

HABERSHAM COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY

SUBJECT: FY2027 Millage Rate Adoption and Approval of 2026 Tax Levy Resolution

DATE: June 5, 2026

(X) RECOMMENDATION

() POLICY DISCUSSION

BUDGET INFORMATION:

() STATUS REPORT

ANNUAL-

() OTHER

CAPITAL-

COMMISSION ACTION REQUESTED ON: June 29, 2026

PURPOSE: Approve the recommendation to set the 2026 millage rates at 11.241 for the Habersham County General Fund, 1.114 for the Hospital Bond Fund, 1.388 for the Emergency Medical Services Special District, and 9.048 for the Habersham County School Board.

BACKGROUND / HISTORY: The FY2027 budget process began in January 2026 with the distribution of position, capital requests, and budget workbooks to Department Directors and Elected Officials. In early February, the operating budget worksheets were submitted from Department Directors and Elected Officials. The operating budget requests were summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 10-12, 2026, for Department Directors reporting to the County Manager and for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held April, May & June 2026 where the budget was examined and further refined. The FY2027 budget was presented to the Board with a Public Hearing on June 15, 2026, and again on June 29, 2025 where citizen input occurred during these meetings. The Board will receive a recommendation to approve the Budget after the June 29, 2026, Public Hearing. The FY2027 budget for all funds is \$78,446,717 and \$43,988,343 for the General Fund.

Once the Tax Digest was received from the Tax Assessors on May 19, 2026, and the budget was determined that there would not be a need for public hearings for a tax increase. A Public Meeting was scheduled to be held on June 29, 2026, as the millage rate being recommended included the full rollback rate of 11.241, thereby offsetting the increase of the inflationary property assessments given to properties of the citizens.

After receiving the Tax Assessment for 2026 and compiling the FY27 Operating and Capital Budget, it is recommended that the County millage rate for the 2026 tax roll back to the rate of 11.241. For reference, the 2025 millage rate was 11.272 (a decrease by 0.499 mills over 2024), 2024 millage rate was 11.771 (a decrease by 0.911 mills over 2023), the 2023 millage rate was 12.682 (unchanged from 2022), the 2022 millage rate was 12.682, the 2021 millage rate was 11.682, the 2020 millage rate was 11.682 (a decrease by 0.007 mills over 2019), the 2019 millage rate was 11.689; the 2018 millage rate was 11.543, and the 2017 millage rate was 11.176. Prior to the 2017 millage rate increase, for three years the Board of Commissioners accepted the rollback millage rate which reduced the Property Tax revenue.

The Hospital Bond Millage is recommended to take the rolled back mill rate of 1.114 mills for tax year 2026 and be billed based on the bond digest. The Hospital Bond Millage would be increasing due to Habersham County not being able to pay the bond payments with SPLOST VII funding anymore and the payment goes up slightly year over year. A recommendation to accept the roll back is based on the fact that the overage of expenses over revenue can be covered with the Hospital Bond's fund balance.

The Emergency Medical Services Special District millage rate is recommended to be set at 1.388. This increase

FACTS AND ISSUES:

- OPTIONS:**

- DEPARTMENT: Finance**

ADMINISTRATIVE

COMMENTS:

DATE: _____

County Manager

RESOLUTION
HABERSHAM COUNTY BOARD OF COMMISSIONERS
2026 TAX LEVY RESOLUTION

WHEREAS, the Board of Commissioners of Habersham County is charged with the responsibility and is authorized to levy ad valorem taxes within the County; and

WHEREAS, the digest of taxable properties has been determined by appropriate authority; and

WHEREAS, based upon the digest, the millage rates deemed necessary to produce the required revenues have been fixed and approved by the appropriate authority.

NOW, THEREFORE BE IT RESOLVED that the ad valorem tax levy be and is hereby ordered as follows:

	Countywide
For the expense of administration of County Government, and to maintain and operate County facilities and programs	11.241
For the costs of hospital bond for Habersham County	1.114
For the costs of emergency services for Habersham County	1.388
For the maintenance and operation of Schools	9.048
TOTAL COUNTY LEVY	22.791

Resolved further that the Tax Commissioner of this County is hereby directed to collect this levy and disburse it for the purposes shown.

Resolved further that this Resolution be spread upon the minutes of this Commission and a copy of the same be posted in the County Courthouse and Administration Building where legal notices are regularly posted and that the Tax Commissioner be furnished with a correct copy of the same and copy of this resolution.

