

Special Council Meeting

September 16, 2025

11:00am

Agenda

1. First Public hearing-2025 Property Tax Millage Rate: Mayor J. Micheal Evans

Comments from Council



## **PRESS RELEASE**

### **City of Centerville Announcing a Proposed Property Tax Increase**

The City of Centerville Mayor and Council today announces its intention to increase the 2025 property taxes it will levy this year by 6.37 % over the rollback millage rate.

Each year, the Board of Tax Assessors is required to review the assessed value for property tax purposes of taxable property in the City. When the trend of prices on properties that have recently sold in the City indicates there has been an increase in the fair market value of any specific property, the Board of Tax Assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed to 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 2025 rollback rate would be 8.367 mills. The budget adopted by City of Centerville Mayor and Council requires a millage rate higher than the rollback rate and therefore Mayor and Council have made the decision to adopt the 2025 millage rate of 8.90. Since this rate is higher than the rollback rate of 8.367 the City, by law must advertise as a property tax increase.

Before the City of Centerville Mayor and Council set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the first of three public hearings on this tax increase to be held at the Centerville City Hall building, 300 E Church Street, Centerville, GA on September 16<sup>th</sup>, 2025 at 11:00 am.

Times and places of additional public hearings on this tax increase are at Centerville City Hall, 300 E Church Street, Centerville, GA 31028 on September 16<sup>th</sup>, 2025 at 5:00 pm., and on September 23<sup>rd</sup>, 2025 at 6:00 pm., after which the Mayor and Council will vote to adopt the millage rate

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025**COUNTY: **HOUSTON**TAXING JURISDICTION: **CENTERVILLE****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	339,967,228	41,105,865	15,465,177	396,538,270
PERSONAL	14,920,939		(781,710)	14,139,229
MOTOR VEHICLES	1,887,130		(249,430)	1,637,700
MOBILE HOMES	2,826,366		764,419	3,590,785
TIMBER -100%			0	
HEAVY DUTY EQUIP	4,349		37,347	41,696
GROSS DIGEST	359,606,012	41,105,865	15,235,803	415,947,680
EXEMPTIONS	60,950,129		10,234,914	71,185,043
NET DIGEST	298,655,883	41,105,865	5,000,889	344,762,637
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	9.500		2025 MILLAGE RATE:	8.900

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	298,655,883	
Net Value Added-Reassessment of Existing Real Property	RVA	41,105,865	
Other Net Changes to Taxable Digest	NAG	5,000,889	
2025 Net Digest	CYD	344,762,637	(PYD+RVA+NAG)
2024 Millage Rate	PYM	9.500	PYM
Millage Equivalent of Reassessed Value Added	ME	1.133	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	<b>RR - ROLLBACK RATE</b>	<b>8.367</b>	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	8.367
2025 Millage Rate	8.900
<b>Percentage Tax Increase</b>	<b>6.37%</b>

**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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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 2025 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

# NOTICE

The City of Centerville does hereby announce that the millage rate will be set at a meeting to be held at City Hall on September 23, 2025 at 6:00 pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current years 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

U N I N C O R P O R A T E D  A R E A	UNINCORPORATED		2020	2021	2022	2023	2024	2025
	V A L U E	Real & Personal						
		Motor Vehicles						
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment						
		Gross Digest						
		Less Exemptions						
		NET DIGEST VALUE						
	R A T E	Gross Maintenance & Operation Millage						
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)						
		NET M&O MILLAGE RATE						
I N C O R P O R A T E D  A R E A	TAX	NET M&O TAXES LEVIED						
	CITY OF CENTERVILLE		2020	2021	2022	2023	2024	2025
	V A L U E	Real & Personal	218,306,245	227,971,809	263,610,671	299,043,964	354,888,167	410,677,499
		Motor Vehicles	2,958,330	2,497,490	2,096,950	2,093,270	1,887,130	1,637,700
		Mobile Homes	1,504,059	1,507,035	2,106,622	2,389,604	2,826,366	3,590,785
		Timber - 100%			19,921	0	0	0
		Heavy Duty Equipment	0	4,304	0	8,652	4,349	41,696
		Gross Digest	222,768,634	231,980,638	267,834,164	303,535,490	359,606,012	415,947,680
		Less Exemptions	29,390,566	32,174,025	40,464,056	48,118,439	60,950,129	71,185,043
		NET DIGEST VALUE	193,378,068	199,806,613	227,370,108	255,417,051	298,655,883	344,762,637
	R A T E	Gross Maintenance & Operation Millage	11.9710	11.9440	11.9440	10.3640	10.3640	9.5000
		Less Rollback (Local Option Sales Tax)	0.0270	0.0000	1.5800	0.0000	0.8640	0.6000
		NET M&O MILLAGE RATE	11.9440	11.9440	10.3640	10.3640	9.5000	8.9000
	TAX	NET M&O TAXES LEVIED	\$2,309,708	\$2,386,490	\$2,356,464	\$2,647,142	\$2,837,231	\$3,068,387
	TOTAL COUNTY		2020	2021	2022	2023	2024	2025
	TOTAL DIGEST VALUE		193,378,068	199,806,613	227,370,108	255,417,051	298,655,883	344,762,637
	TOTAL M&O TAXES LEVIED		\$2,309,708	\$2,386,490	\$2,356,464	\$2,647,142	\$2,837,231	\$3,068,387
	Net Tax \$ Increase			\$76,783	(\$30,026)	\$290,679	\$190,089	\$231,157
		Net Tax % Increase		3.32%	-1.26%	12.34%	7.18%	8.15%

## City of Centerville - Council Meeting September 2, 2025

Note: Floating homestead exemption has been implemented under HB 581, thus a homeowner with an increase in appraised value will be taxed at the base year yielding the same taxed value.

	Rollback Rate		Millage Rate	
	2024	2025	2025	2025
Example 1 W/Floating HS Exemption		8.367	8.9	9.5
Map 0C0230 58400				
Appraised Value	\$385,100	\$399,600	\$399,600	\$399,600
Assessed Value 40%	\$154,040	\$159,840	\$159,840	\$159,840
Floating Homestead Exemption	\$0	-\$5,800	-\$5,800	-\$5,800
Taxed Value	\$154,040	\$154,040	\$154,040	\$154,040
Millage Rate	9.5	8.367	8.9	9.5

<b>City Taxes Levied</b>	1,463.38	1,288.85	1,370.96	1,463.38
\$ INC (DEC)		-174.53	-92.42	No
% INC (DEC)		-11.93%	-6.32%	Change

	Rollback Rate		Millage Rate	
	2024	2025	2025	2025
Example 2 W/O -Floating HS Exemption		8.367	8.9	9.5
Map 0C0230 58400				
Appraised Value	\$385,100	\$399,600	\$399,600	\$399,600
Assessed Value 40%	\$154,040	\$159,840	\$159,840	\$159,840
Floating Homestead Exemption	\$0	\$0	\$0	\$0
Taxed Value	\$154,040	\$159,840	\$159,840	\$159,840
Millage Rate	9.5	8.367	8.9	9.5

<b>City Taxes Levied</b>	1,463.38	1,337.38	1,422.58	1,518.48
\$ INC (DEC)		-126.00	-40.80	55.10
% INC (DEC)		-8.61%	-2.79%	3.77%