



BALDWIN COUNTY COMMISSIONERS PUBLIC HEARING 2

August 25, 2025

1601 N Columbia St, Suite 220

6:00 PM

AGENDA

CALL TO ORDER

PUBLIC HEARING

1. Millage Rate

Conduct a public hearing to consider setting the millage rate at 10.02 which will require an increase in property taxes by 2.61 percent.

ADJOURNMENT

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: BALDWIN

TAXING JURISDICTION: SCHOOL

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	1,697,115,483	45,326,177	(8,642,443)	1,733,799,217
PERSONAL	148,540,663		8,161,857	156,702,520
MOTOR VEHICLES	13,532,920		(1,001,070)	12,531,850
MOBILE HOMES	10,699,343		133,914	10,833,257
TIMBER -100%	2,347,736		190,871	2,538,607
HEAVY DUTY EQUIP	38,945		(5,550)	33,395
GROSS DIGEST	1,872,275,090	45,326,177	(1,162,421)	1,916,438,846
EXEMPTIONS	287,890,961	3,586,330	16,961,963	308,439,254
NET DIGEST	1,584,384,129	41,739,847	(18,124,384)	1,607,999,592
	(PYD)	(RVA)	(NAG)	(CYD)

2024 MILLAGE RATE: 12.400

2025 MILLAGE RATE: 12.070

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	1,584,384,129	
Net Value Added-Reassessment of Existing Real Property	RVA	41,739,847	
Other Net Changes to Taxable Digest	NAG	(18,124,384)	
2025 Net Digest	CYD	1,607,999,592	(PYD+RVA+NAG)
2024 Millage Rate	PYM	12.400	PYM
Millage Equivalent of Reassessed Value Added	ME	0.322	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	12.078	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	12.078
	2025 Millage Rate	12.070
	Percentage Tax Increase	-0.07%

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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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.

Kristina Brooks

Responsible Party

Superintendent

Title

8-21-2025

Date

a
b
c
d
e
f
g

2

NOTICE OF PROPERTY TAX INCREASE

The Baldwin County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 2.61% percent.

All concerned citizens are invited to a public hearing on this tax increase to be held at the Baldwin County Government building located at 1601 N. Columbia St., Suite 210 Milledgeville, Georgia on August 20, 2025 at 11:00 AM and 6:00 PM.

Time and place of additional public hearing on this tax increase is at Baldwin County Government building located at 1601 N Columbia St., Suite 220 Milledgeville, GA on August 27 at 11:00 AM.

The tentative increase will result in a millage rate of 10.02 mills, an increase of .26 mills. Without this tentative tax increase, the millage rate will be no more than 9.76 mills. The proposed tax increase for a home with a fair market value of \$190,000 is approximately \$17.16 and the proposed tax increase for a non-homestead property with a fair market value of \$190,000 is \$19.76.

Public Hearing in Proposed Millage Rate

BALDWIN COUNTY, GA

Millage Rate

- Millage Rate is the tax rate used to calculate local property taxes. When multiplied by the assessed value of taxable property it calculates the amount of property tax to be paid.
- Mill = \$1 per \$1,000 of assessed property value
- In general, property taxes would be calculated as follows:
Fair Market Value X 40% = Gross Digest
Gross Digest – Exemptions = Net Digest
Net Digest X Tax Rate = Amount of Tax Levy
- The county must set a millage rate that provides sufficient revenue to support maintenance and operations and establish a reserve for emergency expenditures and cash flow.

Property Assessment

- In Georgia property is required to be assessed at 40% of the fair market value (O.C.G.A. 48-5-7)
- The Department of Revenue examines each counties digest to determine that property is assessed uniformly and equally between and within counties. (O.C.G.A. 48-5-340)
- Property owners that do not agree with the assessed value on their proposed assessment may file an appeal to the county board of assessors.

