

Rockdale County Board of Commissioners
Millage Rate Called Meeting
Minutes
Assembly Hall – 901 Main Street, Conyers, Georgia 30012
Tuesday, August 19, 2025
6:00 p.m.

1. Call to Order: Chair Van Ness called this meeting to order at 6:03 p.m. for the purpose of the items on the agenda. The agenda is attached hereto and is hereby made a part of these minutes. The full Board was present.

2. 2025 Millage Rate Presentation: Department of Finance – Sue Sanders, Chief Operating Officer and Interim CFO

3. Public Comment: Nick Duva

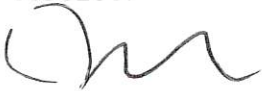
4. Resolution to Levy Taxes for the Fiscal Year 2025 – #R-2025-16: A motion was made by Commissioner Williams, seconded by Commissioner Smith, and was passed unanimously to set the 2025 Millage Rate at 18.284 and the 2025 HOST percentage at 50.29%, and to adopt this resolution as presented.

5. Board Comment: Chair Van Ness discussed the millage rate process and let everyone know that the Board will be looking at ways to continue to save money. She also encouraged everyone to “Shop the Rock.” Commissioner Smith also encouraged everyone to “Shop the Rock” and that the Board will be trying to find ways to save money for the citizens. Commissioner Williams said she was happy to support the roll-back rate for this year.

6. Adjournment: There being no further business, Chair Van Ness adjourned this meeting at 6:27 p.m.

Approved this 26th Day of August 2025.

ATTEST:



Jennifer O. Rutledge, County Clerk/
Director of Government Affairs

Rockdale County, Georgia
Board of Commissioners


JaNiece Van Ness, Chair & CEO
Tuwanya C. Smith, Commissioner Post I
Dr. Doreen Williams, Commissioner Post II

Rockdale County Board of Commissioners

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Agenda

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Tuesday, August 19, 2025

6:00 p.m.

1. Call to Order
 2. 2025 Millage Rate Presentation – Department of Finance
 3. Public Comment
 4. Resolution to Levy Taxes for the Fiscal Year 2025
 5. Board Comment
 6. Adjournment
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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

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.

Rockdale County Resolution #R-2025-16

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.

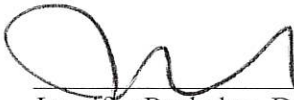
Approved this 19th day of August 2025.

**ROCKDALE COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

By: _____

JaNice Van Ness, Chair and CEO

Attest:



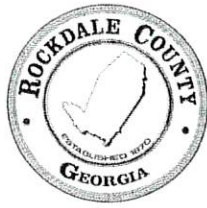
Jennifer Rutledge, Director Government Affairs
County Clerk

Board of Commissioners

JaNice Van Ness, Chair & CEO

Tuwanya Smith, Commissioner Post I

Dr. Doreen Williams, Commissioner Post II



Telephone: 770-278-7001

Facsimile: 770-278-8900

TO: The Honorable Tisa Smart-Washington,
Tax Commissioner

FROM: JaNice Van Ness, Chair & CEO 
Board of Commissioners

DATE: August 19, 2025

Pursuant to the Official Code of Georgia, the Board of Commissioners established the 2025 millage rate at a called meeting on August 19, 2025. Following is the millage rate as adopted:

County M&O (incorporated and unincorporated) 18.284

The M&O millage rate was not rolled back in the amount of **\$6,659,550** in insurance premium taxes to residents of the unincorporated area of the County because the funds were used for the maintenance and operation of the County's Fire and Rescue Department.

/wv