COUNTY DEPARTMENT AGENDA REQUEST

Department:	Board of Commissioners	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, August 27, 2009	Type of Request:	Public Hearing

Wording for the Agenda:

Consideration of Resolution No. 2009 - 13 which establishes ad valorem tax millage rates for 2009.

Background/History/Details:

Mary Holland will present information concerning the 2009 millage rates, including an overview of the effect of negative reassessments, the decrease in growth in the tax digest, etc.

The Board of Commissioners is not proposing any increase in the millage rates for the county's maintenance and operations budget, in spite of a loss in revenues resulting from a downturn in values and little growth in the total value of the tax digest.

What action are you seeking from the Board of Commissioners?

Adoption of Resolution No. 2009-13 establishing ad valorem tax millage rates for 2009.

If this item requires funding, please describe:

Not Applicable.

Has this issue come before the Commissioners in the past?	Yes	If so, when?	Annually
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	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes:

2009 Property Tax Rates

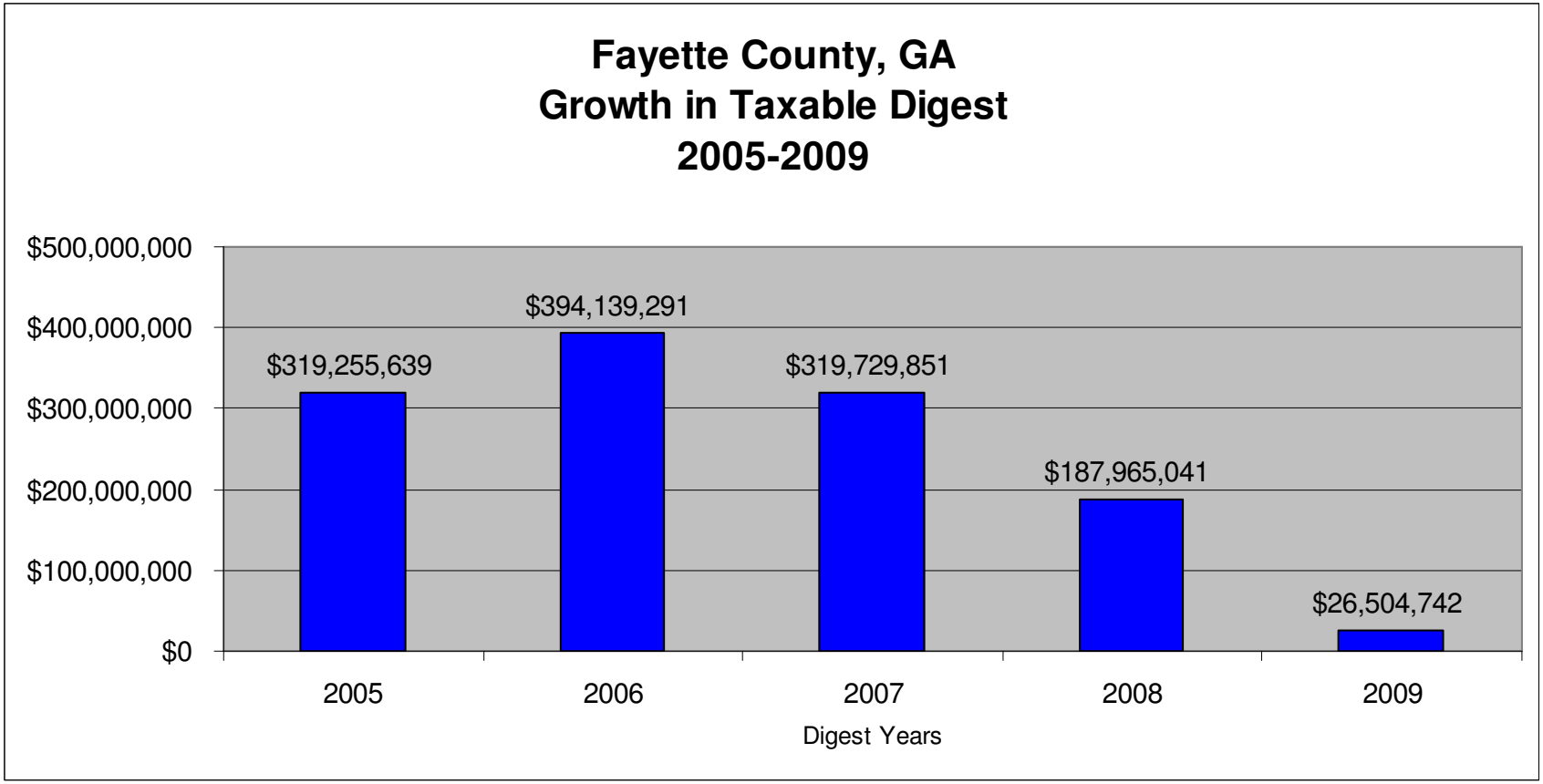
Fayette County
Board of Commissioners

August 27, 2009

Digest Changes - 2009

- 2008 Digest $5,431,100,479
- Digest Changes
  - Negative Reassessments $30,202,449
  - Growth 74,320,112
  - Change in Gross Digest $44,117,663
  - Exemptions 17,612,921
  - Change in Net Digest $26,504,742