Rollback Rate

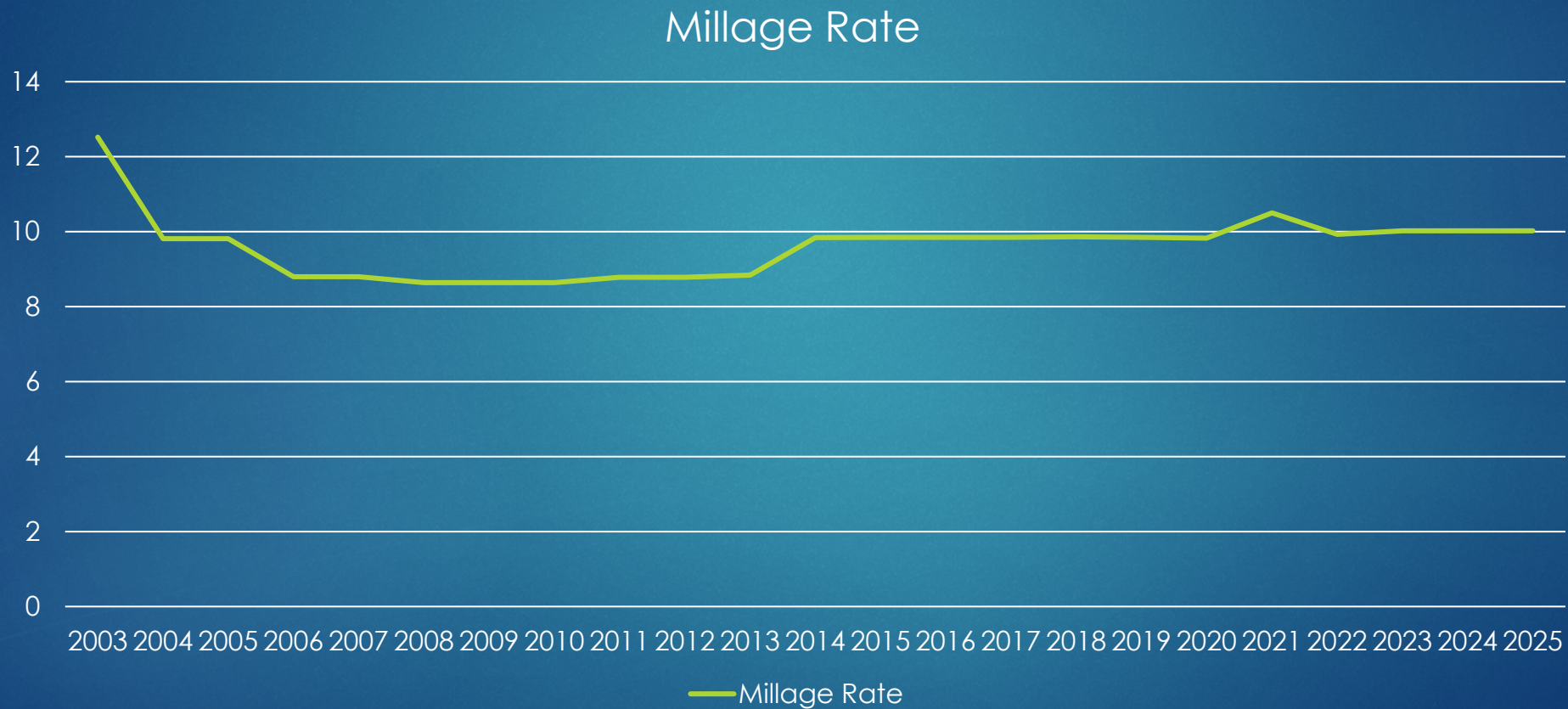
- Each year, The Board of Assessors is required to review the assessed value of taxable property for taxing purposes.
- Georgia law requires that a rollback millage rate be calculated that will produce the same total revenue on the current year's digest that last year's millage rate produced.
- If the county does not take the rollback, this must be advertised as a tax increase even if the county does not increase the tax rate.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
COUNTY: BALDWIN		TAXING JURISDICTION: COUNTY		
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
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TIMBER -100%	2,347,736		190,871	2,538,607
HEAVY DUTY EQUIP	38,945		(3,330)	33,395
GROSS DIGEST	1,872,275,090	45,326,177	(1,162,421)	1,916,438,846
EXEMPTIONS	265,032,220	3,586,330	6,774,786	275,393,336
NET DIGEST	1,607,242,870	41,739,847	(7,937,207)	1,641,045,510
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE: 10.020		2025 MILLAGE RATE: 10.020		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	1,607,242,870		
Net Value Added-Reassessment of Existing Real Property	RVA	41,739,847		
Other Net Changes to Taxable Digest	NAG	(7,937,207)		
2025 Net Digest	CYD	1,641,045,510	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	10.020	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.253	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	9.765	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	9.765		
	2025 Millage Rate	10.020		
	Percentage Tax Increase	2.61%		

