

Lamar County Board of Commissioners
Public Hearing
August 19th, 2025
9:00 a.m.

Present for the meeting were Chairman Traylor Vice-Chairman Fletcher, Commissioner Lovett, Commissioner Gilles, Commissioner Boyle, County Administrator Townsend, County Clerk Davidson and Tax Assessor Haddock.

Presentation from Tax Assessor Jeannie Haddock

Tax Assessor Haddock said that with the Taxpayer Bill of Rights it used to be that her job was to have everything at fair market value and many times the values are going up. In the past, the authorities would not roll back the millage rate. The Governor came up with a PT 32 Form. It has the 2024 Digest and the 2025 Digest. It also shows, the Reassessment of Existing Real Property is \$85,545,075. The Other Changes to the Taxable Digest are new homes, new parcels: real growth. The Reassessment of Existing Real Property is considered inflation growth. This year they went from \$90.00 a square foot to \$120.00 per square foot. This formula takes out the \$85,000,000.00 when figuring the millage rate. The rollback millage rate is 9.056 due to inflation growth. In 2024 HB581, a Floating Homestead was voted on. If the governing authority decides to opt-in and you have a homestead exemption it freezes the homestead exemption, and you will be taxed on the 2024 value which was at \$90.00 a square foot.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
COUNTY:	Lamar	TAXING JURISDICTION:	County	
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	837,174,832	85,545,075	38,175,572	960,895,479
PERSONAL	106,007,693		76,412,311	182,420,004
MOTOR VEHICLES	9,445,170		254,290	9,699,460
MOBILE HOMES	1,670,019		(9,721)	1,660,298
TIMBER -100%	415,312		(288,796)	126,576
HEAVY DUTY EQUIP	23,909		(4,673)	19,236
GROSS DIGEST	954,736,935	85,545,075	114,539,043	1,154,821,053
EXEMPTIONS	155,654,990		165,583,535	321,238,525
NET DIGEST	799,081,945	85,545,075	(51,044,492)	833,582,528
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	10.092		2025 MILLAGE RATE:	
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	799,081,945		
Net Value Added-Reassessment of Existing Real Property	RVA	85,545,075		
Other Net Changes to Taxable Digest	NAG	(51,044,492)		
2025 Net Digest	CYD	833,582,528	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	10.092	PYM	
Millage Equivalent of Reassessed Value Added	ME	1.036	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	9.056	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	9.056	
		2025 Millage Rate	10.092	
		Percentage Tax Increase	11.44%	

Tax Assessor Haddock gave several examples of Homestead Exemptions. This one is Regular Homestead with Conservation Use Value Assessment (CUVA). In the example below, the Fair Market Value (FMV) in 2024 was \$693,575.00 and with the CUVA exemption of \$62,404.00 the tax bill was \$2,149.86. In 2025 they did a reevaluation and the FMV was \$820,663.00. They will still receive the CUVA exemption of \$62,404.00 and an age exemption of \$2,000.00 but now they are receiving a \$50,836 homestead exemption because of HB581. The \$50,836 is the difference between the 40% FMV in 2024 and the 40% FMV in 2025. Now the tax bill is \$2144.93 which is a tax bill reduction of \$4.93. If the County had not opted in to HB581 he would have had a \$248.11 increase. The following slides show other examples of Homestead Exemptions.

With CUVA and Regular Homestead

2024	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	693,575	277,430	62,404	2,000		213,026	10.092	2,149.86
Bond	693,575	277,430	62,404			215,026	1.500	322.54
School	693,575	277,430	62,404	2,000		213,026	14.000	2,982.36
2025	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	820,663	328,265	62,046	2,000	50,836	213,383	10.052	2,144.93
No Freeze Value	820,663	328,265	62,046	2,000		264,219	9.057	2,393.03
Bond	820,663	328,265	62,046			266,219	1.500	399.33
School	820,663	328,265	62,046	2,000		264,219	12.699	3,355.32

248.11

Regular Homestead

2024	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	308,880	123,552		2,000		121,552	10.092	1,226.70
Bond	308,880	123,552				123,552	1.500	185.33
School	308,880	123,552		2,000		121,552	14.000	1,701.73
2025	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	375,440	150,176		2,000	26,624	121,552	10.052	1,221.84
No Freeze Value	375,440	150,176		2,000		148,176	9.057	1,342.03
Bond	375,440	150,176				150,176	1.500	225.26
School	375,440	150,176		2,000		148,176	12.699	1,881.69