- 2009 Digest $5,457,605,221

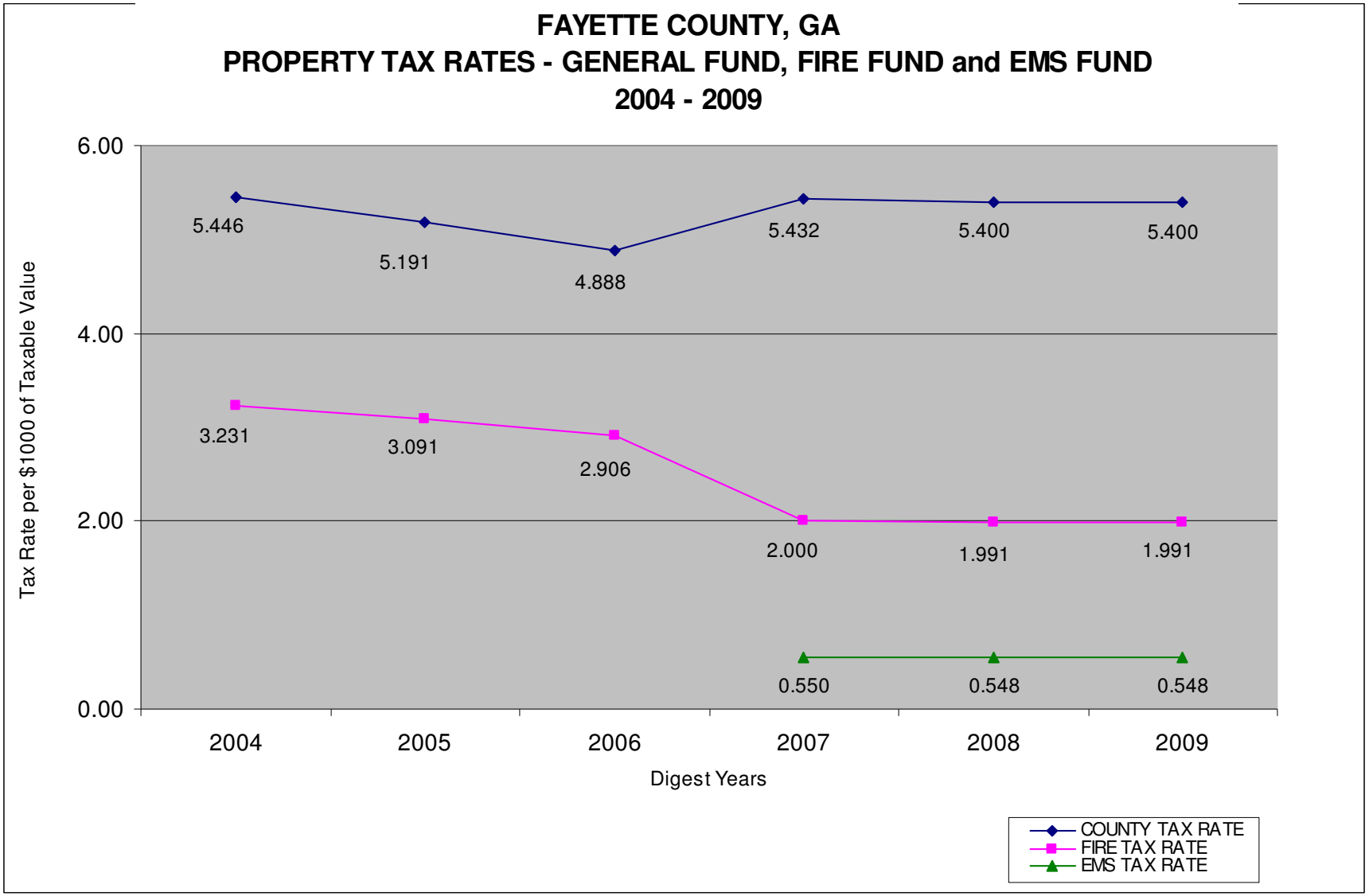

Fayette County, GA
Growth in Taxable Digest
2005-2009
$500,000,000
$400,000,000
$300,000,000
$200,000,000
$100,000,000
$0
$319,255,639
$394,139,291
$319,729,851
$187,965,041
$26,504,742
2005
2006
2007
2008
2009
Digest Years

