COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, August 18, 2011	Type of Request:	Public Hearing

Wording for the Agenda:

Second Public Hearing on proposed 2011 Property Tax Millage Rates which are scheduled to be adopted on August 25, 2011.

Background/History/Details:

Each year the Board of Commissioners sets tax millage rates for the purpose of levying property taxes. The first public hearing was held on August 11, 2001. August 18, 2011 is the 2nd public hearing via a Special Called meeting by the Board. The 3rd hearing will be at the August 25, 2011 Board of Commissioners meeting.

The proposal for the 2011 millage rates are as follows:

General Fund's Maintenance and Operations - an increase from 2010 of 0.245 for rollback rate.
Fire Services - an increase from 2010 of 0.509 mills and from the 2011 rollback rate of 0.388 mills.
EMS Services - a decrease from 2010 of 0.098 mills and from the 2011 rollback rate of 0.132 mills.
E-911 Services-an increase from 2010 of 0.207 mills.

The County wide proposed tax levy for 2011 totals 35,035,010.73, a $1,521,706.79, or 4.54% increase over the 2010 tax levy of $33,513,303.89.

What action are you seeking from the Board of Commissioners?

No action is required at this time. This hearing is for informational purposes only. The Board will be requested to consider adoption of the proposed millage rates at the third public meeting scheduled for August 25, 2011.

If this item requires funding, please describe:

Not Applicable.

Has this request been considered within the past two years?	Yes	If so, when?	Thursday, August 11, 2011
Is Audio-Visual Equipment Required for this Request?	No	Backup Provided with Request?	Yes

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	Yes
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval	Yes		

Staff Notes:

This is the second of three Public Hearings concerning the establishment of the 2011 Property Tax Millage Rates. The first Public Hearing was held on August 11, 2011 and the third Public Hearing and the vote will be held on August 25, 2011.

Fayette County
GEORGIA

Where Quality Is A Lifestyle

To: Board of Commissioners
Jack Krakeel

From: Mary S. Holland *Mary*

Date: July 27, 2011

Subject: 2011 Millage Rate Calculations

To finalize the tax digest and tax bills for 2011, the Board of Commissioners must adopt a millage rate for each tax district. The 2011 millage rates for General Fund maintenance and operations are shown below with and without a rollback of the negative reassessed property values. Also shown are the rollback and recommended rates for Fire and EMS, and the recommended rate for E911. All are compared to 2010 rates.

		Rollback		NO Rollback	
General Fund:	**2010**	**2011**	**Change**	**2011**	**Change**
Incorporated	5.400	5.645	0.245	5.400	.000
Unincorporated	5.400	5.645	0.245	5.400	.000

		Rollback		Recommended	
Fire Fund:	**2010**	**2011**	**Change**	**2011**	**Change**
Fire Tax	1.991	2.112	0.121	2.500	0.509

		Rollback		Recommended	
EMS Fund:	**2010**	**2011**	**Change**	**2011**	**Change**
EMS Tax	0.548	0.582	0.034	0.450	-0.098

		Rollback		Recommended	
E-911 Fund:	**2010**	**2011**	**Change**	**2011**	**Change**
E-911 Tax	na	na	na	0.207	0.207

Attached for your reference is a copy of millage rate calculations, one of which includes no rollback, no change in the General Fund millage rate, an increase for the Fire Fund and a decrease for the EMS Fund. The other spreadsheet has included the above changes with the additional impact from the negative property reassessments (rollback). Also included is the layout for the newspaper ad of the 5 year history along with the proposed millage rates for 2011 and resulting net taxes levied. This ad has been based on no rollback. If the Board desires to incorporate the rollback impact we will need to advertise that change on the 2011 taxes levied.

Staff is recommending three public hearings to be held on August 11, 18, and 25, 2011 at 7:00 p.m. The increases in property taxes notices are included for the Fire Fund and the new E911 District Fund and are required to be advertised one week prior to each meeting. The Board will be requested to adopt the millage rates at the August 25, 2011 meeting. George has scheduled his meeting with the State on August 31, 2011.

Attachments

CC: George Wingo
Carol Chandler
Allen McCullough

Fayette County Tax Digest 5-Year History
and 2011 Computation of Millage Rates
NO ROLLBACK

FAYETTEVILLE & PTC (General & E911 Services)	2006	2007	2008	2009	2010	2011		
REAL & PERSONAL	2,544,744,304	2,676,902,137	2,747,057,460	2,774,587,854	2,619,559,578	2,545,509,680		
MOTOR VEHICLES	140,893,890	151,511,940	169,625,940	176,382,580	143,831,270	144,003,440		
MOBILE HOMES	0	0	0	0	0	0		
TIMBER - 100%	0	0	0	41,866	41,866	0		
HEAVY DUTY EQUIPMENT	210,602	521,856	75,566	69,701	0	0		
GROSS DIGEST	2,685,848,796	2,828,935,933	2,916,758,966	2,951,082,001	2,763,432,714	2,689,513,120		
LESS: M&O EXEMPTIONS	148,805,524	144,896,793	149,900,614	163,002,667	152,880,709	156,973,815		
NET M&O DIGEST	2,537,043,272	2,684,039,140	2,766,858,352	2,788,079,334	2,610,552,005	2,532,539,305		
GROSS M&O MILLAGE	**10.510**	**9.468**	**9.347**	**9.197**	**9.312**	**10.099**	**Fire Tax**	**2.500**
LESS: ROLLBACKS	**4.818**	**4.036**	**3.947**	**3.797**	**3.912**	**4.492**	**L.O.S.T.**	**1.992**
NET M&O MILLAGE	**5.692**	**5.432**	**5.400**	**5.400**	**5.400**	**5.607**	**Rollback**	**4.492**
NET TAXES LEVIED	14,440,850.30	14,579,700.61	14,941,035.10	15,055,628.40	14,096,980.83	14,199,947.88		
						524,235.64	E911 TAX	

