



**TOWN COUNCIL MEETING -
SPECIAL CALLED MEETING
October 23, 2025 at 6:30 PM**

950 Senoia Road, Tyrone, GA 30290

Eric Dial, Mayor
Gloria Furr, Mayor Pro Tem, Post 4

Jessica Whelan, Post 1
Dia Hunter, Post 2
Billy Campbell, Post 3

Brandon Perkins, Town Manager
Dee Baker, Town Clerk
Dennis Davenport, Town Attorney

I. CALL TO ORDER

II. INVOCATION

III. PLEDGE OF ALLEGIANCE

IV. PUBLIC COMMENTS: *Comments are limited to three (3) minutes. Please state your name & address. Comments that require a response may not be answered during this time. The Council or staff may respond at a later date.*

V. APPROVAL OF AGENDA

VI. CONSENT AGENDA: *All matters listed under this item are considered to be routine by the Town Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.*

VII. PRESENTATIONS

VIII. PUBLIC HEARINGS

IX. OLD BUSINESS

X. NEW BUSINESS

1. Approval of the Town's municipal millage rate for 2026 to remain at 2.889 mills. -
Brandon Perkins, Town Manager

XI. PUBLIC COMMENTS: *The second public comment period is for any issue. Comments are limited to three (3) minutes. Please state your name & address. Comments that require a response may not be answered during this time. The Council or staff may respond at a later date.*

XII. STAFF COMMENTS

XIII. COUNCIL COMMENTS

XIV. EXECUTIVE SESSION

XV. ADJOURNMENT



COUNCIL AGENDA ITEM COVER SHEET

Meeting Type: Council - Special Called

Meeting Date: October 23, 2025

Agenda Item Type: Old Business

Staff Contact: Brandon Perkins

STAFF REPORT

AGENDA ITEM:

Setting the 2025 Millage Rate to Remain at 2.889

BACKGROUND:

Each year a millage rate must be set to calculate the Town of Tyrone's share of property taxes which are used for General Fund expenditures that year.

FUNDING:

The proposed 2.889 millage rate is estimated to provide revenue for approximately 16% of the budgeted General Fund expenses for the 2025/2026 fiscal year. If the millage rate stays the same, it should result in approximately \$37,381 more than last year which is a 1.86% increase.

STAFF RECOMMENDATION:

Staff recommends setting the millage rate at 2.889 again, which will be the 18th year at this rate.

ATTACHMENTS:

Property Tax Press Release

Notice of Property Tax Increase Advertisement

Current 2025 Property Tax Digest and 5 Year History of Levy

Twenty Year History of the Town of Tyrone's Millage Rate and Related Tax Information

PREVIOUS DISCUSSIONS:

Public Hearings: Oct 16, 2025, Oct 21, 2025 & Oct 23, 2025

NOTICE OF PROPERTY TAX INCREASE

The Mayor and Council for the Town of Tyrone, Georgia have tentatively adopted a millage rate which will require an increase in property taxes by 1.86% percent in 2025.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on October 16, 2025 at 7:00 pm.

The times and places of additional public hearings are at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on October 21, 2025 at 9:00 am, and October 23, 2025 at 6:00 pm. Final adoption will be held at a special called Council meeting on October 23, 2025 at 6:30 pm.

This tentative increase will result in a millage rate of 2.889 mills, an increase of .063 mills. Without this tentative tax increase, the millage rate will be no more than 2.826 mills. The proposed tax increase for a home with a fair market value of \$525,000 is approximately \$13.10 and the proposed tax increase for non-homestead property with a fair market value of \$425,000 is approximately \$10.71.