120.19

No Exemption at all

2024	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	191,905	76,762				76,762	10.092	774.68
Bond	191,905	76,762				76,762	1.500	115.14
School	191,905	76,762				76,762	14.000	1,074.67
2025	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	233,185	93,274				93,274	10.052	937.59
Bond	233,185	93,274				93,274	1.500	139.91
School	233,185	93,274				93,274	12.699	1,184.49

With Age Exemption

2024	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	580,910	232,364		20,000		212,364	10.092	2,143.18
Bond	580,910	232,364		7,000		225,364	1.500	338.05
School	580,910	232,364		9,000		223,364	14.000	3,127.10
2025	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	692,798	277,119		20,000	44,755	212,364	10.052	2,134.68
No Freeze Value	692,798	277,119		20,000		257,119	9.057	2,328.73
Bond	692,798	277,119		8,000		269,119	1.500	403.68
School	692,798	277,119		10,000		267,119	12.699	3,392.15

194.04

County Administrator Townsend noted that the Board of Commissioners is proposing to reduce the millage rate from 10.092 to 10.052. This is a decrease of .040 from last year. They have to advertise an increase in the millage rate if they are not going with the rollback millage rate of 9.056. Below is the advertisement that will go to the legal organ.

OCGA 48-5-32(c) (1) & (2)

Whenever a recommending authority or levying authority propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

In those instances, in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

NOTICE OF PROPERTY TAX INCREASE

The Lamar County Board of Commissioners has tentatively adopted a 2025 millage rate which will require an increase in property tax by 11.00 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at 790 Veteran Parkway, Barnesville, GA 30204 on August 19th, at 9 AM and 6 PM.

Times and places of additional public hearings on this tax increase are at 790 Veteran Parkway, Barnesville, GA 30204 on August 26th at 9 AM.

This tentative increase will result in a millage rate of 10.052 mills, an increase of .996 mills. Without this tentative increase, the millage rate will be no more than 9.056 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$37.85 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$119.52

NOTICE								
The Lamar County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at 790 Veteran Parkway, Barnesville on August 26th at 9:30 AM 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	586,668,135	634,262,183	771,566,081	904,752,051	943,182,525	1,143,315,483
		Motor Vehicles	10,243,875	8,672,700	8,602,600	9,065,970	9,445,170	9,699,460
		Mobile Homes	1,266,226	1,303,326	1,359,160	1,639,892	1,670,019	1,660,298
		Timber - 100%	832,804	566,609	2,132,613	481,866	415,312	126,576
		Heavy Duty Equipment	6,022	3,158	6,318	0	23,909	19,236
		Gross Digest	599,011,040	644,807,976	783,666,772	915,939,779	954,736,935	1,154,821,053
		Less Exemptions	111,850,375	112,206,355	125,447,436	158,892,823	164,822,434	321,238,525
		NET DIGEST VALUE	487,160,665	532,601,621	658,219,336	757,046,956	789,914,501	833,582,528
	R A T E	Gross Maintenance & Operation Millage	15.1080	15.4000	13.1583	12.2933	12.2707	12.2408
		Less Rollback (Local Option Sales Tax)	1.9510	2.2430	2.1533	2.2013	2.1787	2.1888
		NET M&O MILLAGE RATE	13.1570	12.4640	11.0050	10.0920	10.0920	10.0520
	TAX	TOTAL M&O TAXES LEVIED	\$6,409,573	\$6,638,347	\$7,243,704	\$7,640,118	\$7,971,817	\$8,379,172
		Net Tax \$ Increase	\$387,246	\$228,774	\$605,357	\$396,414	\$331,699	\$407,354
		Net Tax % Increase	6.43%	3.57%	9.12%	5.47%	4.34%	5.11%

Two types of value increase made to the digest:

- Increases due to inflation
- Increases due to new or improved properties.

