

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



AGENDA

December 8, 2025
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 for consideration of Resolution 2025-13 adopting the 2025 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 2025-13 adopting the 2025 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 2025-13 to establish the 2025 property tax millage rates.

The proposed 2025 millage rates are as follows:

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

Fire Services - 2.820 mills, decrease of 0.25 mills, or 8.14%

EMS Services - 1.000 mills, increase of 0.500 mills, or 100.00%

E-911 Services - 0.210 mills, no change

What action are you seeking from the Board of Commissioners?

Adoption of Resolution 2025-13 adopting the 2025 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:

Three hearings are required for a tax increase (no rollback).

Hearing #1 - December 1, 2025 at 10 AM

Hearing #2 - December 1, 2025 at 6 PM

Hearing #3 will be held on December 8, 2025 at 5 PM

State of Georgia;
County of Fayette

**RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2025
No. 2025 - 13**

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 8th day of December 2025, that upon \$3,930,973,106 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 2025, 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 8th day of December 2025, that upon \$6,582,659,567 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 2025, 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 \$4,685,692,857 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 \$6,479,400,222 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 \$10,513,632,673 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 \$7,546,445,547 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 2025, 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 \$10,513,632,673 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 2025, 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 8th day of December 2025, 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 March 15, 2026.

So, resolved this, the 8th day of December 2025, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

Lee Hearn, Chairman

Attest:

Clerk/Deputy Clerk

FAYETTE COUNTY, GEORGIA

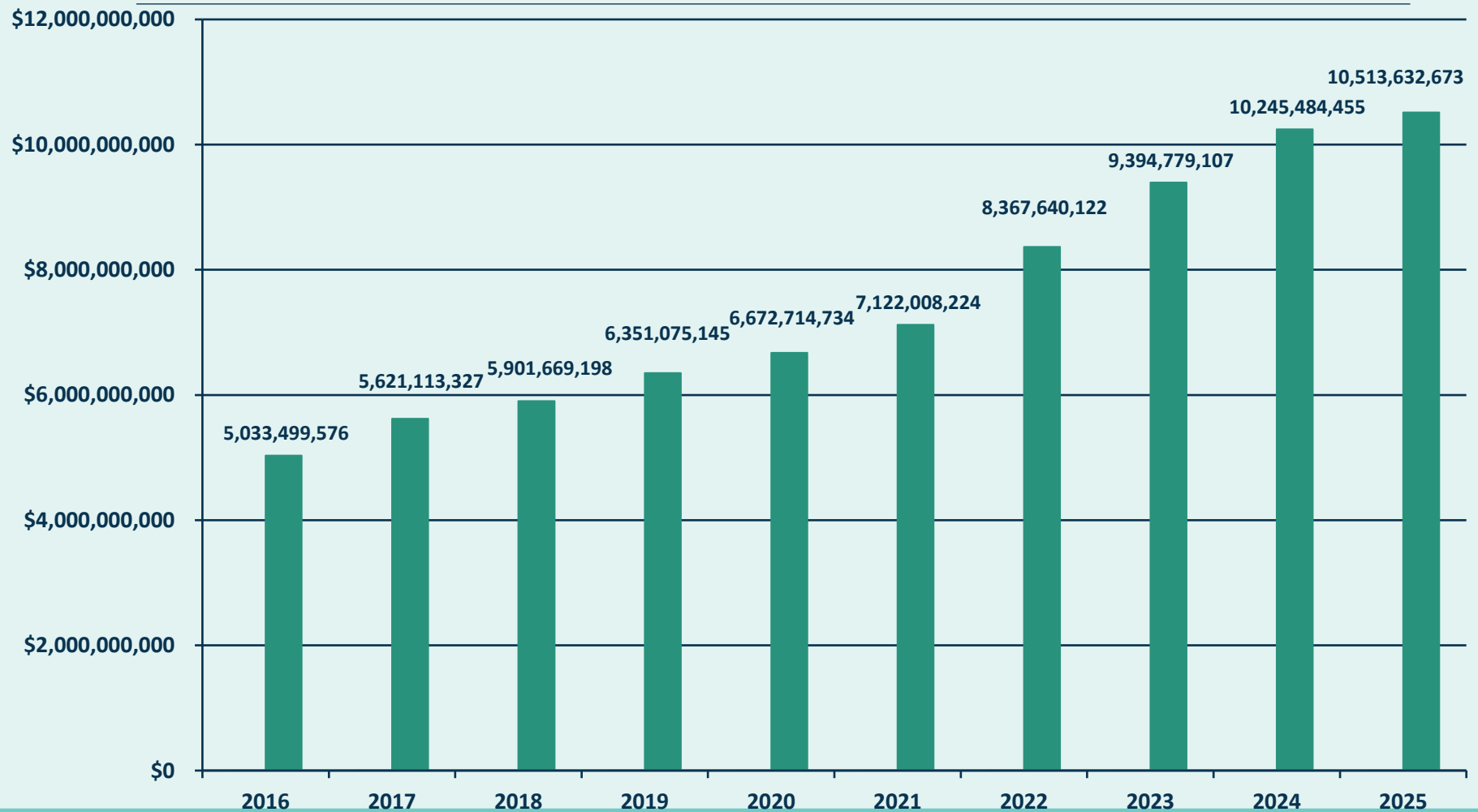
2025 Property Tax Digest / Millage Rates