Millage Rate

- ▶ 2024 Millage Rate: 10.02
- ▶ Rollback Millage Rate: 9.76
- ▶ Proposed Millage Rate: 10.02

Millage Rate



Tax Increase Calculation- County

Required presentation

Homestead Exemption

Average Home Value - \$190,000

Rollback Millage Rate: 9.76 - \$644.16

Proposed Millage Rate: 10.02 - \$661.32

Change in County Taxes: \$17.16

Non-Homestead

Average Home Value - \$190,000

Rollback Millage Rate: 9.76 - \$741.76

Proposed Millage Rate: 10.02 - \$761.52

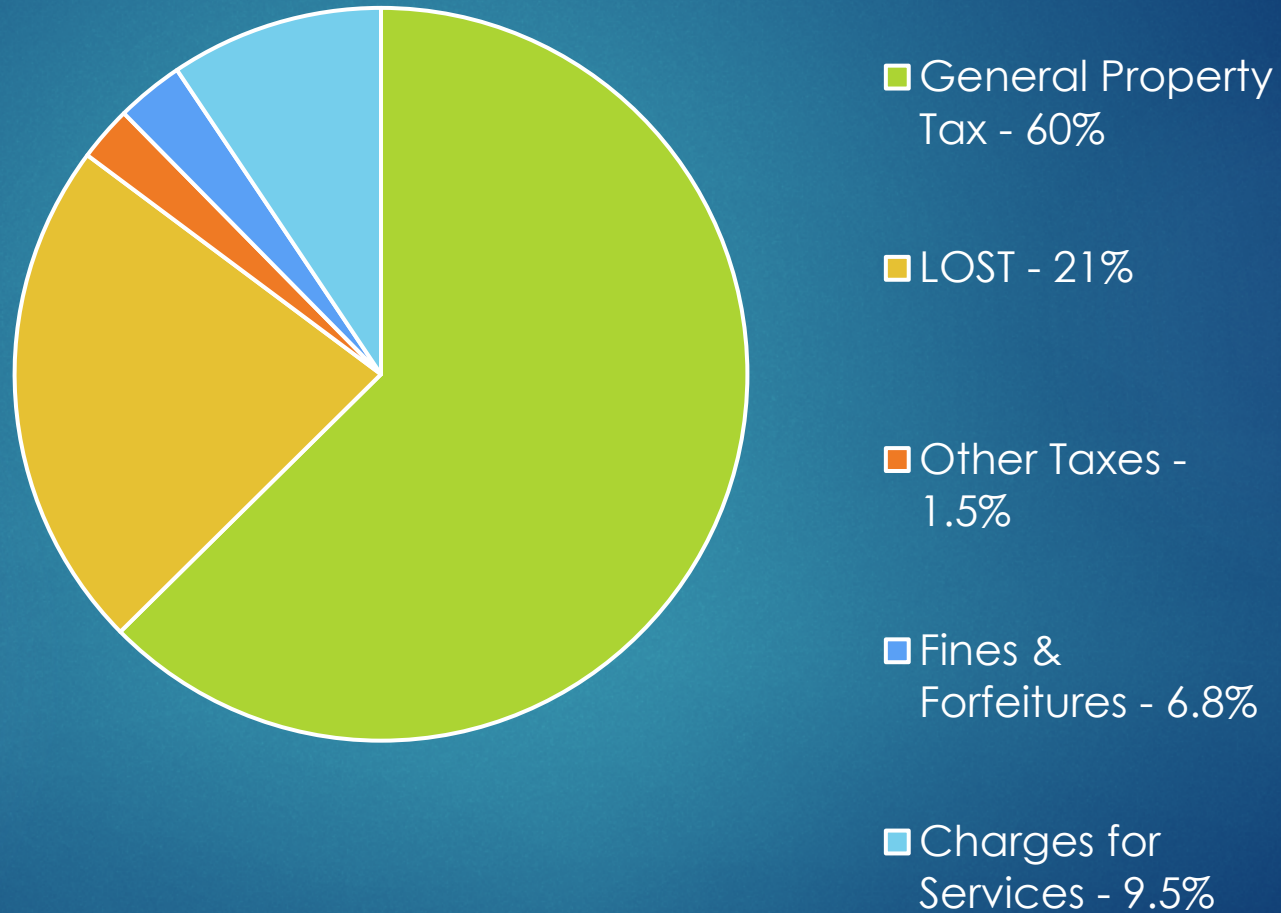
Change in County Taxes: \$19.76

Tax Increase Calculation- County

Actual tax change

	2025 – No change in property value	2025 (2.61% increase)	2025 (2.61% increase) Frozen Value	2025 (10% Increase)	2025 (10% Decrease
Assessed Value	190,000	194,959	194,959	209,000	171,000
Gross Taxable Value (40%)	76,000	77,983	77,983	83,600	68,400