CURRENT 2025 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

TOWN OF TYRONE	2020	2021	2022	2023	2024	2025
REAL & PERSONAL	489,201,170	521,129,376	601,796,842	662,874,823	714,767,510	760,681,785
MOTOR VEHICLE	5,196,310	4,202,760	3,851,020	3,646,170	3,236,200	2,998,310
MOBILE HOMES	50,553	48,793	48,673	48,673	133,440	175,424
TIMBER - 100%	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	69,573	25,165	19,709	5,542	94,430	69,974
GROSS DIGEST	494,517,606	525,406,094	605,716,244	666,575,208	718,231,580	763,925,493
LESS M&O EXEMPTIONS	17,765,461	16,309,132	15,238,612	20,519,144	21,721,873	54,476,772
NET M&O DIGEST	476,752,145	509,096,962	590,477,632	646,056,064	696,509,707	709,448,721
GROSS M&O MILLAGE	5.700	5.619	5.426	5.515	5.558	5.715
LESS ROLLBACKS	2.811	2.730	2.537	2.626	2.669	2.826
NET M&O MILLAGE	2.889	2.889	2.889	2.889	2.889	2.889
NET TAXES LEVIED	1,377,337	1,470,781	1,705,890	1,866,456	2,012,217	2,049,597
NET TAXES \$ INCREASE	80,781	93,444	235,109	160,566	145,761	37,381
NET TAXES % INCREASE	6.23%	6.78%	15.99%	9.41%	7.81%	1.86%

Twenty Year History

Town of Tyrone	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REAL & PERSONAL	317,605,158	359,465,909	380,388,266	389,213,077	359,390,594	342,593,921	300,954,772	292,520,852	302,866,477	345,180,477	358,012,154	401,305,025	418,311,166	452,963,631	489,201,170	521,129,376	601,796,842	662,874,823	714,767,510	760,681,785
MOTOR VEHICLES	18,998,860	21,612,650	26,572,700	28,320,430	23,713,820	22,890,930	24,091,440	26,166,660	21,772,240	16,107,340	12,518,760	9,398,150	7,330,290	6,079,500	5,196,310	4,202,760	3,851,020	3,646,170	3,236,200	2,988,310
MOBILE HOMES	83,045	93,164	89,863	79,057	72,680	70,223	63,833	62,553	62,553	61,233	59,353	55,233	55,233	50,553	50,553	48,793	48,673	48,673	133,440	175,424
TIMBER - 100%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	217,211	328,534	105,428	6,923	0	0	3,055	34,074	36,756	22,716	20,786	18,708	61,875	22,595	69,573	25,165	19,709	5,542	94,430	69,974
GROSS DIGEST	336,904,274	381,500,257	407,156,257	417,619,487	383,177,094	365,555,074	325,113,100	318,878,438	324,738,026	361,371,766	370,611,053	410,777,116	425,758,564	459,116,279	494,517,606	525,406,094	605,716,244	666,575,208	718,231,580	763,925,493
LESS M&O EXEMPTIONS	4,868,066	6,031,957	6,890,139	7,265,574	8,180,427	9,515,989	8,407,210	5,192,403	6,126,703	7,152,458	6,176,400	6,901,127	8,450,886	10,325,661	17,765,461	16,309,132	15,238,612	20,519,144	21,721,873	54,476,772
NET M&O DIGEST	332,036,208	375,468,300	400,266,118	410,353,913	374,996,667	356,039,085	316,705,890	313,686,035	318,611,323	354,219,308	364,434,653	403,875,989	417,307,678	448,790,618	476,752,145	509,096,962	590,477,632	646,056,064	696,509,707	709,448,721
GROSS M&O MILLAGE	5.610	5.704	5.092	4.883	6.02	5.93	5.529	5.5	5.525	5.915	5.704	5.532	5.739	5.647	5.700	5.619	5.426	5.515	5.558	5.715
LESS ROLLBACKS	2.710	2.804	2.203	1.994	3.131	3.041	2.64	2.611	2.636	3.026	2.815	2.643	2.85	2.758	2.811	2.730	2.537	2.626	2.669	2.826
NET M&O MILLAGE	2.900	2.900	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889
NET TAXES LEVIED	962,905	1,088,858	1,156,369	1,185,512	1,083,365	1,028,597	914,963	906,239	920,468	1,023,340	1,052,852	1,166,798	1,205,602	1,296,556	1,377,337	1,470,781	1,705,890	1,866,456	2,012,217	2,049,597
NET TAXES \$ INCREASE	157,269	125,953	67,511	29,143	(102,147)	(54,768)	(113,634)	(8,724)	14,229	102,872	29,512	113,946	38,804	90,954	80,781	93,444	235,109	160,566	145,761	37,381
NET TAXES % INCREASE	19.52%	13.08%	6.20%	2.52%	-8.62%	-5.06%	-11.05%	-1.00%	1.80%	10.02%	2.88%	10.82%	3.33%	7.54%	6.23%	6.78%	15.99%	9.41%	7.81%	1.86%
ACTUAL REVENUE COLLECTED:																				
REAL PERSONAL PROPERTY	902,019	1,001,591	1,051,617	1,127,505	1,024,935	973,099	841,008	835,362	865,960	969,665	1,015,332	1,119,122	1,170,181	1,256,801	1,355,619	1,453,383	1,687,872	1,463,589	1,979,363	
RAILROAD EQUIP CAR TAX											508.33	619.55	677.61	697.20	714.19	734.85	0.00	787.84	863	
MOTOR VEHICLE TAX & TAVT	66,133	72,334	70,143	64,942	66,513	71,887	133,125	258,542	229,211	199,278	163,474	196,576	225,590	259,888	374,629	420,962	433,836	475,761	477,600	
	968,152	1,073,924	1,121,759	1,192,446	1,091,448	1,044,986	974,133	1,093,904	1,095,171	1,168,943	1,179,315	1,316,318	1,396,449	1,517,385	1,730,962	1,875,080	2,121,708	1,940,138	2,457,826	
Fiscal Year								13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	
Actual Increase from Prior Yr								119,771	1,267	73,772	10,372	137,003	80,131	120,936	213,576	144,118	246,628	(181,570)	517,688	



