PROPOSED MILLAGE RATE INFORMATION 2023



2023 Millage Rate Notice Ad 1

2023 Millage Rate Notice Ad 2

2023 Millage Rate Press Release

2023 Resolution to Levy Taxes

2023 Tax Digest and 5 Year History of Levy Click on the item you wish to view or scroll to view pages.

NOTICE OF PROPERTY TAX INCREASE

The Rockdale County Board of Commissioners (BOC) has tentatively adopted a millage rate which will require an increase in property taxes by 17.58 percent.

All concerned citizens are invited to the public hearing to be held at the Auditorium located at 903 Main Street, Conyers, Georgia 30012 on Tuesday, August 1, 2023 at 10:00 a.m. (Work Session to Follow)

Times and places of additional public hearings on this tax increase are as follows:

- Public Hearing: Tuesday, August 1, 2023 at 6:00 p.m. in the Auditorium located at 903 Main Street, Conyers, Georgia 30012
- Public Hearing: Tuesday, August 8, 2023 at 10:00 a.m.in the Auditorium located at 903 Main Street, Conyers, Georgia 30012 (Board Meeting to Follow)

This tentative increase will result in a millage rate of 18.69 mills, an increase of 2.795 mills. Without this tentative tax increase, the millage rate will be no more than 15.895 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$293.48 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$335.40.



NOTICE OF PROPERTY TAX INCREASE

The Rockdale County Board of Commissioners (BOC) has tentatively adopted a millage rate which will require an increase in property taxes by 17.58 percent.

All concerned citizens are invited to the public hearing to be held at the Auditorium located at 903 Main Street, Conyers, Georgia 30012 on Tuesday, August 8, 2023 at 10:00 a.m. (Board Meeting to Follow)

This tentative increase will result in a millage rate of 18.69 mills, an increase of 2.795 mills. Without this tentative tax increase, the millage rate will be no more than 15.895 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$293.48 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$335.40.





ROCKDALE COUNTY PRESS RELEASE

For Immediate Release July 19, 2023

<u>Contact:</u> Melisa Mims, Director Department of Public Relations (770) 278-7013

Public Invited to Millage Rate Public Hearings

ROCKDALE COUNTY, Ga. – The Rockdale County Board of Commissioners (BOC) today announces its intention to adopt a 2023 millage rate which will require an increase in property taxes by 17.58 percent. This tentative increase will result in a millage rate of 18.69 mills, an increase of 2.795 mills. Without this tentative tax increase, the millage rate will be no more than 15.895 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$293.48 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$335.40.

Each year, the Board of Assessors (BOA) is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the BOA is required by law to redetermine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The tentative operating expenses of the Rockdale County BOC requires a millage rate higher than the rollback millage rate; therefore, before the BOC may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions about the increase. All concerned citizens are invited to the public hearings regarding this increase at the following dates and times:

- Public Hearing: Tuesday, August 1, 2023 at 10 a.m. in the Auditorium located at 903 Main Street, Conyers, Georgia 30012 (Work Session to follow).
- Public Hearing: Tuesday, August 1, 2023 at 6 p.m. in the in the Auditorium located at 903 Main Street, Conyers, Georgia 30012
- Public Hearing: Tuesday, August 8, 2023 at 10 a.m. in the in the Auditorium located at 903 Main Street, Conyers, Georgia 30012 (Board Meeting to Follow)

Further, the Rockdale County Board of Commissioners will hold a Called Meeting to set the millage rate on Tuesday, August 22, 2023 at 10:00 a.m. in the in the Auditorium located at 903 Main Street, Conyers, Georgia 30012. (Work Session/Voting Session to Follow)

RESOLUTION TO LEVY TAXES FOR THE FISCAL YEAR 2023

WHEREAS, the Board of Commissioners of Rockdale County, Georgia, annually establish the levy or millage rate for each fiscal year; and

