

TOWN COUNCIL MEETING -MILLAGE PUBLIC HEARING/ADOPTION

December 08, 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

 A Public Hearing for the Revised Proposed 2025 Millage Rate to Remain at 2.889 -Brandon Perkins, Town Manager

IX. OLD BUSINESS

Consideration to Approve the Town's 2025 Municipal Millage Rate to Remain at 2.889 Mills - Brandon Perkins, Town Manager

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 8, 2025 Agenda Item Type: Public Hearing Staff Contact: Brandon Perkins

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STAFF REPORT

AGENDA ITEM:

Third 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 18th 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 8th.

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:

Special Called Meetings on 12/01/2025 at 9 am and 6 pm.

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%



COUNCIL AGENDA ITEM COVER SHEET

Meeting Type: Council - Special Called Meeting Date: December 8, 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. This revision is necessary due to a recalculation of the tax digest that was beyond the control of the Town of Tyrone; however, the millage rate is remaining the same as the rate that was approved on October 23, 2025 at 2.889.

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 18th year at this rate.

ATTACHMENTS:

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PREVIOUS DISCUSSIONS:

Public Hearings: Special Called Meetings on 12/01/25 at 9 am & 6 pm and 12/08/25 at 6:30 pm.