DECEMBER 1, 2025

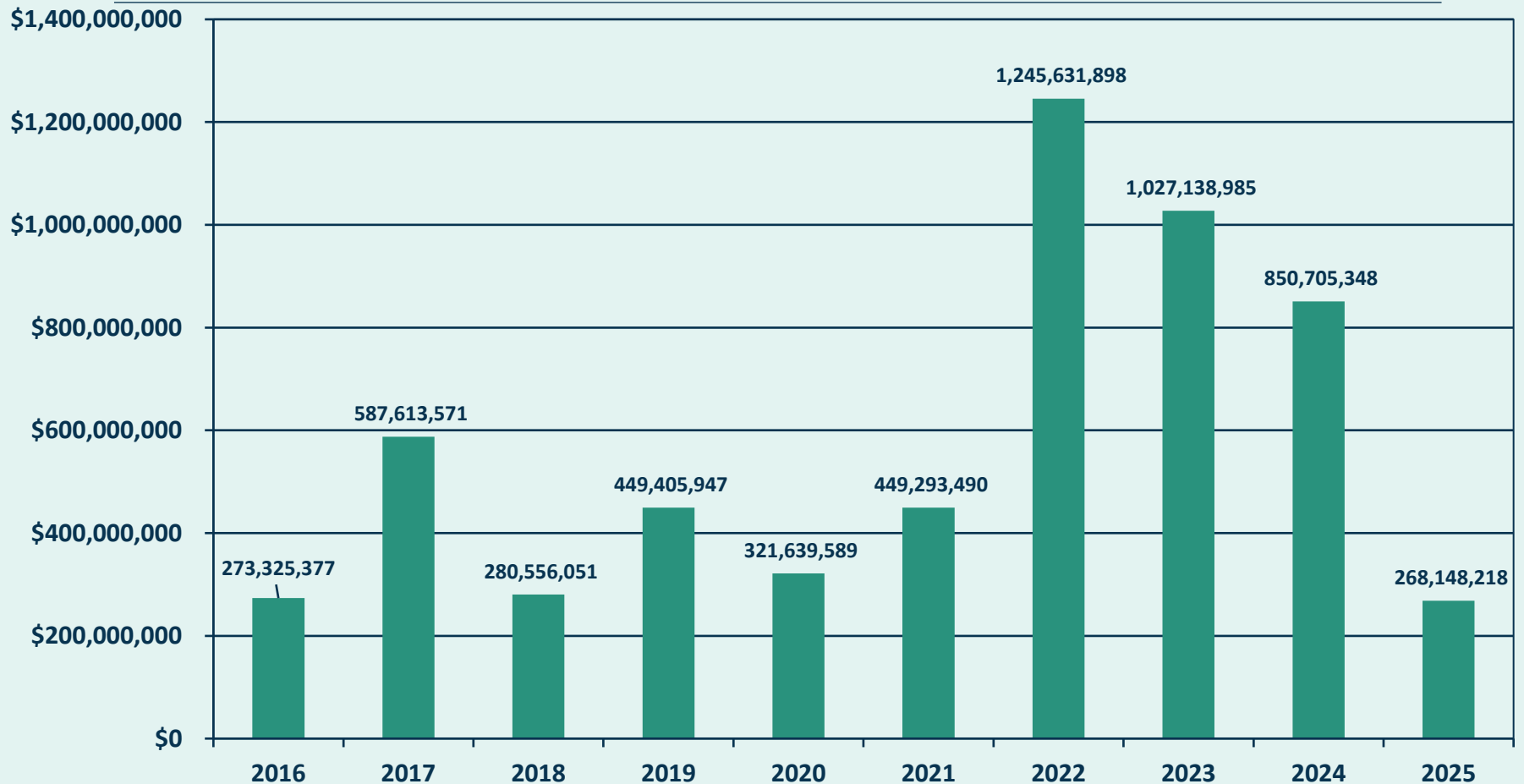
2025 Tax Digest Changes

2024 Digest			\$10,245,484,455		
Growth (Decrease) in Digest					
Real Property	\$62,475,563	0.63%			
Personal Property	\$82,983,266	11.23%			
Motor Vehicles	(\$3,747,260)	-8.37%			
Other	\$2,710,780	19.25%	\$144,422,349	1.41%	
(Increase) Exemptions Growth			(\$73,817,634)		
Growth Change			70,604,715	0.69%	-56.79%
Reassessments					
Real Property			\$674,897,635	6.59%	
(Increase) in Exemptions Reassessments			(\$477,354,132)		
Reassessment Change			197,543,503	1.93%	
Positive Change to Digest			268,148,218	2.62%	
2025 Digest			\$10,513,632,673		

Change in Taxable Digest



Taxable Digest Variances



2025 PROPOSED Millage Rates

Description	Proposed 2025	Adopted 2024	Millage Rate Recapture (Decrease)	Percent Change
General Fund Maintenance & Operations	3.763	3.763	-0-	-0-
Fire Services	2.82	3.070	(0.250)	(8.143%)
Emergency Medical Services	1.000	0.500	0.500	100%
911 Services	0.210	0.210	-0-	-0-