Town of Tyrone

2025 Millage Rate Public Hearings

Notice of Property Tax Increase

The Mayor and Council for the Town of Tyrone, Georgia have tentatively adopted a millage rate which will require an increase in property taxes by 1.86% percent in 2025.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on October 16, 2025 at 7:00 pm.

The times and places of additional public hearings are at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on October 21, 2025 at 9:00 am, and October 23, 2025 at 6:00 pm. Final adoption will be held at a special called Council meeting on October 23, 2025 at 6:30 pm.

This tentative increase will result in a millage rate of 2.889 mills, an increase of .063 mills. Without this tentative tax increase, the millage rate will be no more than 2.826 mills. The proposed tax increase for a home with a fair market value of \$525,000 is approximately \$13.10 and the proposed tax increase for non-homestead property with a fair market value of \$425,000 is approximately \$10.71.

5-Year History

CURRENT 2025 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY						
TOWN OF TYRONE	2020	2021	2022	2023	2024	2025
REAL & PERSONAL	489,201,170	521,129,376	601,796,842	662,874,823	714,767,510	760,681,785
MOTOR VEHICLE	5,196,310	4,202,760	3,851,020	3,646,170	3,236,200	2,998,310
MOBILE HOMES	50,553	48,793	48,673	48,673	133,440	175,424
TIMBER - 100%	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	69,573	25,165	19,709	5,542	94,430	69,974
GROSS DIGEST	494,517,606	525,406,094	605,716,244	666,575,208	718,231,580	763,925,493
LESS M&O EXEMPTIONS	17,765,461	16,309,132	15,238,612	20,519,144	21,721,873	54,476,772
NET M&O DIGEST	476,752,145	509,096,962	590,477,632	646,056,064	696,509,707	709,448,721
GROSS M&O MILLAGE	5.700	5.619	5.426	5.515	5.558	5.715
LESS ROLLBACKS	2.811	2.730	2.537	2.626	2.669	2.826
NET M&O MILLAGE	2.889	2.889	2.889	2.889	2.889	2.889
NET TAXES LEVIED	1,377,337	1,470,781	1,705,890	1,866,456	2,012,217	2,049,597
NET TAXES \$ INCREASE	80,781	93,444	235,109	160,566	145,761	37,381
NET TAXES % INCREASE	6.23%	6.78%	15.99%	9.41%	7.81%	1.86%

What is a Millage Rate?