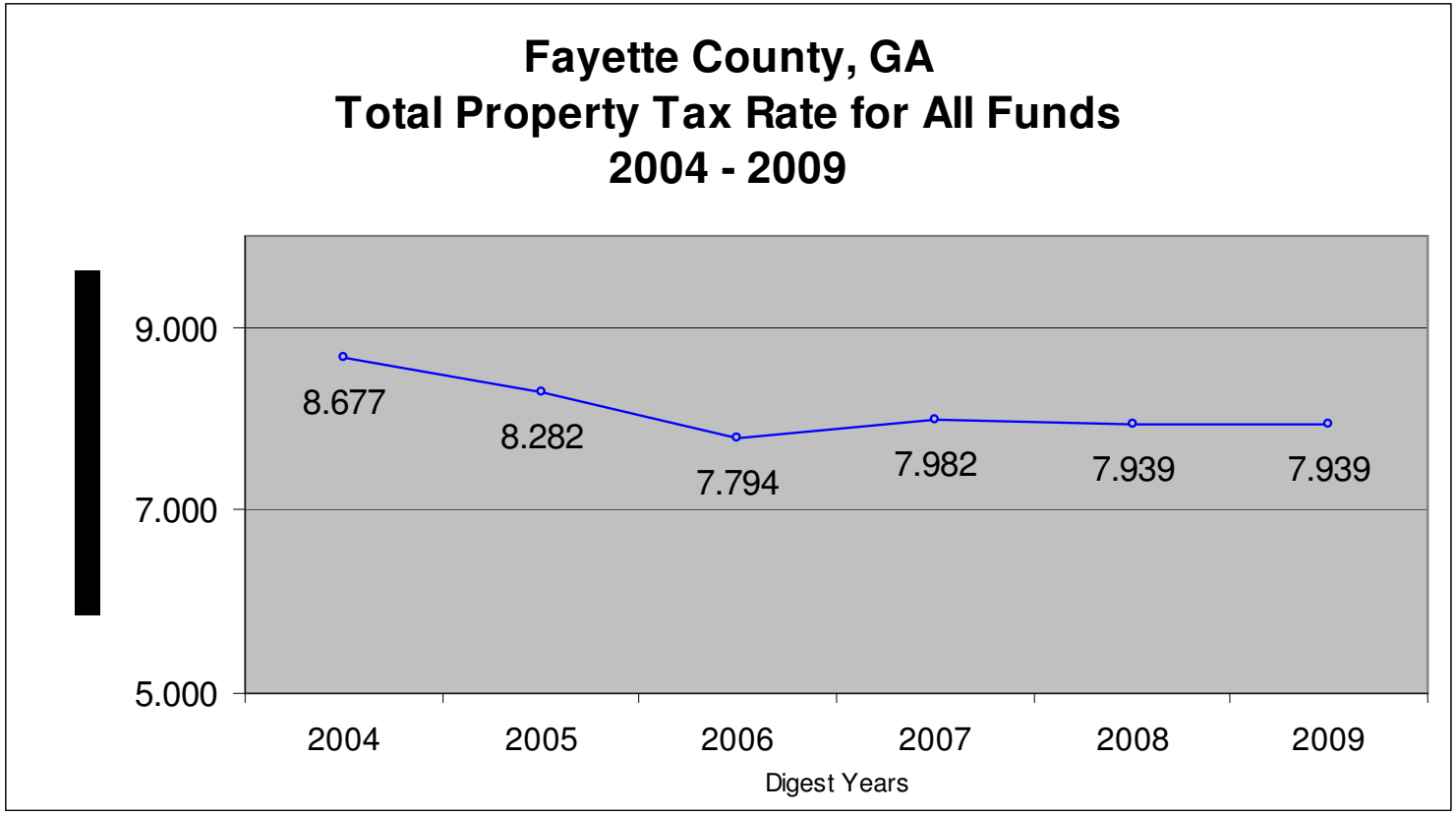
PROPOSED
Millage Rates
2009 vs 2008

Description	Resolution 2009	Actual 2008	Change Increase / (Decrease)
Maintenance & Operations (M&O)	5.400	5.400	-0-
Fire Services	1.991	1.991	-0-
Emergency Medical Services	0.548	0.548	-0-

