

Rockdale County Board of Commissioners
Millage Rate Called Meeting
Minutes
Assembly Hall – 901 Main Street, Conyers, Georgia 30012
Thursday, August 28, 2025
5:45 p.m.

1. Call to Order: Chair Van Ness called this meeting to order at 5:45 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.

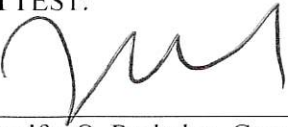
2. 2025 Millage Rate Resolution - #R-2025-19: After a brief discussion by Commissioner Tisa Smart-Washington, Tax Commissioner, as well as Sue Sanders, Chief Operating Officer/Interim CFO, a motion was made by Commissioner Williams, seconded by Commissioner Smith, and was passed unanimously to set the 2025 Millage Rate at 18.282, set the 2025 HOST percentage at 55.24%, to repeal Resolution 2025-16 that was adopted on August 19, 2025, and to adopt this resolution as presented.

3. Board Comment: None.

4. Adjournment: There being no further business, Chair Van Ness adjourned this meeting at 5:50 p.m.

Approved this 9th Day of September 2025.

ATTEST:

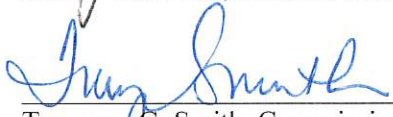


Jennifer O. Rutledge, County Clerk/
Director of Government Affairs

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

Millage Rate Called Meeting

Agenda

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Thursday, August 28, 2025

5:45p.m.

1. Call to Order
2. 2025 Millage Rate Resolution
3. Board Comment
4. Adjournment

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 - \$18.282 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 7, 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.

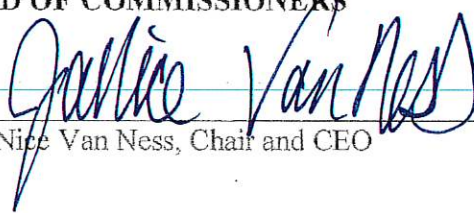
HOMESTEAD OPTION SALES TAX EXEMPTION

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 55.24% for Fiscal Year 2025.

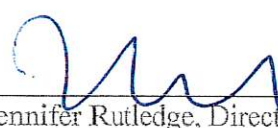
Approved this 28th day of August 2025.

**ROCKDALE COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

By: _____


JaNiece Van Ness, Chair and CEO

Attest:



Jennifer Rutledge, Director Government Affairs
County Clerk

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
COUNTY:	ROCKDALE	TAXING JURISDICTION:	ROCKDALE COUNTY (1, 2, 3 & 4)	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	5,181,597,413	262,793,948	39,552,333	5,483,943,694
PERSONAL	631,146,531		3,013,032	634,159,563
MOTOR VEHICLES	22,378,780		(2,272,170)	20,106,610
MOBILE HOMES	2,663,558		(141,139)	2,522,419
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	5,837,786,282	262,793,948	40,152,056	6,140,732,286
EXEMPTIONS	617,567,911	146,147,829	28,985,862	792,701,602
NET DIGEST	5,220,218,371	116,646,119	11,166,194	5,348,030,684
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:		2025 MILLAGE RATE:		
18.690				
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	5,220,218,371		
Net Value Added-Reassessment of Existing Real Property	RVA	116,646,119		
Other Net Changes to Taxable Digest	NAG	11,166,194		
2025 Net Digest	CYD	5,348,030,684	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	18.690	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.408	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	18.282	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	18.282	
		2025 Millage Rate	18.282	
		Percentage Tax Increase	0.00%	
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
Chairman, Board of Tax Assessors Date				
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
Tax Collector or Tax Commissioner Date				
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
☐	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
☐	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
Responsible Party Title Date				

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 Thursday, August 28, 2025 at 5:45pm 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	6,118,104
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	6,140,732
Less M&O Exemptions	432,500	571,062	549,496	594,721	617,568	792,702
Net M&O Digest	2,817,600	2,973,130	3,722,286	4,471,933	5,220,218	5,348,030
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	0.408
Net M&O Millage	18.016	16.690	18.690	18.690	18.690	18.282
Net Taxes Levied	50,762	49,622	69,570	83,580	97,566	97,773
Net Taxes \$ Increase	823	-1,140	19,948	14,011	13,985	207
Net Taxes % Increase	1.6	-2.2	40.2	20.1	16.7	0.2

Board of Commissioners

JaNice Van Ness, Chair

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
Board of Commissioners

DATE: August 28, 2025

Pursuant to the Official Code of Georgia, the Board of Commissioners established the 2025 millage rate at a called meeting on August 28, 2025. Following is the millage rate as adopted:

County M&O (incorporated and unincorporated) 18.282

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.