- Millage = The property tax applied per \$1,000 of assessed value.
- Current Rate: 2.889 mills = \$2.889 for every \$1,000 of assessed value.
- Revenue generated from property taxes helps the Town provide essential services (police, roads, parks, admin, etc.)

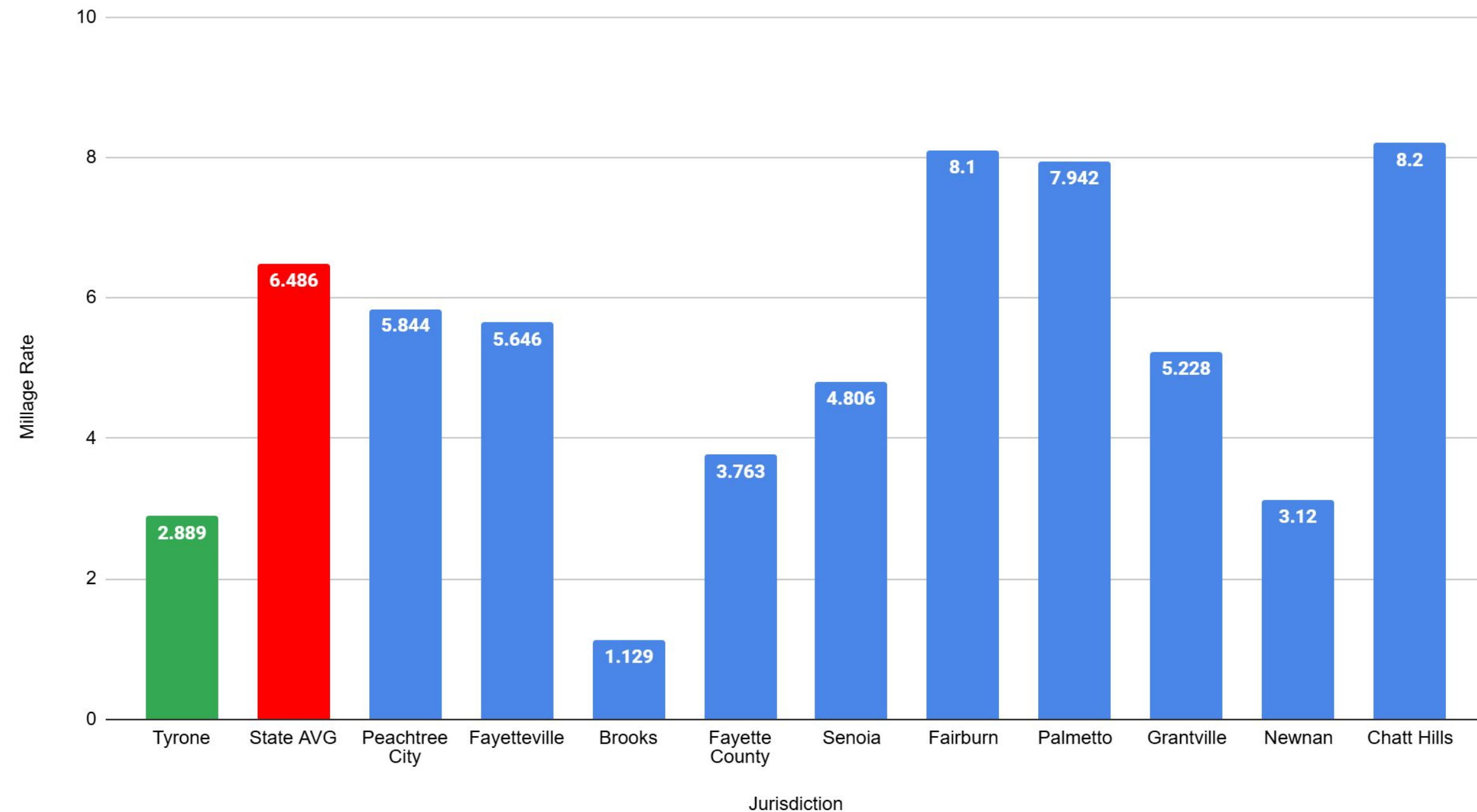
Millage Rate Data

- Tyrone's millage rate has remained steady at 2.889 mills for 17 years (2008).
