

2026 Proposed Millage Rate

Finance

6/8/2026



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Taxpayer Bill of Rights

SB 177 Act 431 | 1999 Session Effective Jan. 2000

Objectives are to...

- 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



2026 City Digest Requirements

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

The City of Stonecrest is proposing a millage rate 1.257 that exceeds the rollback rate and is required to issue...

- Press Release (*Media/City Website*)
- Five Year History of Levy (*Champion Paper-Dekalb County Legal Organ, City Website*)
- Advertise for (3) Public Hearing (*Location, Dates, and Times-Champion Paper, City Website*)
- Public Hearings (*conduct hearing as scheduled*)
- *If adopted, the millage would remain 1.257 mills for five consecutive years.*



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)

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

- **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.
- The **rollback rate** is calculated by the **Dekalb Tax Commissioner's Office**.
- **Reassessment Values** within Stonecrest are determined by **Dekalb Tax Assessors Office**.



Notice of Property Tax Increase

NOTICE OF PROPERTY TAX INCREASE

The **City of Stonecrest** has tentatively adopted a 2026 millage rate which will require an increase in property taxes by **2.44%** 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 8, 2026 at 11:30 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 22, 2026 at 6:00 pm.**

This tentative increase will result in a millage rate of **1.257 mills**, an increase of **0.03 mills**. Without this this tentative tax increase, the millage rate will be no more than **1.227 mills**. The proposed tax increase for a home with a fair market value of **\$300,000** is approximately **\$3.75** and the proposed tax increase for a non-homestead property with a fair market value of **\$525,000** is approximately **\$5.25**.

Public Hearings were advertised by the **Champion** on **May 28, 2026**, as required by the State.

- Although the city is **not** proposing a millage rate increase, the **state** considers any millage above the rollback rate a **property tax increase (0.03 mills/2.44%)**.
- There are **11,365** homestead properties with an average **Fair Market Value** of **\$300K**.
- There are **9,050 non-homestead properties** with an average **Fair Market Value** of **\$525K**.
- Properties whose assessed value remains **unchanged** will generally experience no change in City property taxes resulting from the City's millage rate.



Computation of Millage

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026

COUNTY:	002 - DEKALB	TAXING JURISDICTION:	STONECREST	
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	3,154,569,562	55,519,874	10,412,428	3,220,501,864
PERSONAL	304,558,942		504,999	305,063,941
MOTOR VEHICLES	4,955,760		(1,832,740)	3,123,020
MOBILE HOMES	0		0	
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	3,917,964		(3,837,972)	79,992
GROSS DIGEST	3,468,002,228	55,519,874	5,246,715	3,528,768,817
EXEMPTIONS	1,186,259,994		(4,832,896)	1,181,427,098
NET DIGEST	2,281,742,234	55,519,874	10,079,611	2,347,341,719
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	1.257	2026 MILLAGE RATE:	1.257	
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2025 Net Digest	PYD	2,281,742,234		
Net Value Added-Reassessment of Existing Real Property	RVA	55,519,874		
Other Net Changes to Taxable Digest	NAG	10,079,611		
2026 Net Digest	CYD	2,347,341,719	(PYD+RVA+NAG)	
2025 Millage Rate	PYM	1.257	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.030	(RVA/CYD) * PYM	
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.227	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2026 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	1.227	
		2026 Millage Rate	1.257	
		Percentage Tax Increase	2.44%	

The following **PT-32.1** form reflects the **City Manager's Office** advertisement proposal to keep the 2026 millage the **same** as the **2025 millage** at **1.257**.

- By maintaining the **same** millage rate, properties that experienced no increase in assessed value will generally not see an increase in City property taxes..
- The **2.44% percentage tax increase** is the calculated increase between the **Proposed Millage Rate** and the **Rollback Rate**
- Property **reassessment** values are **not** determined by the City of Stonecrest, but by the **County Tax Assessor's Office**.



