



MAYOR and COUNCIL SPECIAL CALLED MEETING

**2025 MILLAGE RATE & PUBLIC
HEARING**

**Finance Department
August 11, 2025**



PURPOSE

- ☐ TO PRESENT THE PROPOSED 2025 MILLAGE RATE OF 3.033. **THE PROPOSED MILLAGE RATE IS THE SAME AS THE ONES ADOPTED IN 2024, 2023, AND 2022.**
- ☐ TO CONDUCT PUBLIC HEARINGS BECAUSE THE ROLLBACK RATE CALCULATED BY **THE HENRY COUNTY TAX COMMISSIONER'S OFFICE OF 3.009 IS LOWER THAN THE PROPOSED MILLAGE RATE OF 3.033**, TO COMPLY WITH GEORGIA LAW (O.C.G.A. §§ 48-5-32 and 48-5-32.1).
- ☐ THIS MEETING IS THE **SECOND OF THE THREE** PUBLIC HEARINGS PLANNED TO COMPLY WITH THE GEORGIA LAW

HENRY COUNTY NOTICE OF PROPERTY TAX INCREASE

CITY OF MCDONOUGH DEPARTMENT PRESENTATION



NOTICE OF PROPERTY TAX INCREASE

The City of McDonough has tentatively adopted a 2025 millage rate which will require an increase in property taxes by 0.80 percent.

All concerned citizens are invited to the public hearings on this tax increase to be held at 136 Keys Ferry St McDonough GA on

August 11, 2025 at 10:00 AM

August 11, 2025 at 6:00 PM

Times and places of additional public hearings on this tax increase are at the City Hall Building, 136 Keys Ferry St McDonough GA on

August 18, 2025 at 6:00 PM

This tentative increase will result in a millage rate of 3.033 mills, an increase of 0.024 mills. Without this tentative tax increase, the millage rate will be no more than 3.009. The proposed tax increase for a home with a fair market value of \$350,000 is approximately: \$3.36 and the proposed tax increase for non-homestead property with a fair market value of \$550,000 is approximately \$5.28.

A LOOK BACK: COUNCIL'S ACTION ON HB 581

CITY OF MCDONOUGH
DEPARTMENT PRESENTATION



- ❑ THE MAYOR AND COUNCIL **HELD THREE PUBLIC HEARINGS** ON FEBRUARY 26 (2) AND 27 (1), 2025, TO OPT OUT OF THE FLOATING HOMESTEAD EXEMPTION TO COMPLY WITH HB 581. HOWEVER, THE FINAL DECISION WAS TO OPT IN TO HB 581.
- ❑ THE MAYOR AND COUNCIL'S ACTIONS THEN SET THE STAGE FOR TODAY'S PUBLIC HEARINGS BECAUSE **THE CITY'S PROPOSED MILLAGE RATE OF 3.033 IS MORE THAN THE ROLLBACK RATE OF 3.009** CALCULATED BY THE HENRY COUNTY TAX COMMISSION OFFICE TO COMPLY WITH THE STATE LAW, INCLUDING HB 581.
- ❑ THE REALITY IS THAT THE PROPOSED 2025 MILLAGE RATE OF 3.033 IS **THE SAME AS THE MILLAGE RATES OVER THE PAST THREE YEARS.**
- ❑ HOMEOWNERS WHO QUALIFIED FOR THE HENRY COUNTY HOMESTEAD EXEMPTIONS WILL BENEFIT AT THE CITY LEVEL UNDER THE PROVISIONS OF HB 581; THEIR 2025 TAXABLE VALUES WILL REMAIN THE SAME AS 2024'S VALUES.