BY: _____
Commission Chairman

The above Resolution was adopted by the Habersham County Board of Commissioners on this 29th day of June 2026.

ATTEST: _____

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

COUNTY: HABERSHAM	TAXING JURISDICTION: HOSPITAL BOND
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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	2,815,324,726	29,340,623	95,685,835	2,940,351,184
PERSONAL	212,264,391		1,957,944	214,222,335
MOTOR VEHICLES	18,562,160		(1,389,880)	17,172,280
MOBILE HOMES	18,259,099		2,240,643	20,499,742
TIMBER -100%	21,661		66,593	88,254
HEAVY DUTY EQUIP	856,204		(470,452)	385,752
GROSS DIGEST	3,065,288,241	29,340,623	98,090,683	3,192,719,547
EXEMPTIONS	315,331,757	23,079,564	(13,043,284)	325,368,037
NET DIGEST	2,749,956,484	6,261,059	111,133,967	2,867,351,510
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE: 1.129		2026 MILLAGE RATE: 1.114		

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	2,749,956,484	
Net Value Added-Reassessment of Existing Real Property	RVA	6,261,059	
Other Net Changes to Taxable Digest	NAG	111,133,967	
2026 Net Digest	CYD	2,867,351,510	(PYD+RVA+NAG)
2025 Millage Rate	PYM	1.129	PYM
Millage Equivalent of Reassessed Value Added	ME	0.002	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.127	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	1.127
	2026 Millage Rate	1.115
	Percentage Tax Increase	-1.06%

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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is 1.192mills

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 2026 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 2026 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.

Chairman
Board of Commissioners Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026COUNTY: **HABERSHAM**TAXING JURISDICTION: **COUNTYWIDE****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	2,815,324,726	29,340,623	95,685,835	2,940,351,184
PERSONAL	212,264,391		1,965,969	214,230,360
MOTOR VEHICLES	18,562,160		(1,389,880)	17,172,280
MOBILE HOMES	18,259,099		2,240,643	20,499,742
TIMBER -100%	21,661		66,593	88,254
HEAVY DUTY EQUIP	856,204		(470,452)	385,752
GROSS DIGEST	3,065,288,241	29,340,623	98,098,708	3,192,727,572
EXEMPTIONS	884,190,194	23,079,564	(25,039,632)	882,230,126
NET DIGEST	2,181,098,047	6,261,059	123,138,340	2,310,497,446
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	11.272		2026 MILLAGE RATE:	11.241

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	2,181,098,047	
Net Value Added-Reassessment of Existing Real Property	RVA	6,261,059	
Other Net Changes to Taxable Digest	NAG	123,138,340	
2026 Net Digest	CYD	2,310,497,446	(PYD+RVA+NAG)
2025 Millage Rate	PYM	11.272	PYM
Millage Equivalent of Reassessed Value Added	ME	0.031	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	11.241	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	11.241
	2026 Millage Rate	11.241
	Percentage Tax Increase	0.00%

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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is 11.254 mills

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 2026 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 2026 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.

Board of Commissioners-----
Chairman
Title-----
Date

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

COUNTY: HABERSHAM	TAXING JURISDICTION: EMERGENCY MEDICAL SERVICES
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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	2,815,324,726	29,340,623	95,685,835	2,940,351,184
PERSONAL	212,264,391		1,965,969	214,230,360
MOTOR VEHICLES	18,562,160		(1,389,880)	17,172,280
MOBILE HOMES	18,259,099		2,240,643	20,499,742
TIMBER -100%	21,661		66,593	88,254
HEAVY DUTY EQUIP	856,204		(470,452)	385,752
GROSS DIGEST	3,065,288,241	29,340,623	98,098,708	3,192,727,572
EXEMPTIONS	884,190,194	23,079,564	(25,039,632)	882,230,126
NET DIGEST	2,181,098,047	6,261,059	123,138,340	2,310,497,446
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE: 1.275		2026 MILLAGE RATE: 1.388		

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	2,181,098,047	
Net Value Added-Reassessment of Existing Real Property	RVA	6,261,059	
Other Net Changes to Taxable Digest	NAG	123,138,340	
2026 Net Digest	CYD	2,310,497,446	(PYD+RVA+NAG)
2025 Millage Rate	PYM	1.275	PYM
Millage Equivalent of Reassessed Value Added	ME	0.003	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.272	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	1.272
	2026 Millage Rate	1.387
	Percentage Tax Increase	9.04%

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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is 1.406 mills

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 2026 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 2026 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.