- At the current rate, Tyrone's property tax revenue makes up less than a quarter (15.46%) of the Town's general fund revenues in FY2026.
 - In FY25, that number was 16.91%
 - Property taxes generally account for $\frac{2}{3}$ of GF revenues in Georgia - GMA

Millage Rate Data

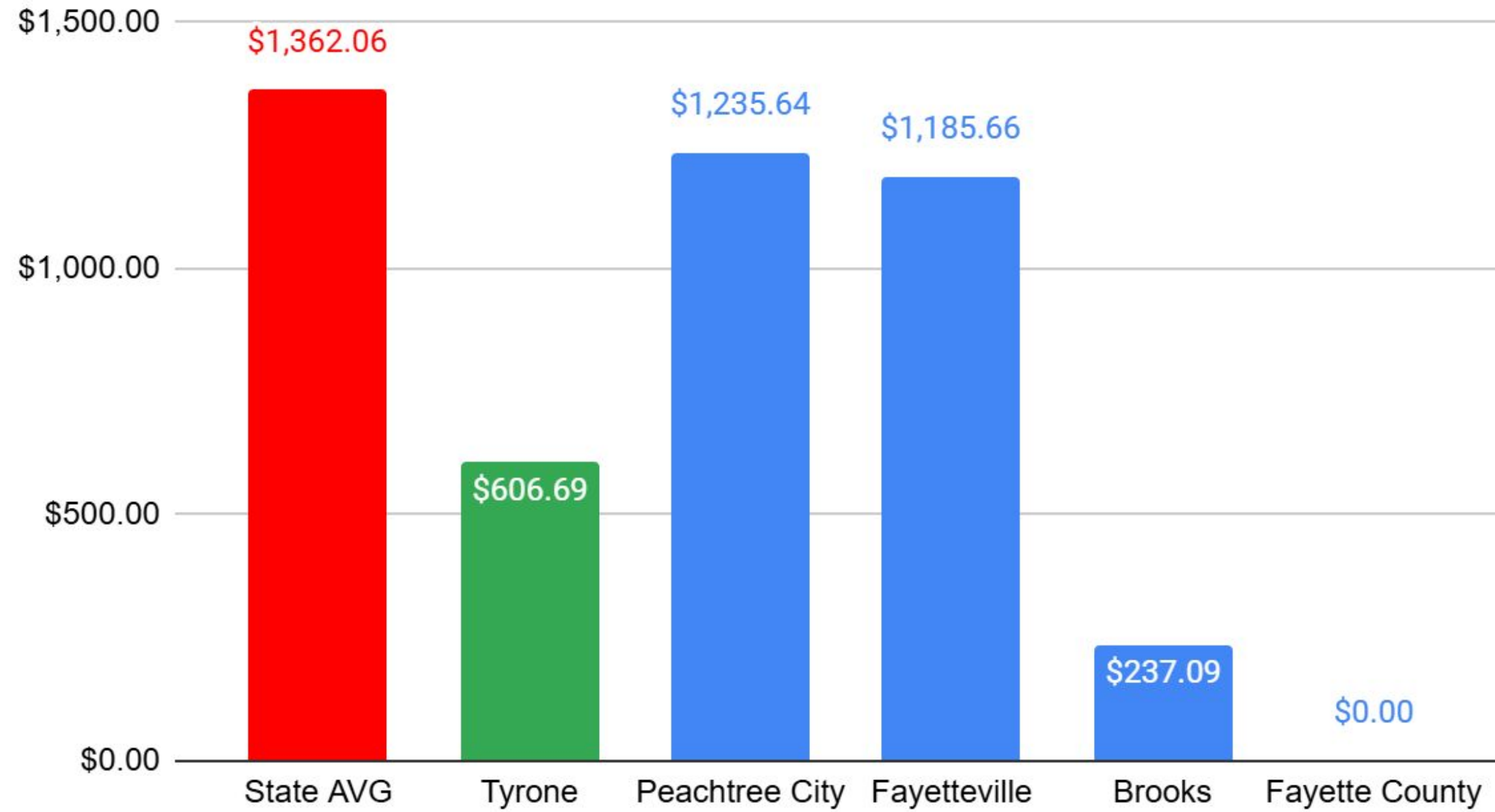
- Tyrone's millage rate is among the **lowest** in the area & across the State:

