

CITY COUNCIL
LESLIE MCPHERSON, MAYOR
STEPHANIE WARMOTH, MAYOR PRO-TEM
SHIRLEY MARCHMAN
TYLER L. BARR
MATTHEW MONTAHAN
DOMINIQUE CONTEH

City of Villa Rica



INT. CITY MGR: JENNIFER HALLMAN
CITY CLERK: THERESA CAMPBELL
CITY ATTORNEY: NICOLE SMITH

571 W BANKHEAD HWY
VILLA RICA, GA. 30180
770.459.7000 | VILLARICA.ORG

CITY COUNCIL MEETING : PUBLIC HEARING MILLAGE RATE

Holt-Bishop Justice Center, Municipal Courtroom, 101 Main Street

August 18, 2026 | 10:00 AM

Meeting Call to Order (Mayor Pro Tem Stephanie Warmoth)

Adoption of the Agenda (Mayor Pro Tem Stephanie Warmoth)

C. Governing Body

1. Millage Rate Presentation & Public Hearing

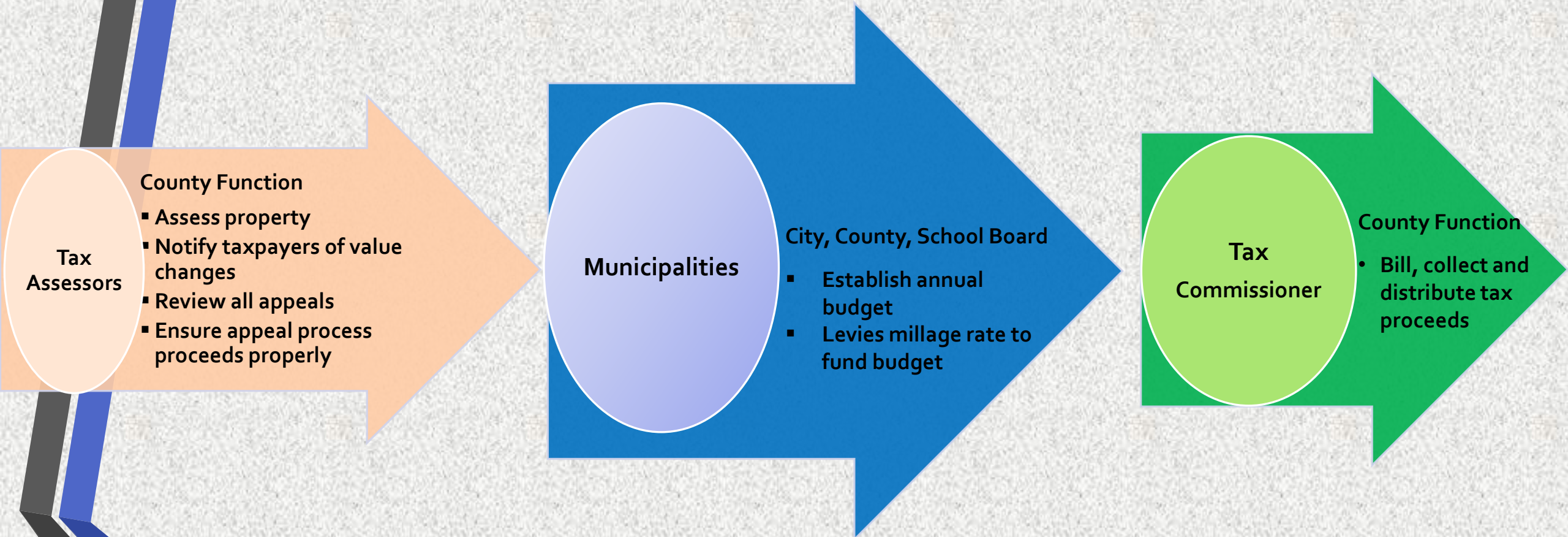
Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the City Clerk at 678-840-1229 2 business days before the scheduled meeting to allow the City to make reasonable accommodations for those persons.



2026 Tax Digest

Millage Rate Public Hearing

Property Tax Process



What is Included in the Digest?