2025 Fayette County Tax Bill

County Operations Proposed Rate vs. Rollback Rate

Proposed									
Sample Property Tax Statements - Unincorporated									
2025 Tax Millage Rates									
Entity	FMV	Taxable Value	Homestead	Taxable Value	2025 Millage Rate	Tax Due	2024 Millage Rate / Rollback Rate	Tax Due	Annual Change in Tax Bill
COUNTY M&O	500,000	200,000	(5,000)	195,000	3.763	733.79	3.692	719.94	13.84
COUNTY BOE	500,000	200,000	(5,000)	195,000	19.600	3,822.00	19.600	3,822.00	-
COUNTY EMS	500,000	200,000	(5,000)	195,000	1.000	195.00	0.500	97.50	97.50
COUNTY 911	500,000	200,000	(5,000)	195,000	0.210	40.95	0.210	40.95	-
COUNTY FIRE	500,000	200,000	(5,000)	195,000	2.820	549.90	3.070	598.65	(48.75)
TOTAL					27.393	5,341.64	27.072	5,279.04	62.59

2025 Fayette County Tax Bill

County Operations Proposed Rate vs. Rollback Rate - Floating

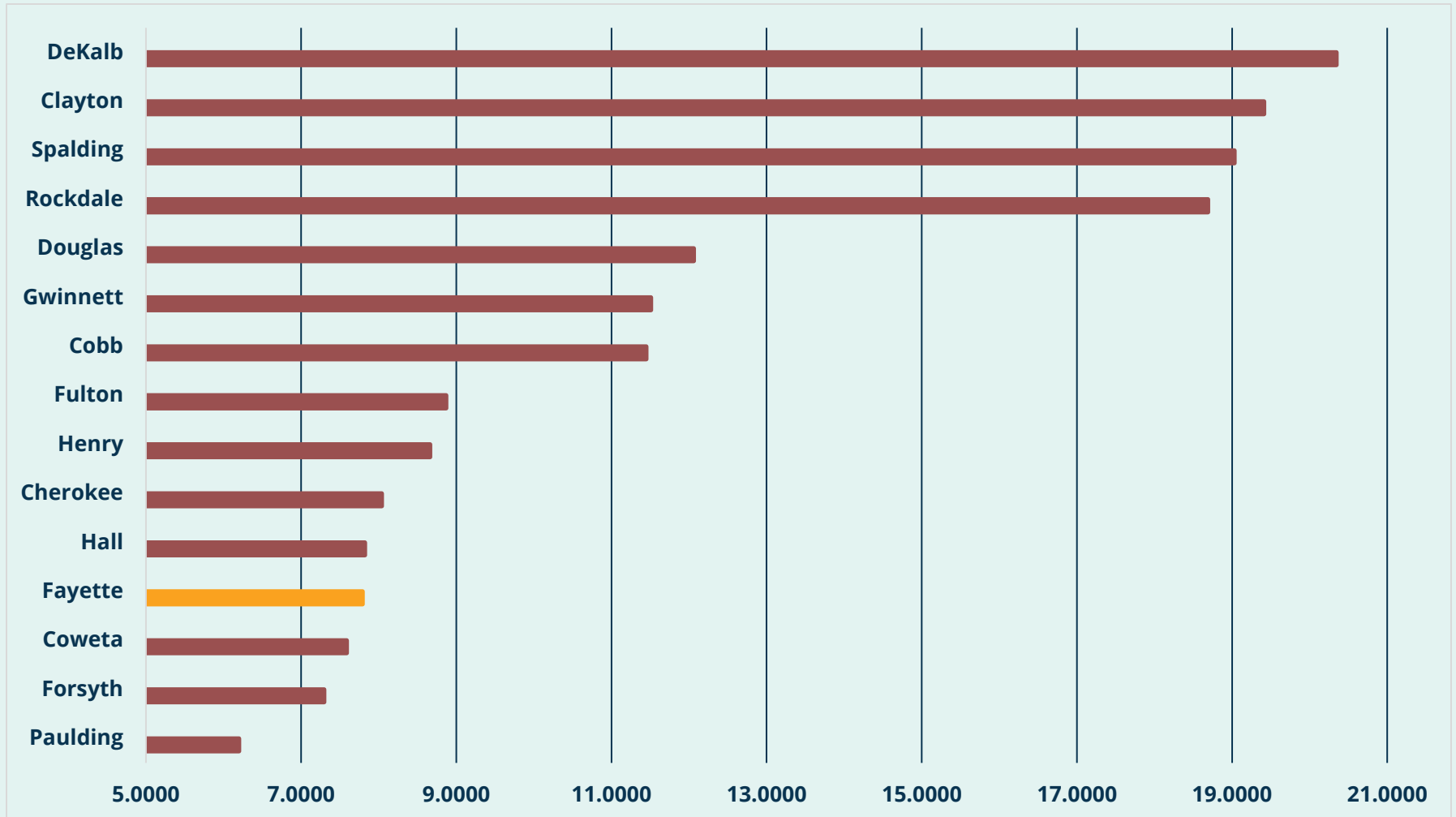
Proposed

Sample Property Tax Statements - Unincorporated

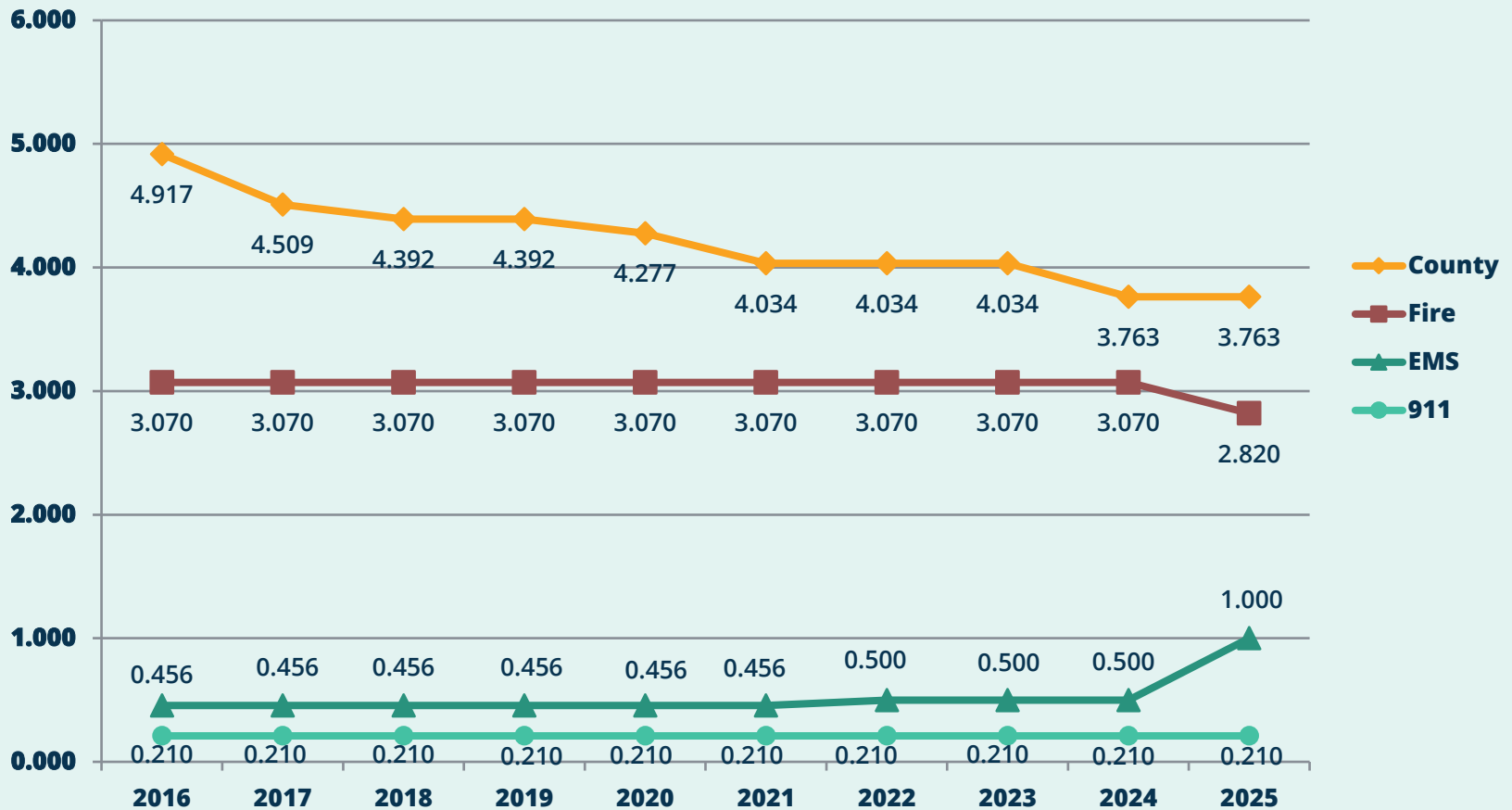
2025 Tax Millage Rates

Entity	FMV	Taxable Value	Homestead	Taxable Value	2025 Millage Rate	Tax Due	2024 Millage Rate / Rollback Rate	Tax Due	Annual Change in Tax Bill
COUNTY M&O	500,000	200,000	(18,084)	181,916	3.763	684.55	3.692	671.63	12.92
COUNTY BOE	500,000	200,000	(18,084)	181,916	19.600	3,565.55	19.600	3,565.55	-
COUNTY EMS	500,000	200,000	(18,084)	181,916	1.000	181.92	0.500	90.96	90.96
COUNTY 911	500,000	200,000	(18,084)	181,916	0.210	38.20	0.210	38.20	-
COUNTY FIRE	500,000	200,000	(18,084)	181,916	2.820	513.00	3.070	558.48	(45.48)
TOTAL					27.393	4,983.22	27.072	4,924.83	58.40

