use.

Commissioner Rousseau stated that now that the draft ballots are out, it was generating a lot of calls. He asked if anything had been posted regarding information about the floating homestead. He stated that the County was not lobbying one way or another

but he wanted voters to be educated about the bill. He stated that he also understood that the County may be losing public safety personnel. Other entities are raising salaries and that may become a concern for the County.

Ms. Weinmann stated that what was advertised was a 2.62 increase. She stated that it was not a significant difference because it was dealing with reassessments as opposed to growth. She stated that she was planning to work on the information about House Bill 1582 as soon as the meeting was over.

There was no one that spoke in opposition or in favor of the millage rate.

Vice Chairman Gibbons stated that there was a second hearing at 6:00 p.m. and the final hearing would be on October 15 at 5:00 p.m.

ADJOURNMENT:

Commissioner Oddo moved adjourn. Vice Chairman Gibbons seconded. The motion passed 3-0. Chairman Hearn was absent.

The October 1, 2026, Special Called Millage Rate Hearing adjourned at 10:36 a.m.

Tameca P. Smith, County Clerk

Edward Gibbons, Vice Chairman

The foregoing minutes were duly approved at an official meeting of the Board of Commissioners of Fayette County, Georgia, held on the 22nd day of October 2026. Attachments are available upon request at the County Clerk's Office.