

Staff Report

Subject: Property tax levy & millage rates for 2026
Author: Mark W. Barnes, Finance Director
Department: Finance, Tax Assessor, Tax Commissioner
Meeting Date: 9/1/26
Item Description: Public hearing on the property tax levy & millage rates, resolution to levy property taxes, and approval of the PT32.1 and PT35 forms for submission of millage to the State

Summary Recommendation:

Staff recommends approval of the resolution to levy taxes, approval of the proposed millage rates, and approval of the PT32.1 and PT35 forms for submission to the State.

Executive Summary/Background:

Each year the Board of Commissioners is required to adopt a millage for the county. The millage process is set by the Georgia Department of Revenue. This action requires the Board of Commissioners to set a millage rate for the county and the Hospital Authority. The County also adopts a millage on behalf of the Industrial Development Authority, and the Board of Education.

1. Effingham County may formally set and adopt the millage once the Board of Education's millage rate is received.
2. The process steps are governed by whether the Board elects to use the rollback rate or not.
3. Attached are the documents related to the filing requirements: the levy resolution which includes the County's intended use for the insurance proceeds from the State, the PT32.1 forms, the PT35 form, and the schedule of sales tax and insurance premiums received.
4. The Board of Commissioners' main County M&O rate is proposed at 4.976, which is 0.620 mills below the tax year 2025 rate of 5.596.
5. The full rollback rate would be 5.466, we are proposing to go lower than that. The original tax hearing advertisement and five-year history used this rate, but tonight we are recommending a lower rate of 4.976.
6. This is the 7th year that the County M&O rate has been at or below the full rollback rate.
7. The Medical Indigent rate is proposed to go from 1.480 down to 0.100 mills.
8. The Board of Education has reduced their rate from 18.450 to 16.450.

9. The rates for public works, parks, and recreation remain the same as last year – 2.000 mills combined. However this year they are listed in two separate categories rather than three.
10. The Industrial Development Authority has reduced their rate from 2.000 mills down to zero.
11. The square footage-based fire fee was removed for this year and replaced with an ad valorem rate of 2.000 mills.
12. For a property in the unincorporated part of the county that isn't in one of the industrial districts, last year's combined millage rates were 29.526 mills. This year that total is 25.526 and the square footage-based fire fee is removed, replaced by the 2.000 mills that is included in the 25.526 mills.

Alternatives for Commission to Consider:

1. Approve the County developing a millage for the unincorporated residents, the resolution to levy taxes, and the PT32.1 and PT35 forms for submission to the State.
2. Do not approve of the millage rates, the resolution to levy taxes, or the P32.1 and PT35 forms as presented.
2. Provide staff with direction.

Recommended Alternative:

Staff recommends approval – Alternative #1 - Approve the County developing a millage for the unincorporated residents, the resolution to levy taxes, and the PT32.1 and PT35 forms for submission to the State.

Other Alternatives:

n/a

Department Review: *(list departments)*

Finance, Tax Assessor, Tax Commissioner

Funding Source:

None required - existing software and staff preparation time are already accounted for in the budget.

Attachments:

1. Resolution to Levy the 2026 Taxes
2. PT 35 – County Millage Rate Certification
3. PT 32.1 – Computation of Millage Rate Rollback & Percentage Increase
4. Insurance Premium & Local Option Sales Taxes Proceeds for 2026 Millage Adjustment

**RESOLUTION TO LEVY THE 2026 TAXES
STATE OF GEORGIA
COUNTY OF EFFINGHAM**

A resolution to provide the adoption of the 2026 Tax Levy for the Government of Effingham County, Georgia

BE IT RESOLVED, by the Board of Commissioners of Effingham County, Georgia, that the 2026 Tax Levy for the County Government of Effingham County, Georgia, is hereby adopted as follows:

1. For county government purposes	4.976
2. Indigent medical care	0.100
3. For the industrial authority	0.000
4. To pay for the support and the maintenance of education	16.450
5. State of Georgia	0.000
6. County public works, roads, and parks	1.350
7. County recreation	0.650
8. To provide for Fire & Rescue services	2.000
9. Effingham Gateway special service district	1.443
10. Research Forest special service district	1.573
11. Interstate 16 special service district	1.443

Total for the county government, medical indigent, industrial authority, education, State of Georgia, public works, parks, recreation, fire services, Effingham Gateway, Research Forest, and Interstate 16

29.985

**The insurance premium refund of \$ 4,786,153.97 is to be used for Special Tax District fund as directed by the approved FY27 budget.