According to the Taxpayer Bill of Rights, it requires the county to rollback the millage rate to offset any inflationary growth. The Next Tax % increase (shown above) is 5.11% and this is the increase with the new properties. The 2.188 is the Insurance Rollback and the Local Option Sales

Tax (LOST) which helps reduce the millage rate. If they did not have LOST and Insurance Rollback the millage rate would be 12.2408. The \$407,354.00 is what the increase was from last year. The exemptions play a big role in this number along with the collection rate. He said of the \$407,354.00 only \$300.00 will be left. County Administrator presented the PT32.1 form. Under Other Changes to the Taxable Digest shows an increase in exemptions of \$165,585,535 and in 2024 it was \$155,654,990. This is related to HB 581. The 2025 Digest shows exemptions of \$321,258,525. Real Property, which is new homes and renovations increased by \$38,175,572 and personal property increase by \$76,412,311. The motor vehicles increase by \$254,290.00 which comes from Tax Ad Valorem Taxes (TAVT) where people are moving into Lamar County; the birthday tax. Timber has decreased by \$288,736. The residents to Lamar County will see a slight decrease with no changes to their property.

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	2025 Millage Rate	10.052		
	Percentage Tax Increase	11.00%		

Department of Revenue
Fair Market Value with no change & Homestead

Value for Homestead Property	Rollback vs Current 9.056 v. 10.052
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\$ 100,000	\$ 39.84
\$ 125,000	\$ 49.80
\$ 150,000	\$ 59.76
\$ 175,000	\$ 69.72
\$ 200,000	\$ 79.68
\$ 225,000	\$ 89.64
\$ 250,000	\$ 99.60
\$ 275,000	\$ 109.56
\$ 300,000	\$ 119.52

Value for Homestead Property	Rollback vs Current 9.056 v. 10.052
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\$ 350,000	\$ 139.44
\$ 400,000	\$ 159.36
\$ 450,000	\$ 179.28
\$ 500,000	\$ 199.20
\$ 600,000	\$ 239.04
\$ 700,000	\$ 278.88
\$ 800,000	\$ 318.72
\$ 900,000	\$ 358.56
\$ 1,000,000	\$ 398.40

Actual Increase
Fair Market Value with no change & Homestead

Value for Homestead Property	Rollback vs Current 10.092 v. 10.052
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\$ 100,000	\$ (1.60)
\$ 125,000	\$ (2.00)
\$ 150,000	\$ (2.40)
\$ 175,000	\$ (2.80)
\$ 200,000	\$ (3.20)
\$ 225,000	\$ (3.60)
\$ 250,000	\$ (4.00)
\$ 275,000	\$ (4.40)
\$ 300,000	\$ (4.80)

Value for Homestead Property	Rollback vs Current 10.092 v. 10.052
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\$ 350,000	\$ (5.60)
\$ 400,000	\$ (6.40)
\$ 450,000	\$ (7.20)
\$ 500,000	\$ (8.00)
\$ 600,000	\$ (9.60)
\$ 700,000	\$ (11.20)
\$ 800,000	\$ (12.80)
\$ 900,000	\$ (14.40)
\$ 1,000,000	\$ (16.00)

