

2025 Millage Rate Discussion



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August 19, 2025

Augusta – Richmond County Georgia

Schedule of 2025 Rollback Millage Rates

MILLAGE RATE BY FUND		Calculated	
	Approved	Rollback	Decrease
	Rate	Rate	from 2024
	2024	2025	Mill Rate
COUNTY-WIDE GENERAL	12.251	11.872	-0.379
SALES TAX CREDIT	5.783	5.595	-0.188
COUNTY GENERAL FUND-NET M&O	6.468	6.277	-0.191
URBAN SERVICES GENERAL	8.807	8.372	-0.435
SALES TAX CREDIT - URBAN	5.272	4.969	-0.303
URBAN SERVICES DIST.-NET M&O	3.535	3.403	-0.132
CAPITAL OUTLAY FUND	0.516	0.501	-0.015
FIRE PROTECTION	1.397	1.358	-0.039
BLYTHE-FIRE DISTRICT M&O	2.032	1.923	-0.109

2025 TAX CAP with roll back rate

	General Fund	Urban Services Fund	Fire Protection Fund
1979 Millage Rate	16.520	25.960	2.900
1979 Millage Rate @ 7% Growth	17.676	27.777	3.103
Prior Year Digest (000,000's)	\$ 8,109	\$ 1,481	\$ 6,420
Current Year Digest (000,000's)	\$ 8,419	\$ 1,576	\$ 6,651
Gross Tax Cap Calculated	17.026	26.103	2.995
Net Millage Rate Proposed	6.277	3.403	1.358
Capital Outlay mill rate	0.501	0.000	0.000
Sales Tax Credit 2024 Calculation	5.595	4.969	0.000
Gross Millage Rate	12.373	8.372	1.358
Gross Tax Cap Calculated	17.026	26.103	2.995
Millage Rate Less Than Tax Cap	4.652	17.731	1.637
\$ Amount Less Than Tax Cap (000's)	\$ 39,169	\$ 27,944	\$ 10,889
% of Tax Cap	72.7%	32.1%	45.3%

Required 5 Year History Ad Showing Rollback Rate

NOTICE

The **(County Name)** County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the **(Place of Meeting)** on **(Date of Meeting)** at **(Time of Meeting)** and pursuant to the requirements of O.C.G.A. § 48-5-32 does 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.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

C o u n t y w i d e A r e a	COUNTY WIDE		2020	2021	2022	2023	2024	2025
	V A L U E	Real & Personal	5,952,930,998	6,129,786,952	7,074,284,271	8,684,978,133	9,070,606,924	9,432,602,831
		Motor Vehicles	59,685,020	49,989,750	43,096,170	43,093,690	39,146,980	34,620,570
		Mobile Homes	14,009,131	15,341,498	17,480,417	18,968,798	19,589,434	21,285,694
		Timber - 100%	1,130,769	1,229,569	746,370	486,301	977,448	749,694
		Heavy Duty Equipment	146,122	136,060	177,725	406,436	125,850	198,138
		Gross Digest	6,027,902,040	6,196,483,829	7,135,784,953	8,747,933,358	9,130,446,636	9,489,456,927
		Less Exemptions	747,487,962	781,612,411	842,314,676	927,915,815	1,020,713,036	1,070,488,841
		NET DIGEST VALUE	5,280,414,078	5,414,871,418	6,293,470,277	7,820,017,543	8,109,733,600	8,418,968,086
	R A T E	Gross Maintenance & Operation Millage	15.5190	15.0110	14.0630	12.1000	12.2510	11.8720
		Less Rollback (Local Option Sales Tax)	6.4740	5.9660	6.0770	5.4360	5.7830	5.5950
		NET M&O MILLAGE RATE	9.0450	9.0450	7.9860	6.6640	6.4680	6.2770
	TAX	TOTAL M&O TAXES LEVIED	\$47,761,345	\$48,977,512	\$50,259,654	\$52,112,597	\$52,453,757	\$52,845,863
		Net Tax \$ Increase		\$1,216,167	\$1,282,142	\$1,852,943	\$341,160	\$392,106
		Net Tax % Increase		2.55%	2.62%	3.69%	0.65%	0.75%