BROOKS AND TYRONE (General, Fire & E911 Services)	2006	2007	2008	2009	2010	2011		
REAL & PERSONAL	341,662,571	384,961,558	406,397,946	415,325,105	383,481,071	365,943,795		
MOTOR VEHICLES	21,162,900	24,051,000	29,587,390	31,488,980	26,216,700	25,448,270		
MOBILE HOMES	83,045	93,164	89863	79,057	72,680	70,233		
TIMBER - 100%	0	0	0	0	0	0		
HEAVY DUTY EQUIPMENT	217,211	337,464	105,428	6,923	0	0		
GROSS DIGEST	363,125,727	409,443,186	436,180,627	446,900,065	409,770,451	391,462,298		
LESS: M&O EXEMPTIONS	15,983,031	17,495,612	18,467,174	18,984,649	20,135,171	21,447,407		
NET M&O DIGEST	347,142,696	391,947,574	417,713,453	427,915,416	389,635,280	370,014,891		
GROSS M&O MILLAGE	**10.510**	**9.468**	**9.347**	**9.197**	**9.312**	**10.099**		
LESS: ROLLBACKS	**1.912**	**2.036**	**1.956**	**1.806**	**1.921**	**1.992**	**L.O.S.T.**	**1.992**
NET M&O MILLAGE	**8.598**	**7.432**	**7.391**	**7.391**	**7.391**	**8.107**	**Rollback**	**1.992**
NET TAXES LEVIED	2,984,732.90	2,912,954.37	3,087,320.13	3,162,722.84	2,879,794.35	2,999,710.72		
					775,763.84	925,037.23	FIRE TAX	
						76,593.08	E911 TAX	

COUNTY UNINCORPORATED (General, Fire & E911 Services)	2006	2007	2008	2009	2010	2011		
REAL & PERSONAL	1,965,100,471	2,087,209,956	2,153,924,874	2,154,564,817	1,955,421,301	1,842,979,776		
MOTOR VEHICLES	167,370,500	175,404,890	191,226,940	189,985,540	150,089,220	150,601,610		
MOBILE HOMES	7,100,176	5,731,029	5235910	5,021,504	3,962,914	3,683,460		
TIMBER - 100%	210,565	0	129550	41,369	41,369	16,500		
HEAVY DUTY EQUIPMENT	185,007	236,522	78,705	57,939	0	0		
GROSS DIGEST	2,139,966,719	2,268,582,397	2,350,595,979	2,349,671,169	2,109,514,804	1,997,281,346		
LESS: M&O EXEMPTIONS	100,747,100	101,433,673	104,067,305	108,060,698	110,282,412	110,272,822		
NET M&O DIGEST	2,039,219,619	2,167,148,724	2,246,528,674	2,241,610,471	1,999,232,392	1,887,008,524		
GROSS M&O MILLAGE	**10.510**	**9.468**	**9.347**	**9.197**	**9.312**	**10.099**		
LESS: ROLLBACKS	**2.716**	**2.036**	**1.956**	**1.806**	**1.921**	**1.992**	**L.O.S.T.**	**1.992**
NET M&O MILLAGE	**7.794**	**7.432**	**7.391**	**7.391**	**7.391**	**8.107**	**Rollback**	**1.992**
NET TAXES LEVIED	15,893,677.71	16,106,249.32	16,604,093.43	16,567,742.99	14,776,326.61	15,297,978.10		
					3,980,471.69	4,717,521.31	FIRE TAX	
						390,610.76	E911 TAX	

Emergency Medical Services (Unincorp, Fayetteville, Brooks & Tyrone)	2006	2007	2008	2009	2010	2011	
REAL & PERSONAL		3,328,629,068	3,446,542,324	3,446,342,217	3,141,547,280	2,963,885,866	
MOTOR VEHICLES		241,937,800	270,428,800	273,121,100	218,570,300	217,649,040	
MOBILE HOMES		5,824,193	5,325,773	5,100,561	4,035,594	3,753,693	
TIMBER - 100%		0	129,550	41,369	41,369	16,500	
HEAVY DUTY EQUIPMENT		1,034,509	232,148	103,593	0	0	
GROSS DIGEST		3,577,425,570	3,722,658,595	3,724,708,840	3,364,194,543	3,185,305,099	
LESS: M&O EXEMPTIONS		139,773,045	144,063,575	148,654,454	152,146,911	154,346,863	
NET M&O DIGEST		3,437,652,525	3,578,595,020	3,576,054,386	3,212,047,632	3,030,958,236	
GROSS M&O MILLAGE		**0.550**	**0.548**	**0.548**	**0.548**	**0.450**	
LESS: ROLLBACKS		**-**	**-**	**-**	**-**	**-**	
NET M&O MILLAGE		**0.550**	**0.548**	**0.548**	**0.548**	**0.450**	
NET TAXES LEVIED		1,890,708.89	1,961,070.07	1,959,677.80	1,760,202.10	1,363,931.21	EMS TAX