Millage Rates for Local & Metro Counties

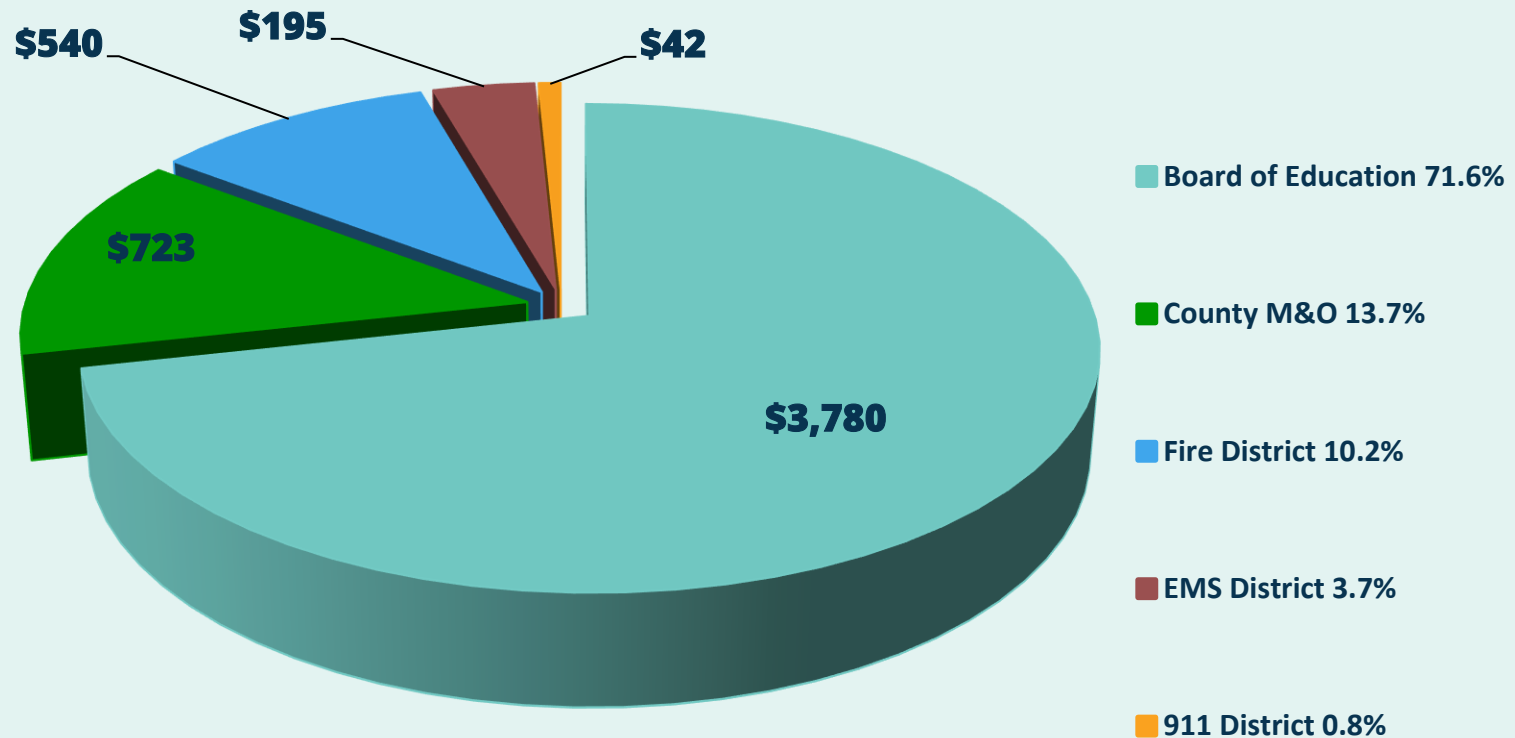


Property Tax Rates – General Fund, Fire, EMS, and 911 2016-2025



2025 Unincorporated Residential Property Tax Paid