Example of Tax bill: The biggest difference is the Exemptions, due from HB 581

Joe/Jane Citizen

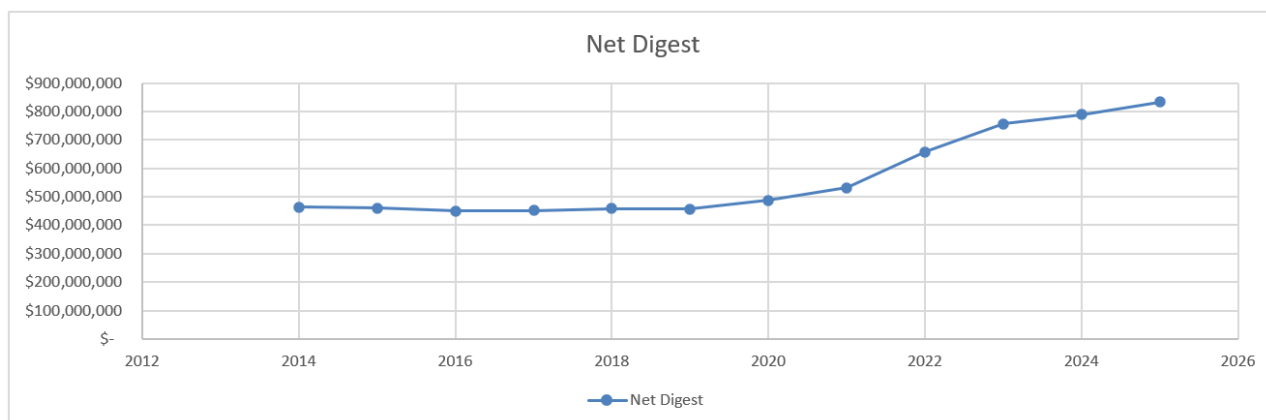
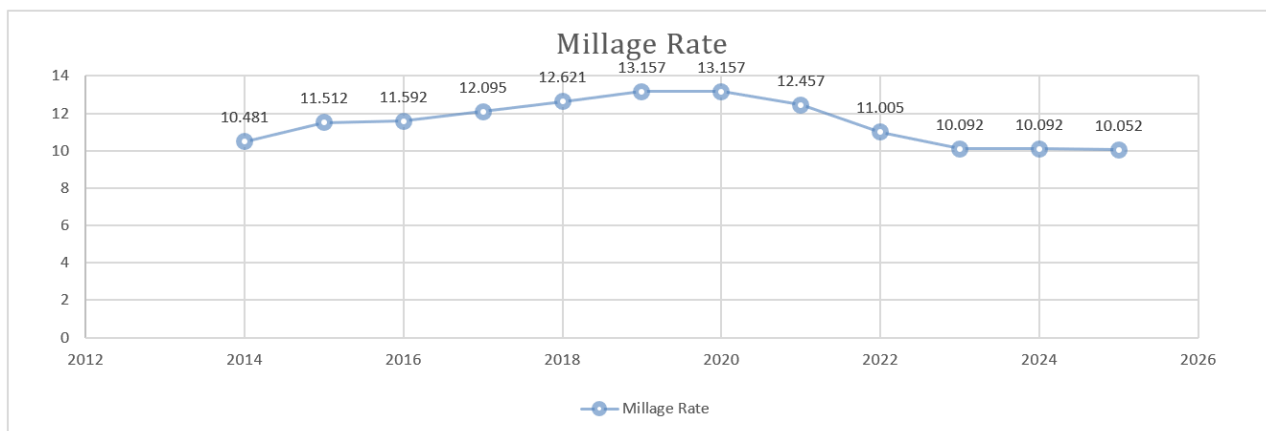
100 Lamar Drive

2024	Millage Rate	Value	Net Assessment	Exemptions	Taxable Value	Tax Billed
County	10.092	\$ 308,880	\$ 123,552	\$ 2,000	\$ 121,552	\$ 1,226.70
School	14.000	\$ 308,880	\$ 123,552	\$ 2,000	\$ 121,552	\$ 1,701.73
School Bond	1.500	\$ 308,880	\$ 123,552	\$ 2,000	\$ 121,552	\$ 185.33

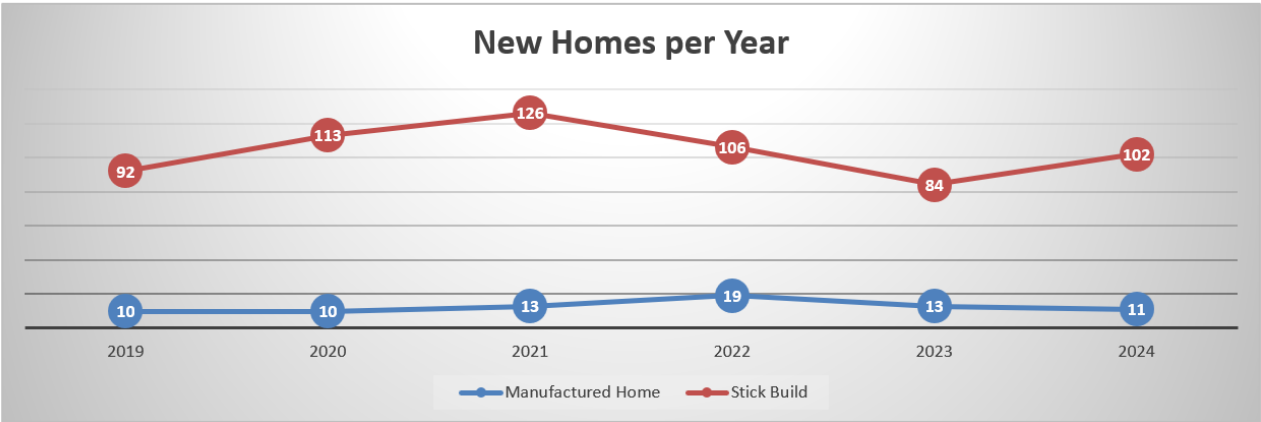
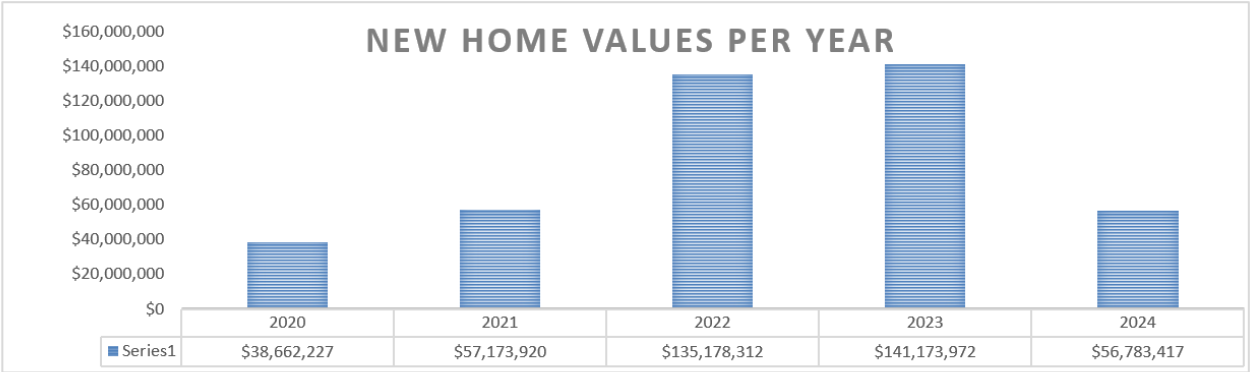
2025	Millage Rate	Value	Net Assessment	Exemptions	Taxable Value	Tax Billed	(-/+)
County	10.052	\$ 375,440	\$ 150,176	\$ 28,624	\$ 121,552	\$ 1,221.84	\$ (4.86)
School	12.699	\$ 375,440	\$ 150,176	\$ 2,000	\$ 148,176	\$ 1,881.69	\$ 179.96
School Bond	1.500	\$ 375,440	\$ 150,176	\$ 2,000	\$ 148,176	\$ 225.26	\$ 39.94