Less: Exemptions/Freezes	-10,000	-10,000	-11,983	-10,000	-10,000
Net Taxable Value	66,000	67,983	66,000	73,600	58,400
2024 Millage Rate – 10.02	\$661.32	\$661.32	\$661.32	\$661.32	\$661.32
2025 Millage Rate(proposed) – 10.02	\$661.32	\$681.19	\$661.32	\$737.47	\$585.17
Difference	-	\$19.87	-	\$76.15	-\$80.15

Local Revenue Sources



Mandated Services

- ▶ Services mandated by Georgia law for Counties to provide
 - ▶ Court System – State Court, Probate Court, Superior Court, Magistrate Court, Juvenile Court, Coroner, Superior Court Clerk
 - ▶ Jail
 - ▶ Health Services
 - ▶ Public Assistance and Family Services (DFACS)
 - ▶ Emergency/Disaster Management
 - ▶ Property Tax Appraisal
 - ▶ Elections and Registration
 - ▶ Tax Commissioner
 - ▶ Sheriff

Required Services

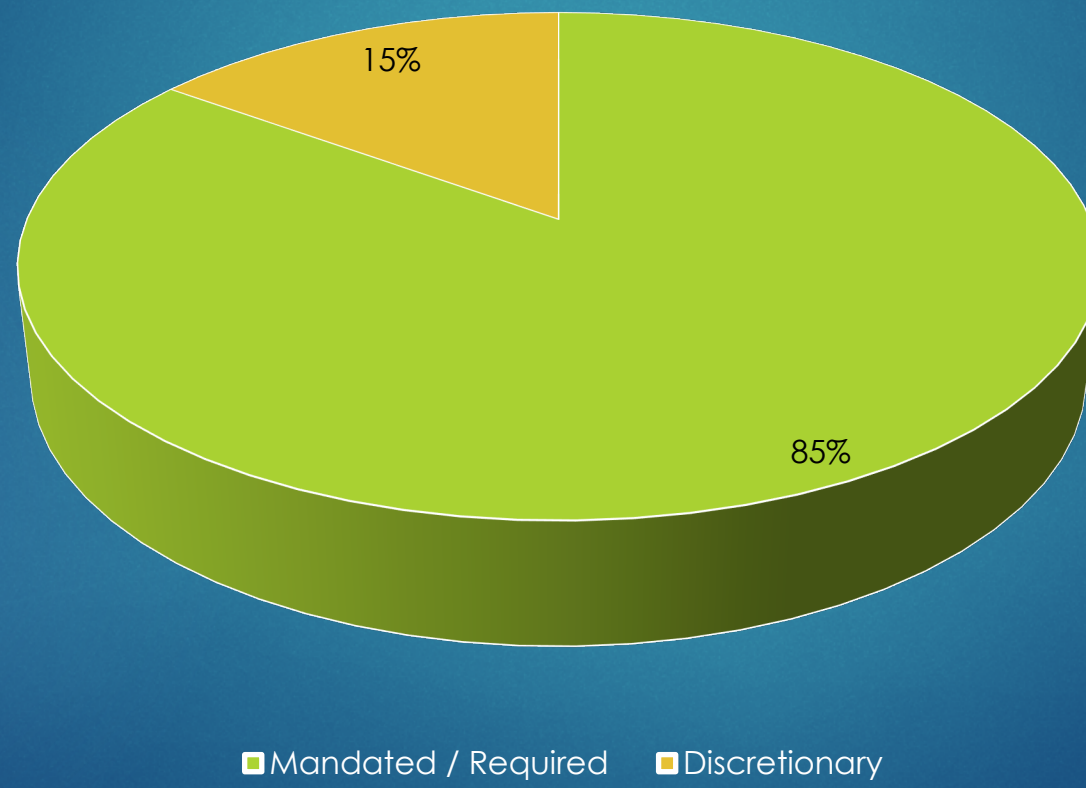
- ▶ Road & Bridge Maintenance and Construction
- ▶ Fire Protection
- ▶ Water/Sewer