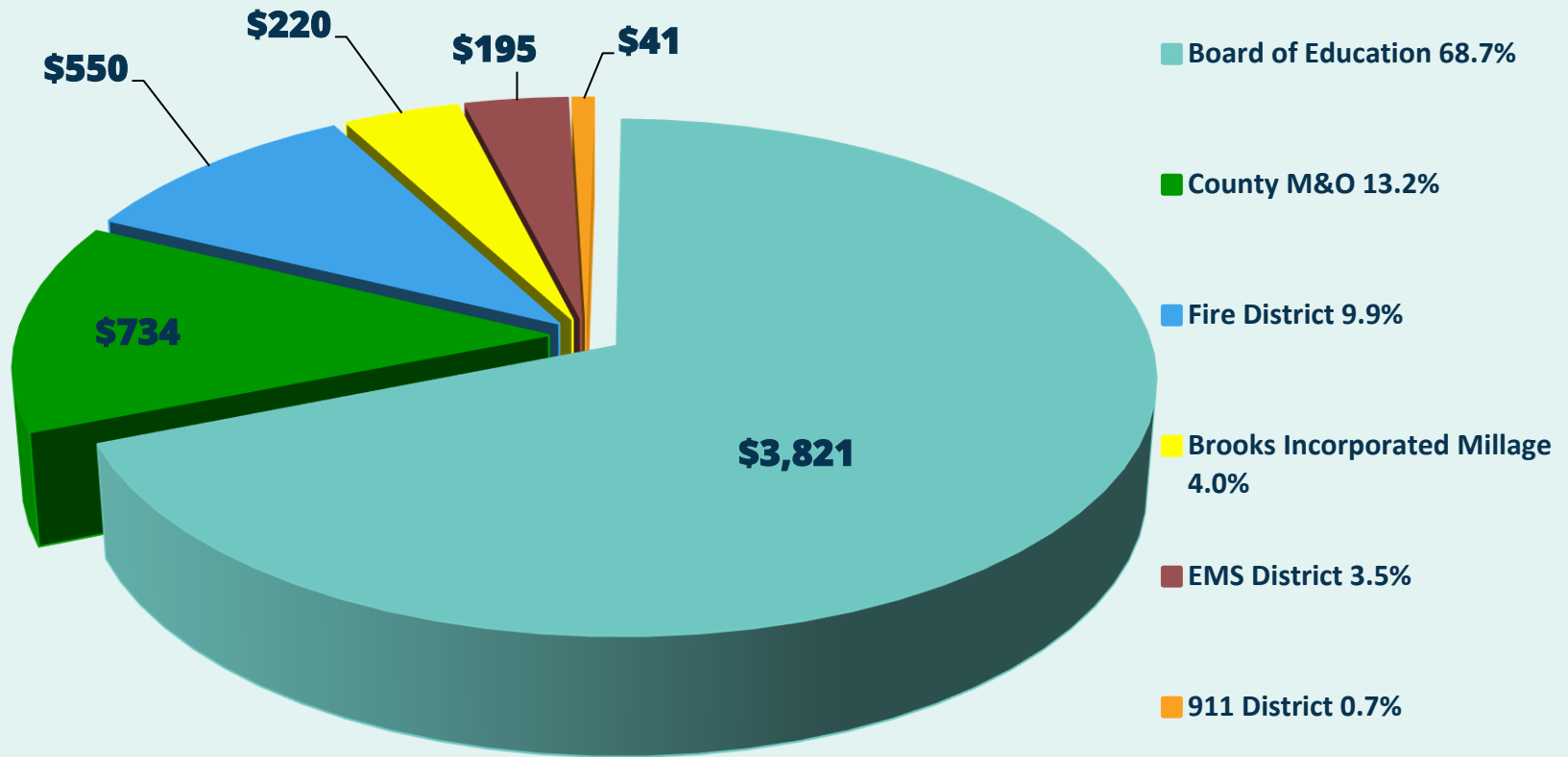
\$500,000 home value / \$5,280 tax bill



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

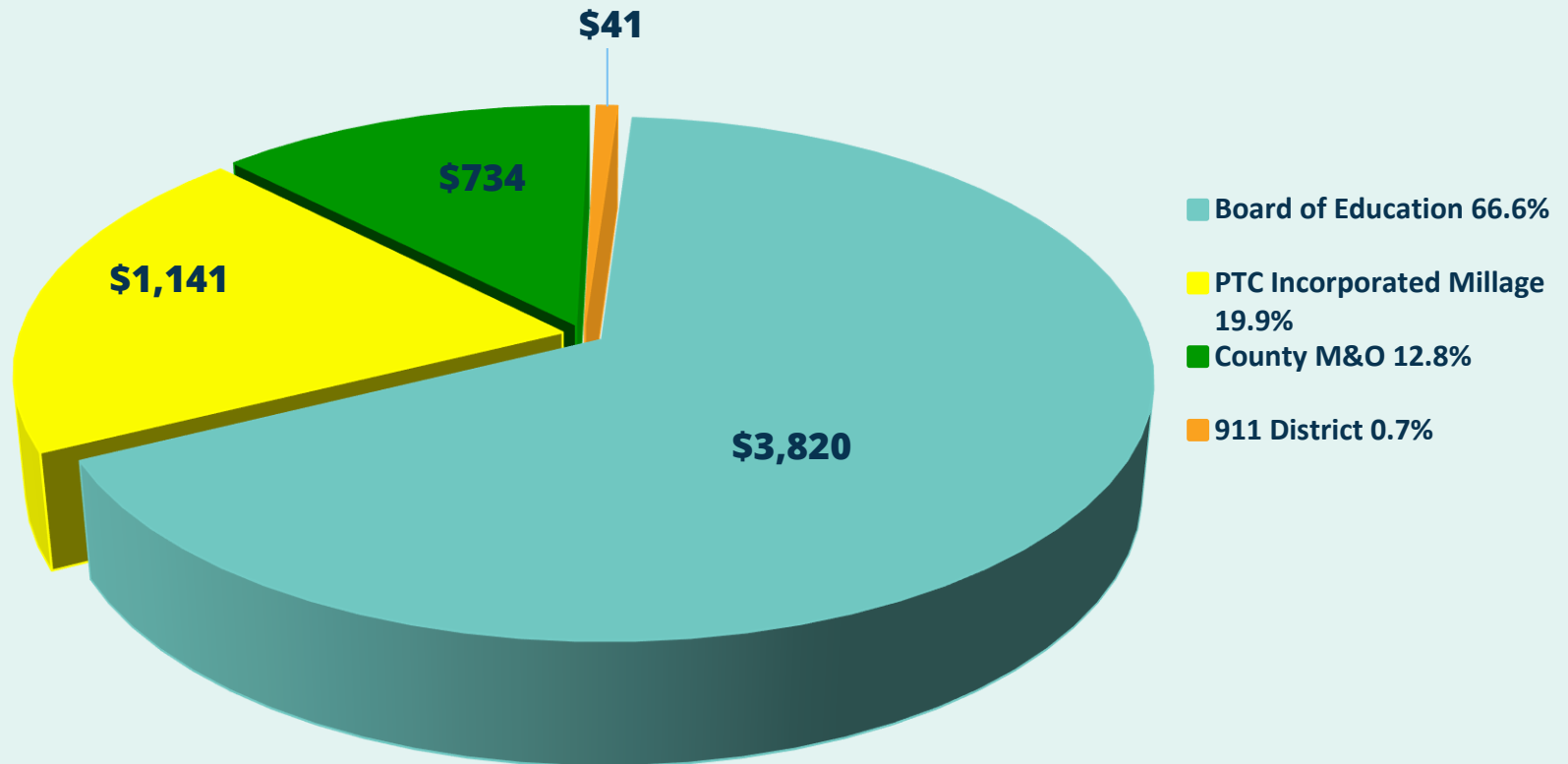
2025 Town of Brooks Residential Property Tax Paid

