

# TOWN COUNCIL MEETING - MILLAGE PUBLIC HEARING

December 01, 2025 at 9:00 AM

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

- 1. A Public Hearing for the Revised Proposed 2025 Millage Rate to Remain at 2.889. **Brandon Perkins, Town Manager**
- IX. OLD BUSINESS
- X. NEW BUSINESS
- **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: December 1, 2025 Agenda Item Type: Public Hearing Staff Contact: Brandon Perkins

## STAFF REPORT

#### **AGENDA ITEM:**

First Public Hearing for the revised 2025 Millage Rate proposal 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. This public hearing is to review the proposed 2025 millage rate. This revision is necessary due to a recalculation of the tax digest that was beyond the control of the Town of Tyrone.

#### **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 \$38,585 more than last year which is a 1.92% increase.

#### STAFF RECOMMENDATION:

Staff recommends keeping the millage rate at 2.889, which would be the 18<sup>th</sup> year at this rate. The vote to adopt the millage rate will take place at a special called meeting at 6:30 pm on December 8<sup>th</sup>.

#### **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:**

None

#### FOR IMMEDIATE RELEASE

November 13, 2025

## **Town of Tyrone Proposes Revised Increase in Property Taxes**

The Mayor and Town Council of the Town of Tyrone, Georgia have announced today their intention to increase the collection of property taxes in 2025. This increase as compared to prior-year revenues is due to the need for a millage rate above the state-defined roll-back millage rate as calculated after the tax digest is prepared by the Fayette County Tax Assessors Office. This revision is necessary due to a recalculation of the tax digest that was beyond the Town of Tyrone's control.

During budget preparation, the Town of Tyrone committed to maintaining its Maintenance & Operations (M&O) millage at a rate of 2.889 mills. As was the case last year, the assessed value of the new construction and existing real and personal properties within the town limits have increased, and a roll-back millage was calculated at 2.824 mills.

Georgia Law requires that a government rollback their millage rate to a number of mills that will produce the same number of dollars in property tax revenue from the prior year. The Town's millage has been at this rate for eighteen years, despite vast fluctuations in economic factors. The proposed increase in property tax revenue, year over year, amounts to \$38,585 or 1.92%. The total number of dollars anticipated to be collected in property tax for 2025 is \$2,050,802.

Before the Town Council can set a final millage rate at a special called council meeting on December 8, 2025 at 6:30 pm, the Department of Revenue requires that three public hearings be held to allow for the citizens to express their opinion on the potential increase. All concerned citizens are invited to the public hearings, which will be held at the Tyrone Municipal Complex, 950 Senoia Road, on the following dates and times.

## **Public Hearings for Town of Tyrone Property Tax Increase:**

Monday, December 1, 2025 at 9:00 AM Special Called Meeting Monday, December 1, 2025 at 6:00 PM Special Called Meeting Monday, December 8, 2025 at 6:30 PM Special Called Meeting

Final Adoption for Town of Tyrone Property Tax: Monday, December 8, 2025 at 6:30 PM Special Called Meeting

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#### NOTICE OF REVISED 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 1.92% 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 December 1, 2025 at 9:00 am.

The times and places of additional public hearings are at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on December 1, 2025 at 6:00 pm, and December 8, 2025 at 6:30 pm. Final adoption will be held at a special called Council meeting on December 8, 2025 at 6:30 pm.

This tentative increase will result in a millage rate of 2.889 mills, an increase of .065 mills. Without this tentative tax increase, the millage rate will be no more than 2.824 mills. The proposed tax increase for a home with a fair market value of \$525,000 is approximately \$13.52 and the proposed tax increase for non-homestead property with a fair market value of \$425,000 is approximately \$11.05.

| 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  | 54,059,929  |  |  |  |  |  |  |  |
| NET M&O DIGEST  | 476,752,145 | 509,096,962 | 590,477,632 | 646,056,064 | 696,509,707 | 709,865,564 |  |  |  |  |  |  |  |
|   |             |             |             |             |             |             |  |  |  |  |  |  |  |
| GROSS M&O MILLAGE   | 5.700       | 5.619       | 5.426       | 5.515       | 5.558       | 5.713       |  |  |  |  |  |  |  |
| LESS ROLLBACKS  | 2.811       | 2.730       | 2.537       | 2.626       | 2.669       | 2.824       |  |  |  |  |  |  |  |
| 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   | 2,050,802   |  |  |  |  |  |  |  |
|   |             |             |             |             |             |             |  |  |  |  |  |  |  |
|   |             |             |             |             |             |             |  |  |  |  |  |  |  |
| NET TAXES \$ INCREASE                                       | 80,781      | 93,444      | 235,109     | 160,566     | 145,761     | 38,585      |  |  |  |  |  |  |  |
| NET TAXES % INCREASE  | 6.23%       | 6.78%       | 15.99%      | 9.41%       | 7.81%       | 1.92%       |  |  |  |  |  |  |  |

## **Twenty Year History**

| Town of Tyrone        | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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  | 54,059,929  |
| 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 | 709,865,564 |
| 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       | 5.713       |
| 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       | 2.824       |
| 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   | 2,050,802   |
| 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     | 38,585      |
| 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%       | 1.92%       |