

**Rockdale County Board of Commissioners  
Millage Rate Public Hearing Minutes  
Assembly Hall  
901 Main Street, Conyers, Georgia 30012  
Tuesday, August 8, 2017 at 9:00 a.m.**

**I. Call to Order:** Chairman Nesbitt called this meeting to order at 9:00 a.m. for the purpose of the items on the agenda. The agenda is attached hereto and is hereby made a part of these minutes. Commissioner Washington was absent.

**II. Proposed 2017 Millage Rate Presentation – Roselyn Miller, Director of Finance:** Attached hereto.

**III. Public Comment:** Larry Cox stated that the County should consider using different terminology when explain the millage rate and the HOST to the public and to have a real balanced budget.

**IV. Board Comment:** Commissioner Williams stated that she had concerns with rolling back the HOST Tax to 70% with keeping the millage rate the same; in her opinion it seems as if it is a double increase to property owners.

**V. Executive Session:** None.

**VI. Adjournment:** There being no further business, Chairman Nesbitt adjourned this meeting at 9:41 a.m.

Approved this 22<sup>nd</sup> Day of August 2017.

Rockdale County, Georgia  
Board of Commissioners



Osborn Nesbitt, Sr., Chairman

ATTEST:

  
Jennifer O. Rutledge, County Clerk

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Sherri L. Washington., Commissioner Post I

  
Dr. Doreen Williams, Commissioner Post II

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Agenda  
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III. Public Comment

IV. Board Comment

V. Executive Session

VI. Adjournment

1	174	94	110	194	116
2	156	146	175	179	158
3	117	91	50	170	144
4	186	177	71	100	158
5	77	71	147	149	145
6	148	158	176	183	85
7	195	68	94	144	120
8	100	92	178	176	54
9	187	73	173	158	174
10	150	161	94	144	63
11	63	105	87	144	182
12	96	171	72	158	107
13	95	186	55	145	122
14	95	186	149	145	161
15	171	98	168	145	161
16	155	53	136	145	161
17	79	190	198	145	161
18	118	72	164	145	161
19	91	127	195	145	161
20	50	51	64	145	161
21	121	179	115	145	161
22	155	160	137	145	161
23	194	101	141	145	161
24	189	162	143	145	161
25	195	121	143	145	161
26	136	98	166	145	161
27	140	143	99	145	161
28	166	154		145	161
29	196	195		145	161
30	154			145	161
31				145	161

**Rockdale County Board of Commissioners**  
**Tax Year 2017**  
**Millage Rate**  
**Public Presentation**  
**August 08, 2017**

# Millage Rate.....

- Percentage figure applied to the value of your property to calculate your property tax liability. A "mill" equals one dollar of tax on every thousand dollars of taxable value. Tax dollars are used to fund the cost of governmental services each year.
- The Rockdale County Assessors office determines the fair market value of property; which is then taxed 40% of the value.
- The Tax Commissioner takes the information, applies the millage set by the governing authority, bills and collects taxes.

# Millage Rate Recommendation of Increase

- When the total digest of taxable property is prepared, Georgia law requires counties to compute a roll-back millage rate that would generate the same amount of revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.
- While the Board of Commissioners have worked diligently to utilize the roll-back millage rate while providing the necessary services to our ever-growing population, it has become apparent that we recommend a tentative property tax increase over the rollback millage rate, this being due to increased costs of operations and the depletion of reserves.
- This tentative increase will result in a millage rate of 20.19 mills, and increase of 0.81 mills. Without this tentative tax increase, the millage rate will be no more than 19.38 mills.
- Of the approved FY2017 General Fund revenue for \$59,419,939 the increase millage rate of 20.19 will provide \$42,143,000 in property tax revenue.

150  
117  
186  
77  
146  
91  
177  
170  
100  
126  
172

# Rockdale County's Millage Rates 10 Year History – Reported Revenue

Fiscal Year	Millage Rate	Net Taxes Levied
2008	14.53	\$41,928,858
2009	14.53	\$41,795,036
2010	15.53	\$40,591,211
2011	16.91	\$40,498,621
2012	16.91	\$38,693,733
2013	20.70	\$38,678,985
2014	20.24	\$38,684,485
2015	20.19	\$38,641,800
2016	20.19	\$40,281,000
2017	20.19	\$42,143,000

# 2017 Proposed Millage Rate – 20.19 Mills

Services	Budget %	Proposed Millage
General Government	33%	6.12
Public Safety	51%	10.80
Transportation	4%	0.79
Recreation & Maintenance	12%	2.48
TOTAL	100%	20.19

**Example: Impact on Average Homeowner (County Portion Only)**  
**(Comparison of Rollback Rate vs Proposed Rate)**

Net Assessment	\$25,000	\$25,000
County Tax	\$484.50	\$504.75
HOST CREDIT 70%	\$339.15	\$353.33
Net Tax Due	\$145.35	\$151.43
<b>Difference</b>	<b>\$6.08</b>	



# Allocation of Tax Dollars (on \$100,000 home)

2017      \$151.43      \$633.00      \$1.90      \$786.33

# Questions Concerns Comments