Adopted by the Effingham County Board of Commissioners, this_____day of September, 2026.

Damon Rahn, Chairman

Attest:

Stephanie D. Johnson, County Clerk

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2026

Please provide a copy of this form to your county's Clerk of Superior Court.

<http://www.dor.ga.gov>



COUNTY: _____

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
2,3,4	Incorporated		X	7.741	2.765			4.976	0.000	4.976
1	Unincorporated	X		7.741	2.765			4.976	0.000	4.976
1,2,3,4	School	X	X	16.450				16.450	0.000	16.450
	List Special Service Districts:									
1,2,3,4	Indigent Medical Care	X	X	0.100				0.100	0.000	0.100
1,2,3,4	IDA	X	X	0.000				0.000	0.000	0.000
1	Public Works, Roads, and Parks	X		1.350				1.350	0.000	1.350
1,2,4	Recreation	X	X	0.650				0.650	0.000	0.650
1	Effingham Gateway	X		1.443				1.443	0.000	1.443
1	Research Forest	X		1.573				1.573	0.000	1.573
1	Interstate 16	X		1.443				1.443	0.000	1.443
1	Fire & Rescue	X		2.000				2.000	0.000	2.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
	CID/BID:									
								0.000		0.000
								0.000		0.000
								0.000		0.000
								0.000		0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2026

Date

Chairman, Board of County Commissioners

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** County Wide**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	4,615,395,230	152,213,825	183,125,943	4,950,734,998
PERSONAL	448,725,812		159,548,442	608,274,254
MOTOR VEHICLES	25,557,870		(589,770)	24,968,100
MOBILE HOMES	36,710,750		2,037,253	38,748,003
TIMBER -100%	6,472,830		(3,240,820)	3,232,010
HEAVY DUTY EQUIP	4,218,590		(3,658,714)	559,876
GROSS DIGEST	5,137,081,082	152,213,825	337,222,334	5,626,517,241
EXEMPTIONS	971,549,514	48,100,882	133,951,573	1,153,601,969
NET DIGEST	4,165,531,568	104,112,943	203,270,761	4,472,915,272
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	5.596		2026 MILLAGE RATE:	4.976

CALCULATION OF FINAL ROLLBACK MILLAGE RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	4,165,531,568	
Net Value Added-Reassessment of Existing Real Property	RVA	104,112,943	
Other Net Changes to Taxable Digest	NAG	203,270,761	
2026 Net Taxable Digest	CYD	4,472,915,272	
PYD+RVA+NAG			
2025 Millage Rate	PYM	5.596	PYM
Millage Equivalent of Reassessed Value Added	ME	0.130	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	5.466	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	5.466	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	5.466
	2026 Millage Rate	4.976
	Percentage Tax Increase	-8.96%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Indigent Medical Care**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	4,615,395,230	152,213,825	183,125,943	4,950,734,998
PERSONAL	448,725,812		159,548,442	608,274,254
MOTOR VEHICLES	25,557,870		(589,770)	24,968,100
MOBILE HOMES	36,710,750		2,037,253	38,748,003
TIMBER -100%	6,472,830		(3,240,820)	3,232,010
HEAVY DUTY EQUIP	4,218,590		(3,658,714)	559,876
GROSS DIGEST	5,137,081,082	152,213,825	337,222,334	5,626,517,241
EXEMPTIONS	971,549,514	48,100,882	133,951,573	1,153,601,969
NET DIGEST	4,165,531,568	104,112,943	203,270,761	4,472,915,272
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	1.480		2026 MILLAGE RATE:	0.100