TOTAL COUNTY WIDE	2006	2007	2008	2009	2010	2011	
REAL & PERSONAL	4,851,507,346	5,149,073,651	5,307,380,280	5,344,477,776	4,958,461,950	4,754,433,251	
MOTOR VEHICLES	329,427,290	350,967,830	390,440,270	397,857,100	320,137,190	320,053,320	
MOBILE HOMES	7,183,221	5,824,193	5,325,773	5,100,561	4,035,594	3,753,693	
TIMBER - 100%	210,565	0	129,550	83,235	83,235	16,500	
HEAVY DUTY EQUIPMENT	612,820	1,095,842	259,699	134,563	0	0	
GROSS DIGEST	5,188,941,242	5,506,961,516	5,703,535,572	5,747,653,235	5,282,717,969	5,078,256,764	
LESS: M&O EXEMPTIONS	265,535,655	263,826,078	272,435,093	290,048,014	283,298,292	288,694,044	
NET M&O DIGEST	4,923,405,587	5,243,135,438	5,431,100,479	5,457,605,221	4,999,419,677	4,789,562,720	
NET TAXES LEVIED	33,319,260.91	35,489,613.19	36,593,518.73	36,745,772.04	33,513,303.89	33,861,567.91	7/28/20113:00 PM
NET TAX $ INCREASE	740,513.87	2,170,352.28	1,103,905.54	152,253.31	-3,232,468.14	348,264.02	
NET TAX % INCREASE	2.27%	6.51%	3.11%	0.42%	-8.80%	1.04%	

Fayette County Tax Digest 5-Year History
and 2011 Computation of Millage Rates
NO ROLLBACK

Taxes Levied	2011	2010	% YR / YR	BUDGET
General Fund	25,863,638.69	26,996,866.26		25,409,000
Variance Yr / Yr		(1,133,227.57)	-4.20%	454,639
Fire Services	5,642,558.54	4,756,235.53		4,503,400
Variance Yr / Yr		886,323.00	18.63%	1,139,159
EMS	1,363,931.21	1,760,202.10		1,665,000
Variance Yr / Yr		(396,270.90)	-22.51%	(301,069)
E-911	991,439.48			993,761
Variance Yr / Yr		991,439.48		(2,322)
TOTAL TAX	33,861,567.91	33,513,303.89		32,571,161
Variance Yr / Yr	348,264.02		1.04%	1,290,407
	33,184,337	*98%*		*613,176*

2011

Insurance Premium Tax Proceeds	2,092,072.31	Applied to Fire Services
Net Tax Digest Fire		
Rollback	**NA**	
Sales Tax Proceeds	9,542,265.44	
Net Tax Digest Countywide	4,789,562,720.00	
Rollback	**1.992**	

	2010 Millage Rate	2011 Millage Equivalent Reassessed Value	2011 Required Rollback Millage Rate	2011 Additional Rollbacks	Rate Adjustment	2011 Gross M & O Millage Rate
Incorporated	5.400		5.400	4.492	0.2070	10.099
Unincorporated	5.400		5.400	4.492	0.2070	10.099
EMS	0.548		0.548		(0.098)	0.450
Fire	1.991		1.991		0.509	2.500

Rollbacks		
Sales	1.992	E911
Fire	2.500	0.2070
	4.492	

	2011	*2010*	Point Change
Peachtree City Net M&O	5.400	5.400	0.000
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage Peachtree City	5.607	5.400	0.207
Fayetteville Net M&O	5.400	5.400	0.000
EMS Tax District	0.450	0.548	-0.098
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage Fayetteville	6.057	5.948	0.109
Brooks and Tyrone Net M&O	5.400	5.400	0.000
Fire Tax District Net M&O	2.500	1.991	0.509
EMS Tax District	0.450	0.548	-0.098
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage Brooks & Tyrone	8.557	7.939	0.618
County Unincorporated Net M&O General Fund	5.400	5.400	0.000
Fire Tax District Net M&O	2.500	1.991	0.509
EMS Tax District	0.450	0.548	-0.098
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage County Unincorp.	8.557	7.939	0.618

7/28/20113:00 PM

Fayette County Tax Digest 2011
Computation of Millage Rates with Rollback

FAYETTEVILLE & PTC	2010	2011				
REAL & PERSONAL	2,619,559,578	2,545,509,680				
MOTOR VEHICLES	143,831,270	144,003,440				
TIMBER - 100%	41,866	0				
GROSS DIGEST	2,763,432,714	2,689,513,120				
LESS: M&O EXEMPTIONS	152,880,709	156,973,815				
NET M&O DIGEST	2,610,552,005	2,532,539,305				
GROSS M&O MILLAGE	**9.312**	**10.4653**	**Fire Tax**	**2.6210**		
LESS: ROLLBACKS	**3.912**	**4.6133**	**L.O.S.T.**	**1.9923**		
NET M&O MILLAGE	**5.400**	**5.8520**	**Rollback**	**4.6133**		
NET TAXES LEVIED	14,096,980.83	14,820,420.01	*General Fund*	*620,472.13*	*-Assessment*	*-0.245*
		524,235.64	**E911 TAX**	*na*		

BROOKS AND TYRONE	2010	2011				
REAL & PERSONAL	383,481,071	365,943,795				
MOTOR VEHICLES	26,216,700	25,448,270				
MOBILE HOMES	72,680	70,233				
GROSS DIGEST	409,770,451	391,462,298				
LESS: M&O EXEMPTIONS	20,135,171	21,447,407				
NET M&O DIGEST	389,635,280	370,014,891				
GROSS M&O MILLAGE	**9.312**	**10.4653**				
LESS: ROLLBACKS	**1.921**	**1.9923**	**L.O.S.T.**	**1.9923**		
NET M&O MILLAGE	**7.391**	**8.4730**	**Rollback**	**1.9923**		
NET TAXES LEVIED	2,879,794.35	3,135,136.17	*General Fund*	*90,653.65*	*-Assessment*	*-0.245*
	775,763.84	**969,809.03**	**FIRE TAX**	*44,771.80*	*-Assessment*	*-0.121*
		76,593.08	**E911 TAX**	*na*		