Discretionary Services

- ▶ Animal Control
- ▶ Cooperative Extension
- ▶ Libraries
- ▶ Airports
- ▶ Public Transportation
- ▶ Building Inspections
- ▶ Economic Development
- ▶ Parks & Recreation
- ▶ GIS/ Information Technology

Mandated and Required vs. Discretionary

Item 1.



■ Mandated / Required ■ Discretionary

Property Tax by Function

Based on Proposed County Millage Rate on average Home Value of \$190,000

Function	Expenditures	% of Proposed Budget	Tax Bill County Allocations
General Government	\$6,605,000	22.00%	\$145.50
Judicial	\$4,331,400	14.43%	\$95.42
Public Safety	\$12,140,300	40.44%	\$267.44
Public Works	\$3,036,000	8.40%	\$55.58
Health and Welfare	\$286,000	.95%	\$6.30
Culture and Recreation	\$2,774,700	9.24%	\$61.12
Housing and Development	\$713,600	2.38%	\$15.72
Other Uses/Transfers Out	\$646,000	2.15%	\$14.23
Total Expenditures	\$30,020,000	100%	\$661.32

Questions / Comments

2025 TAX DIGEST AND FIVE YEAR HISTORY

THE BALDWIN COUNTY BOARD OF COMMISSIONERS DO HEREBY ANNOUNCE THAT THE MILLAGE RATE WILL BE SET AT A MEETING TO BE HELD TUESDAY, SEPTEMBER 2, 2025 AT 6:00 PM AT THE BALDWIN COUNTY GOVERNMENT BUILDING, SUITE 220, 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.

County Wide	2020	2021	2022	2023	2024	2025
Real & Personal	\$1,229,910,184	\$1,270,362,151	\$1,490,006,041	\$1,519,524,943	\$1,845,646,146	\$1,890,501,737
Motor Vehicle	\$17,976,480	\$15,573,590	\$14,017,280	\$14,067,110	\$13,532,920	\$12,531,850
Mobile Homes	\$9,287,296	\$9,291,182	\$9,889,994	\$10,441,963	\$10,699,343	\$10,833,257
Timber - 100%	\$2,006,476	\$3,231,124	\$5,221,226	\$1,008,989	\$2,347,736	\$2,538,607
Heavy Duty Equipment	\$34,730	\$33,157	\$34,644	\$126,105	\$38,945	\$33,395
Gross Digest	\$1,259,215,166	\$1,298,491,204	\$1,519,169,185	\$1,545,169,110	\$1,872,265,090	\$1,916,438,846
Less M & O Exemptions	\$148,707,928	\$160,550,655	\$192,641,357	\$217,291,886	\$265,032,220	\$275,393,336
Net M & O Digest	\$1,110,507,238	\$1,137,940,549	\$1,326,527,828	\$1,327,877,224	\$1,607,232,870	\$1,641,045,510
Gross M & O Millage	13.75	14.85	14.02	14.33	13.75	13.90
Less Rollbacks	3.92	4.35	4.09	4.31	3.73	3.88
Net M & O Millage	9.83	10.50	9.93	10.02	10.02	10.02
Net Taxes Levied	\$10,916,286	\$11,948,376	\$13,172,421	\$13,305,330	\$16,104,473	\$16,443,276
Net Taxes \$ Increase(Decrease)	\$105,010	\$1,032,090	\$1,224,046	\$132,908	\$2,799,144	\$338,803
Net Taxes % Increase(Decrease)	0.75%	9.45%	10.24%	1.01%	21.04%	2.10%