CALCULATION OF FINAL ROLLBACK MILLAGE RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	4,165,531,568	
Net Value Added-Reassessment of Existing Real Property	RVA	104,112,943	
Other Net Changes to Taxable Digest	NAG	203,270,761	
2026 Net Taxable Digest	CYD	4,472,915,272	
			PYD+RVA+NAG
2025 Millage Rate	PYM	1.480	PYM
Millage Equivalent of Reassessed Value Added	ME	0.034	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.446	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	1.446	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	1.446
	2026 Millage Rate	0.100
	Percentage Tax Increase	-93.08%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Industrial Development Authority**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	4,615,395,230	152,213,825	183,125,943	4,950,734,998
PERSONAL	448,725,812		159,548,442	608,274,254
MOTOR VEHICLES	25,557,870		(589,770)	24,968,100
MOBILE HOMES	36,710,750		2,037,253	38,748,003
TIMBER -100%	6,472,830		(3,240,820)	3,232,010
HEAVY DUTY EQUIP	4,218,590		(3,658,714)	559,876
GROSS DIGEST	5,137,081,082	152,213,825	337,222,334	5,626,517,241
EXEMPTIONS	971,549,514	48,100,882	133,951,573	1,153,601,969
NET DIGEST	4,165,531,568	104,112,943	203,270,761	4,472,915,272
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 2.000**2026 MILLAGE RATE:** 0.000**CALCULATION OF FINAL ROLLBACK MILLAGE RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	4,165,531,568	
Net Value Added-Reassessment of Existing Real Property	RVA	104,112,943	
Other Net Changes to Taxable Digest	NAG	203,270,761	
2026 Net Taxable Digest	CYD	4,472,915,272	PYD+RVA+NAG

2025 Millage Rate	PYM	2.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.047	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.953	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	1.953	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	1.953
	2026 Millage Rate	0.000
	Percentage Tax Increase	-100.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.



If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Public Works, Roads, and Parks**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	3,663,725,268	147,268,787	136,757,698	3,947,751,753
PERSONAL	412,763,566		151,002,292	563,765,858
MOTOR VEHICLES	21,903,740		524,490	22,428,230
MOBILE HOMES	34,408,065		2,863,635	37,271,700
TIMBER -100%	5,878,080		(2,700,324)	3,177,756
HEAVY DUTY EQUIP	4,218,590		(3,658,714)	559,876
GROSS DIGEST	4,142,897,309	147,268,787	284,789,077	4,574,955,173
EXEMPTIONS	721,510,889	48,227,590	37,402,529	807,141,008
NET DIGEST	3,421,386,420	99,041,197	247,386,548	3,767,814,165
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 1.350**2026 MILLAGE RATE:** 1.350**CALCULATION OF FINAL ROLLBACK MILLAGE RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	3,421,386,420	
Net Value Added-Reassessment of Existing Real Property	RVA	99,041,197	
Other Net Changes to Taxable Digest	NAG	247,386,548	
2026 Net Taxable Digest	CYD	3,767,814,165	PYD+RVA+NAG

2025 Millage Rate	PYM	1.350	PYM
Millage Equivalent of Reassessed Value Added	ME	0.035	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.315	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	1.315	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	1.315
	2026 Millage Rate	1.350
	Percentage Tax Increase	2.66%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Recreation**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	3,976,800,342	150,751,551	144,615,625	4,272,167,518
PERSONAL	424,990,508		151,981,854	576,972,362
MOTOR VEHICLES	23,189,410		1,778,690	24,968,100
MOBILE HOMES	35,349,392		3,398,611	38,748,003
TIMBER -100%	6,472,830		(3,240,820)	3,232,010
HEAVY DUTY EQUIP	4,218,590		(3,658,714)	559,876
GROSS DIGEST	4,471,021,072	150,751,551	294,875,246	4,916,647,869
EXEMPTIONS	947,884,221	43,000,391	88,196,673	1,079,081,285
NET DIGEST	3,523,136,851	107,751,160	206,678,573	3,837,566,584
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 0.650**2026 MILLAGE RATE:** 0.650**CALCULATION OF FINAL ROLLBACK MILLAGE RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	3,523,136,851	
Net Value Added-Reassessment of Existing Real Property	RVA	107,751,160	
Other Net Changes to Taxable Digest	NAG	206,678,573	
2026 Net Taxable Digest	CYD	3,837,566,584	PYD+RVA+NAG

2025 Millage Rate	PYM	0.650	PYM
Millage Equivalent of Reassessed Value Added	ME	0.018	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	0.632	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	0.632	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)

Final Rollback Millage Rate	0.632
2026 Millage Rate	0.650
Percentage Tax Increase	2.85%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.



If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Effingham Gateway**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	376,671,996	43,055,693	31,474,452	451,202,141
PERSONAL	144,899,122		24,768,715	169,667,837
MOTOR VEHICLES	0		0	0
MOBILE HOMES	0		14,751	14,751
TIMBER -100%	14,276		(14,276)	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	521,585,394	43,055,693	56,243,642	620,884,729
EXEMPTIONS	101,494,607	3,960,746	19,165,800	124,621,153
NET DIGEST	420,090,787	39,094,947	37,077,842	496,263,576
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 1.443**2026 MILLAGE RATE:** 1.443**CALCULATION OF FINAL ROLLBACK MILLAGE RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	420,090,787	
Net Value Added-Reassessment of Existing Real Property	RVA	39,094,947	
Other Net Changes to Taxable Digest	NAG	37,077,842	
2026 Net Taxable Digest	CYD	496,263,576	PYD+RVA+NAG
2025 Millage Rate	PYM	1.443	PYM
Millage Equivalent of Reassessed Value Added	ME	0.114	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.329	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	1.329	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	1.329
	2026 Millage Rate	1.443
	Percentage Tax Increase	8.58%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.



If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Research Forest**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	191,799,622	12,530,697	(58,200,940)	146,129,379
PERSONAL	24,627,112		72,725,616	97,352,728
MOTOR VEHICLES	0		0	0
MOBILE HOMES	0		0	0
TIMBER -100%	99,668		(99,668)	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	216,526,402	12,530,697	14,425,008	243,482,107
EXEMPTIONS	446,874	0	64,168,405	64,615,279
NET DIGEST	216,079,528	12,530,697	(49,743,397)	178,866,828
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	1.443		2026 MILLAGE RATE:	1.573

CALCULATION OF FINAL ROLLBACK MILLAGE RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	216,079,528	
Net Value Added-Reassessment of Existing Real Property	RVA	12,530,697	
Other Net Changes to Taxable Digest	NAG	(49,743,397)	
2026 Net Taxable Digest	CYD	178,866,828	PYD+RVA+NAG
2025 Millage Rate	PYM	1.443	PYM
Millage Equivalent of Reassessed Value Added	ME	0.101	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.342	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	1.342	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	1.342
	2026 Millage Rate	1.573
	Percentage Tax Increase	17.21%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.



If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**COUNTY:** EFFINGHAM**TAXING JURISDICTION:** Interstate 16**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	87,908,050	14,800,164	(411,432)	102,296,782
PERSONAL	37,781,252		20,939,124	58,720,376
MOTOR VEHICLES	0		0	0
MOBILE HOMES	58,764		(4,893)	53,871
TIMBER -100%	495,082		(440,828)	54,254
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	126,243,148	14,800,164	20,081,971	161,125,283
EXEMPTIONS	2,670,674	161	44,527,671	47,198,506
NET DIGEST	123,572,474	14,800,003	(24,445,700)	113,926,777
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	1.443		2026 MILLAGE RATE:	1.443

CALCULATION OF FINAL ROLLBACK MILLAGE RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	123,572,474	
Net Value Added-Reassessment of Existing Real Property	RVA	14,800,003	
Other Net Changes to Taxable Digest	NAG	(24,445,700)	
2026 Net Taxable Digest	CYD	113,926,777	PYD+RVA+NAG
2025 Millage Rate	PYM	1.443	PYM
Millage Equivalent of Reassessed Value Added	ME	0.187	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.256	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage Rate for 2026 minus Millage Rate Equivalent of PTRLOST/FLOST	RRPTR	1.256	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c)(2)	Final Rollback Millage Rate	1.256
	2026 Millage Rate	1.443
	Percentage Tax Increase	14.89%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____.

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.



If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

2026	ZITTROUER CORLEY J	Real	0417E011	14268	2026	143,590	122,000	21,590
	ZITTROUER ERNEST E JR AND LINDA MARIE	Real	03920016	11570	2026	133,198	80,000	53,198
		COUNT	1471		Year Totals >>	574,742,711	439,422,798	165,163,573
Total		COUNT	1534		GRAND TOTAL	575,252,119	439,865,333	165,225,517

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period.
O.C.G.A. 48-5-306 and 48-5-311

8/8/2026

Date

Doris A. Moore

Signature, Chairman Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. 48-5-304, the Revenue Commissioner is not required to disapprove or withhold approval of any county digest solely because appeals have been filed or arbitrations demanded on the assessment of any property or number of properties in the county. I further recognize that this listing, certified above by the chairman of the board of assessors, represents the pending appeals and arbitrations filed in the county at the time this digest is being submitted to the Revenue Commissioner for examination.

Date

8-18-24

Date

Signature, Chairman Board of Commissioners

Gary J. Ford

Signature, Chairman Board of Education or School Superintendent

AMOUNT OF INSURANCE PREMIUM TAX PROCEEDS AND LOCAL OPTION SALES TAX PROCEEDS FOR 2026 MILLAGE ADJUSTMENT

Shown below are the 2025 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education for the period of January 1, 2025 - December 31, 2025. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2026 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the Insurance Premium Tax proceeds exceed the cost of the service, then the 2026 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or a portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

Services include:

- a. Police protection, except such protection provided by the county sheriff;
- b. Fire protection;
- c. Curbside or on-site residential or commercial garbage and solid waste collection;
- d. Curbs, sidewalks, and street lights;
- e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium Tax proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium Tax proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service.

Please contact the Local Government Services Division at 404-724-7003 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	\$ 1,282,830.04	\$ 3,877,689.73	Cook	\$ 840,711.48	\$ 3,448,697.01
Atkinson	\$ 512,602.65	\$ 480,271.03	Coweta	\$ 9,187,439.33	\$ 25,751,164.81
Bacon	\$ 755,620.81	\$ 1,318,205.12	Crawford	\$ 1,109,315.66	\$ 819,191.73
Baker	\$ 223,510.05	\$ 253,430.63	Crisp	\$ 925,213.96	\$ 2,999,708.43
Baldwin	\$ 2,620,361.22	\$ 6,399,408.87	Dade	\$ 1,378,213.93	\$ 3,075,828.45
Banks	\$ 1,403,309.80	\$ 4,018,885.26	Dawson	\$ 2,261,372.71	\$ 12,314,296.63
Barrow	\$ 5,111,517.94	\$ 13,750,929.17	Decatur	\$ 1,364,195.54	\$ 3,378,565.01
Bartow	\$ 7,211,237.99	\$ 24,701,705.38	Dekalb	\$ 41,700,700.94	
Ben Hill	\$ 801,499.19	\$ 1,469,822.48	Dodge	\$ 1,171,761.23	\$ 1,594,639.82
Berrien	\$ 1,049,614.95	\$ 1,552,757.27	Dooley	\$ 414,375.86	\$ 855,003.21
Bibb/Macon		\$ 89,114,421.84	Dougherty	\$ 1,582,509.96	\$ 8,116,682.17
Bleckley	\$ 738,171.34	\$ 1,136,567.18	Douglas	\$ 10,027,170.50	\$ 30,338,569.49
Brantley	\$ 1,620,153.75	\$ 1,630,309.37	Early	\$ 471,527.78	\$ 717,989.20
Brooks	\$ 1,115,295.53	\$ 1,109,288.83	Echols	\$ 363,105.80	\$ 258,893.15
Bryan	\$ 2,507,429.82	\$ 7,788,017.29	Effingham	\$ 4,786,153.97	\$ 12,366,294.81
Bulloch County	\$ 4,287,275.63		Elbert	\$ 1,384,781.99	\$ 2,229,974.82
Bulloch School		\$ 20,376,600.96	Emanuel	\$ 1,176,270.64	\$ 2,249,335.97
Burke	\$ 1,645,837.80	\$ 3,968,892.41	Evans	\$ 707,291.66	\$ 1,249,991.54
Butts	\$ 1,850,329.89	\$ 5,447,637.54	Fannin	\$ 2,218,729.35	\$ 8,281,479.12
Calhoun	\$ 115,676.25	\$ 301,861.73	Fayette	\$ 5,249,055.05	\$ 19,682,691.99
Camden	\$ 1,669,659.27	\$ 6,439,693.58	Floyd	\$ 5,829,691.02	\$ 11,810,673.31
Candler	\$ 664,060.12	\$ 1,196,701.52	Forsyth	\$ 23,915,281.01	\$ 56,033,493.13
Carroll	\$ 7,134,283.87	\$ 18,801,290.00	Franklin	\$ 1,649,170.85	\$ 3,874,539.43
Catoosa	\$ 5,342,674.39	\$ 11,598,702.26	Fulton	\$ 26,958.45	\$ 27,859,855.43
Charlton	\$ 698,762.99	\$ 1,068,187.38	Gilmer	\$ 2,826,617.86	\$ 6,727,727.69
Chatham	\$ 9,029,217.74	\$ 34,540,576.80	Glascok	\$ 203,511.78	\$ 178,032.49
Chattahoochee/Cusseta		\$ 1,264,950.92	Glynn	\$ 6,792,450.74	\$ 27,822,297.92
Chattooga County	\$ 1,729,458.01		Gordon	\$ 3,754,184.56	\$ 9,491,707.76
Chattooga School		\$ 2,619,329.16	Grady	\$ 1,532,318.23	\$ 2,268,186.27
Cherokee	\$ 17,463,683.09		Greene	\$ 1,271,556.50	\$ 6,663,736.48
Clarke/Athens		\$ 37,745,825.28	Gwinnett	\$ 66,617,953.98	
Clay	\$ 169,593.15	\$ 196,605.70	Habersham County	\$ 3,168,941.14	
Clayton	\$ 23,327,684.86	\$ 51,192,223.51	Habersham School		\$ 10,624,760.89
Clinch	\$ 375,947.82	\$ 568,286.17	Hall	\$ 13,431,679.47	\$ 39,544,494.69
Cobb	\$ 48,175,140.02		Hancock	\$ 723,172.64	\$ 495,235.25
Coffee	\$ 2,629,282.01	\$ 6,101,921.05	Haralson	\$ 1,769,258.48	\$ 3,195,216.99
Colquitt County	\$ 2,785,444.95		Harris	\$ 2,929,844.21	\$ 3,126,212.54
Colquitt School		\$ 8,994,231.95	Hart	\$ 1,988,455.18	\$ 4,366,088.48
Columbia	\$ 13,418,347.29	\$ 33,216,194.23	Heard	\$ 945,702.38	\$ 3,974,173.89

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	\$ 15,546,692.31	\$ 38,204,568.17	Quitman/Georgetown		\$ 314,793.80
Houston County	\$ 5,401,786.91		Rabun County	\$ 1,238,814.24	
Houston School		\$ 40,176,035.50	Rabun School		\$ 6,455,647.78
Irwin	\$ 607,496.39	\$ 597,921.77	Randolph	\$ 238,802.84	\$ 333,757.44
Jackson	\$ 4,096,605.87	\$ 12,807,143.68	Richmond/Augusta		\$ 50,258,176.54
Jasper	\$ 1,155,194.04	\$ 1,544,048.08	Rockdale	\$ 7,470,823.35	
Jeff Davis	\$ 1,030,106.83	\$ 1,757,390.97	Schley	\$ 289,974.88	\$ 376,315.05
Jefferson	\$ 848,357.87	\$ 1,468,368.87	Screven	\$ 1,023,734.84	\$ 1,658,153.79
Jenkins	\$ 559,657.40	\$ 758,323.66	Seminole	\$ 589,066.61	\$ 905,379.27
Johnson	\$ 513,190.83	\$ 595,372.66	Spalding	\$ 4,274,237.54	\$ 9,187,574.16
Jones	\$ 2,437,533.92	\$ 3,054,237.61	Stephens	\$ 1,673,188.37	\$ 3,755,120.52
Lamar	\$ 1,122,059.65	\$ 1,815,784.42	Stewart	\$ 300,170.07	\$ 169,379.85
Lanier	\$ 686,411.12	\$ 488,456.87	Sumter	\$ 1,188,034.33	\$ 2,866,977.68
Laurens	\$ 2,818,677.37	\$ 7,797,912.75	Talbot	\$ 430,158.81	\$ 736,952.72
Lee	\$ 2,850,439.32	\$ 4,839,246.47	Taliaferro	\$ 95,776.02	\$ 179,595.47
Liberty	\$ 2,152,852.70	\$ 5,742,348.83	Tattnall	\$ 1,524,965.92	\$ 2,283,499.26
Lincoln	\$ 608,378.66	\$ 1,023,236.69	Taylor	\$ 491,820.14	\$ 934,819.45
Long	\$ 1,436,052.06	\$ 970,061.67	Telfair	\$ 422,904.54	\$ 514,290.64
Lowndes	\$ 5,521,286.36	\$ 20,665,612.75	Terrell	\$ 397,514.58	\$ 737,872.47
Lumpkin	\$ 2,545,073.62	\$ 5,349,711.26	Thomas	\$ 2,254,412.53	\$ 6,115,441.20
Macon	\$ 644,257.91	\$ 874,258.71	Tift	\$ 2,194,025.60	\$ 8,021,380.40
Madison	\$ 2,581,148.93	\$ 2,911,796.18	Toombs	\$ 1,178,819.44	\$ 2,993,457.56
Marion	\$ 579,851.72	\$ 502,653.44	Towns County	\$ 1,019,127.39	\$ 2,557,988.49
McDuffie	\$ 1,400,957.06	\$ 3,333,235.54	Towns Schools		\$ 3,409,018.35
McIntosh	\$ 932,762.33	\$ 1,778,389.56	Treutlen	\$ 344,283.90	\$ 574,950.34
Meriwether	\$ 1,357,921.57	\$ 1,812,663.46	Troup	\$ 3,189,429.56	\$ 8,453,280.98
Miller	\$ 392,613.04	\$ 638,387.64	Turner	\$ 373,987.21	\$ 739,579.25
Mitchell County	\$ 1,159,213.30		Twiggs	\$ 670,628.17	\$ 1,027,286.69
Mitchell School		\$ 2,540,173.15	Union	\$ 2,350,972.79	\$ 6,561,172.23
Monroe	\$ 2,291,762.23	\$ 6,541,759.07	Upson	\$ 1,713,577.03	\$ 3,062,900.57
Montgomery	\$ 488,291.03	\$ 697,804.83	Walker	\$ 5,084,265.40	\$ 6,392,738.87
Morgan	\$ 1,393,898.85	\$ 5,281,389.52	Walton	\$ 6,228,087.87	\$ 15,191,591.80
Murray	\$ 3,358,238.47	\$ 5,978,495.10	Ware	\$ 2,186,477.24	\$ 5,758,185.02
Muscogee/Columbus		\$ 100,298,684.70	Warren	\$ 306,738.13	\$ 543,291.56
Newton	\$ 9,126,366.19	\$ 17,640,489.35	Washington	\$ 991,874.85	\$ 2,924,985.68
Oconee	\$ 3,612,628.19	\$ 11,871,184.22	Wayne	\$ 1,871,406.50	\$ 3,241,507.17
Oglethorpe	\$ 1,290,672.49	\$ 1,218,419.01	Webster		\$ 239,562.45
Paulding	\$ 14,652,358.03	\$ 27,561,758.82	Wheeler	\$ 341,931.16	\$ 299,123.17
Peach	\$ 1,260,871.16	\$ 4,986,796.13	White	\$ 2,350,188.55	\$ 5,099,372.80
Pickens	\$ 2,792,307.10	\$ 6,550,998.60	Whitfield	\$ 6,315,139.16	\$ 15,565,178.76
Pierce	\$ 1,471,833.27	\$ 2,103,445.04	Wilcox	\$ 413,395.56	\$ 428,351.72
Pike	\$ 1,563,590.03	\$ 2,173,027.71	Wilkes	\$ 507,014.90	\$ 1,412,063.18
Polk	\$ 2,545,465.75	\$ 4,411,632.25	Wilkinson	\$ 433,883.98	\$ 744,820.24
Pulaski	\$ 500,544.87	\$ 741,485.86	Worth	\$ 1,318,317.16	\$ 1,629,557.28
Putnam	\$ 1,542,709.48	\$ 4,510,650.28	Totals	571,328,247.44	1,313,297,304.10

<http://dor.georgia.gov>

LOST Rollback Calculation

2026

Property Net Digest for 2026	4,472,915,272	
County M&O Millage for 2026	0.004976 or	4.976 mills
LOST Collections 2025	12,366,294.81	
Rollback Calculation Amt (LOST/Property Digest)	0.002765 or	2.765 mills
Millage Rate Before Rollback	0.007741 or	7.741 mills
Rollback Amt	0.002765 or	2.765 mills
Millage After Rollback	0.004976 or	4.976 mills