- + **Real Property**
(Agricultural, Commercial, Industrial, Residential, Utility & Conservation)
- + **Personal Property**
(Agricultural, Commercial, Industrial, Residential & Conservation)
- + **Motor Vehicles**
- + **Mobile Homes**
- + **Timber**
- + **Heavy Duty Equipment**

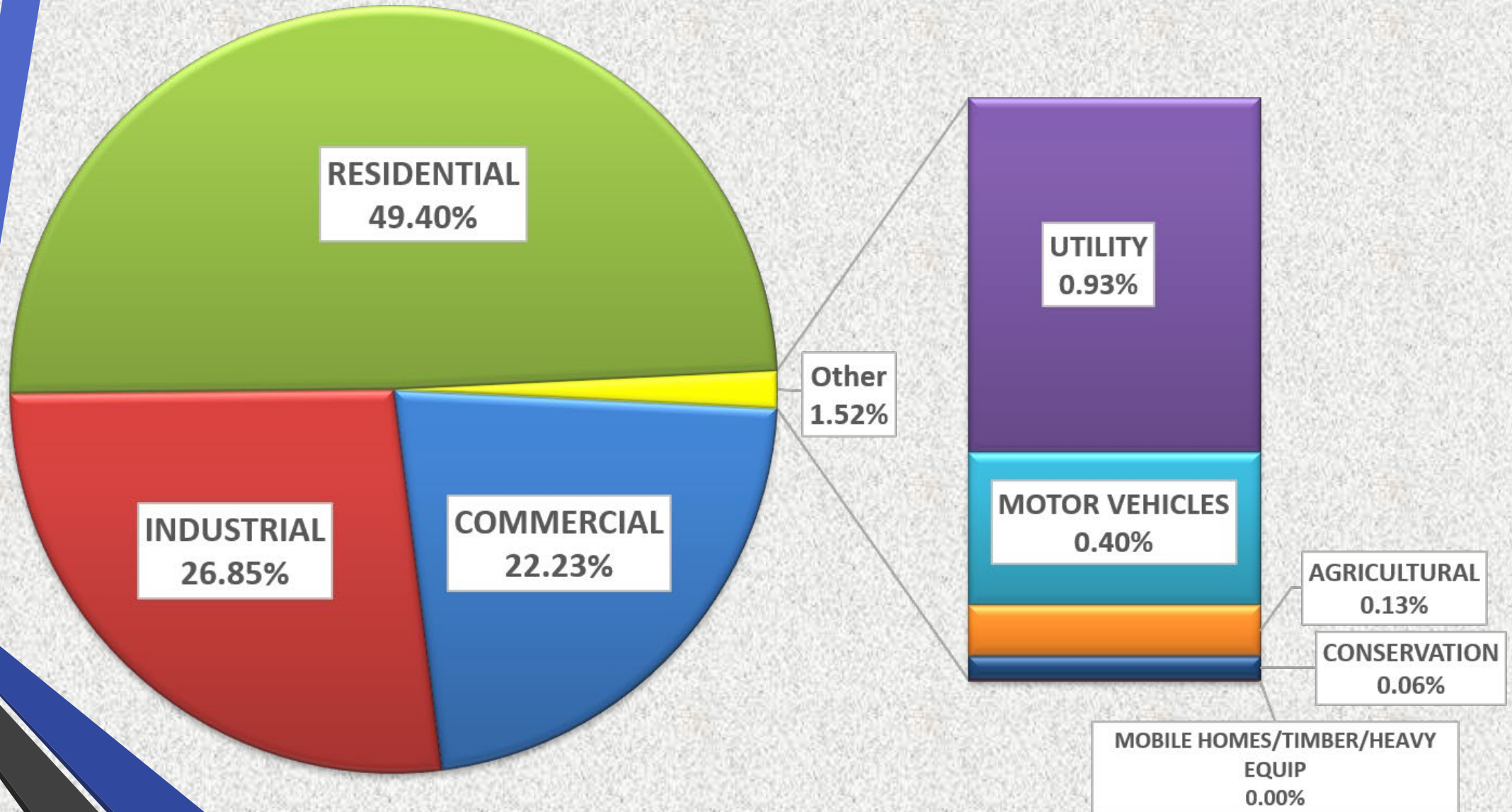
= **Gross Digest**

- **Exemptions**

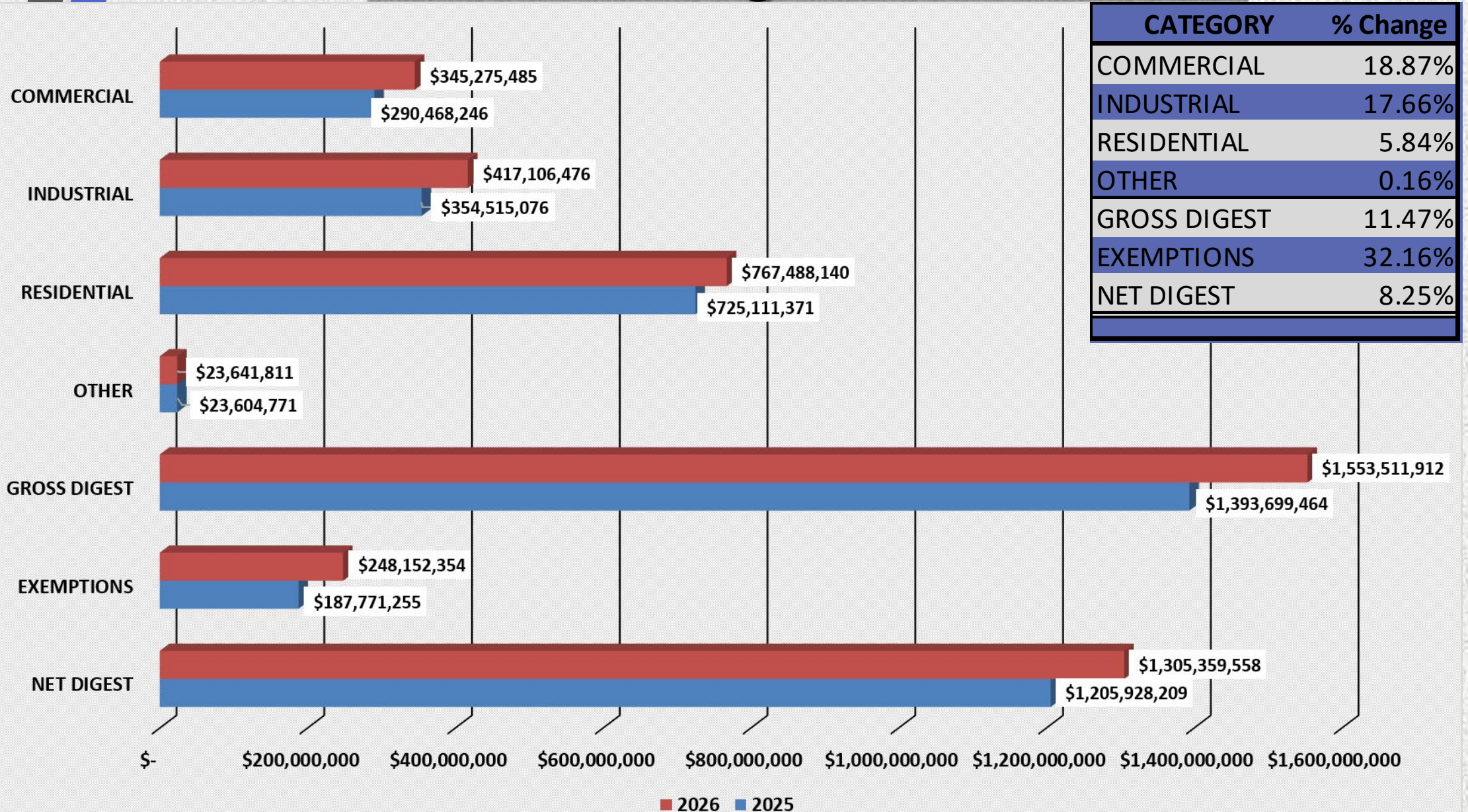
= **NET DIGEST**



Villa Rica's 2026 Gross Digest \$1.55B



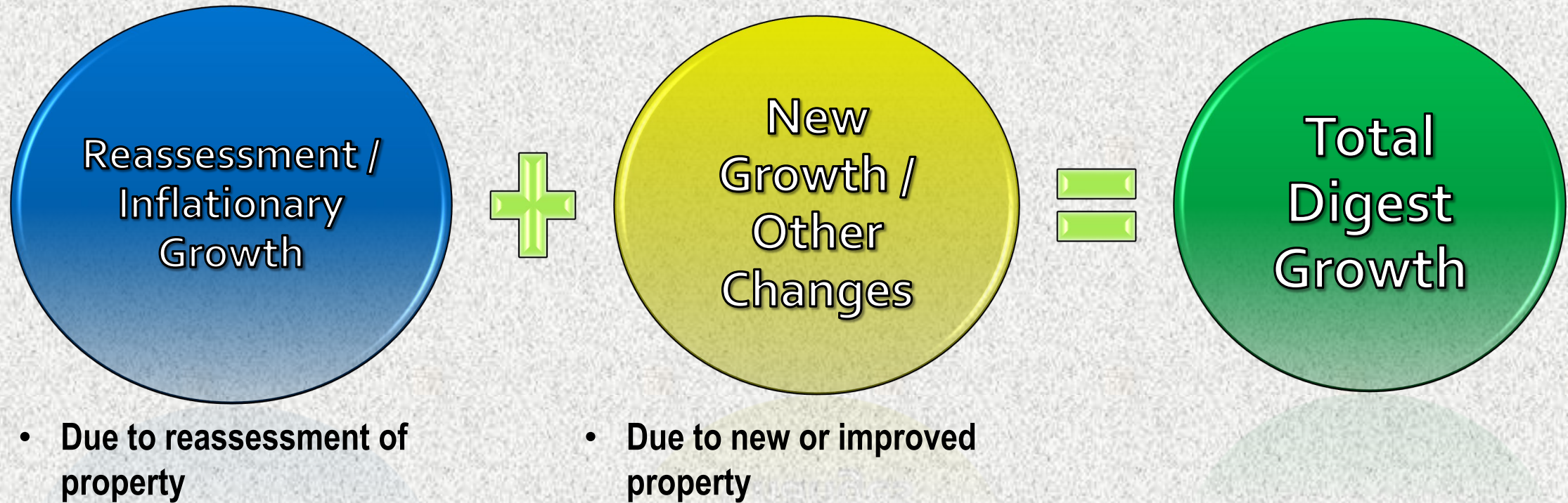
Villa Rica's Digest 2026 vs. 2025



Villa Rica's Digest - % By County

<u>Category</u>	<u>2026</u>	<u>Douglas</u>	<u>Carroll</u>
COMMERCIAL	\$ 345,275,485	25%	75%
INDUSTRIAL	417,106,476	43%	57%
RESIDENTIAL	767,488,140	50%	50%
