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# LOWNDES COUNTY BOARD OF COMMISSIONERS



Millage Adoption – August 26, 2025

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# WHAT IS THE MILLAGE?

- The tax levied by a county for county purposes
- The tax rate per \$1,000 of assessed property value
- Determined by dividing the budgeted tax revenues by the total digest and subtracting any rollbacks



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# TAXPAYERS BILL OF RIGHTS

- Requires –
    - Rollback of millage where there is “significant net-value added reassessment”
      - Calculate the millage equivalent of the Reassessed Value Added and subtract from prior millage rate
      - Applies to existing real property
    - Use of a state mandated formula which computes the tax revenue increase from reassessments as a percentage
    - When not rolled back to the computed millage
      - Advertisement of a tax increase as a percentage
      - Three public hearings to set the millage
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# ROLLBACK MILLAGE EXAMPLE

Net Value-Added Reassessment (RVA)	\$100,000,000
Current Year Digest (CYD)	\$2,000,000,000
Prior Year Millage (PYM)	5.283
Millage Equivalent of RVA ( $RVA/CYD*PYM$ )	0.264
Rollback Millage for Current Year (Difference)	5.019
Current Year Millage (CYM)	5.283
Percentage Tax Increase to Advertise	5.26%

In the example above, the county would be required to lower the millage rate to 5.019 to avoid advertising a tax increase. Because of the calculation, if the county elected to keep the same millage rate as the prior year, they would be required to advertise an increase of 5.26% and hold three public hearings.

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# ACTUAL ROLLBACK CALCULATION

Net-Value Added Reassessment (RVA)	\$235,567,385
Current Year Digest (CYD)	\$5,357,456,420
Prior Year Millage (PYM)	5.283
Millage Equivalent of RVA (RVA/CYD*PYM)	0.232
Rollback Millage for 2025 (Difference)	5.051
Advertised Millage for 2025	5.051
Percentage Tax Increase Advertised	0.00%
<i>If the county elected to leave the millage rate the same as 2024, an advertisement of a tax increase of 4.59% and three public hearings would be required.</i>	

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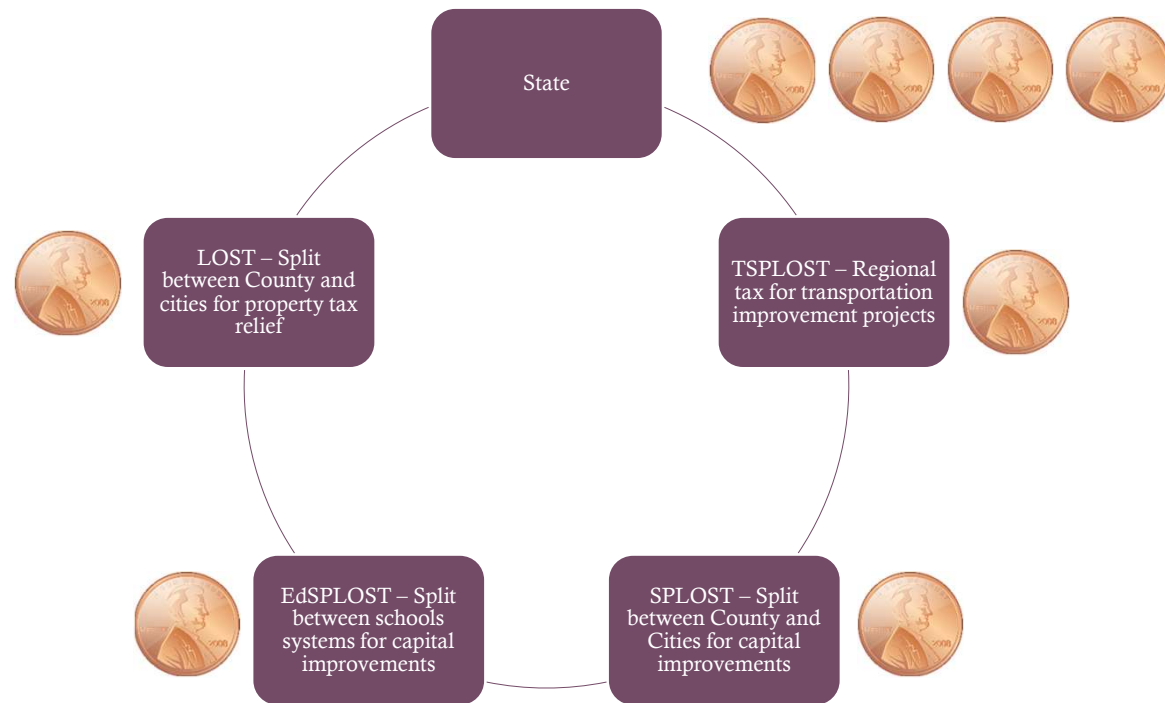
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# MILLAGE FORMULAS