COUNTY UNINCORPORATED	2010	2011				
REAL & PERSONAL	1,955,421,301	1,842,979,776				
MOTOR VEHICLES	150,089,220	150,601,610				
MOBILE HOMES	3,962,914	3,683,460				
TIMBER - 100%	41,369	16,500				
GROSS DIGEST	2,109,514,804	1,997,281,346				
LESS: M&O EXEMPTIONS	110,282,412	110,272,822				
NET M&O DIGEST	1,999,232,392	1,887,008,524				
GROSS M&O MILLAGE	**9.312**	**10.4653**				
LESS: ROLLBACKS	**1.921**	**1.9923**	**L.O.S.T.**	**1.9923**		
NET M&O MILLAGE	**7.391**	**8.4730**	**Rollback**	**1.9923**		
NET TAXES LEVIED	14,776,326.61	15,988,623.22	*General Fund*	*462,317.09*	*-Assessment*	*-0.245*
	3,980,471.69	**4,945,849.34**	**FIRE TAX**	*228,328.03*	*-Assessment*	*-0.121*
		390,610.76	**E911 TAX**	*na*		

EMERGENCY MEDICAL SERVICES	2010	2011				
REAL & PERSONAL	3,141,547,280	2,963,885,866				
MOTOR VEHICLES	218,570,300	217,649,040				
MOBILE HOMES	4,035,594	3,753,693				
TIMBER - 100%	41,369	16,500				
HEAVY DUTY EQUIPMENT	0	0				
GROSS DIGEST	3,364,194,543	3,185,305,099				
LESS: M&O EXEMPTIONS	152,146,911	154,346,863				
NET M&O DIGEST	3,212,047,632	3,030,958,236				
GROSS M&O MILLAGE	**0.548**	**0.4840**				
LESS: ROLLBACKS	**-**	**-**				
NET M&O MILLAGE	**0.548**	**0.4840**				
NET TAXES LEVIED	1,760,202.10	**1,466,983.79**	**EMS TAX**	*103,052.58*	*-Assessment*	*-0.034*

TOTAL COUNTY WIDE	2010	2011				
REAL & PERSONAL	4,958,461,950	4,754,433,251				
MOTOR VEHICLES	320,137,190	320,053,320				
MOBILE HOMES	4,035,594	3,753,693				
TIMBER - 100%	83,235	16,500				
GROSS DIGEST	5,282,717,969	5,078,256,764				
LESS: M&O EXEMPTIONS	283,298,292	288,694,044				
NET M&O DIGEST	4,999,419,677	4,789,562,720				
NET TAXES LEVIED	33,513,303.89	35,411,163.19	*Total Tax*	*1,549,595.28*	*-Assessment*	*-0.324*
NET TAX $ INCREASE	-3,232,468.14	1,897,859.30				
NET TAX % INCREASE	-8.80%	5.66%				

Fayette County Tax Digest 2011
Computation of Millage Rates with Rollback

	2010	2011		BUDGET	Add'l Tax
General Fund	26,996,866.26	27,037,081.55		25,409,000	1,173,442.87
Variance Yr / Yr		40,215.30	0.15%	1,628,082	
Fire Services	4,756,235.53	5,915,658.37		4,503,400	273,099.83
Variance Yr / Yr		1,159,422.84	24.38%	1,412,258	
EMS	1,760,202.10	1,466,983.79		1,665,000	103,052.58
Variance Yr / Yr		(293,218.32)	-16.66%	(198,016)	
E-911		991,439.48		993,761	-
Variance Yr / Yr		991,439.48		(2,322)	
TOTAL TAX	33,513,303.89	35,411,163.19		32,571,161	1,549,595.28
Variance Yr / Yr		1,897,859.30	5.66%	2,840,002	
	98%	*34,702,940*		*2,131,779*	

2011

Insurance Premium Tax Proceeds	2,092,072.31	Applied to Fire Services
Net Tax Digest Fire		
Rollback	**NA**	

Sales Tax Proceeds	9,542,265.44
Net Tax Digest Countywide	4,789,562,720.00
Rollback	**1.9923**

	2010 Millage Rate	2011 Millage Equivalent Reassessed Value	2011 Required Rollback Millage Rate	2011 Additional Rollbacks	Rate Adjustment	2011 Gross M & O Millage Rate
Incorporated	5.4000	-0.2450	5.6450	4.6133	0.2070	10.4653
Unincorporated	5.4000	-0.3360	5.7360	4.6133	0.2070	10.5563
EMS	0.5480	-0.0340	0.5820		-0.0980	0.4840
Fire	1.9910	-0.1210	2.1120		0.5090	2.6210

Rollbacks		E911
Sales	1.9923	
Fire	2.6210	0.2070
	4.6133	

	2011	*2010*	Point Change
Peachtree City Net M&O	5.645	5.400	0.245
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage Peachtree City	5.852	5.400	0.452
Fayetteville Net M&O	5.645	5.400	0.245
EMS Tax District	0.484	0.548	-0.064
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage Fayetteville	6.336	5.948	0.388
Brooks and Tyrone Net M&O	5.645	5.400	0.245
Fire Tax District Net M&O	2.621	1.991	0.630
EMS Tax District	0.484	0.548	-0.064
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage Brooks & Tyrone	8.957	7.939	1.018
County Unincorporated Net M&O General Fund	5.645	5.400	0.245
Fire Tax District Net M&O	2.621	1.991	0.630
EMS Tax District	0.484	0.548	-0.064
E911 Tax District (New for 2011)	0.207	0.000	0.207
Total Net M&O Millage County Unincorp.	8.957	7.939	1.018

NOTICE OF HEARING TO SET 2011 MILLAGE RATES

The Fayette County Board of Commissioners does hereby announce that the 2011 millage rates will be set at a meeting to be held in the Public Meeting Room at the Fayette County Administrative Complex at 140 West Stonewall Avenue in Fayetteville on **August 25, 2011 at 7:00 p.m.** and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's digest and levy, along with the history of the tax digest and levy for the past five years.