Millage Rate vs Net Digest

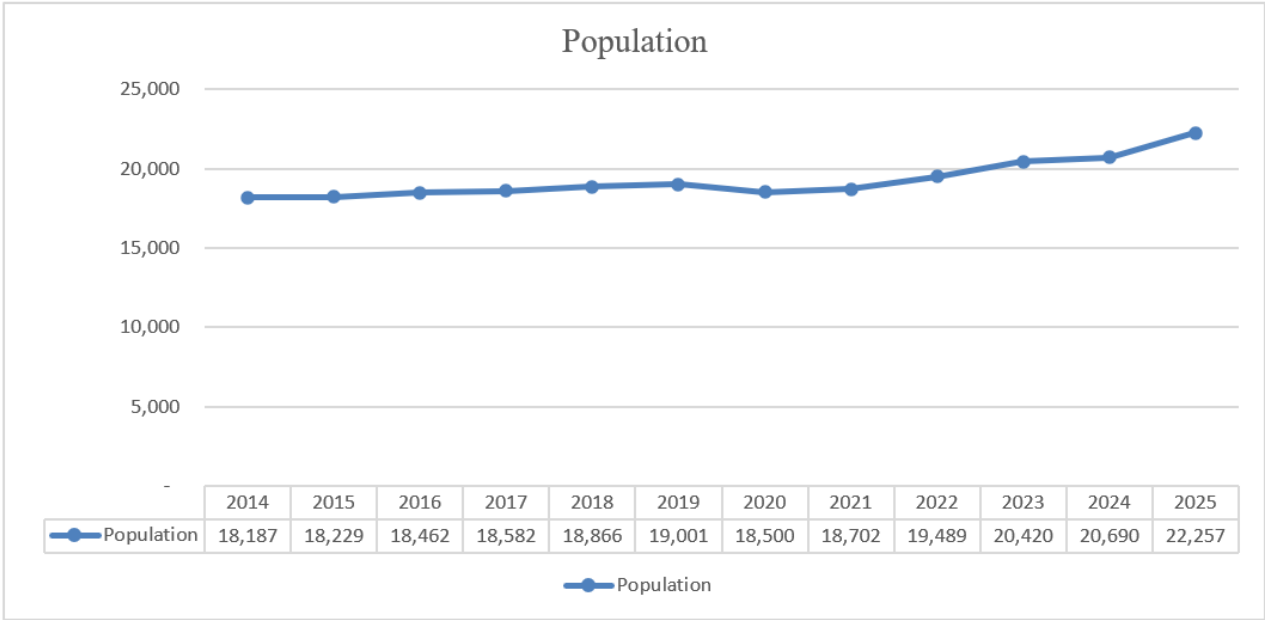
Trend of Millage Rate. Started increasing in 2016 and in 2020 eliminated a Tax Anticipation Note (TAN). The Tax Digest increase during this time and the Board of Commissioners rolled back the millage rate to give relief to the taxpayers.