- Gross Millage = (Budgeted Property Tax + Budgeted LOST)/Total Digest
  - LOST Rollback = Budgeted LOST/Total Digest
  - Net Millage = Gross Millage – LOST Rollback
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# LOCAL OPTION SALES TAX - LOST



# MILLAGE CALCULATION – M&O

	Prior Year	2025
Total Digest	\$5,116,848,921	\$5,357,456,420
County Tax	\$27,032,313	\$27,060,512
LOST	<u>18,021,581</u>	<u>19,372,585</u>
Total Tax	\$45,053,894	\$46,433,098
Special District Tax		
Gross Millage	8.805	8.667
LOST Rollback	(3.522)	(3.616)
Net Millage	5.283	5.051
Total Assessed	\$27,032,313	\$27,060,512
<i>@ 96% Collection</i>	<i>\$25,951,020</i>	<i>\$25,978,092</i>

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# SPECIAL DISTRICT MILLAGES

	Industrial Authority	Recreation Authority	Fire Services
	County-wide	County-wide	Unincorporated
2024 Millage Rate	0.823	1.250	2.500
2025 Digest	\$5,357,456,420	\$5,357,456,420	\$2,606,626,678
2025 Proposed Millage	1.000	1.250	2.500
@ 100% Collection	\$5,357,456	\$6,696,821	\$6,516,567
@ 96% Collection	\$5,143,158	\$6,428,948	\$6,255,904
<i>Option 1</i>	<i>1.100</i>		
@ 96%	\$5,657,474		
<i>On a \$200,000, equates to</i>	<i>\$7.40</i>		

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# PROPERTY TAX EXAMPLE (UNINCORPORATED)

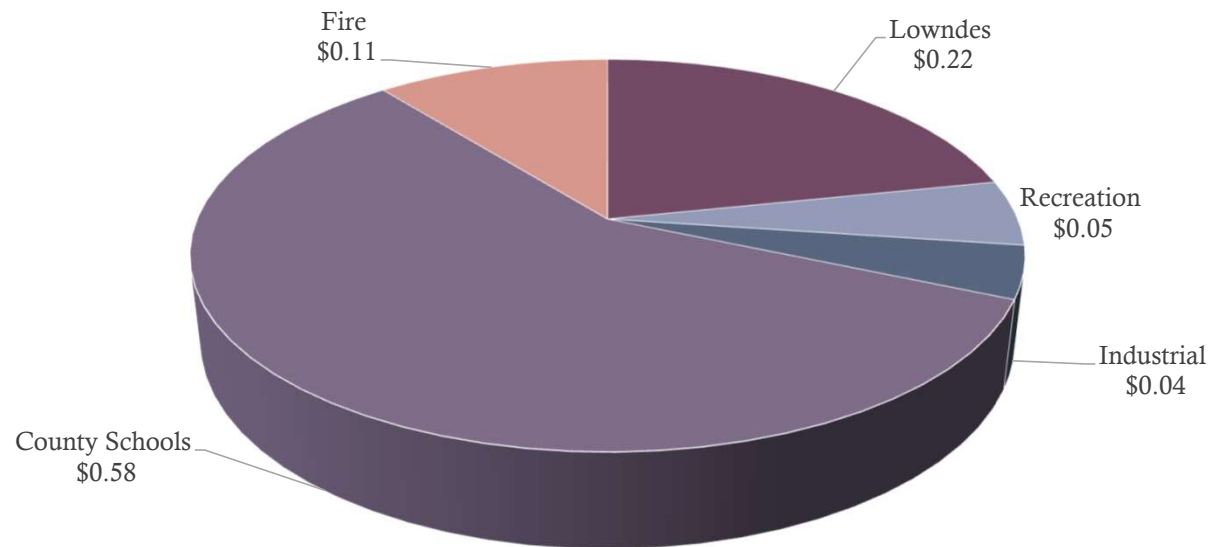
	2024	2025	Variance
Property Value	\$200,000	\$200,000	\$200,000
Assessed Value (40%)	\$80,000	\$80,000	\$80,000
Homestead Exemption	\$(6,000)	\$(6,000)	\$(6,000)
Net Taxable Base	\$74,000	\$74,000	\$74,000
County 5.051 <i>5.283</i>	\$390.94	\$373.77	\$(17.17)
Recreation 1.25	\$92.50	\$92.50	\$-
Industrial 1.00 <i>0.823</i>	\$60.90	\$74.00	\$13.10
Co Schools 13.405 <i>14.000</i>	\$1,036.00	\$991.97	\$(44.03)
Uninc Fire 2.50	\$185.00	\$185.00	\$-
Estimated Tax	\$1,765.34	\$1,717.24	\$(48.10)