FAYETTE COUNTY 2011 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

GENERAL FUND - COUNTY INCORPORATED	2006	2007	2008	2009	2010	2011
REAL & PERSONAL	2,886,406,875	3,061,863,695	3,153,455,406	3,189,912,959	3,003,040,649	2,911,453,465
MOTOR VEHICLES	162,056,790	175,562,940	199,213,330	207,871,560	170,047,970	169,451,710
MOBILE HOMES	83,045	93,164	89,863	79,057	72,690	70,233
TIMBER - 100%	0	0	0	41,866	41,866	0
HEAVY DUTY EQUIPMENT	427,813	859,320	180,994	76,624	0	0
GROSS DIGEST	3,048,974,523	3,238,379,119	3,352,939,593	3,397,982,066	3,173,203,175	3,080,975,408
LESS: M&O EXEMPTIONS	164,788,555	162,392,405	168,367,788	181,987,316	173,015,880	178,421,222
NET M&O DIGEST	2,884,185,968	3,075,986,714	3,184,571,805	3,215,994,750	3,000,187,295	2,902,554,186
GROSS M&O MILLAGE	7.604	7.468	7.356	7.206	7.321	7.637
LESS: ROLLBACKS	1.912	2.036	1.956	1.806	1.921	1.992
NET M&O MILLAGE	5.692	5.432	5.400	5.400	5.400	5.645
NET TAXES LEVIED	16,416,786.53	16,708,759.83	17,196,687.75	17,366,371.65	16,201,011.39	16,384,918.38

GENERAL FUND - COUNTY UNINCORPORATED	2006	2007	2008	2009	2010	2011
REAL & PERSONAL	1,965,100,471	2,087,209,956	2,153,924,874	2,154,564,817	1,955,421,301	1,842,979,776
MOTOR VEHICLES	167,370,500	175,404,890	191,226,940	189,985,540	150,089,220	150,601,610
MOBILE HOMES	7,100,176	5,731,029	5,235,910	5,021,504	3,962,914	3,683,460
TIMBER - 100%	210,565	0	129,550	41,369	41,369	16,500
HEAVY DUTY EQUIPMENT	185,007	236,522	78,705	57,939	0	0
GROSS DIGEST	2,139,966,719	2,268,582,397	2,350,595,979	2,349,671,169	2,109,514,804	1,997,281,346
LESS: M&O EXEMPTIONS	100,747,100	101,433,673	104,067,305	108,060,698	110,282,412	110,272,822
NET M&O DIGEST	2,039,219,619	2,167,148,724	2,246,528,674	2,241,610,471	1,999,232,392	1,887,008,524
GROSS M&O MILLAGE	7.604	7.468	7.356	7.206	7.321	7.637
LESS: ROLLBACKS	2.716	2.036	1.956	1.806	1.921	1.992
NET M&O MILLAGE	4.888	5.432	5.400	5.400	5.400	5.645
NET TAXES LEVIED	9,967,705.50	11,771,951.87	12,131,254.84	12,104,696.54	10,795,854.92	10,652,163.12

FIRE SERVICES Unincorporated/Brooks/Tyrone	2006	2007	2008	2009	2010	2011
REAL & PERSONAL	2,306,763,042	2,472,171,514	2,560,322,820	2,569,889,922	2,338,902,372	2,208,923,571
MOTOR VEHICLES	188,533,400	199,455,890	220,814,330	221,474,520	176,305,920	176,049,880
MOBILE HOMES	7,183,218	5,824,193	5,325,773	5,094,184	4,035,594	3,753,693
TIMBER - 100%	210,565	0	129,550	41,369	41,369	16,500
HEAVY DUTY EQUIPMENT	402,218	573,986	184,133	64,862	0	0
GROSS DIGEST	2,503,092,443	2,678,025,583	2,786,776,606	2,796,564,857	2,519,285,255	2,388,743,644
LESS: M&O EXEMPTIONS	116,730,131	118,929,285	122,534,479	127,045,347	130,417,583	131,720,229
NET M&O DIGEST	2,386,362,312	2,559,096,298	2,664,242,127	2,669,519,510	2,388,867,672	2,257,023,415
GROSS M&O MILLAGE	2.906	2.000	1.991	1.991	1.991	2.500
LESS: ROLLBACKS	0.000	0.000	0.000	0.000	0.000	0.000
NET M&O MILLAGE	2.906	2.000	1.991	1.991	1.991	2.500
NET TAXES LEVIED	6,934,768.88	5,118,192.60	5,304,506.07	5,315,013.34	4,756,235.53	5,642,558.54

