

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 25, 2026 | 6:00 PM

**Meeting Call to Order** (Mayor Leslie McPherson)

**Adoption of the Agenda** (Mayor Leslie McPherson)

### C. Governing Body

1. Millage Rate Presentation & Public Hearing
2. Adoption of the 2026 Millage Rate

### D. Legal Nicole Smith, City Attorney

1. Authorize City Attorney to Negotiate Contract with The Arbour's

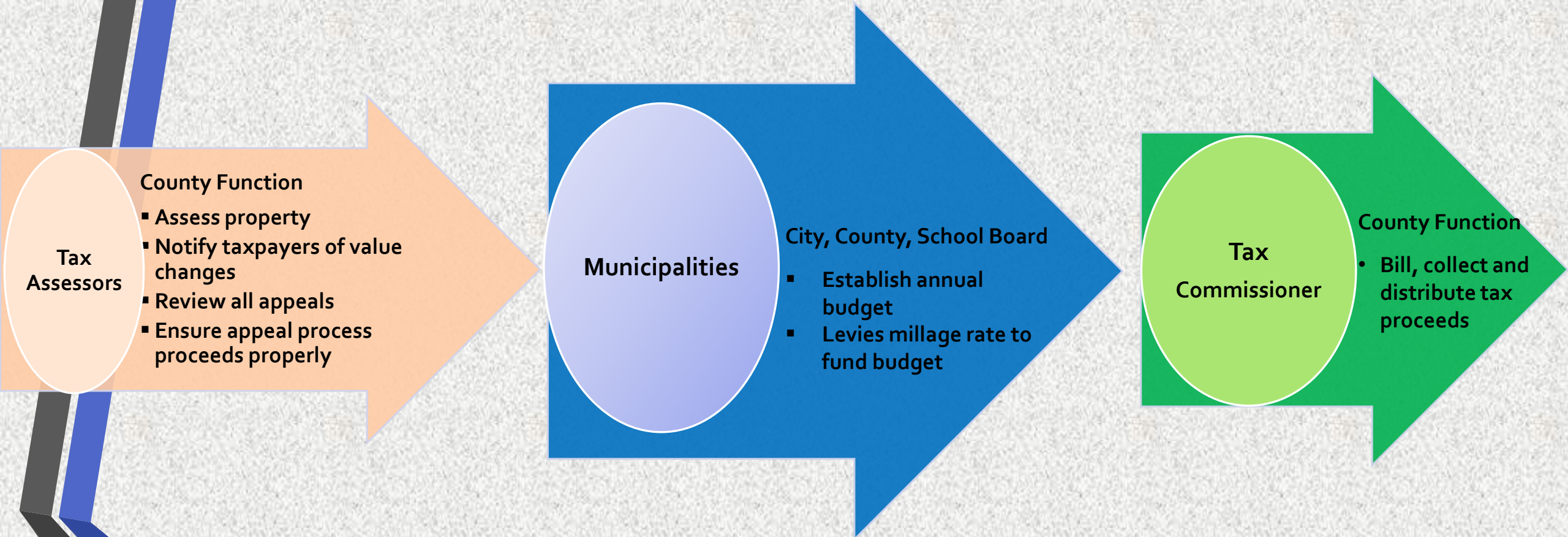
*Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the City Clerk at 678-840-1229 2 business days before the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