# PROPERTY TAX EXAMPLE (VALDOSTA)

	2024	2025	Variance
Property Value	\$200,000	\$200,000	\$200,000
Assessed Value (40%)	\$80,000	\$80,000	\$80,000
Homestead Exemption	\$(6,000)	\$(6,000)	\$(6,000)
Gov Exemption (2023 only)			\$(18,000)
Net Taxable Base	\$74,000	\$74,000	\$56,000
County 5.051 <i>5.283</i>	\$390.94	\$373.77	\$(17.17)
Recreation 1.25	\$92.50	\$92.50	\$-
Industrial 1.00 <i>0.823</i>	\$60.90	\$74.00	\$13.10
Valdosta 6.254 <i>6.506</i>	\$481.44	\$462.80	\$(18.64)
City Schools 13.304 <i>14.068</i>	\$1,041.03	\$984.50	\$(56.53)
Estimated Tax	\$2,066.81	\$1,987.57	\$(79.24)

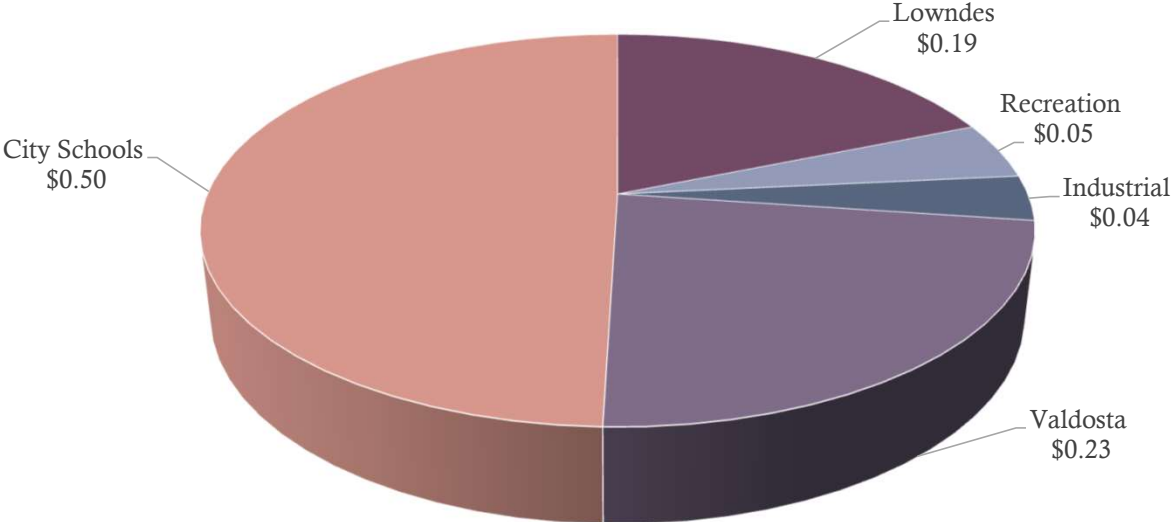
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# UNINCORPORATED – BREAKDOWN BY \$1 PAID