New Homes/Renovations added \$428,971,848 to the Digest since 2020



Trend of Population Growth



What is a Millage Rate?

- Millage rate is the tax rate used to calculate property taxes.
- Millage rates are applied to the assessed value of a home which is 40% of the fair market value. If you have a home that is worth \$100,000, your assessed value would be \$40,000
- A tax rate of 1 mill equals \$1 in tax liability per \$1,000 of assessed value

How is property tax calculated?

Home Fair Market Value: \$375,440

Assessed Value (40%): \$150,176

Homestead Exemption \$28,624

Millage Rate- County: 10.052

Divide \$121,552 by 1,000 = 121.552

Multiply by 10.052 = \$1221.84 in property taxes

Driving Factors to remain with 10.052 Millage

- As 7/30/2025, \$121,179.40 Conflict Attorney
- Forecasting a 25% Health Insurance increase
- Sheriff's Office CID moved Old Admin Building
- County's fund balance has absorbed costs in past years (EMS, Department overages, etc.)

	<u>% of Budget</u>	<u>% of 6/30</u>
• General Government	21.2%	50.9%
• Judicial & Court	9.7%	49.2%
• Public Safety	37.2%	56.5%
• Public Works	19.5%	16.6%
• Public Health & Welfare	2.5%	41.6%
• Culture & Recreation	6%	53.2%
• Conservation & Development	2.8%	46.7%
Debt Service	1.1%	43.3%

Comparison with the Surrounding Counties

County	Lamar County	Pike County	Upson County	Spalding County	Butts County	Monroe County
Budget Year	2025	2025	2025	2025	2025	2025
Budget	\$18,162,866	\$17,823,614	\$22,889,014	\$75,634,450	\$32,638,013	\$42,888,797
Population	22,257	21,473	28,603	71,822	27,171	32,937

Avg/Citizen	\$816.05	\$830.05	\$800.23	\$1,053.08	\$1,201.21	\$1,302.15
Difference		\$14.00	-\$15.82	\$237.03	\$385.16	\$486.09
% Difference		1.7%	-1.9%	29.0%	47.2%	59.6%
2025 Milleage Rates	10.052	11.064	12.630	15.888	10.459	10.803

Discussion From Dwight Fleming

Mr. Fleming inquired about the slide with the New Home Values. He mentioned the 2023 values of new homes; \$141,173.92 compared to the number of new homes on the graph. He said that on the graph for 2023 it shows 84 manufactured homes and 13 new homes for a total of 97. If you divide 97 by \$141,173.92. You are getting well over a million dollars per project. County Administrator Townsend said that this is not just new homes but also renovations. Mr. Fleming said this is the way it is labeled. Tax Assessor Haddock said the real growth in her system is anything that is an addition; new parcels, new garages, new homes. This is where the 97 number is coming from and it more than just new homes. Mr. Fleming said the graph appears that it is just new homes. County Administrator Townsend noted that he would change the labeling of the graph.

Public Comment

A gentlemen in the audience said he came to see about hearing an explanation as to what he saw in the paper and to learn about HB581. He said he received his initial tax assessment in the mail. He said that his tax bill went up. Tax Assessor Haddock explained the assessment notice showing County Taxes with HB 581 Homestead Exemption, School Taxes without Homestead Exemptions. She explained that he would see a decrease in the County Tax on his actual tax bill due to the Homestead Exemption, but he would see an increase in the School Tax. Commissioner Lovett stated that after the meeting, he and Tax Assessor Haddock would go with him to calculate his actual 2025 tax bill.

Adjournment

Vice-Chairman Fletcher made a motion to adjourn the Public Hearing at 9:32 a.m. Commissioner Gilles seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

Ryran Traylor, Chairman

Jarrod Fletcher, Vice-Chairman

- _____
Jason Lovett, Commissioner

Ashley Gilles, Commissioner

Truman Boyle, Commissioner

Attest: _____ Carlette Davidson, County Clerk