Millage Rate vs. Jurisdiction



Millage Rate Data

Municipal Tax Comparison - \$525,000 Home



Millage Rate Data

Property Tax Comparisons - \$525,000 Home



Where Does My \$\$ Go?

Your Tax Dollar - Jurisdiction Breakdown



E911
\$0.01

FC EMS
\$0.03

FC Fire
\$0.09

Tyrone
\$0.10

Fayette County
\$0.12

BOE
\$0.65

Where Does My \$\$ Go?

Your Tax Dollar - Local Breakdown



HB581 Impact

- HB581 is doing what it was designed to do: reduce the appraised value growth of homestead properties, thereby reducing the millage rate's impact on these properties.
- This is the first year HB581 will impact local governments in Georgia.

HB581 Impact

- HB581 = Slower Revenue Growth

Year	Net Digest	Growth Rate
2020	\$476,752,145	-
2021	\$509,096,962	6.35%
2022	\$590,477,632	13.78%
2023	\$646,056,064	8.6%
2024	\$696,509,707	7.24%
2025	\$709,448,721	1.82%

- Digest = total taxable property value.
- Slow digest growth + low millage = revenues increase slowly, costs rise faster.

Millage Impact

Jurisdiction	Digest	1 Mill
Fayette County	\$10,508,349,912.00	\$10,508,349.91
Peachtree City	\$4,077,397,536.00	\$4,077,397.54
Fayetteville	\$1,812,960,913	\$1,812,960.91
Tyrone	\$709,448,721.00	\$709,448.72

Millage Impact

- Low tax rates for long periods come at a cost.
 - Revenue does not keep up with the rate of inflation.
 - \$1 in 2025 buys about what \$.67 bought in 2008 when the Town's millage was last adjusted.

Millage Impact

Cost of Community Services for Tyrone - FY2024



For every \$1 the Tyrone residential digest generates, it costs \$1.15 to provide services. For every \$1 the commercial digest generates, it costs \$0.88 to provide services.

Break-Even Home Value

Any home valued under \$502K in FY2024 did not cover the cost of city services it consumed. The average home in this year is valued at \$462K.