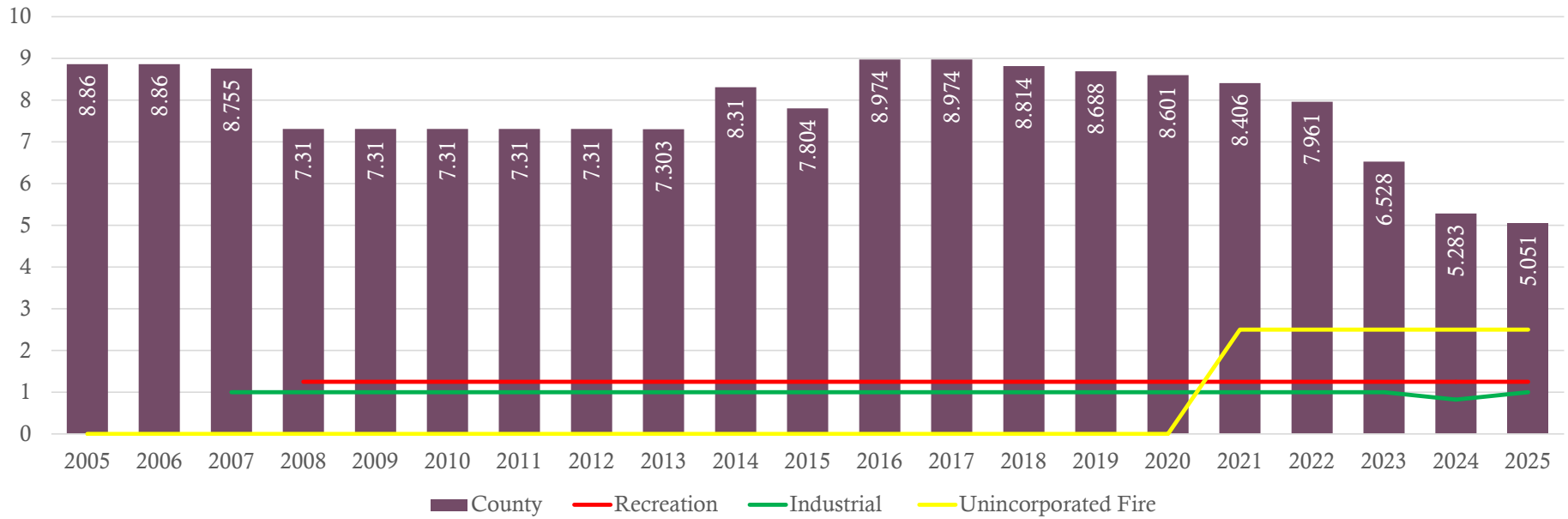
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# VALDOSTA – BREAKDOWN BY \$1 PAID



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# MILLAGE HISTORY



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# WHERE DOES YOUR MONEY GO?

For every \$1 spent...	FY 2025	FY 2026	Change
Board of Commissioners & Administration	\$0.09	\$0.09	\$-
Elections	\$0.01	\$0.01	\$-
Tax Commissioner	\$0.02	\$0.02	\$-
Board of Assessors	\$0.03	\$0.03	\$-
Engineering	\$0.02	0.02	\$-
Contingency	\$0.01	\$0.01	\$-
Court Services	\$0.12	\$0.13	\$0.01
Sheriff's Office	\$0.36	\$0.36	\$-
Animal Services	\$0.02	\$0.02	\$-
Emergency Medical Services	\$0.02	\$0.02	\$-
Other Public Safety	\$0.05	\$0.02	\$(0.03)
Public Works	\$0.11	\$0.12	\$0.01
Industrial Authority	\$0.05	\$0.05	\$-
Recreation Authority	\$0.06	\$0.07	\$0.01
Other (Includes Outside Agencies)	\$0.03	\$0.03	\$-