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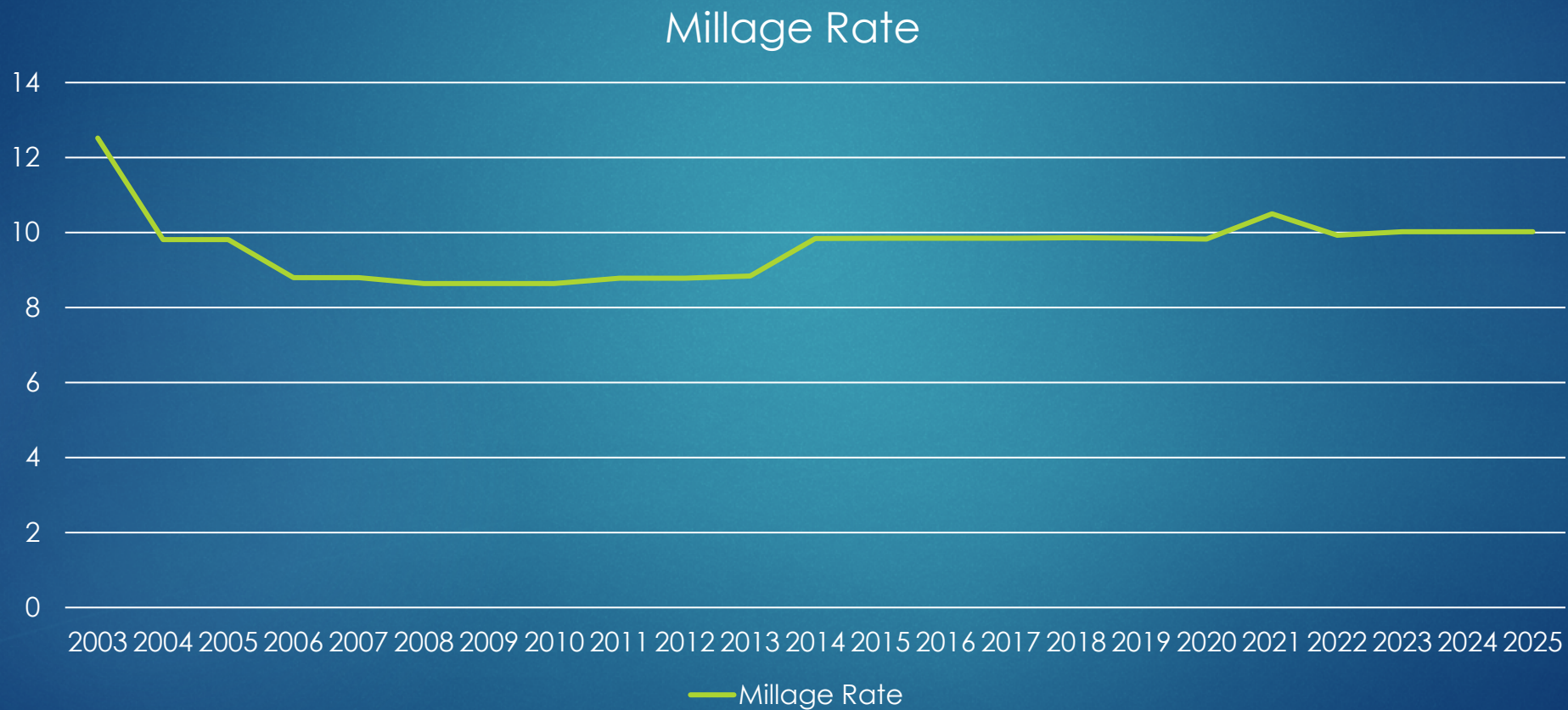
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Millage Rate