Revenue at Various Millage Rates

2025 Rollback Rate

Key Description	2025 Budget	Estimated Actual	Variance	Millage Rate
General Fund	13,706,820	13,437,079	(269,741)	6.277
Law Enforcement	38,410,360	37,654,476	(755,884)	6.277
Total County M&O			(1,025,625)	
Urban Services District	5,056,740	5,098,939	42,199	3.403
Capital Outlay	4,055,450	4,056,888	1,438	0.501
Fire Protection	8,722,330	8,791,680	69,350	1.358

2024 Millage Rate

Key Description	2025 Budget	Estimated Actual	Variance	Millage Rate
General Fund	13,706,820	13,850,832	144,012	6.468
Law Enforcement	38,410,360	38,813,929	403,569	6.468
Total County M&O			547,581	
Urban Services District	5,056,740	5,302,108	245,368	3.535
Capital Outlay	4,055,450	4,179,809	124,359	0.516
Fire Protection	8,722,330	9,044,769	322,439	1.397

.5 mill increase for County and Urban M&O others at rollback rate

Key Description	2025 Budget	Estimated Actual	Variance	Millage Rate
General Fund	13,706,820	14,933,956	1,227,136	6.968
Law Enforcement	38,410,360	41,849,147	3,438,787	6.968
Total County M&O			4,665,923	
Urban Services District	5,056,740	6,071,689	1,014,949	4.035
Capital Outlay	4,055,450	4,056,888	1,438	0.501
Fire Protection	8,722,330	8,791,680	69,350	1.358

Value of a mill by taxing district

Taxing District	Value of a mill
County M&O	\$ 8,000,125
Urban M&O	\$ 3,671,334
Fire M&O	\$ 6,182,726

Proposed Timeline for Approval of Rollback Rate:

August 19, 2025

Commission sets 2025 Proposed Mill Rates and announces date that final rates will be approved.

**Prior to
August 26, 2025**

Required 5 year history and Current Year Digest appear in newspaper and are posted to web site. The ad contains the time and place for meeting for adoption of rates.

September 2, 2025

Hold public meeting as advertised to adopt mill rates

Home Value - \$220,000

PROPERTY OWNER(S)	MAP CODE		LOCATION		BILL #		DISTRICT	
[REDACTED]	[REDACTED]		[REDACTED] MARTIN LN 30909		[REDACTED]		002 - RICHMOND COUNTY	
	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	DUE DATE	BILLING DATE	DISCOUNT DATE	EXEMPTIONS
	\$190,400.00	\$29,600.00	0.4400	\$220000	11/18/2024		2024-10-15	
	DESCRIPTION		MARTIN ESTATES (00000) 002-A					
	FMV	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
SOLID WASTE COLLECTION	\$220,000.00	\$0	\$0	\$0	0.000	\$320.50	\$0.00	\$320.50
FIRE TAX	\$220,000.00	\$88,000	\$0	\$88,000	1.397	\$122.94	\$0.00	\$122.94
STREET LIGHT CHARGE	\$220,000.00	\$0	\$0	\$0	0.000	\$85.00	\$0.00	\$85.00
COUNTY CAPITAL OUTLAY	\$220,000.00	\$88,000	\$0	\$88,000	0.516	\$45.41	\$0.00	\$45.41
COUNTY SALES TAX CREDIT	\$220,000.00	\$0	\$0	\$0	-5.783	\$0.00	-\$508.90	\$0.00
COUNTY MAINT & OPERATION	\$220,000.00	\$88,000	\$0	\$88,000	12.251	\$1,078.09	\$0.00	\$569.19
SCHOOL MAINT & OPERATION	\$220,000.00	\$88,000	\$0	\$88,000	18.330	\$1,613.04	\$0.00	\$1,613.04
TOTALS					26.711	\$3,264.98	-\$508.90	\$2,756.08