Chairman
Board of Commissioners Title Date



HABERSHAM COUNTY
GEORGIA | Est. 1818

2026 Millage Rate

June 29, 2025



Agenda



Millage Rate Overview



Explanation of 11.241%



2026/FY2027 Proposed Millage Rates



Hold Public Hearing for Tentative Millage Rates

Property Tax Terminology

Fair Market Value (FMV)

Current **estimated** amount that property can be bought or sold

Assessed Value

40% of market value and is used as the basis for calculating the property tax levy (bill) in Georgia*

Property Tax Terminology

Exempt Property

Property that is not taxable under Georgia law (nonprofits, public property, religious properties, schools, etc.)

Exemptions

Amounts not subject to property taxation (Homestead Exemption)

Property Tax Terminology



Floating Homestead Exemption

Caps the taxable value of eligible residential properties at the eligible tax base year. This freeze ensures your properties value remains steady even if market assessments increase.

HB 581 - Floating Homestead

Caps the annual increases on the assessed value of homesteaded properties to the rate of inflation.

Property Tax Terminology

Tax Digest

Total value of ALL property in your
tax jurisdiction before exemptions

Net Tax Digest

Total value of property after
exempt property and exemptions

Property Tax Terminology - Millage Example

Millage Rate

- Dollars per thousand
- 5 Mills
 - \$5.00 per **one thousand** dollars of taxable assessed value
- Millage Rate .005
- Established by the levying authority

Property Tax Terminology



Millage Rate A tax rate that when multiplied against the net assessed value of taxable property calculates the amount of property tax to be paid.

Average Home Value = \$350,000

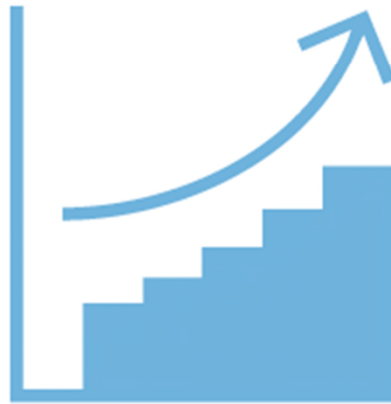


.011241 X \$140,000 = \$1,573.74

Increases in Digest Value

There are two types of “value” increases to the county tax digest:

1. Increases due to inflation; and
2. Increases due to new or improved properties



**2026 New Growth Added to the Digest =
\$123,138,340**



Agenda



Millage Rate Overview



Explanation of 11.241%



2026/FY2027 Proposed Millage Rates



Hold Public Hearing for Tentative Millage Rates

Explanation of Proposed Millage Rate

- ▶ Proposing a full roll back for the 2026 Millage Rate.
- ▶ 2026 Net Digest = \$2,310,497,446
- ▶ 1 Mill = \$2,310,497
- ▶ Proposed 2026 Tax Collection for FY2027 Budget at 98.5% collected = \$25,168,862