\$500,000 home value / \$5,561 tax bill



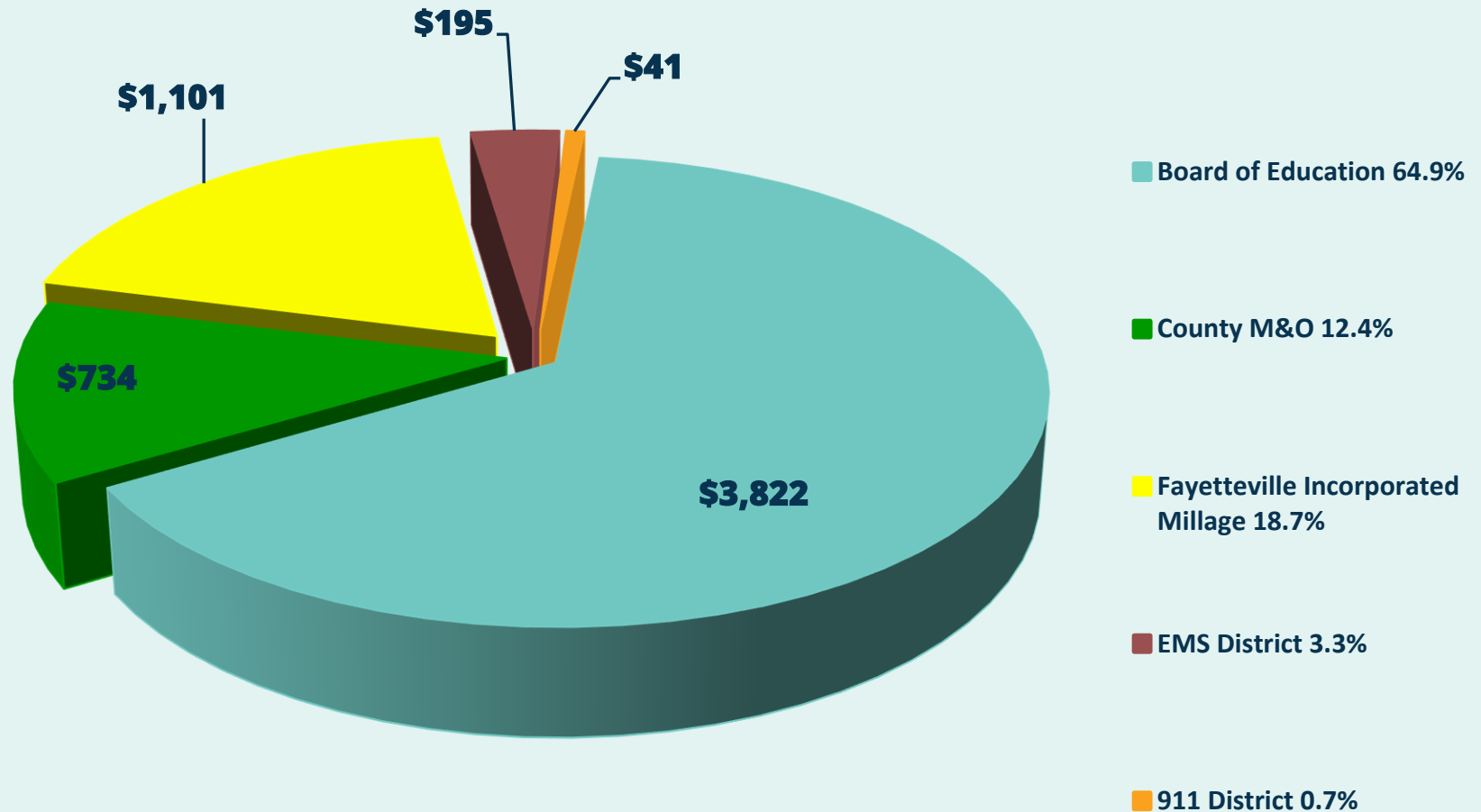
2025 Peachtree City Residential Property Tax Paid