Current Tax Digest and 5 Year History of Levy

NOTICE

The City of Stonecrest does hereby announce that the millage rate will be set at a meeting to be held at the City Hall on June 22, 2026 at 6:00pm 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 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE		2021	2022	2023	2024	2025	2026
C I T Y A r e a	Real & Personal	2,176,939,296	2,691,678,081	3,233,311,070	3,399,142,537	3,459,128,504	3,525,565,805
	Motor Vehicles	6,639,480	5,952,430	5,729,240	5,202,880	4,955,760	3,123,020
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment	132,745	2,240	185,387	98,156	3,917,964	79,992
	Gross Digest	2,183,711,521	2,697,632,751	3,239,225,697	3,404,443,573	3,468,002,228	3,528,768,817
	Less Exemptions	694,585,453	933,160,615	1,112,836,902	1,175,274,465	1,186,259,994	1,181,427,098
	NET DIGEST VALUE	1,489,126,068	1,764,472,136	2,126,388,795	2,229,169,108	2,281,742,234	2,347,341,719
R A T E	Gross Maintenance & Operation Millage	1.3360	1.2570	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	1.3360	1.2570	1.2570	1.2570	1.2570	1.2570
T A X	TOTAL M&O TAXES LEVIED	\$1,989,472	\$2,217,941	\$2,672,871	\$2,802,066	\$2,868,150	\$2,950,609
	Net Tax \$ Increase		\$228,469	\$454,929	\$129,195	\$66,084	\$82,459
	Net Tax % Increase		11.48%	20.51%	4.83%	2.36%	2.87%

The Tax Digest reflects the adopted **1.257** millage rate from **2022-2025** and **proposed 1.257 millage rate for 2026.**

- As a result of the reassessment values, the Digest reflects a revenue increase of **\$82,459**, a **2.87%** increase from **2025.**
- The budget allocation of these additional funds will be determined during budget development.
- Gross property taxes levied** represents approximately **15%** of the city's total operating and maintenance budget.



Understanding Millage Rate History

The millage rate is the tax rate adopted by the City to calculate property taxes. Stonecrest reduced its millage rate from 1.336 mills to 1.257 mills and has maintained that same rate since 2022. While individual tax bills may change, those changes are generally driven by property reassessments performed by DeKalb County rather than increases in the City's millage rate.

Understanding Digest Growth

The tax digest represents the total taxable value of all property within the City. Digest growth occurs when property values increase, new development is added to the tax rolls, or reassessments occur. A growing digest can generate additional revenue even when the City keeps the same millage rate.

Understanding Revenue Growth

Property tax revenue can increase even when the City keeps the same millage rate. As property values increase and the tax digest grows, the same tax rate is applied to a larger taxable value. These revenues help support public services, parks, infrastructure improvements, and administrative operations. Revenue growth does not necessarily mean the City increased the millage rate.