PROPOSED
Millage Rates
2009 vs 2008

Description	Resolution 2009	Actual 2009	Change Increase / (Decrease) Over Last Year
PTC			
M&O	5.400	5.400	-0-
Fayetteville			
M&O	5.400	5.400	
EMS	0.548	0.548	-0-
	5.948	5.948	
Brooks/Tyrone			
M&O	5.400	5.400	
EMS	0.548	0.548	-0-
Fire	1.991	1.991	
	7.939	7.939	
Unincorporated County			
M&O	5.400	5.400	
EMS	0.548	0.548	-0-
Fire	1.991	1.991	
	7.939	7.939	


FAYETTE COUNTY, GA
PROPERTY TAX RATES - GENERAL FUND, FIRE FUND and EMS FUND
2004 - 2009
Tax Rate per $1000 of Taxable Value
6.00
4.00
2.00
0.00
5.446
5.191
4.888
5.432
5.400
5.400
3.231
3.091
2.906
2.000
1.991
1.991
0.550
0.548
0.548
2004
2005
2006
2007
2008
2009
Digest Years
COUNTY TAX RATE
FIRE TAX RATE
EMS TAX RATE


Fayette County, GA
Total Property Tax Rate for All Funds
2004 - 2009
9.000
7.000
5.000
8.677
8.282
7.794
7.982
7.939
7.939
2004
2005
2006
2007
2008
2009
Digest Years

Homeowners Tax Relief Grant Change

- The Homeowners Tax Relief Grant was established through State legislation in 1999.
- Every year since, the GA General Assembly and the Governor have funded this credit to homeowners by paying the difference directly to local governments.
- This credit appeared separately on a property tax bill. The total tax due did not change, only the amount the homeowner paid.
- During the 2009 Legislative Session, this credit for homeowners was eliminated.

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 - 2008 vs 2009***
District:	

Sample Property Tax Statement - Unincorporated

2008 - HTRG provided by the State

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		22.50
HTRG Credit County				8,000.00			-2.00	
COUNTY M&O	250,000.00	100,000.00	5,000.00	95,000.00	7.356	698.82		469.80
County Sales Tax Credit				95,000.00	-1.956		-185.82	
HTRG Credit County				8,000.00			-43.20	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.548	52.06		52.06
COUNTY SCHOOL M&O	250,000.00	100,000.00	2,000.00	98,000.00	19.750	1,935.50		1,777.50
HTRG Credit Schools				8,000.00			-158.00	
COUNTY SCHOOL BOND	250,000.00	100,000.00	-	100,000.00	4.170	417.00		417.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	1.991	189.15		173.22
HTRG Credit Co Fire				8,000.00			-15.93	
TOTALS					32.109	3,317.05	(404.95)	2,912.10
						Penalty		
						Interest		
						TOTAL DUE		2,912.10

Sample Property Tax Statement - Unincorporated

2009 - HTRG no longer provided by the State

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
HTRG Credit County				-			0.00	
COUNTY M&O	250,000.00	100,000.00	5,000.00	95,000.00	7.206	684.57		513.00
County Sales Tax Credit				95,000.00	-1.806		-171.57	
HTRG Credit County				-			0.00	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.548	52.06		52.06
COUNTY SCHOOL M&O	250,000.00	100,000.00	2,000.00	98,000.00	20.000	1,960.00		1,960.00
HTRG Credit Schools				-			0.00	
COUNTY SCHOOL BOND	250,000.00	100,000.00	-	100,000.00	3.420	342.00		342.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	1.991	189.15		189.15
HTRG Credit Co Fire				-			0.00	
TOTALS					31.609	3,252.30	(171.57)	3,080.73
						Penalty		
						Interest		
						TOTAL DUE		3,080.73

Change in Taxes Due

HTRG Credit
Millage Rate Change

State	**2.00**
County M&O	**43.20**
County School M&O	**158.00**
County School M&O	**24.50**
County School Bond	**(75.00)**
County Fire	**15.93**
TOTAL TAX	**168.63**

State of Georgia;
County of Fayette

RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2009
No. 2009 – 13

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 27th day of August, 2009, that upon $2,241,610,471, 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 2009, 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 27th day of August, 2009, that upon $3,215,994,750, 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 2009, 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 $3,576,054,386, 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 $5,020,342,064, 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 $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 $5,121,688,713, 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 2009, 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 $3.420 per $1,000.00 of assessed valuation, constituting a total tax levy of 3.420 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 27th day of August, 2009, 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, 2009.

So resolved this, the 27th day of August, 2009, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Jack R. Smith, Chairman

Attest:

_____
Clerk/Deputy Clerk