\$500,000 home value / \$5,736 tax bill



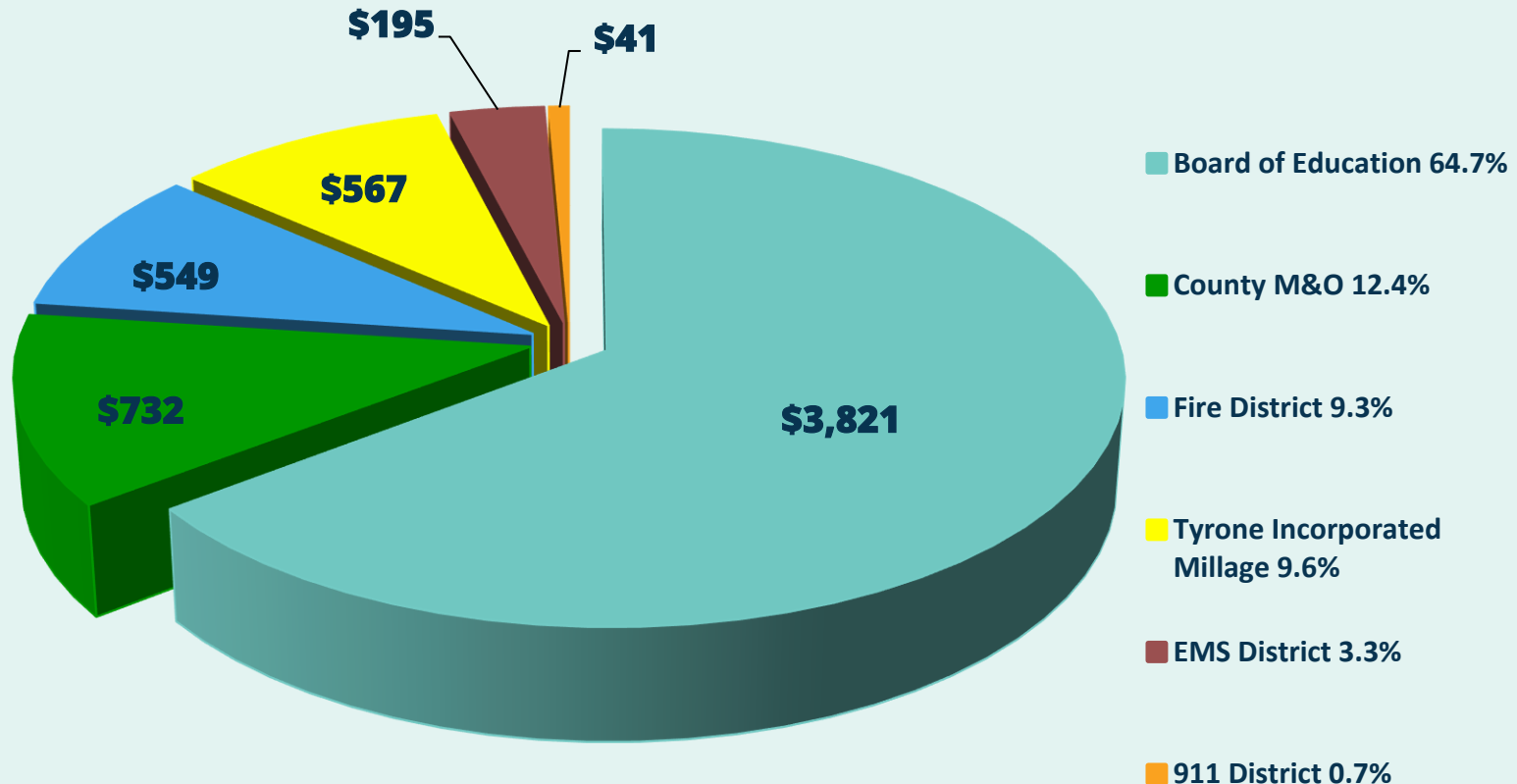
2025 City of Fayetteville Residential Property Tax Paid

\$500,000 home value / \$5,893 tax bill



2025 Town of Tyrone Residential Property Tax Paid

\$500,000 home value / \$5,905 tax bill



Based Upon \$500,000 Home Value Taxes Paid By Citizens



Millage Rate History Since 2014

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Board of Education	20.000	20.000	19.750	19.500	19.500	19.250	19.150	19.334	19.150	19.250	19.600	19.600
Board of Education Bond	1.450	1.350	1.350	1.350	1.350	1.271	1.180	1.100	0.850	0.800	0.000	0.000
Brooks Millage	0.899	0.840	0.799	0.723	0.680	0.627	0.606	1.000	1.207	1.207	1.129	1.126
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
Peachtree City Millage	6.756	6.756	6.756	6.232	6.232	6.232	6.232	6.043	6.043	6.043	5.983	5.840
Peachtree City Bond	0.332	0.314	0.309	0.273	0.176	0.000	0.000	0.000	0.000	0.000	0.000	0.000
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
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
Denotes Tax Increase (No Rollback or Partial Rollback)												

Financial Impact to General Fund Operations and Maintenance

Cumulative Effect of Rollback Since 2014

Cumulative \$121.9M

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

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)

\$500k home value

(\$3,058)

* Not Adjusted for Inflation

* Assumes same value each year

Millage Rate Public Hearings

- First Public Hearing, December 1, 10:00 a.m.
- Second Public Hearing, December 1, 6:00 p.m.
- At the December 8, 2025 (5:00 p.m.) Public Hearing, staff requests BOC to adopt Resolution 2025-13 to levy the County property tax