OTHER	<u>23,641,811</u>	30%	70%
GROSS DIGEST	\$ 1,553,511,912	42%	58%
EXEMPTIONS	<u>248,152,354</u>	54%	46%
NET DIGEST	<u><u>\$ 1,305,359,558</u></u>	40%	60%

Types of Growth in the Digest



Villa Rica's Digest Growth

2025 Value of a Mill = \$1,205,928

2026 Value of a Mill = \$1,305,359

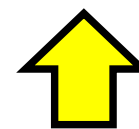
DESCRIPTION	2025	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026	% Change
REAL	\$ 1,074,464,108	\$ 48,223,620	\$ 79,534,185	\$ 1,202,221,913	11.89%
PERSONAL	310,976,241	-	34,070,398	345,046,639	10.96%
MOTOR VEHICLES	8,064,420	-	(1,879,260)	6,185,160	-23.30%
MOBILE HOMES	25,161	-	(1,787)	23,374	-7.10%
TIMBER -100%	-	-	-	-	0.00%
HEAVY DUTY EQUIP	169,534	-	(134,708)	34,826	-79.46%
GROSS DIGEST	1,393,699,464	48,223,620	111,588,828	1,553,511,912	11.47%
MINUS EXEMPTIONS	187,771,255	1,561,976	58,819,123	248,152,354	32.16%
NET DIGEST	\$ 1,205,928,209	\$ 46,661,644	\$ 52,769,705	\$ 1,305,359,558	8.25%



3.87%

Inflationary Growth
(Reassessment)

Revenue
Generated
\$260,745



4.38%

New Growth

Revenue
Generated
\$294,877



Total Growth

Villa Rica's Digest Growth by County

	<u>Growth</u>		
	Reassessment /		
	<u>Inflationary</u>	<u>New/Other</u>	<u>Total</u>
Douglas County	3.93%	5.68%	9.60%
Carroll County	3.83%	3.53%	7.36%
Total VR	3.87%	4.38%	8.25%

Reassessment/Inflationary Growth

- State law requires the calculation of a “roll back” millage rate to offset any inflationary increases to the digest.