Value: \$220,000 Total Tax Bill: \$2,756.08

PROPERTY OWNER(S)	MAP CODE		LOCATION		BILL #		DISTRICT	
[REDACTED]	[REDACTED]		[REDACTED] CUMMING RD 30904		[REDACTED]		001 - URBAN SERVICE	
	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	DUE DATE	BILLING DATE	DISCOUNT DATE	EXEMPTIONS
	\$206,691.00	\$11,330.00	0.2600	\$218021	11/18/2024		2024-10-15	\$1
	DESCRIPTION		2440 CUMMING RD					
	FMV	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
SOLID WASTE COLLECTION	\$218,021.00	\$0	\$0	\$0	0.000	\$320.50	\$0.00	\$320.50
URBAN SALES TAX CREDIT	\$218,021.00	\$0	\$0	\$0	-5.272	\$0.00	-\$433.40	\$0.00
URBAN MAINT & OPERATIONS	\$218,021.00	\$87,208	\$5,000	\$82,208	8.807	\$724.01	\$0.00	\$290.61
COUNTY CAPITAL OUTLAY	\$218,021.00	\$87,208	\$5,000	\$82,208	0.516	\$42.42	\$0.00	\$42.42
COUNTY SALES TAX CREDIT	\$218,021.00	\$0	\$0	\$0	-5.783	\$0.00	-\$475.41	\$0.00
COUNTY MAINT & OPERATION	\$218,021.00	\$87,208	\$5,000	\$82,208	12.251	\$1,007.13	\$0.00	\$531.72
SCHOOL MAINT & OPERATION	\$218,021.00	\$87,208	\$5,000	\$82,208	18.330	\$1,506.87	\$0.00	\$1,506.87
TOTALS					28.849	\$3,600.93	-\$908.81	\$2,692.12

Value: \$218,201 Total Tax Bill: \$2,692.12

Commercial Value - \$190,000

PROPERTY OWNER(S)	MAP CODE		LOCATION		BILL #		DISTRICT	
[REDACTED]	[REDACTED]		[REDACTED] CLARK ST 30907		[REDACTED]		002 - RICHMOND COUNTY	
	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	DUE DATE	BILLING DATE	DISCOUNT DATE	EXEMPTIONS
	\$123,770.00	\$62,724.00	0.2400	\$186494	11/18/2024		2024-10-15	
	DESCRIPTION		MARTINEZ TERRACE (00000) 03B-0					
	FMV	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
SOLID WASTE COLLECTION	\$186,494.00	\$0	\$0	\$0	0.000	\$320.50	\$0.00	\$320.50
FIRE TAX	\$186,494.00	\$74,598	\$0	\$74,598	1.397	\$104.21	\$0.00	\$104.21
STREET LIGHT CHARGE	\$186,494.00	\$0	\$0	\$0	0.000	\$107.36	\$0.00	\$107.36
COUNTY CAPITAL OUTLAY	\$186,494.00	\$74,598	\$0	\$74,598	0.516	\$38.49	\$0.00	\$38.49
COUNTY SALES TAX CREDIT	\$186,494.00	\$0	\$0	\$0	-5.783	\$0.00	-\$431.40	\$0.00
COUNTY MAINT & OPERATION	\$186,494.00	\$74,598	\$0	\$74,598	12.251	\$913.90	\$0.00	\$482.50
SCHOOL MAINT & OPERATION	\$186,494.00	\$74,598	\$0	\$74,598	18.330	\$1,367.38	\$0.00	\$1,367.38
TOTALS					26.711	\$2,851.84	-\$431.40	\$2,420.44

Value: \$186,494 Total Tax Bill: \$2,420.44

PROPERTY OWNER(S)	MAP CODE		LOCATION		BILL #		DISTRICT	
[REDACTED]	[REDACTED]		[REDACTED] WALTON WAY 30904		[REDACTED]		001 - URBAN SERVICE	
	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	DUE DATE	BILLING DATE	DISCOUNT DATE	EXEMPTIONS
	\$134,710.00	\$62,728.00	0.1800	\$197438	11/18/2024		2024-10-15	
	DESCRIPTION		1542 WALTON WAY					
	FMV	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
SOLID WASTE COLLECTION	\$197,438.00	\$0	\$0	\$0	0.000	\$320.50	\$0.00	\$320.50
STREET LIGHT CHARGE	\$197,438.00	\$0	\$0	\$0	0.000	\$107.36	\$0.00	\$107.36
URBAN SALES TAX CREDIT	\$197,438.00	\$0	\$0	\$0	-5.272	\$0.00	-\$416.35	\$0.00
URBAN MAINT & OPERATIONS	\$197,438.00	\$78,975	\$0	\$78,975	8.807	\$695.53	\$0.00	\$279.18
COUNTY CAPITAL OUTLAY	\$197,438.00	\$78,975	\$0	\$78,975	0.516	\$40.75	\$0.00	\$40.75
COUNTY SALES TAX CREDIT	\$197,438.00	\$0	\$0	\$0	-5.783	\$0.00	-\$456.71	\$0.00
COUNTY MAINT & OPERATION	\$197,438.00	\$78,975	\$0	\$78,975	12.251	\$967.52	\$0.00	\$510.81
SCHOOL MAINT & OPERATION	\$197,438.00	\$78,975	\$0	\$78,975	18.330	\$1,447.61	\$0.00	\$1,447.61
TOTALS					28.849	\$3,579.27	-\$873.06	\$2,706.21