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Required presentation

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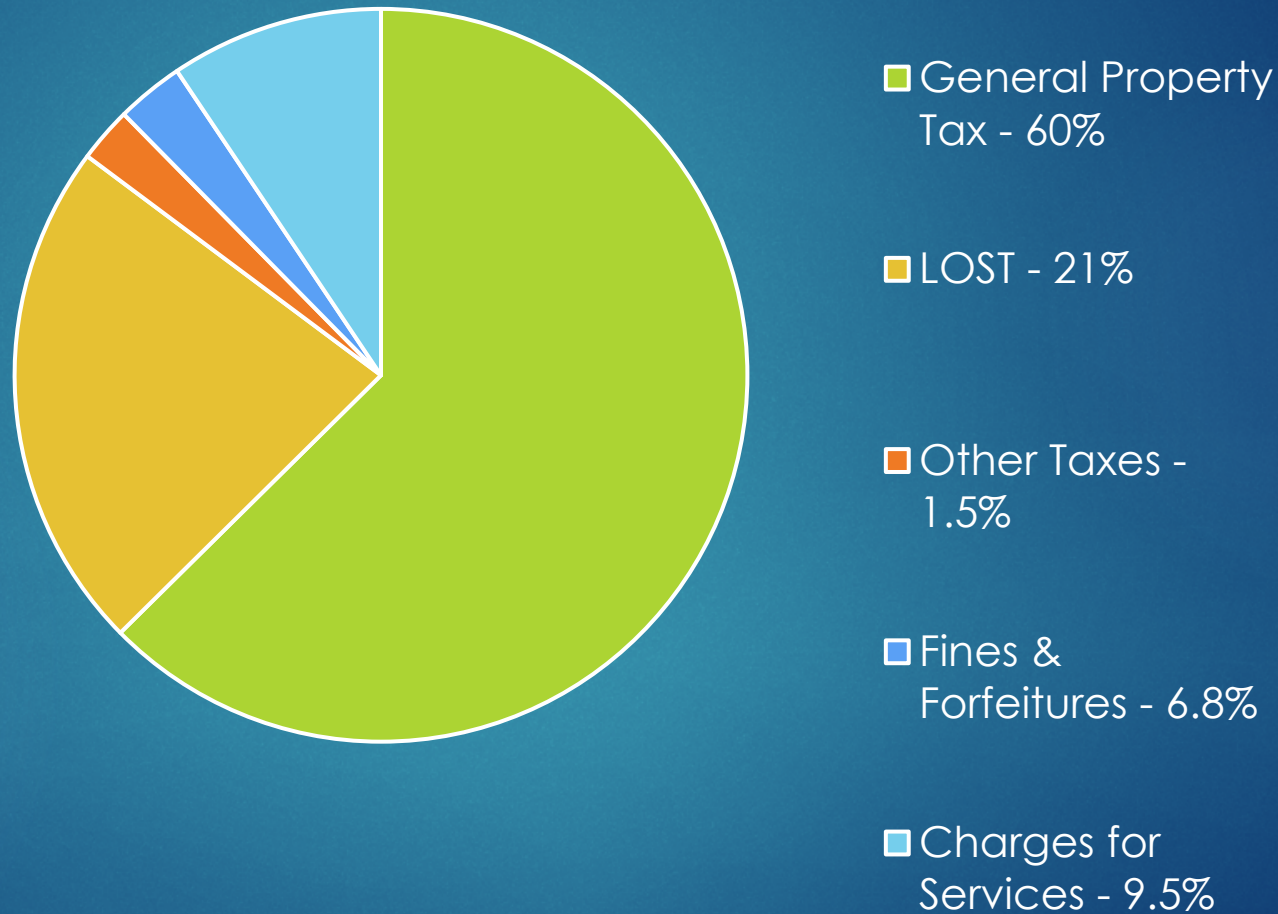
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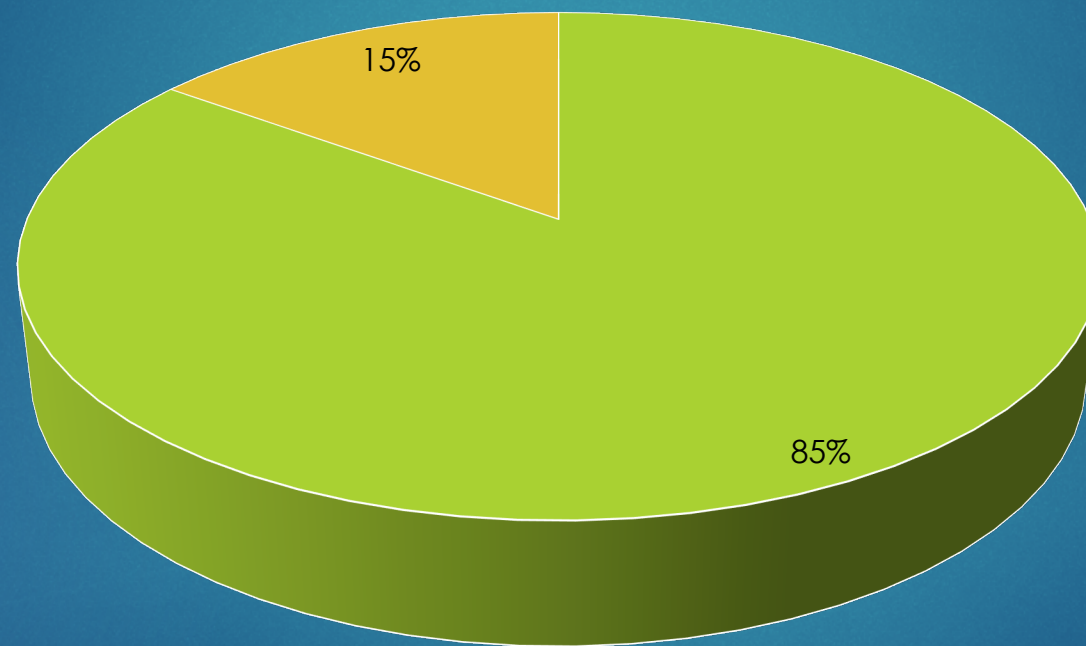
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Mandated and Required vs. Discretionary