<u>Inflationary Growth</u>				
Current Net Digest	X	Prior Year Millage	=	Millage Rollback



<u>46,661,644</u>				
1,305,359,558	X	5.588	=	0.200

Prior Year Millage	5.588
Rollback	<u>-0.200</u>
Current Rollback Millage	5.388

Impact of House Bill (HB) 581

- **HB 581 allows for a statewide floating homestead exemption**
 - **Villa Rica OPTED IN**
- **The Inflation Index Rate is provided solely for purposes of setting the “inflation rate” threshold for the floating homestead exemption provided in HB581.**
- **Georgia Department of Revenue sets the Inflation Index Rate**
 - **2026 Digest Year: 2.7%**

Impact of House Bill (HB) 581

	2024		2025		2026			2027			2028	
	BASE		Inflation Index Rate		Inflation Index Rate	Actual Assessment		Inflation Index Rate	Actual Assessment		Inflation Index Rate	Actual Assessment
			0%		2.7%	5%		2.0%	10%		4.0%	7%
Fair Market Value (FMV)	\$316,456		\$ 316,456		\$ 325,000	\$ 332,279		\$ 331,500	\$ 365,507		\$ 344,760	\$ 391,092
Assessed Value @ 40% of FMV	\$126,582		\$ 126,582		\$ 130,000	\$ 132,912		\$ 132,600	\$ 146,203		\$ 137,904	\$ 156,437
HB 581 Floating Homestead Exemption	\$ -		\$ -			\$ (2,912)			\$ (13,603)			\$ (18,533)
Net Taxable Value	\$126,582		\$ 126,582			\$ 130,000			\$ 132,600			\$ 137,904
City Millage Rate	5.588		5.588			5.588			5.588			5.588
Taxes Owed	<u>\$ 707</u>		<u>\$ 707</u>			<u>\$ 726</u>			<u>\$ 741</u>			<u>\$ 771</u>
% Increase			0.0%			2.7%			2.0%			4.0%

**2026, 2027 & 2028 are examples ONLY to show the impact of HB581 Floating Homestead Exemption*

Homestead Tax Relief Grant (HTRG)

- ❖ **HB974 - Property tax relief grant (same as 2023).**
- ❖ **Dept. of Revenue will reduce the assessed value of homesteads by \$18k.**
- ❖ **Property tax reduction for homestead owners of approximately \$105.58.**
- ❖ **State will reimburse each municipality for the property tax reduction given to homestead property owners.**



Recommendation

5.588 Mills

- Maintain same millage as 2025
- 5.588 mills vs. 5.388 mills
- \$260k additional revenue

WHY?

- Tax Allocation District (TAD) Debt Svc. Fund
 - TAD Revenues & Reserves: + 1,134,618
 - FY27 Debt Service Payment: - 1,958,672
 - Shortage / GF Contribution: < \$ 824,054 >
- General Fund
 - Personnel (COLA/Merit and additional staff)
 - Rising cost of operating expenditures
 - Capital Projects
 - Carroll Fire Services \$400k (\$100k increase from FY26)

Advertisements

NOTICE OF PROPERTY TAX INCREASE

The City of Villa Rica has tentatively adopted a millage rate which will require an increase in property taxes by 3.71 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia on Tuesday, August 18, 2026 at 10:00 am.

Times and places of additional public hearings on this increase are in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia on Tuesday, August 18, 2026 at 6:00 pm and Tuesday, August 25, 2026 at 6:00 pm.

This tentative increase will result in a millage rate of 5.588 mills, an increase of 0.200 mills. Without this tentative tax increase, the millage rate will be no more than 5.388 mills.

The proposed tax increase for a home with a fair market value of \$325,000 is approximately \$26.00 and the proposed tax increase for non-homestead property with a fair market value of \$337,500 is approximately \$27.00

IMPORTANT ADDITIONAL INFORMATION NOTICE TO VILLA RICA TAXPAYERS CITY NOT INCREASING TAX RATES

According to Georgia law, all taxing agencies must advertise a tax increase and hold three public hearings to claim taxes on reassessed properties even if the millage rate remains unchanged as is the case in Villa Rica. The City of Villa Rica has tentatively adopted a millage rate equal to last year's millage rate of 5.588. The millage rate is not being increased in the City of Villa Rica. The tax rate will be the same for 2026 as it was in 2025.

