



**TOWN COUNCIL MEETING -
MILLAGE ADOPTION-REVISED
October 24, 2024 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

1. Adopting the 2024 millage rate to remain at 2.889 - **Brandon Perkins, Town Manager**

X. NEW BUSINESS

2. Consideration to approve a Grant agreement between the Town and the Castle Lake Maintenance and Repair Funding Group, Inc. for the purpose of having the Town assist the Funding Group to obtain grant funding for upgrading and maintaining the dam in Castle Lake.- **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 24, 2024

Agenda Item Type: Old Business

Staff Contact: Brandon Perkins

STAFF REPORT

AGENDA ITEM:

Setting the 2024 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 17% of the budgeted General Fund expenses for the 2024/2025 fiscal year. If the millage rate stays the same, it should result in approximately \$145,761 more than last year which is a 7.81% increase.

STAFF RECOMMENDATION:

Staff recommends setting the millage rate at 2.889 again, which will be the 17th year at this rate.

ATTACHMENTS:

- Property Tax Press Release
- Notice of Property Tax Increase Advertisement
- Current 2024 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, 2024, Oct 17, 2024 & Oct 24, 2024

FOR IMMEDIATE RELEASE

October 1, 2024

Town of Tyrone Proposes 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 2024. 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.

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 2.669 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 seventeen years, despite vast fluctuations in economic factors. The proposed increase in property tax revenue, year over year, amounts to \$145,761 or 7.81%. The total number of dollars anticipated to be collected in property tax for 2024 is \$2,012,217.

Before the Town Council can set a final millage rate at a special called council meeting on October 24, 2024 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:

- Wednesday, October 16, 2024 at 9:00 AM Special Called Meeting
- Thursday, October 17, 2024 at 7:00 PM Council Meeting
- Thursday, October 24, 2024 at 6:00 PM Special Called Meeting

#

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 7.81% percent in 2024.

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, 2024 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 October 17, 2024 at 7:00 pm, and October 24, 2024 at 6:00 pm. Final adoption will be held at the council meeting on October 24, 2024 at 6:30 pm.

This tentative increase will result in a millage rate of 2.889 mills, an increase of .220 mills. Without this tentative tax increase, the millage rate will be no more than 2.669 mills. The proposed tax increase for a home with a fair market value of \$475,000 is approximately \$41.36 and the proposed tax increase for non-homestead property with a fair market value of \$450,000 is approximately \$39.60.

CURRENT 2024 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

| TOWN OF TYRONE | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| REAL & PERSONAL | 452,963,631 | 489,201,170 | 521,129,376 | 601,796,842 | 662,874,823 | 714,767,510 |
| MOTOR VEHICLE | 6,079,500 | 5,196,310 | 4,202,760 | 3,851,020 | 3,646,170 | 3,236,200 |
| MOBILE HOMES | 50,553 | 50,553 | 48,793 | 48,673 | 48,673 | 133,440 |
| TIMBER - 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| HEAVY DUTY EQUIPMENT | 22,595 | 69,573 | 25,165 | 19,709 | 5,542 | 94,430 |
| GROSS DIGEST | 459,116,279 | 494,517,606 | 525,406,094 | 605,716,244 | 666,575,208 | 718,231,580 |
| LESS M&O EXEMPTIONS | 10,325,661 | 17,765,461 | 16,309,132 | 15,238,612 | 20,519,144 | 21,721,873 |
| NET M&O DIGEST | 448,790,618 | 476,752,145 | 509,096,962 | 590,477,632 | 646,056,064 | 696,509,707 |
| GROSS M&O MILLAGE | 5.647 | 5.700 | 5.619 | 5.426 | 5.515 | 5.558 |
| LESS ROLLBACKS | 2.758 | 2.811 | 2.730 | 2.537 | 2.626 | 2.669 |
| NET M&O MILLAGE | 2.889 | 2.889 | 2.889 | 2.889 | 2.889 | 2.889 |
| NET TAXES LEVIED | 1,296,556 | 1,377,337 | 1,470,781 | 1,705,890 | 1,866,456 | 2,012,217 |
| NET TAXES \$ INCREASE | 90,954 | 80,781 | 93,444 | 235,109 | 160,566 | 145,761 |
| NET TAXES % INCREASE | 7.54% | 6.23% | 6.78% | 15.99% | 9.41% | 7.81% |

Twenty Year History

| Town of Tyrone | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| REAL & PERSONAL | 263,129,139 | 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 |
| MOTOR VEHICLES | 18,425,490 | 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 |
| MOBILE HOMES | 83,045 | 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 |
| 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 | 44,814 | 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 |
| GROSS DIGEST | 281,682,488 | 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 |
| LESS M&O EXEMPTIONS | 3,876,838 | 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 |
| NET M&O DIGEST | 277,805,650 | 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 |
| GROSS M&O MILLAGE | 6.245 | 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 |
| LESS ROLLBACKS | 3.345 | 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 |
| NET M&O MILLAGE | 2.900 | 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 |
| NET TAXES LEVIED | 805,636 | 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 |
| NET TAXES \$ INCREASE | 137,485 | 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 |
| NET TAXES % INCREASE | 20.58% | 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% |

| ACTUAL REVENUE COLLECTED: | | | | | | | | | | | | | | | | | | | | |
|---------------------------|---------|---------|-----------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| REAL PERSONAL PROPERTY | 750,004 | 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 | |
| MOTOR VEHICLE TAX & TAVT | 57,527 | 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 | |
| | 807,531 | 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 | 1,178,806 | 1,315,698 | 1,395,771 | 1,516,688 | 1,730,248 | 1,874,345 | 2,121,708 | 1,939,350 | |

| | | | | | | | | | | | | | | | | | | | | |
|-------------|--|--|--|--|--|--|--|--|--|--|-------------------------------|--------|-------|---------|--------|---------|---------|---------|---------|-----------|
| Fiscal Year | | | | | | | | | | | 15/16 | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | |
| | | | | | | | | | | | Actual Increase from Prior Yr | 70,622 | 3,996 | 151,643 | 78,975 | 114,123 | 427,119 | 288,194 | 494,726 | (364,715) |



COUNCIL AGENDA ITEM COVER SHEET

Meeting Type: Council - Regular

Meeting Date: October 24, 2024

Agenda Item Type: New Business

Staff Contact: Brandon Perkins, Town Manager

STAFF REPORT

AGENDA ITEM:

Consideration to approve a Grant agreement between the Town and the Castle Lake Maintenance and Repair Funding Group, Inc. for the purpose of having the Town assist the Funding Group to obtain grant funding for upgrading and maintaining the dam in Castle Lake.

BACKGROUND:

On February 17, 2022, the Town entered into an agreement with the Castle Lake Maintenance and Repair Funding Group, Inc. to serve as the government sponsor/pass through entity for a grant to assist them with costs of upgrading the Castle Lake dam to Category I standards. The group has advised the Town that the grant they originally applied for is no longer an option for them. However, they are eligible to apply for a new FEMA High Hazard Potential Dam (HHPD) grant. They are requesting the Town to enter into a similar agreement to serve as their government sponsor/pass through for this grant.

FUNDING:

No funding is required from the Town.

STAFF RECOMMENDATION:

Staff recommends approval.

ATTACHMENTS:

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PREVIOUS DISCUSSIONS: