



2025 MILLAGE PROPOSAL

TAXPAYER BILL OF RIGHTS

SB 177 Act 431 | 1999 Session Effective Jan. 2000 | Objectives

- Enhance individual property owner's rights when appealing an increase in property value
- Prevent tax increases resulting from increases to existing property values in a county due to inflation

2024 CITY DIGEST REQUIREMENTS

Advertisements O.C.G.A 48-5-32: If proposed millage exceeds rollback rate.

- Press Release
- Five Year History of Levy
- Advertising for Public Hearing
- Public Hearing

MILLAGE & ROLLBACK RATE

O.C.G.A. SECTION 48-5-32.0

- A millage rate is the determining factor when calculating property taxes

(1 mill=\$1 in taxes per \$1,000 of assessed property value)

$$(0.001 \times \$1,000 = \$1.00)$$

- A rollback rate represents the millage rate that would produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred

NOTICE OF PROPERTY TAX INCREASE

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The **City of Stonecrest** has tentatively adopted a 2024 millage rate which will require an increase in property taxes by **1.53%** percent. All concerned citizens are invited to the public hearing on this tax increase to be held at **Stonecrest City Hall, 3120 Stonecrest Blvd, Stonecrest, GA on June 9, 2025 at 12:00 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at Stonecrest City Hall, 3120 Stonecrest Blvd, Stonecrest, GA on **June 26, 2025 at 6:00 pm.**

This tentative increase will result in a millage rate of **1.257 mills**, an increase of **0.019 mills**. Without this tentative tax increase, the millage rate will be no more than **1.238 mills**. The proposed tax increase for a home with a fair market value of **\$300,000** is approximately **\$2.37** and the proposed tax increase for a non-homestead property with a fair market value of **\$500,000** is approximately **\$3.33**.

Overview

- Although the city is not proposing a millage increase, the state considers any millage above the rollback rate a property tax increase (0.019 mills/1.53%).
- There are 11,165 homestead properties with an average Fair Market Value of \$300K.
- There are 9,177 non-homestead properties with an average Fair Market Value of \$500K.
- Properties that have not increased in value; taxes will remain the same as 2024.

COMPUTATION OF MILLAGE

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
COUNTY:	002-DEKALB	TAXING JURISDICTION:	STONECREST	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	3,107,443,611	35,145,936	21,675,000	3,164,264,547
PERSONAL	291,698,926		12,493,053	304,191,979
MOTOR VEHICLES	5,202,880		(247,120)	4,955,760
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	98,156		(98,156)	0
GROSS DIGEST	3,404,443,573	35,145,936	33,822,777	3,473,412,286
EXEMPTIONS	1,175,274,465	0	14,041,534	1,189,315,999
NET DIGEST	2,229,169,108	35,145,936	19,781,243	2,284,096,287
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	1.257	2025 MILLAGE RATE:		1.257
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	2,229,169,108		
Net Value Added-Reassessment of Existing Real Property	RVA	35,145,936		
Other Net Changes to Taxable Digest	NAG	19,781,243		
2025 Net Digest	CYD	2,284,096,287	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	1.257	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.019	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	1.238	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, 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)		Rollback Millage Rate	1.238	
		2025 Millage Rate	1.257	
		Percentage Tax Increase	1.53%	

- The City is proposing to keep the 2025 millage the same as the 2024 millage at 1.257.
- With keeping the millage rate the same, properties that had no increase in reassessed values will not see an increase in taxes.
- The 1.53% percentage tax increase only impacts homes who reassessments values were increased by the county.

CURRENT TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

C I T Y A r e a	CITY WIDE		2020	2021	2022	2023	2024	2025
	V A L U E	Real & Personal	1,971,004,816	2,176,939,296	2,691,678,081	3,233,311,070	3,399,142,537	3,468,456,526
		Motor Vehicles	8,637,740	6,639,480	5,952,430	5,729,240	5,202,880	4,955,760
		Mobile Homes						
		Timber -100%						
		Heavy Duty Equipment	41,730	132,745	2,240	185,387	98,156	0
		Gross Digest	1,979,684,286	2,183,711,521	2,697,632,751	3,239,225,697	3,404,443,573	3,473,412,286
		Less Exemptions	568,476,742	694,585,453	933,160,615	1,112,836,902	1,175,274,465	1,189,315,999
		NET DIGEST VALUE	1,411,207,544	1,489,126,068	1,764,472,136	2,126,388,795	2,229,169,108	2,284,096,287
	R A T E	Gross Maintenance & Operation Millage	1.4380	1.3360	1.2570	1.2570	1.2570	1.2570
		Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		NET M&O MILLAGE RATE	1.4380	1.3360	1.2570	1.2570	1.2570	1.2570
TAX	TOTAL M&O TAXES LEVIED		\$2,029,316	\$1,989,472	\$2,217,941	\$2,672,871	\$2,802,066	\$2,871,109
	Net Tax \$ Increase			(\$39,844)	\$228,469	\$454,929	\$129,195	\$69,043
	Net Tax % Increase			-1.96%	11.48%	20.51%	4.83%	2.46%

- The city is seeking a proposed 2024 millage of 1.257 which projects \$2.8M in revenue.
- If adopted, the millage will remain the same for the last (4) consecutive years.
- As a result of the reassessment values, the 2025 Digest reflects a revenue increase of \$69,043 and a 2.46% increase from 2024..
- Tax revenues represents approximately 17% of the city's operating and maintenance budget.
- The budget allocation of these additional funds will be determined during the 2026 Budget Development.

QUESTIONS