EMERGENCY MEDICAL SERVICES - Unincorporated/Fayetteville/ Brooks/Tyrone	2006	2007	2008	2009	2010	2011
REAL & PERSONAL		3,328,629,068	3,446,542,324	3,446,342,217	3,141,547,280	2,963,885,866
MOTOR VEHICLES		241,937,800	270,428,800	273,121,100	218,570,300	217,649,040
MOBILE HOMES		5,824,193	5,325,773	5,100,561	4,035,594	3,753,693
TIMBER - 100%		0	129,550	41,369	41,369	16,500
HEAVY DUTY EQUIPMENT		1,034,509	232,148	103,593	0	0
GROSS DIGEST		3,577,425,570	3,722,658,595	3,724,708,840	3,364,194,543	3,185,305,099
LESS: M&O EXEMPTIONS		139,773,045	144,063,575	148,654,454	152,146,911	154,346,863
NET M&O DIGEST		3,437,652,525	3,578,595,020	3,576,054,386	3,212,047,632	3,030,958,236
GROSS M&O MILLAGE		0.550	0.548	0.548	0.548	0.450
LESS: ROLLBACKS		0.000	0.000	0.000	0.000	0.000
NET M&O MILLAGE		0.550	0.548	0.548	0.548	0.450
NET TAXES LEVIED		1,890,708.89	1,961,070.07	1,959,677.80	1,760,202.10	1,363,931.21

E911 SERVICES County Wide	2006	2007	2008	2009	2010	2011
REAL & PERSONAL						4,754,433,251
MOTOR VEHICLES						320,053,320
MOBILE HOMES						3,753,693
TIMBER - 100%						16,500
HEAVY DUTY EQUIPMENT						0
GROSS DIGEST						5,078,256,764
LESS: M&O EXEMPTIONS						288,694,044
NET M&O DIGEST						4,789,562,720

GROSS M&O MILLAGE	0.207
LESS: ROLLBACKS	0.000
NET M&O MILLAGE	0.207
NET TAXES LEVIED	991,439.48

TOTAL COUNTY WIDE	2006	2007	2008	2009	2010	2011
REAL & PERSONAL	4,851,507,346	5,149,073,651	5,307,380,280	5,344,477,776	4,958,461,950	4,754,433,241
MOTOR VEHICLES	329,427,290	350,967,830	390,440,270	397,857,100	320,137,190	320,053,320
MOBILE HOMES	7,183,221	5,824,193	5,325,773	5,100,561	4,035,604	3,753,693
TIMBER - 100%	210,565	0	129,550	83,235	83,235	16,500
HEAVY DUTY EQUIPMENT	612,820	1,095,842	259,699	134,563	0	0
GROSS DIGEST	5,188,941,242	5,506,961,516	5,703,535,572	5,747,653,235	5,282,717,979	5,078,256,754
LESS: M&O EXEMPTIONS	265,535,655	263,826,078	272,435,093	290,048,014	283,298,292	288,694,044
NET M&O DIGEST	4,923,405,587	5,243,135,438	5,431,100,479	5,457,605,221	4,999,419,687	4,789,562,710
NET TAXES LEVIED	33,319,260.91	35,489,613.19	36,593,518.73	36,745,759.33	33,513,303.94	35,035,010.73
NET TAX $ INCREASE	740,513.87	2,170,352.28	1,103,905.54	152,253.30	-3,232,455.39	1,521,706.79
NET TAX % INCREASE	2.27%	6.51%	3.11%	0.42%	-8.80%	4.54%

NOTICE OF PROPERTY TAX INCREASE

The Fayette County Board of Commissioners will consider a proposed millage rate which will require an increase in property taxes for the **newly created County Emergency 911 District Fund**. All concerned citizens are invited to the public hearing on this tax increase to be held in the Public Meeting Room at the Fayette County Administrative Complex at 140 West Stonewall Avenue in Fayetteville on **Thursday, August 11, 2011 at 7:00 p.m.**

Times and places of additional public hearings on this tax increase are in the Public Meeting Room at the Fayette County Administrative Complex at 140 West Stonewall Avenue in Fayetteville on **Thursday, August 18, 2011 at 7:00 p.m.** and on **Thursday, August 25, 2011 at 7:00 p.m.**

This proposed increase will result in an additional millage rate of 0.207 mills, $0.207 per one thousand dollars of taxable digest value. The proposed tax increase for a home with a fair market value of $250,000 is approximately $19.67 and the proposed tax increase for nonhomestead property with a fair market value of $600,000 is approximately $48.65.

NOTICE OF PROPERTY TAX INCREASE

The Fayette County Board of Commissioners will consider a proposed millage rate which will require an increase in property taxes by 18.4 percent in the **County Fire District Fund** servicing Unincorporated County, Brooks, and Tyrone. All concerned citizens are invited to the public hearing on this tax increase to be held in the Public Meeting Room at the Fayette County Administrative Complex at 140 West Stonewall Avenue in Fayetteville on **Thursday, August 11, 2011 at 7:00 p.m.**

Times and places of additional public hearings on this tax increase are in the Public Meeting Room at the Fayette County Administrative Complex at 140 West Stonewall Avenue in Fayetteville on **Thursday, August 18, 2011 at 7:00 p.m.** and on **Thursday, August 25, 2011 at 7:00 p.m.**

This proposed increase will result in a millage rate of 2.500 mills, an increase of 0.388 mills. Without this tentative tax increase, the millage rate will be no more than 2.112 mills. The proposed tax increase for a home with a fair market value of $250,000 is approximately $36.86 and the proposed tax increase for nonhomestead property with a fair market value of $300,000 is approximately $44.62.