 **\$502,412**

Average Single-Family Home Value

2023 Digest (Year of Study)
FY 2024 Budget

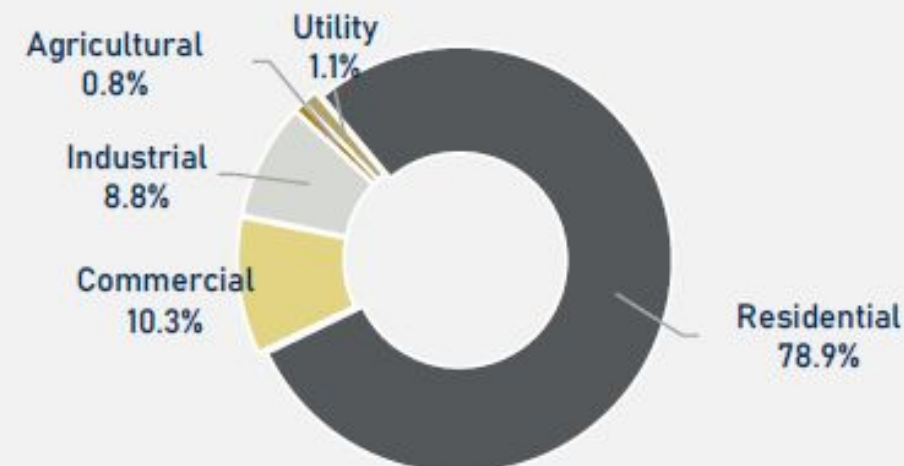
\$462,275

2024 Digest (Most Recent)
FY 2025 Budget

\$506,163

2023 Net Property Tax Digest

The net tax digest is primarily residential at 78.9% , while commercial and industrial make up a combined 19%.



Expense/Revenue Ratios

	Residential	Commercial/ Industrial	Farm/Forest
Actual Budget	1.15	0.88	2.08
Balanced Budget	1.05	0.80	1.89

Revenue Allocations

Total	Residential	Commercial/ Industrial	Farm/Forest	Outside
\$7,915,038	\$5,786,451	\$1,673,901	\$65,975	\$388,710
	73.1%	21.1%	0.8%	4.9%

Expenditure Allocations

Total	Residential	Commercial/ Industrial	Farm/Forest
\$8,703,183	\$7,010,308	\$1,548,631	\$144,243
	80.5%	17.8%	1.7%

2023 Net Property Tax Digest

Land Use	Parcels	Acres	Net Taxable Value
Residential	2,827	1,341	\$506,401,423
Commercial	1,017	408	\$66,814,865
Industrial	198	1,379	\$56,574,708
Utility	12	0	\$7,347,606
Agricultural	45	706	\$5,271,292
Motor Vehicle			\$3,646,170
Total:	4,099	3,834	\$646,056,064

Millage Impact

- Residential Property Tax Revenue: \$1,462,993.71
 - Actual Cost at \$1.15 per residence: \$1,682,442.77
 - Difference: \$219,449.06
-
- Break Even Home Value: \$502,412.00 (~\$580.59 muni tax)
 - # of Tyrone Homes < B/E: 1601 or 55.47%

“on average, any house valued at less than \$502,412 did not cover the cost of the city services it consumed in FY24”

