HABERSHAM COUNTY BOARD OF COMMISSION

EXECUTIVE SUMMARY

SUBJECT: FY2026 Millage Rate Adoption

DATE: **August 8, 2025**

(X) RECOMMENDATION
( ) POLICY DISCUSSION
( ) STATUS REPORT
( ) OTHER

BUDGET IFORMATION:
ANNUAL-
CAPITAL-

COMMISSION ACTION REQUESTED ON: August 18, 2025

PURPOSE: Approve the recommendation to set the 2025 millage rates at 11.272 for the Habersham County General Fund, 1.129 for the Hospital Bond Fund, and 1.275 for the Emergency Medical Services Special District.

BACKGROUND / HISTORY: The FY2025 budget process began in January 2025 with the collection of position and capital requests from Department Directors and Elected Officials. In early February, the operating budget worksheets were distributed to Department Directors and Elected Officials, then operating budget requests were summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 25-27, 2025, 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 2025 where the budget was examined and further refined, The FY2026 budget was presented to the Board with a Public Hearing on June 23, 2025, and again on June 30, 2025 where citizen input occurred during these meetings. The Board approved the Budget after the June 30, 2025, Public Hearing. The FY2026 budget for all funds is $80,366,107 and $40,883,429 for the General Fund.

Once the Tax Digest was received from the Tax Assessors on August 4 2025, 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 August 18, 2025, as the millage rate being recommended included the full rollback rate of 11.272, thereby offsetting the increase of the inflationary property assessments given to properties of the citizens.

After receiving the Tax Assessment for 2025 and compiling the FY26 Operating and Capital Budget, it is recommended that the County millage rate for the 2025 tax roll back to the rate of 11.272. For reference, the 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 be increased to a mill rate of 1.129 mills for tax year 2025 and be billed based on the bond digest. The Hospital Bond Millage is increasing due to Habersham County not being able to pay the bond payments with SPLOST VII funding.

The Emergency Medical Services Special District millage rate is recommended to be set at 1.275.

FACTS AND ISSUES:

- The Habersham County millage rate for 2024 was 11.771. The 2025 millage rate will be rolled back and set at the rate of 11.272.
- The 2024 Net Digest was $1,921,794,048; the net digest in 2025 is $2,163,808,031. The increase of $242,013,982 is due to additional properties added to the tax digest from new development and reassessment of existing properties.
- The Habersham Countywide Hospital millage rate will be set at 1.129 mills for 2025 and which is an increase from 2024 of .757 mills and is billed based off the Bond digest.
- The Habersham County Emergency Medical Services Special District will be set at 1.275 mills for 2025.

OPTIONS:

1) Approve recommendation for Habersham County 2025 millage rates at 11.272 for the Habersham County General Fund, 1.129 for the Hospital Bond Fund, and 1.275 for the Emergency Medical Services Special District.
2) Deny recommendation for Habersham County 2025 millage rates at 11.272 for the Habersham County General Fund, 1.129 for the Hospital Bond Fund, and 1.275 for the Emergency Medical Services Special District.
3) Commission defined alternative.

RECOMMENDED SAMPLE MOTION: Move to approve the Habersham County General Fund Millage rates at 11.272, Habersham Countywide Hospital millage rate of 1.129, Emergency Medical Services millage rate of 1.275. Furthermore, motion to authorize Chairman to sign and execute the 2025 Tax Year Levy Resolution, the three PT-35 forms and any other documents needed for transmittal of the digest to the Georgia Department of Revenue.

DEPARTMENT: Finance

Prepared by: Kiani Holden

ADMINISTRATIVE COMMENTS:_____

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_____ **DATE:**_____

County Manager