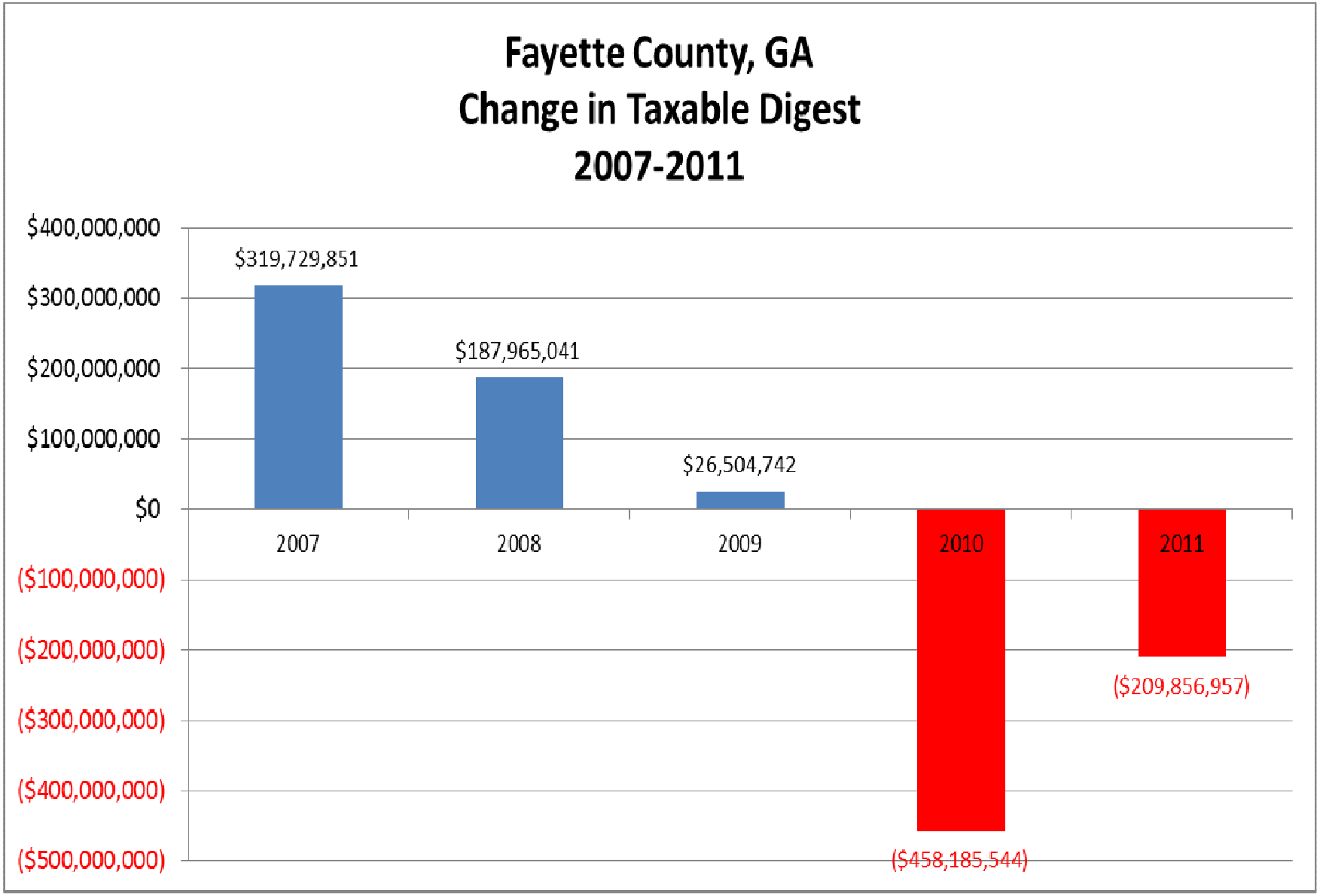
2011 Property Tax Millage Rates

Fayette County
Board of Commissioners

August 11, 2011

Digest Changes - 2011

• 2010 Digest		$4,999,419,677
• Digest Changes		
➢ Growth		$16,675,903
➢ Negative Reassessments:		
➢ Real Property	$217,635,479	
➢ Personal and Other Property	3,417,759	
➢ Motor Vehicles	83,870	
➢ Total Negative Reassessments		$221,137,108
➢ Increase in Exemptions/Decrease in Digest		5,395,752
➢ Negative Change in Net Digest (4.2%)		$209,856,957
• 2011 Digest		$4,789,562,720