Value: \$197,438 Total Tax Bill: \$2,706.21

Suburban compared to Urban

RESIDENTIAL	Suburban		Urban		Difference
	2024 Mill Rate	Amount	2024 Mill Rate	Amount	
<u>\$35,000 House /\$9,000 taxable Value</u>					
Countywide	6.468	\$ 58.21	6.468	\$ 58.21	\$ -
Fire Protection	1.397	12.57	-	-	12.57
Capital Outlay	0.516	4.64	0.516	4.64	-
Urban Services District	-	-	3.535	31.82	(31.82)
Street Light Assessment		85.00		-	85.00
Garbage		320.50		320.50	-
Total		<u>\$ 480.93</u>		<u>\$ 415.17</u>	<u>\$ 65.76</u>
<u>\$50,000 House /\$15,000 taxable Value</u>					
Countywide	6.468	\$ 97.02	6.468	\$ 97.02	\$ -
Fire Protection	1.397	20.96	-	-	20.96
Capital Outlay	0.516	7.74	0.516	7.74	-
Urban Services District	-	-	3.535	53.03	(53.03)
Street Light Assessment		85.00		-	85.00
Garbage		320.50		320.50	-
Total		<u>\$ 531.22</u>		<u>\$ 478.29</u>	<u>\$ 52.93</u>

Suburban compared to Urban

RESIDENTIAL	Suburban		Urban		Difference
	2024 Mill Rate	Amount	2024 Mill Rate	Amount	
<u>\$100,000 House /\$35,000 taxable Value</u>					
Countywide	6.468	\$ 226.38	6.468	\$ 226.38	\$ -
Fire Protection	1.397	48.90	-	-	48.90
Capital Outlay	0.516	18.06	0.516	18.06	-
Urban Services District	-	-	3.535	123.73	(123.73)
Street Light Assessment		85.00		-	85.00
Garbage		320.50		320.50	-
Total		\$ 698.84		\$ 688.67	\$ 10.17
<u>\$150,000 House /\$55,000 taxable Value</u>					
Countywide	6.468	\$ 355.74	6.468	\$ 355.74	\$ -
Fire Protection	1.397	76.84	-	-	76.84
Capital Outlay	0.516	28.38	0.516	28.38	-
Urban Services District	-	-	3.535	194.43	(194.43)
Street Light Assessment		85.00		-	85.00
Garbage		320.50		320.50	-
Total		\$ 866.46		\$ 899.05	\$ (32.59)

Suburban compared to Urban

RESIDENTIAL	Suburban		Urban		Difference
	2024 Mill Rate	Amount	2024 Mill Rate	Amount	
\$200,000 House /\$75,000 taxable Value					
Countywide	6.468	\$ 485.10	6.468	\$ 485.10	\$ -
Fire Protection	1.397	104.78	-	-	104.78
Capital Outlay	0.516	38.70	0.516	38.70	-
Urban Services District	-	-	3.535	265.13	(265.13)
Street Light Assessment		85.00		-	85.00
Garbage		320.50		320.50	-
Total		\$ 1,034.08		\$ 1,109.43	\$ (75.35)
\$300,000 House /\$115,000 taxable Value					
Countywide	6.468	\$ 743.82	6.468	\$ 743.82	\$ -
Fire Protection	1.397	160.66	-	-	160.66
Capital Outlay	0.516	59.34	0.516	59.34	-
Urban Services District	-	-	3.535	406.53	(406.53)
Street Light Assessment		85.00		-	85.00
Garbage		320.50		320.50	-
Total		\$ 1,369.32		\$ 1,530.19	\$ (160.87)

Action Requested Today for adopting rollback rates

- Motion to approve 2025 mill rates for each taxing district, advertise the required 5 year history of the digest and to schedule the date of September 2, 2025 for the meeting to adopt the rates proposed.

Questions / Comments