Explanation of Proposed Millage Rate

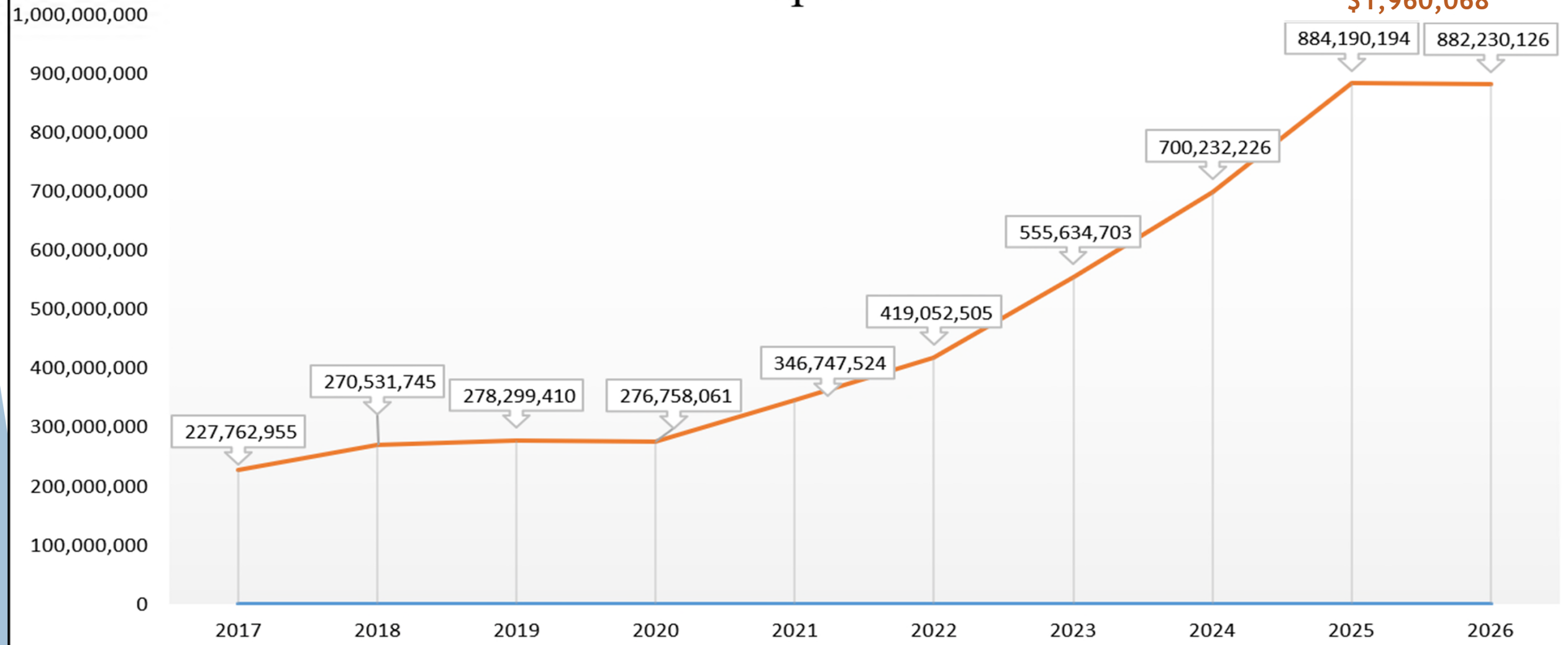
- ▶ Calculation: Net M&O at 40% Value - Mobile Home - Timber Tax- Motor Vehicle = Taxable Digest x 2026 Mil Rate (0.011241) = Levy x 98.5%

\$2,310,880,496	Net M&O
- 20,499,742	Mobile Home Tax
- 88,254	Timber Tax
- <u>17,172,280</u>	Motor Vehicle
\$2,273,120,220	Taxable Digest

\$2,273,120,220	Taxable Digest
X 0.011241	2026 Mil Rate
\$25,552,144.39	Taxes Levied
X .985	Expected Collection Rate
\$25,168,862.23	

Exemptions

Exemptions Decreased
\$1,960,068





Agenda



Millage Rate Overview



Explanation of 11.241%



2026/FY2027 Proposed Millage Rates



Hold Public Hearing for Tentative Millage Rates

Proposed 2026 Millage Rates

	<u>2025</u>	<u>2026</u>
General Fund M&O Millage	11.272	11.241
Hospital Debt Fund - Bonds	1.129	1.114
Emergency Services	1.275	1.388
<u>Board of Education Millage</u>	<u>9.122</u>	<u>9.048</u>
	22.798	22.791

-.007 Reduction of the Millage over 2025.



Where does my Tax Dollar Go?

(Unincorporated Habersham County)

39.80%, Habersham County School System

**5.96%, Habersham
Emergency Services**

5.94%, Hospital Bond Fund



48.30%, Habersham County General Fund

Property Tax Breakdown Estimator

This tool is intended for information purposes only and is not a guarantee of actual taxes due.

Fair Market Value		Net Assessment	PY FMV	Change in Freeze Exemption
\$350,000	40%	\$140,000	\$350,000	\$0

	Net Assessment	Exemptions *	Taxable Value	Millage Rate	Tax \$
School System	\$140,000	\$2,000	\$138,000	9.048	\$1,248.62
County	\$140,000	\$2,000	\$138,000	11.241	\$1,551.26
Hospital Bond	\$140,000		\$140,000	1.114	\$155.96
EMS	\$140,000	\$2,000	\$138,000	1.388	\$191.54
Total					\$3,147.39

*For properties exempt from School taxes, set exemptions equal to net assessment. For properties with the homestead freeze exemption, add the value calculated above for Change in Freeze Exemption to last year's

Where does my Tax Dollar Go?
(Unincorporated Habersham County)

Standard Exemption ONLY

Property Tax Breakdown Estimator

This tool is intended for information purposes only and is not a guarantee of actual taxes due.