2025 GT Study

Concerns on the Horizon

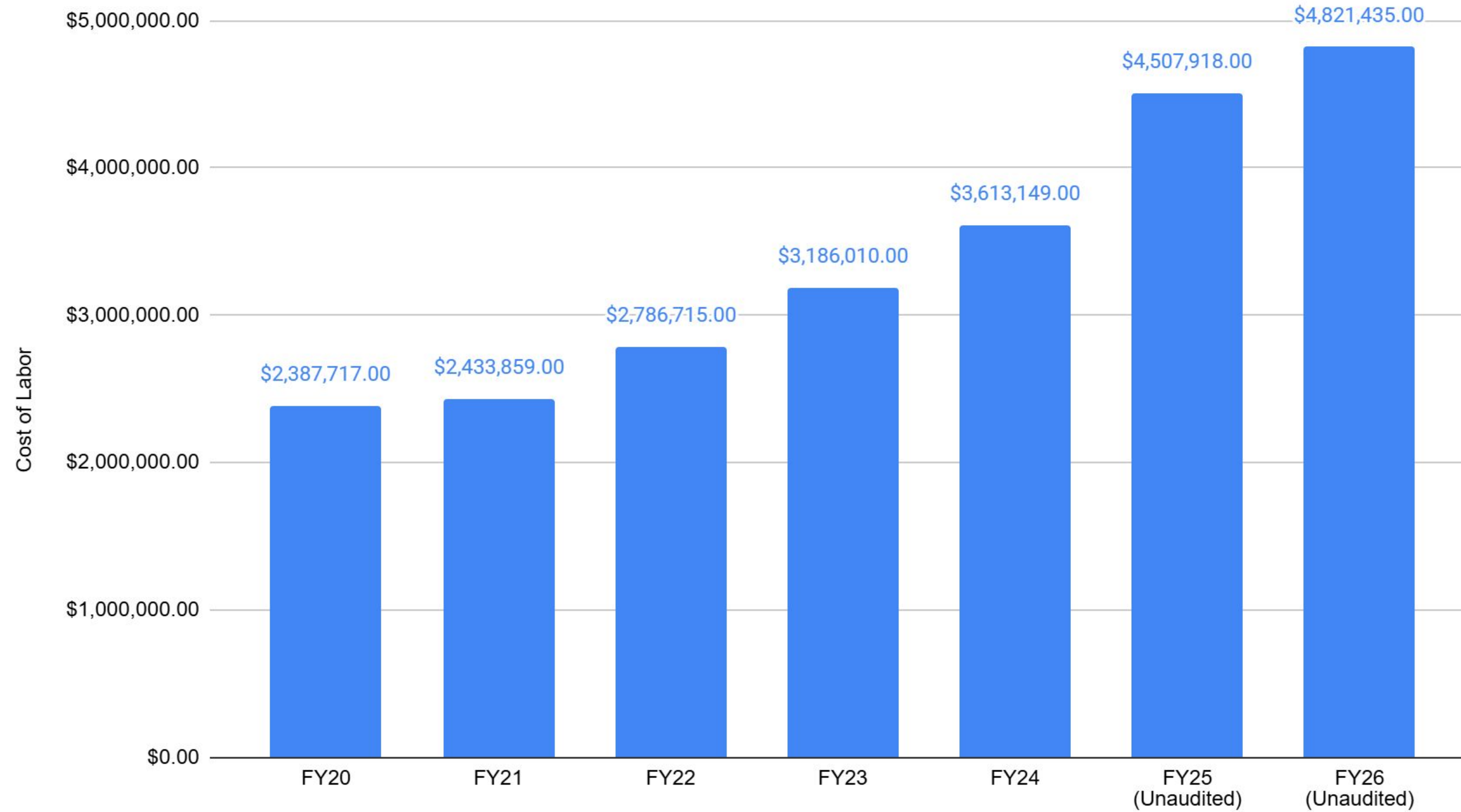
- Rising personnel costs (salaries, healthcare, etc.)
- Continued slow digest growth (HB581, minimal new construction/development, etc.)
- Inflationary increases (fuel, utilities, supplies)
- Infrastructure & maintenance needs are growing faster than revenues.
- Increasing need to tap into reserve to cover shortfalls.
 - This cannot be a long-term solution!

Concerns on the Horizon

- Tyrone operates lean and is not in a position to reduce its budget without decreasing services.
 - Public Safety Budget FY26: \$2,635,404.05
 - Personnel Budget FY26: \$4,257,080.00
 - Property Tax Revenue FY26: **\$2,006,523.61**
- A millage increase has to be a consideration in the near future to ensure sustainability of services.

Personnel Costs

Tyrone's Cost of Labor



Personnel Costs

- U.S. Median wage for full time employees in 2025: \$65,416
- Tyrone median wage for full time employees in 2025: \$59,945

Other Costs

- Public Works:

- '21 to '25: 12.5mm asphalt price per ton increased 39%
- '23 to '24: Crack seal increased 15%
- '22 to '24: 5" roadway striping increased 52%

Considerations for the Future

- Projected revenue @2.889 = \$2,049,597.35
- @3.889 = \$2,759,046.08
- @4.889 = \$3,468,494.80
- @6.486 (State Average) = \$4,601,484.40
- Perspective: the Town pulled \$3,900,395.64 from surplus to balance its budget for FY26 - the equivalent of 5.497 mills.

Staff Recommendation

- Short Term (2026): Maintain 2.889 mills.
- Medium Term (2027-2029): Consider increases based on assessed needs.
- Long Term (2030 & Beyond): Monitor closely and adjust accordingly.

Questions?