WHEREAS, the Board of Commissioners of Rockdale County, Georgia, intend by this resolution to establish the levy for Fiscal Year 2023 in the amount and for the purposes enumerated herein; and

WHEREAS, in accordance with O.C.G.A. §§33-8-8.1 and 33-8-8.2, Rockdale County has received an annual revenue in the cash amount of \$5,791,396.82 million in the form of a tax levied on gross direct premiums of insurance policies; and

WHEREAS, Rockdale County will utilize the proceeds of this tax in the unincorporated portion of the County solely for those purposes as outlined in O.C.G.A. § 33-8-8.3 in an amount corresponding to, or greater than, the revenues received; and

WHEREAS, the Board of Commissioners has determined the total budget necessary for funding functions for general county purposes for Fiscal Year 2023;

NOW, THEREFORE, BE IT RESOLVED that a tax is levied on all property in Rockdale County subject to taxation for general county purposes, to pay the operating expenses of county government including but not limited to the following functions: Public Works, Public Safety, General Government, Judiciary, Library, Health and Welfare and Other Miscellaneous Services provided for the benefit of the public and to pay principal and interest of any general debt of the County other than general county bonds as follows:

TAX LEVY FOR GENERAL COUNTY PURPOSES

General County - \$18.69 per \$1,000 of assessed valuation and no levy for bonds

TAX LEVY FOR PUBLIC EDUCATION

Furthermore, the Rockdale County Board of Education at a called meeting on July 20, 2023 at 7:00 p.m., recommended a tax levy for 2023 of \$20.00 per \$1,000.00 of assessed valuation for general education purposes and no levy for school bonds is hereby adopted and levied.

HOMESTEAD OPTION SALES TAX EXEMPTION

The HOST homestead exemption for Fiscal Year 2023 based upon the statutory provisions of Article II.A of Chapter VIII of Title 48 of the Official Code of Georgia is calculated to be seventy five percent (75%) for Fiscal Year 2023.

Approved this 22nd day of August 2023

	ROCKDALE COUNTY, GEORGIA BOARD OF COMMISSIONERS
	By: Osborn Nesbitt, Sr., Chairman
Attest:	
Jennifer Rutledge, Executive Director Government Affairs County Clerk	BLISHED 12210000000000000000000000000000000000

PUBLIC NOTICE

The Rockdale County Board of Commissioners does herby announce that the 2023 millage rate will be set at a meeting to be held at the Auditorium located at 903 Main Street, Conyers, GA 30012 on Tuesday, August 22, 2023 at 10:00 a.m. Pursuant to the requirements of O.C.G.A. 48-5-32 do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

(\$ in 1,000s)							
COUNTY WIDE	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Real & Personal	2,667,125	2,862,970	3,213,500	3,514,340	4,244,862	5,039,219	
Motor Vehicles	49,581	40,312	34,392	27,560	24,572	24,809	
Mobile Homes	2,269	2,308	2,208	2,292	2,348	2,626	
Timber-100%	0	0	0	0	0	0	
Heavy Duty Equipment	0	0	0	0	0	0	
Gross Digest Total	2,718,975	2,905,590	3,250,100	3,544,192	4,271,782	5,066,654	
Less M&O Exemptions	428,044	432,138	432,500	571,062	549,496	594,721	
Net M&O Digest	2,290,931	2,473,452	2,817,600	2,973,130	3,722,286	4,471,933	
-							
Gross M&O Millage	20.19	20.19	18.016	16.690	18.690	18.690	
Less Rollbacks	0.00	0.00	0.00	0.00	0.00	0.00	
Net M&O Millage	20.19	20.19	18.016	16.690	18.690	18.690	
Net Taxes Levied	46,254	49,939	50,762	49,622	69,570	83,580	
Net Taxes \$ Increase	4,111	3,685	823	-1,140	19,948	14,011	
Net Taxes % Increase	9.8	8.0	1.6	-2.2	40.2	20.1	