New Business #14

COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S Parrott
Meeting Date:	Thursday, August 28, 2014	Type of Request:	New Business

Wording for the Agenda:

Consideration of Resolution 2014-18 adopting the 2014 Property Tax Millage Rates.

Background/History/Details:

Each year, the Board of Commissioners set millage rates for the purpose of levying property taxes. At the Board of Commissioners' August 28, 2014 meeting staff will request the BOC to adopt Resolution 2014-18 to establish the 2014 property tax millage rates.

The proposed 2014 millage rates are as follows:
General Fund's Maintenance and Operations - 5.602 mills, down from 5.714 or 1.96%
Fire Services - 3.070 mills, no change
EMS Services - 0.456 mills, no change
E-911 Services - 0.210 mills, no change

The County wide proposed tax levy for 2014 totals $32,880,945.65, a $108,135.21 increase, 0.33% more than the 2013 tax levy of $32,772,810.44. The small change in the tax levy is a result of rolling back the General Fund's millage rate to negate the increase in property taxes resulting from positive property reassessments.

What action are you seeking from the Board of Commissioners?

Approval of Resolution 2014-18 adopting the 2014 Property Tax Millage Rates.

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?*	Yes	Backup Provided with Request?	Yes

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

Staff Notes:

State of Georgia;
County of Fayette

RESOLUTION LEVYING COUNTY TAX
FOR YEAR 2014
No. 2014 - 18

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 28th day of August, 2014, that upon $1,659,539,686 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 2014, for all such purposes of $5.602 per $1,000.00 of assessed valuation, constituting a tax levy for County general maintenance and operations purposes of 5.602 mills.

Upon motion duly made and unanimously passed, it is hereby ordered by the Board of Commissioners of Fayette County, Georgia, duly convened this 28th day of August, 2014, that upon $2,737,102,593 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 2014, 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 $5.602 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Fayetteville of 5.602 mills;

2. All property located within the City of Peachtree City will be assessed at $5.602 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Peachtree City of 5.602 mills;

3. All property located within the Town of Tyrone will be assessed at $5.602 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Tyrone of 5.602 mills;

4. All property located within the Town of Brooks will be assessed at $5.602 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Brooks of 5.602 mills;

5. All property located within the Town of Woolsey will be assessed at $5.602 per $1000.00 of assessed valuation, constituting an ad valorem tax levy for County general maintenance and operations purposes in Woolsey of 5.602 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 $1,990,420,080 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 $3.070 per $1,000.00 of assessed valuation, constituting a total tax levy for the Special Fire Tax District of 3.070 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 $2,669,015,502 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 $0.456 per $1,000.00 of assessed valuation, constituting a total tax levy for the Special EMS Tax District of 0.456 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 $4,396,642,279 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 $0.210 per $1,000.00 of assessed valuation, constituting a total tax levy of the Special E-911 Tax District of 0.210 mills.

Upon recommendation of the Fayette County Board of Education, it is ordered that upon $3,934,451,957 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 2014, 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 $3,971,913,957 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 2014, 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 $1.45 per $1,000.00 of assessed valuation, constituting a total tax levy of 1.45 mills.

It is hereby ordered by the Board of Commissioners of Fayette County, Georgia, this 28th day of August, 2014, 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, 2014.

So resolved this, the 28th day of August, 2014, by the

BOARD OF COMMISSIONERS
FAYETTE COUNTY, GEORGIA

_____
Steve Brown, Chairman

Attest:

_____
Clerk/Deputy Clerk