COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, August 25, 2011	Type of Request:	Public Hearing

Wording for the Agenda:

Third Public Hearing on proposed 2011 Property Tax Millage Rates. Following the conclusion of the hearing the Board will consider the adoption of Resolution No. 2011-13 which establishes ad valorem tax millage rates for 2011.

Background/History/Details:

Each year the Board of Commissioners sets tax millage rate for the purpose of levying property taxes. A public hearing was held on August 11, 2011 and on August 18, 2011. This is the third and final hearing after which the Board will be requested to adopt the proposed millage rates for 2011 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.

Additional information comparing the 2010 and the 2011 tax digest millage rates for the 18 Georgia Class A Governments (population over 100,000) is attached. Assuming those four counties yet to adopt their 2011 millage rates remain unchanged, Fayette County will rank 15 out of 18, meaning 14 Class A counties' millage rates are higher and three (3) are lower than Fayette County's rate.

What action are you seeking from the Board of Commissioners?

Hold hearing. At the conclusion of public input and discussion by the Board of Commissioners, consideration of Resolution No. 2011-13 is needed. This resolution will include the final millage rates and adoption of the Resolution establishes the rates for 2011.

If this item requires funding, please describe:

Not Applicable.

Has this request been considered within the past two years?	Yes	If so, when?	Annually
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 third of three Public Hearings concerning the establishment of the 2011 Property Tax Millage Rates. The first being held on August 11th, second Public Hearing held on August 18, and the third Public Hearing and adoption of rates on August 25, 2011.

County Ad Valorum Tax Digest Millage Rates
Class A Governments

CLASS A COUNTY MILLAGE RATES (2011)
Unincorporated Millage Rates*

	County	2011 Mill Rate	2010 Mill Rate	Change
1	DeKalb	20.330	15.900	4.430
2	Clayton	20.213	15.227	4.986
3	Chatham	14.012	14.012	0.000
4	Gwinnett	13.020	13.250	-0.230
5	Bibb	14.152	12.152	2.000
6	Henry	11.750	11.750	0.000
7	Houston	na	11.130	
8	Fulton	10.281	10.281	0.000
9	Douglas	9.900	9.900	0.000
10	Cobb	11.110	9.600	1.510
11	Paulding	na	9.600	
12	Columbia	9.137	9.387	-0.250
13	Coweta	na	9.360	
14	Carroll	na	8.500	
15	Cherokee	9.135	8.313	0.822
16	Fayette	8.802	7.939	0.863
17	Hall	7.900	7.760	0.140
18	Forsyth	7.656	7.656	0.000
	Other Surrounding Counties:			
	Spalding	na	18.980	
	Rockdale	na	15.750	

SOURCE: Various County Websites
* Includes General Operations, Bond Debt, Fire, Police, and Special Services. Does NOT include Hospitals.
Blue - Atlanta Regional Commission
na - Information not available at press time

State of Georgia;
County of Fayette

RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2011
No. 2011 - 13

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 25th day of August, 2011, that upon $1,887,008,524, 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 2011, for all such purposes of $5.645 per $1,000.00 of assessed valuation, constituting a tax levy for County general maintenance and operations purposes of 5.645 mills.

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 25th day of August, 2011, that upon $2,902,554,196, 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 2011, 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 $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Fayetteville of 5.645 mills;

2. All property located within the City of Peachtree City will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Peachtree City of 5.645 mills;

3. All property located within the Town of Tyrone will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Tyrone of 5.645 mills;

4. All property located within the Town of Brooks will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Brooks of 5.645 mills;

5. All property located within the Town of Woolsey will be assessed at $5.645 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Woolsey of 5.645 mills.

In accordance with provisions within the Constitution of the State of Georgia and the Official Code or 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 $2,257,023,415, 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 $2.500 per $1,000.00 of assessed valuation, constituting a total tax levy for the Special Fire Tax District of 2.500 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 and the City of Fayetteville. Upon $3,030,958,236, 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 $0.450 per $1,000.00 of assessed valuation, constituting a total tax levy for the Special EMS Tax District of 0.450 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 E-911 Communication Services to its citizens, said tax district encompassing all of Fayette County. Upon $4,789,562,720, the value of all property within the Special E-911 Tax District, as appears upon the digest thereof, there shall be levied and collected a tax of $0.207 per $1,000.00 of assessed valuation, constituting a total tax levy of the Special E-911 Tax District of 0.207 mills.

Upon recommendation of the Fayette County Board of Education, it is ordered that upon $4,357,674,694, 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 2011, 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 $4,400,502,694, 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 2011, 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 $1.650 per $1,000.00 of assessed valuation, constituting a total tax levy of 1.650 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 25th day of August, 2011, 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, 2011.

So resolved this, the 25th day of September, 2011, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Herbert E. Frady, Chairman

Attest:

_____
Clerk/Deputy Clerk