Fair Market Value		Net Assessment	PY FMV	Change in Freeze Exemption
\$350,000	40%	\$140,000	\$350,000	\$0

	Net Assessment	Exemptions *	Taxable Value	Millage Rate	Tax \$
School System	\$140,000	\$20,000	\$120,000	9.048	\$1,085.76
County	\$140,000	\$20,000	\$120,000	11.241	\$1,348.92
Hospital Bond	\$140,000		\$140,000	1.114	\$155.96
EMS	\$140,000	\$20,000	\$120,000	1.388	\$166.56
Total					\$2,757.20

*For properties exempt from School taxes, set exemptions equal to net assessment. For properties with the homestead freeze exemption, add the value calculated above for Change in Freeze Exemption to last year's

Where does my Tax Dollar Go? (Unincorporated Habersham County)

Standard Exemption + HTRG Credit



Property Tax Breakdown Estimator

This tool is intended for information purposes only and is not a guarantee of actual taxes due.

Fair Market Value		Net Assessment	PY FMV	Change in Freeze Exemption
\$350,000	40%	\$140,000	\$350,000	\$0

	Net Assessment	Exemptions *	Taxable Value	Millage Rate	Tax \$
School System	\$140,000	\$2,000	\$138,000	9.048	\$1,248.62
County	\$140,000	\$84,000	\$56,000	11.241	\$629.50
Hospital Bond	\$140,000		\$140,000	1.114	\$155.96
EMS	\$140,000	\$84,000	\$56,000	1.388	\$77.73
Total					\$2,111.81

*For properties exempt from School taxes, set exemptions equal to net assessment. For properties with the homestead freeze exemption, add the value calculated above for Change in Freeze Exemption to last year's

Where does my Tax Dollar Go? (Unincorporated Habersham County)

Freeze Exemption



Property Tax Breakdown Estimator

This tool is intended for information purposes only and is not a guarantee of actual taxes due.

Fair Market Value		Net Assessment	PY FMV	Change in Freeze Exemption
\$350,000	40%	\$140,000	\$340,000	\$4,000

	Net Assessment	Exemptions *	Taxable Value	Millage Rate	Tax \$
School System	\$140,000	\$20,000	\$120,000	9.048	\$1,085.76
County	\$140,000	\$105,600	\$34,400	11.241	\$386.69
Hospital Bond	\$140,000		\$140,000	1.114	\$155.96
EMS	\$140,000	\$105,600	\$34,400	1.388	\$47.75
Total					\$1,676.16

*For properties exempt from School taxes, set exemptions equal to net assessment. For properties with the homestead freeze exemption, add the value calculated above for Change in Freeze Exemption to last year's

Where does my Tax Dollar Go? (Unincorporated Habersham County)

Increased Assessed Value + Freeze Exemption

Where does my Tax Dollar Go? (Unincorporated Habersham County)

Standard + HTRG Tax Credit

Property Tax Breakdown Estimator

This tool is intended for information purposes only and is not a guarantee of actual taxes due.

Fair Market Value		Net Assessment	PY FMV	Change in Freeze Exemption
\$350,000	40%	\$140,000	\$350,000	\$0

	Net Assessment	Exemptions *	Taxable Value	Millage Rate	Tax \$
School System	\$140,000	\$20,000	\$120,000	9.048	\$1,085.76
County	\$140,000	\$20,000	\$120,000	11.241	\$1,348.92
Hospital Bond	\$140,000		\$140,000	1.114	\$155.96
EMS	\$140,000	\$20,000	\$120,000	1.388	\$166.56
Total					\$2,757.20

*For properties exempt from School taxes, set exemptions equal to net assessment. For properties with the homestead freeze exemption, add the value calculated above for Change in Freeze Exemption to last year's

Sheriff	\$ 202.21	Road	\$ 99.45
Jail	\$ 179.06	Fleet	\$ 24.90
E911	\$ 63.65	Public Works Total	\$ 124.35
Fire Department	\$ 35.93		
Animal Control	\$ 29.77	Recreation	\$ 31.45
Heat	\$ 5.26	Agency - Library	\$ 14.30
EMA	\$ 4.63	Agency - Boys and Girls Club	\$ 1.10
Coroner	\$ 3.81	Recreation & Culture Total	\$ 46.85
Public Safety Total	\$ 524.33		