■ Mandated / Required ■ Discretionary

Property Tax by Function

Based on Proposed County Millage Rate on average Home Value of \$190,000

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Motor Vehicle	\$17,976,480	\$15,573,590	\$14,017,280	\$14,067,110	\$13,532,920	\$12,531,850
Mobile Homes	\$9,287,296	\$9,291,182	\$9,889,994	\$10,441,963	\$10,699,343	\$10,833,257
Timber - 100%	\$2,006,476	\$3,231,124	\$5,221,226	\$1,008,989	\$2,347,736	\$2,538,607
Heavy Duty Equipment	\$34,730	\$33,157	\$34,644	\$126,105	\$38,945	\$33,395
Gross Digest	\$1,259,215,166	\$1,298,491,204	\$1,519,169,185	\$1,545,169,110	\$1,872,265,090	\$1,916,438,846
Less M & O Exemptions	\$148,707,928	\$160,550,655	\$192,641,357	\$217,291,886	\$265,032,220	\$275,393,336
Net M & O Digest	\$1,110,507,238	\$1,137,940,549	\$1,326,527,828	\$1,327,877,224	\$1,607,232,870	\$1,641,045,510
Gross M & O Millage	13.75	14.85	14.02	14.33	13.75	13.90
Less Rollbacks	3.92	4.35	4.09	4.31	3.73	3.88
Net M & O Millage	9.83	10.50	9.93	10.02	10.02	10.02
Net Taxes Levied	\$10,916,286	\$11,948,376	\$13,172,421	\$13,305,330	\$16,104,473	\$16,443,276
Net Taxes \$ Increase(Decrease)	\$105,010	\$1,032,090	\$1,224,046	\$132,908	\$2,799,144	\$338,803
Net Taxes % Increase(Decrease)	0.75%	9.45%	10.24%	1.01%	21.04%	2.10%

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: BALDWIN

TAXING JURISDICTION: SCHOOL

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	1,697,115,483	45,326,177	(8,642,443)	1,733,799,217
PERSONAL	148,540,663		8,161,857	156,702,520
MOTOR VEHICLES	13,532,920		(1,001,070)	12,531,850
MOBILE HOMES	10,699,343		133,914	10,833,257
TIMBER -100%	2,347,736		190,871	2,538,607
HEAVY DUTY EQUIP	38,945		(5,550)	33,395
GROSS DIGEST	1,872,275,090	45,326,177	(1,162,421)	1,916,438,846
EXEMPTIONS	287,890,961	3,586,330	16,961,963	308,439,254
NET DIGEST	1,584,384,129	41,739,847	(18,124,384)	1,607,999,592
	(PYD)	(RVA)	(NAG)	(CYD)

2024 MILLAGE RATE: 12.400

2025 MILLAGE RATE: 12.070

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	1,584,384,129	
Net Value Added-Reassessment of Existing Real Property	RVA	41,739,847	
Other Net Changes to Taxable Digest	NAG	(18,124,384)	
2025 Net Digest	CYD	1,607,999,592	(PYD+RVA+NAG)
2024 Millage Rate	PYM	12.400	PYM
Millage Equivalent of Reassessed Value Added	ME	0.322	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	12.078	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	12.078
	2025 Millage Rate	12.070
	Percentage Tax Increase	-0.07%

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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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.

Kristina Brooks

Responsible Party

Superintendent

Title

8-21-2025

Date

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b
c
d
e
f
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