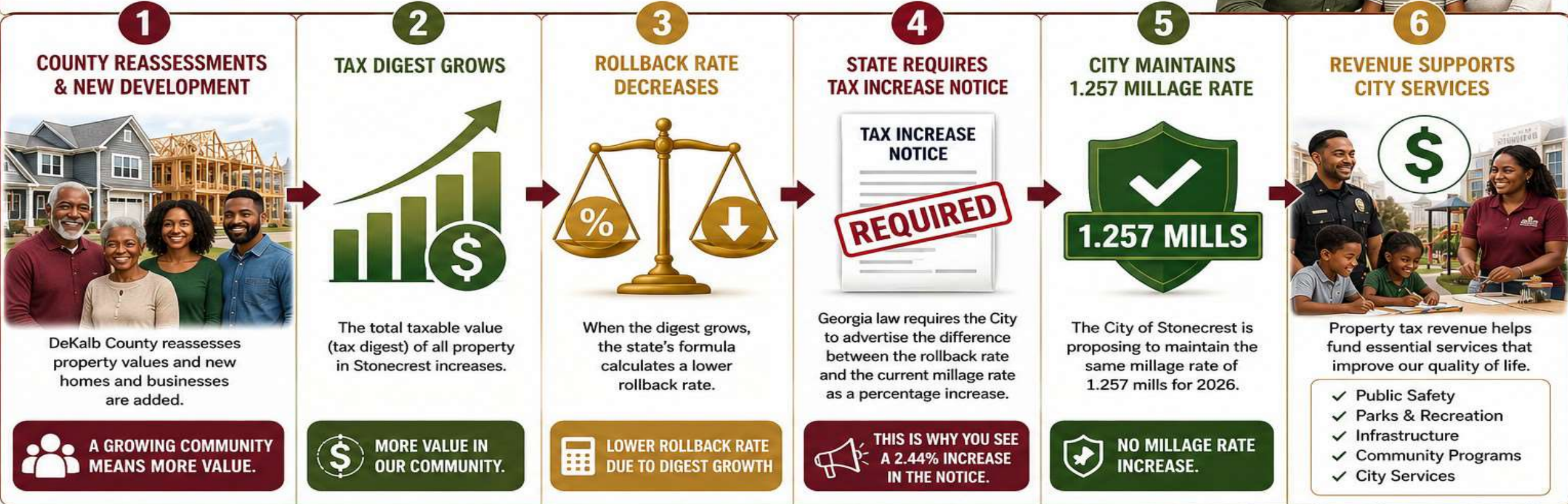
How It All Works Together

County reassessments and new development increase the tax digest. As the digest grows, the rollback rate decreases. State law then requires a tax increase notice when the adopted millage rate exceeds the rollback rate. For 2026, the City is maintaining the same 1.257 millage rate. The advertised 2.44% increase is driven by the statutory rollback calculation and County reassessments, not by an increase in the City's millage rate.



HOW IT ALL WORKS TOGETHER

Understanding Your Property Tax and How It Supports Our Community



KEY TAKEAWAY

The advertised 2.44% increase is NOT because the City is raising your taxes. It is the result of higher property values and the state's rollback calculation. The City is maintaining the same millage rate of 1.257 mills to provide the services our community needs and deserves.



**A STRONG COMMUNITY.
FISCALLY RESPONSIBLE.
TOGETHER.**



Thank you for being an important part of the City of Stonecrest!



QUESTIONS? WE'RE HERE TO HELP.

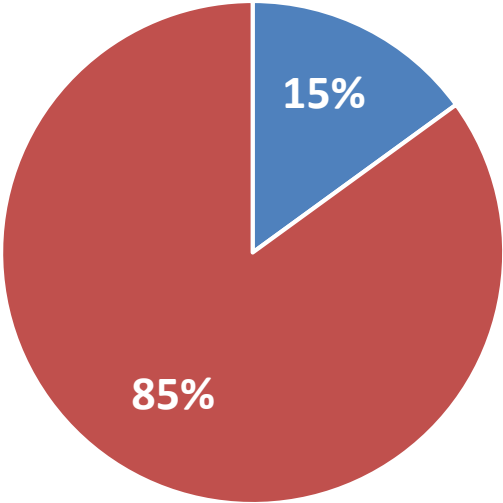
Contact Finance at (678) 224-0200 or visit www.stonecrestga.gov

Overview

- **City of Stonecrest** is proposing to maintain its current millage rate of **1.257 mills**. Any **increase** in an individual tax bill would result from **property value reassessments** performed by DeKalb County, not from an increase in the City's millage rate.
- **City of Stonecrest** remains among the lowest municipal millage rates in DeKalb County and among the lowest municipal millage rates in Georgia.
- The State-required 2.44% tax increase notice is driven by the statutory rollback calculation and applies only to properties whose assessed values increased through County reassessments.
- **City of Stonecrest** property tax revenues only represents **15%** of the city's **annual revenues** which is **35% lower** than **most municipalities**.
- For other **municipalities**; tax revenues generally represents **47% to 50%** of their **annual operating revenues and budget**.

Millage Rate History by Year							
Year	2021	2022	2023	2024	2025	2026	
Millage Rate	1.3360	1.2570	1.2570	1.2570	1.2570	1.2570	1.2570

Annual Revenues



■ Property Tax ■ Other Revenues





THE CITY OF

STONECREST

GEORGIA