Countywide	\$ 73.50
Facilities Management	\$ 66.60
Information Technology	\$ 48.04
Tax Assessor	\$ 37.49
Tax Commissioner	\$ 24.93
Human Resources	\$ 23.47
Elections	\$ 20.97
Finance	\$ 18.02
County Manager	\$ 13.53
Commissioners	\$ 10.71
County Clerk	\$ 4.19
Public Information	\$ 4.00
Board of Equalization	\$ 0.08
General Government Total	\$ 345.54
Public Defender	\$ 41.37
Clerk of Court	\$ 39.05
District Attorney	\$ 27.10
Superior Court	\$ 19.11
Juvenile Court	\$ 18.88
Magistrate Court	\$ 14.52
Probate Court	\$ 14.16
State Court	\$ 11.39
Solicitor	\$ 7.73
Judicial Total	\$ 193.32

Planning and Development	\$ 28.89
Extension Services	\$ 5.48
Agency - Partnership Habersham	\$ 1.29
Agency - SRWA	\$ 0.37
Agency - Forestry	\$ 0.28
Planning Commission	\$ 0.20
Housing & Development Total	\$ 36.50
CIP (Capital)	\$ 33.73
Capital Total	\$ 33.73
Senior Center	\$ 15.12
Agency - Health Department	\$ 7.31
Transit	\$ 3.21
Agency - DFACS	\$ 3.31
Agency - Legacy Link	\$ 0.59
Agency - Food Bank of NE GA	\$ 0.23
Health & Welfare Total	\$ 29.77
Debt Service	\$ 14.52
Debt Service Total	\$ 14.52
	\$ 1,348.92

2025 Tax Vs. 2026 Tax on a \$350,000 Home

	<u>2025</u>	<u>2026</u>
General Fund M&O Millage	\$1,551.26	\$1,348.92
Hospital Debt Fund - Bonds	\$155.96	\$155.96
Emergency Services	\$191.54	\$166.56
<u>Board of Education Millage</u>	<u>\$1,248.62</u>	<u>\$1,085.76</u>
	\$3,147.39	\$2,757.20

**EXAMPLE: Standard + HTRG Tax Credit
(\$390.19)**

2025 Tax \$340,000 Vs. 2026 Tax \$350,000

Home

	<u>2025</u>	<u>2026</u>
General Fund M&O Millage	\$590.65	\$386.69
Hospital Debt Fund - Bonds	\$153.54	\$155.96
Emergency Services	\$66.81	\$47.75
<u>Board of Education Millage</u>	<u>\$1,222.35</u>	<u>\$1,085.76</u>
	\$2,033.35	\$1,676.16

**EXAMPLE: Inflationary Increase w/ Freeze + HTRG Tax Credit
(\$357.19)**





Agenda



Millage Rate Overview



Explanation of 11.241%



2026/FY2027 Proposed Millage Rates



Hold Public Hearing for Tentative Millage Rates



Questions? Public Comment...

Proposed 2026 Millage Rates

	<u>2025</u>	<u>2026</u>
General Fund M&O Millage	11.272	11.241
Hospital Debt Fund - Bonds	1.129	1.114
Emergency Services	1.275	1.388
<u>Board of Education Millage</u>	<u>9.122</u>	<u>9.048</u>
	22.798	22.791

-.007 Reduction of the Millage over 2025.

PUBLIC NOTICE

FOR THE HABERSHAM COUNTY BOARD OF COMMISSIONERS 2026 Millage Rate

All Citizens are invited to attend meetings regarding the adoption of the Proposed 2026 Millage Rate, to be held at the following time and location:

Monday, June 29, 2026, at 6:00 p.m.: A public hearing for the 2026 Millage Rate will be held for the adoption of the 2026 Millage Rate. A Full Rollback of the Millage Rate is anticipated. The meeting will be held in the Jury Assembly Room of the Habersham County Courthouse.

The Habersham County Courthouse is located at:
295 Llewellyn Street
Clarkesville, GA 30523

Copies of the proposed Habersham County Fiscal Year 2027 Annual Budget are available for public inspection during regular office hours in the Finance Department at the Habersham County Administrative Building., 130 Jacob's Way, Clarkesville, GA 30523. A copy is also available on the County's website: www.habershamga.com