Current 2026 Tax Digest & 5 Year History of Levy

PUBLIC NOTICE

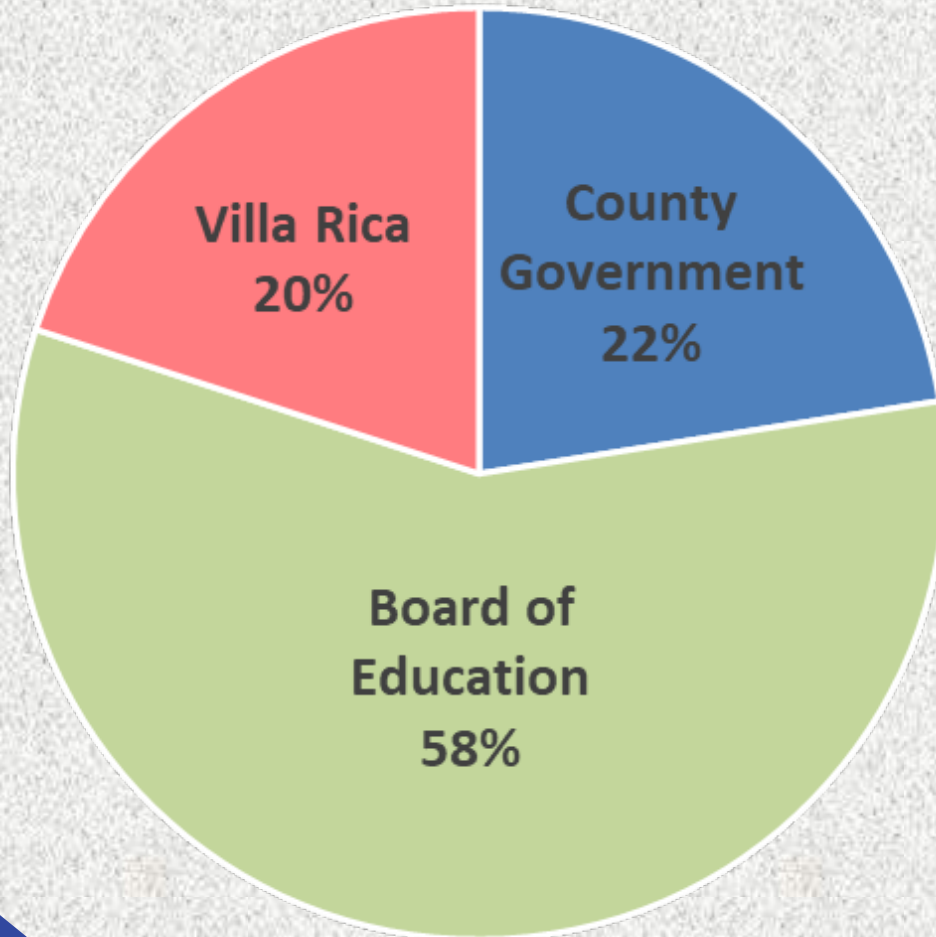
The Mayor and Council of the City of Villa Rica do hereby announce that the millage rate will be set at a Council Meeting to be held Tuesday, August 25, 2026 at 6:00 pm in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia. Pursuant to the requirements of O.C.G.A. Section 48-5-32, the City of Villa Rica does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2026 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

