

Rockdale County Resolution #R-2025-19

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.

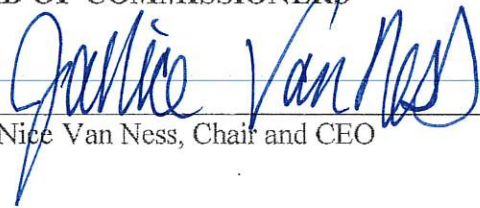
HOMESTEAD OPTION SALES TAX EXEMPTION

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: _____


JaNice 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)

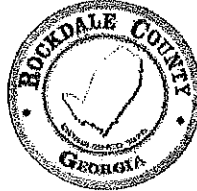
<u>COUNTY WIDE</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Real & Personal	3,213,500	3,514,340	4,244,862	5,039,219	5,812,744	6,118,104
Motor Vehicles	34,392	27,560	24,572	24,809	22,379	20,106
Mobile Homes	2,208	2,292	2,348	2,626	2,663	2,522
Timber-100%	0	0	0	0	0	0
Heavy 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.

August 29, 2025

TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

RE: ORDER REGARDING 2025 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the ROCKDALE County digest for 2025 was submitted by the Tax Commissioner of ROCKDALE County on August 27, 2025, and

WHEREAS the Commissioner has determined that the ROCKDALE County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of ROCKDALE County is hereby authorized to be used for the collection of 2025 taxes.



Frank M. O'Connell
Revenue Commissioner

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director,
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Road SW | Atlanta, GA 30349-1824

August 29, 2025

MS TISA SMART WASHINGTON
ROCKDALE COUNTY TAX COMMISSIONER
969 PINE ST
CONYERS GA 30012-4503

Ref #: 202524197710408

Dear Ms. Washington:

The 2025 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2025 Ad Valorem taxes is enclosed.

On August 1, 2026, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Enc. Order Regarding 2025 County Tax Digest

CC:

MR. WILLIE C. BARKLEY, Chairman, Board of Tax Assessors
JANICE VANNESS, Chairman, Board of County Commissioners

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.

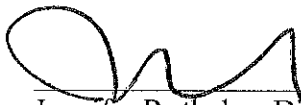
Approved this 19th day of August 2025.

**ROCKDALE COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

By: _____

JaNice Van Ness, Chair and CEO

Attest:



Jennifer Rutledge, Director Government Affairs
County Clerk

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