

Rockdale County Resolution #R-2025-16

RESOLUTION TO LEVY TAXES FOR THE FISCAL YEAR 2025

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 2025 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 \$6,659,550 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 2025;

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 - \$18.284 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 August 18, 2025 at 10 a.m., recommended a tax levy for 2025 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.

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HOMESTEAD OPTION SALES TAX EXEMPTION

The HOST homestead exemption for Fiscal Year 2025 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 50.29% for Fiscal Year 2025.

Approved this 19th day of August 2025.

**ROCKDALE COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

By: _____

JaNice Van Ness, Chair and CEO

Attest:



Jennifer Rutledge, Director Government Affairs
County Clerk

PUBLIC NOTICE

The Rockdale County Board of Commissioners does hereby announce that the 2025 millage rate will be set at a meeting to be held at the Assembly Hall located at 901 Main Street, Conyers, GA 30012 on Tuesday, August 19, 2025 at 6:00pm 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.

2025 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

(\$ in 1,000s)

<u>COUNTY WIDE</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Real & Personal	3,213,500	3,514,340	4,244,862	5,039,219	5,812,744	6,119,041
Motor Vehicles	34,392	27,560	24,572	24,809	22,379	20,106
Mobile Homes	2,208	2,292	2,348	2,626	2,663	2,522
Timber-100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest Total	3,250,100	3,544,192	4,271,782	5,066,654	5,837,786	6,141,669
Less M&O Exemptions	432,500	571,062	549,496	594,721	617,568	765,737
Net M&O Digest	2,817,600	2,973,130	3,722,286	4,471,933	5,220,218	5,375,932
Gross M&O Millage	18.016	16.690	18.690	18.690	18.690	18.690
Less Rollbacks	0.00	0.00	0.00	0.00	0.00	0.406
Net M&O Millage	18.016	16.690	18.690	18.690	18.690	18.284
Net Taxes Levied	50,762	49,622	69,570	83,580	97,566	98,294
Net Taxes \$ Increase	823	-1,140	19,948	14,011	13,985	728
Net Taxes % Increase	1.6	-2.2	40.2	20.1	16.7	0.7