IMPORTANT INFORMATION: HOMESTEAD EXEMPTIONS

CITY OF MCDONOUGH DEPARTMENT PRESENTATION



- ☐ HOMESTEAD EXEMPTIONS ARE AVAILABLE ON YOUR PRIMARY HOME ONLY.
- ☐ THERE ARE SEVERAL HOMESTEAD EXEMPTIONS AVAILABLE THROUGH THE HENRY COUNTY TAX ASSESSORS' OFFICE. <https://www.henrycountyga.gov/782/Tax-Assessor>
- ☐ YOU SHOULD REVIEW THE HOMESTEAD EXEMPTION CHART AT THE HENRY COUNTY TAX ASSESSORS TO DETERMINE WHICH ONE YOU QUALIFY FOR AND CAN APPLY FOR.
- ☐ THE DEADLINE FOR FILING HOMESTEAD EXEMPTION (INCLUDING DISABILITY EXEMPTION AND AGE EXEMPTION) IS APRIL 1ST.
- ☐ ONCE APPLIED FOR AND GRANTED, THE EXEMPTION WILL AUTOMATICALLY BE RENEWED FROM YEAR TO YEAR AS LONG AS YOU CONTINUOUSLY OCCUPY THE RESIDENCE.
- ☐ REFINANCING YOUR MORTGAGE OR CHANGING DOES NOT AFFECT YOUR EXEMPTION.
- ☐ A NEW APPLICATION MUST BE MADE IF A TAXPAYER PURCHASE AND OCCUPY A NEW HOME, HAS ANY TYPE OF DEED CHANGE, OR IS ELIGIBLE FOR THE AGE OR DISABILITY EXEMPTION.
- ☐ PLEASE CONSULT THE HENRY COUNTY TAX ASSESSOR'S OFFICE AND THE TAX COMMISSIONER'S OFFICES FOR MORE INFORMATION <https://henrycountytax.com/169/Homestead-Information>



CITY'S HISTORICALLY ADOPTED MILLAGE OVER 11 YEARS

2014	4.375	ROLLBACK
2015	4.922	INCREASE
2016	4.560	ROLLBACK
2017	4.299	ROLLBACK
2018	4.083	ROLLBACK
2019	3.806	ROLLBACK
2020	3.806	
2021	3.615	ROLLBACK
2022	3.033	ROLLBACK
2023	3.033	
2024	3.033	
2025	3.033	PROPOSED

ADOPTED FY 2025-2026 BUDGET OVERVIEW

**CITY OF MCDONOUGH
DEPARTMENT PRESENTATION**



- ☐ **FY 2025-2026 BUDGET ADOPTED - JUNE 16, 2025**
- ☐ **ADOPTED TOTAL GENERAL FUND APPROPRIATION - 28,370,256**
- ☐ **ADOPTED ESTIMATED PROPERTY TAX COLLECTION - 5,960,000**



2025 PROPERTY TAX COLLECTIONS BASED ON HENRY COUNTY DIGEST

APPROVED 2025 TAXABLE DIGEST	\$	1,994,944,664
LESS: MOTOR VEHICLES		(3,117,830)
NET REAL & PERSONAL PROPERTY DIGEST	\$	1,991,826,834
TIMES 3.033 MILLS %		0.003033
PROPERTY TAXES TO BE BILLED	\$	6,041,212
TIMES 98% COLLECTION RATE		0.98
EXPECTED PROPERTY TAX COLLECTION	\$	5,920,387
PER FY 2025-2026 BUDGET ADOPTED	\$	5,960,000
DIFFERENCE - (OVER BUDGET)	\$	(39,613.43)

THE FY 2025-26 BUDGET IS BALANCED USING A MILLAGE RATE OF 3.033. THE DIFFERENCE, 39,613.43, BETWEEN THE ADOPTED BUDGETED REVENUE USING THE PROPOSED MILLAGE RATE IS INSIGNIFICANT.



COMPARISON OF ROLLBACK RATE TO THE PROPOSED RATE

	Property Tax @ Rollback Millage Rate	Property Tax @ Rollback Millage Rate	Propose Property Tax @ Rollback Millage Rate		
VALUE	2.973	3.009	3.033	FY 2024 Increase	FY 2025 Increase
150,000.00	178.38	180.54	181.98	3.60	1.44
250,000.00	297.3	300.9	303.3	6.00	2.40
350,000.00	416.22	421.26	424.62	8.40	3.36
450,000.00	535.14	541.62	545.94	10.8	4.32
500,000.00	594.6	601.8	606.6	12.00	4.80
	2024	2025	2024/2025		



Staff recommends

**Approval of an “ordinance” to adopt the
2025 Millage Rate of 3.033.**