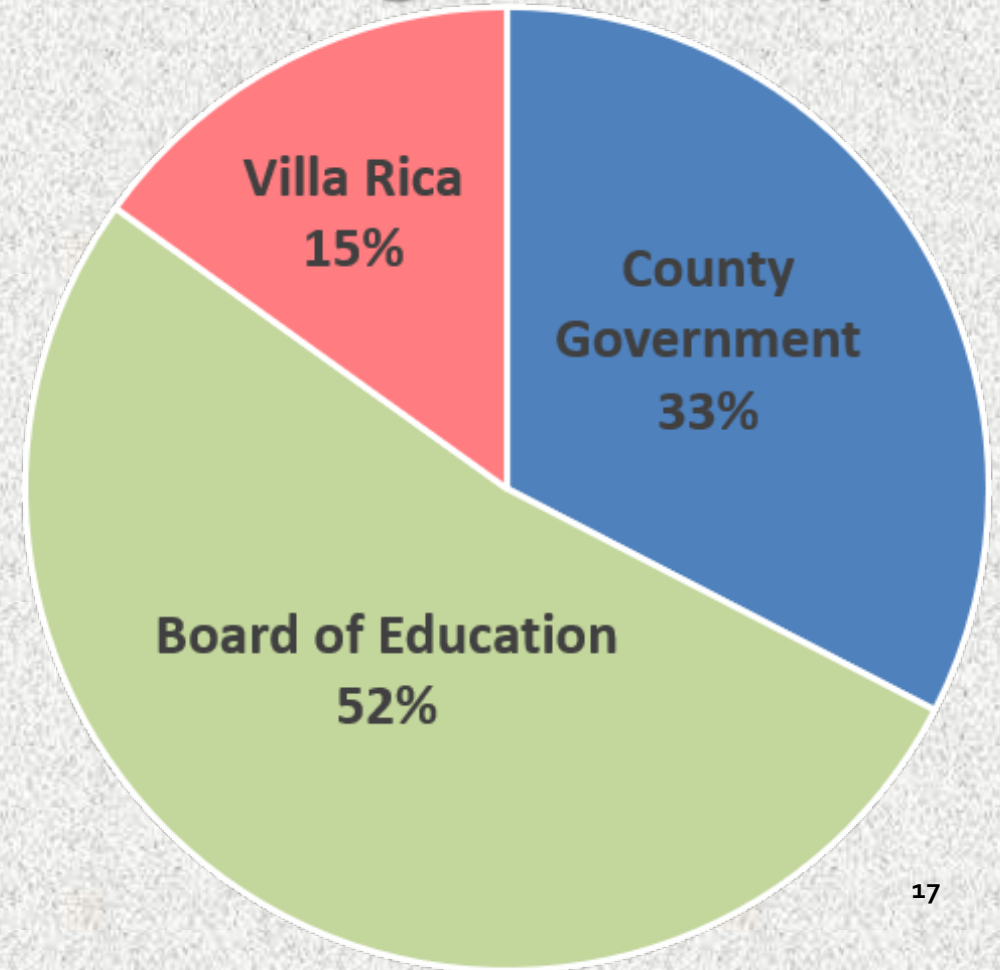
CITY OF VILLA RICA	2021	2022	2023	2024	2025	2026
Real & Personal	839,848,263	1,006,211,593	1,210,103,403	1,297,365,477	1,385,440,349	1,547,268,552
Motor Vehicles	5,276,280	6,444,450	7,379,440	7,831,560	8,064,420	6,185,160
Mobile Homes	34,678	34,041	34,254	30,262	25,161	23,374
Timber - 100%	-	29,962	-	-	-	-
Heavy Duty Equipment	-	38,060	24,194	155,017	169,534	34,826
Gross Digest	845,159,221	1,012,758,106	1,217,541,291	1,305,382,316	1,393,699,464	1,553,511,912
Less M&O Exemptions	118,052,609	154,774,990	195,847,614	96,915,539	187,771,255	248,152,354
Net M&O Digest	727,106,612	857,983,116	1,021,693,677	1,208,466,777	1,205,928,209	1,305,359,558
Gross M&O Millage	10.568	10.359	9.751	9.292	9.559	9.466
Less Rollbacks	4.318	4.109	3.929	3.704	3.971	3.878
Net M&O Millage	6.250	6.250	5.822	5.588	5.588	5.588
Total City Taxes Levied	4,544,416	5,362,394	5,948,301	6,752,912	6,738,727	7,294,349
Net Taxes \$ Increase	164,789	817,978	585,906	804,612	(14,186)	555,622
Net Taxes % Increase	3.76%	18.00%	10.93%	13.53%	-0.21%	8.25%

Where Do Property Taxes Go?

Carroll County



Douglas County



Millage Rate Schedule

State requires three public hearings

**August
18th**

Public Hearing #1 @ 10am

Public Hearing #2 @ 6pm

**August
25th**

Public Hearing #3 @ 6pm

Adoption of Millage – After Public Hearing #3



Questions?