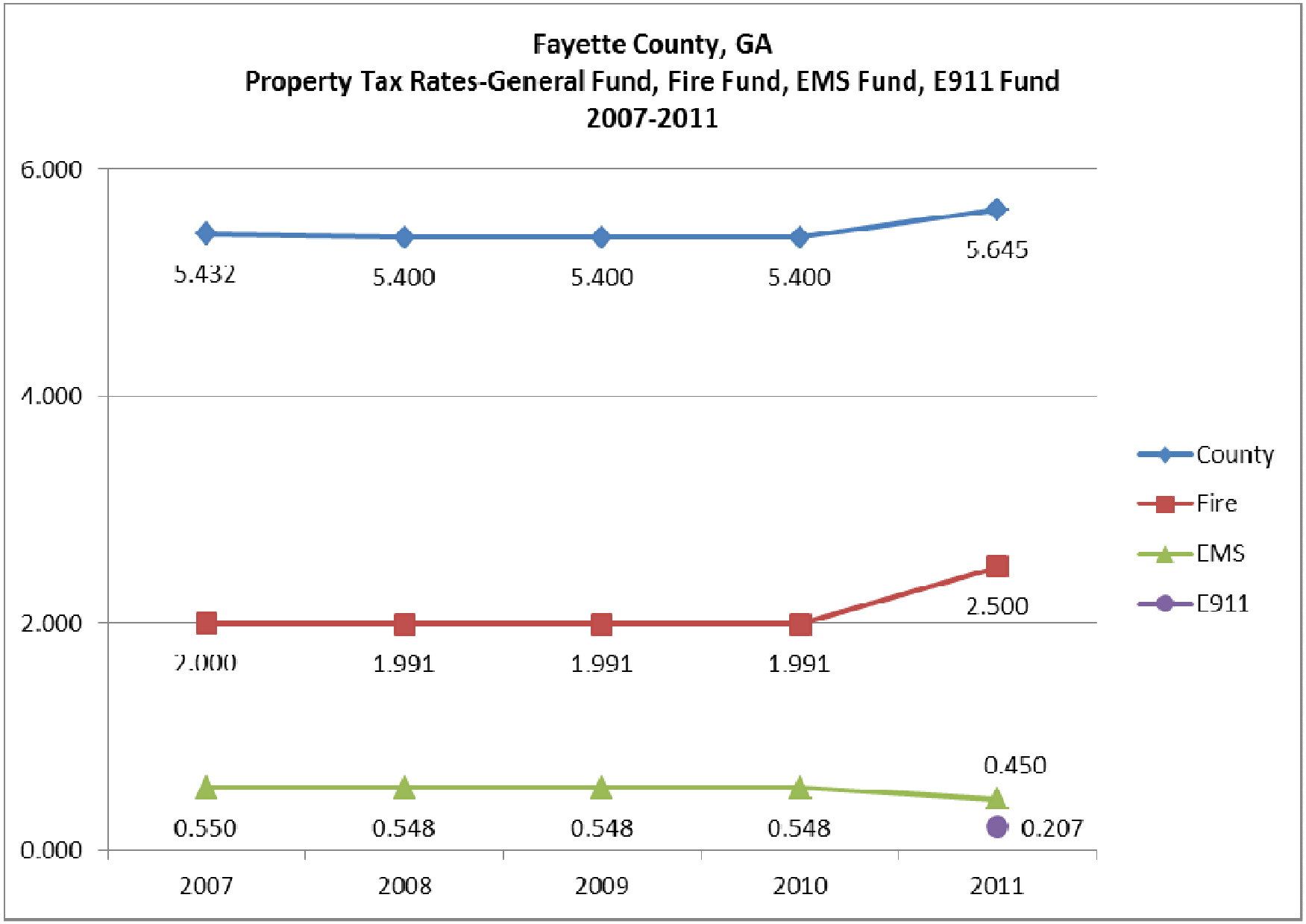

Fayette County, GA
Change in Taxable Digest
2007-2011
$400,000,000
$300,000,000
$200,000,000
$100,000,000
$0
($100,000,000)
($200,000,000)
($300,000,000)
($400,000,000)
($500,000,000)
$319,729,851
$187,965,041
$26,504,742
($458,185,544)
($209,856,957)
2007
2008
2009
2010
2011

PROPOSED
Millage Rates
2011 vs 2010

Description	Proposed 2011	Actual 2010	Change Increase / (Decrease)
General Fund Maintenance & Operations (M&O)	5.645	5.400	0.245
Fire Services	2.500	1.991	0.509
Emergency Medical Services	0.450	0.548	(0.098)
E911 Services	0.207	0.000	0.207

PROPOSED
Millage Rates
2011 vs 2010

Description	Proposed 2011	Actual 2010	Change Increase / (Decrease) Over Last Year
PTC			
M&O	5.645	5.400	
E-911	0.207	-0-	+0.452
	5.852	5.400	
Fayetteville			
M&O	5.645	5.400	
EMS	0.450	0.548	
E-911	0.207	-0-	+0.354
	6.302	5.948	
Unincorporated County/ Brooks/Tyrone			
M&O	5.645	5.400	
EMS	0.450	0.548	+0.863
Fire	2.500	1.991	
E-911	0.207	-0-	
	8.802	7.939	


Fayette County, GA
Property Tax Rates-General Fund, Fire Fund, EMS Fund, E911 Fund
2007-2011
6.000
4.000
2.000
0.000
5.432
5.400
5.400
5.400
5.645
2.000
1.991
1.991
1.991
2.500
0.550
0.548
0.548
0.548
0.450
0.207
2007
2008
2009
2010
2011
County
Fire
EMS
E911

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***
District:	

Sample Property Tax Statement - Unincorporated

2010 Millage Rates

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
COUNTY M&O	250,000.00	100,000.00	5,000.00	95,000.00	7.321	695.50		513.00
County Sales Tax Credit				95,000.00	-1.921		-182.50	
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
COUNTY SCHOOL BOND	250,000.00	100,000.00	-	100,000.00	1.650	165.00		165.00
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	1.991	189.15		189.15
TOTALS					29.839	3,086.22	(182.50)	2,903.73
						Penalty		
						Interest		
						TOTAL DUE		2,903.73

Sample Property Tax Statement - Unincorporated

Proposed 2011 Millage Rates

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
COUNTY M&O	250,000.00	100,000.00	5,000.00	95,000.00	7.637	725.52		536.28
County Sales Tax Credit				95,000.00	-1.992		-189.24	
COUNTY EMS	250,000.00	100,000.00	5,000.00	95,000.00	0.450	42.75		42.75
COUNTY SCHOOL M&O	250,000.00	100,000.00	2,000.00	98,000.00	20.000	1,960.00		1,960.00
COUNTY SCHOOL BOND	250,000.00	100,000.00	-	100,000.00	1.650	165.00		165.00
COUNTY E911	250,000.00	100,000.00	5,000.00	95,000.00	0.207	19.67		19.67
COUNTY FIRE	250,000.00	100,000.00	5,000.00	95,000.00	2.500	237.50		237.50
TOTALS					30.702	3,174.95	(189.24)	2,985.71
						Penalty		
						Interest		
						TOTAL DUE		2,985.71

Change in Taxes Due	
State	-
County M&O	23.28
County EMS	(9.31)
County School M&O	-
County School Bond	-
E911	19.67
County Fire	48.36
TOTAL TAX	81.99