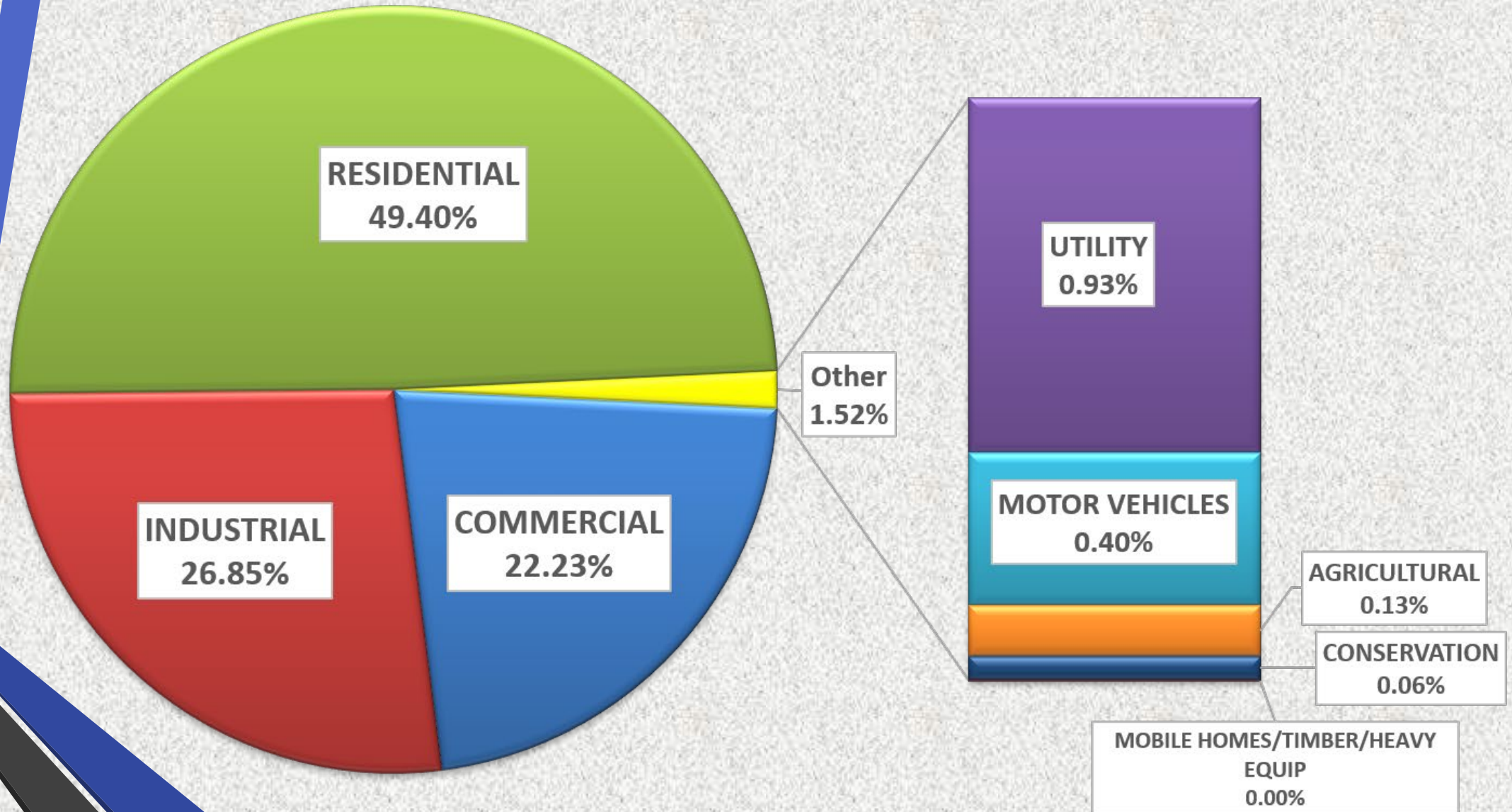
= **Gross Digest**

- **Exemptions**

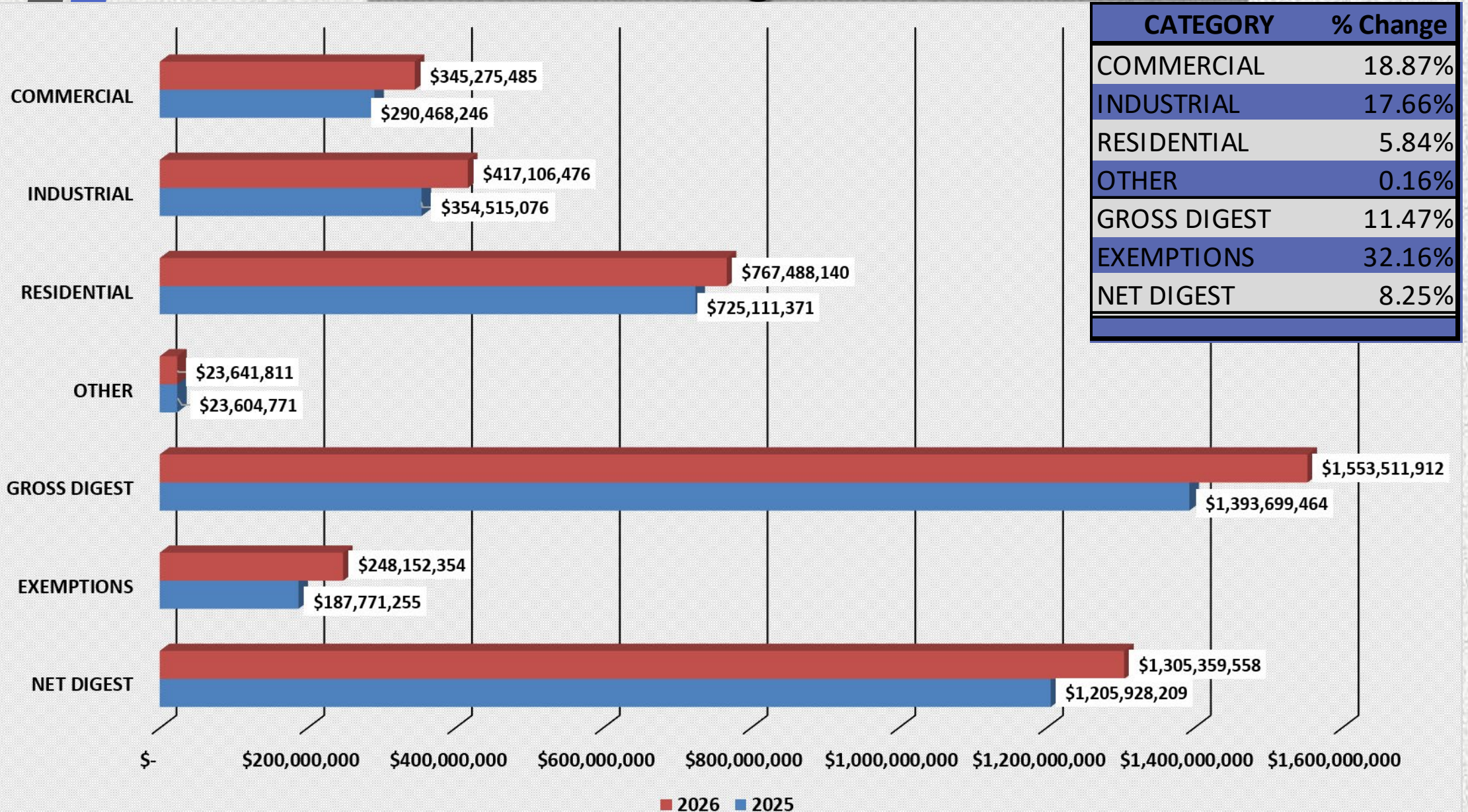
= **NET DIGEST**



# Villa Rica's 2026 Gross Digest \$1.55B



# Villa Rica's Digest 2026 vs. 2025

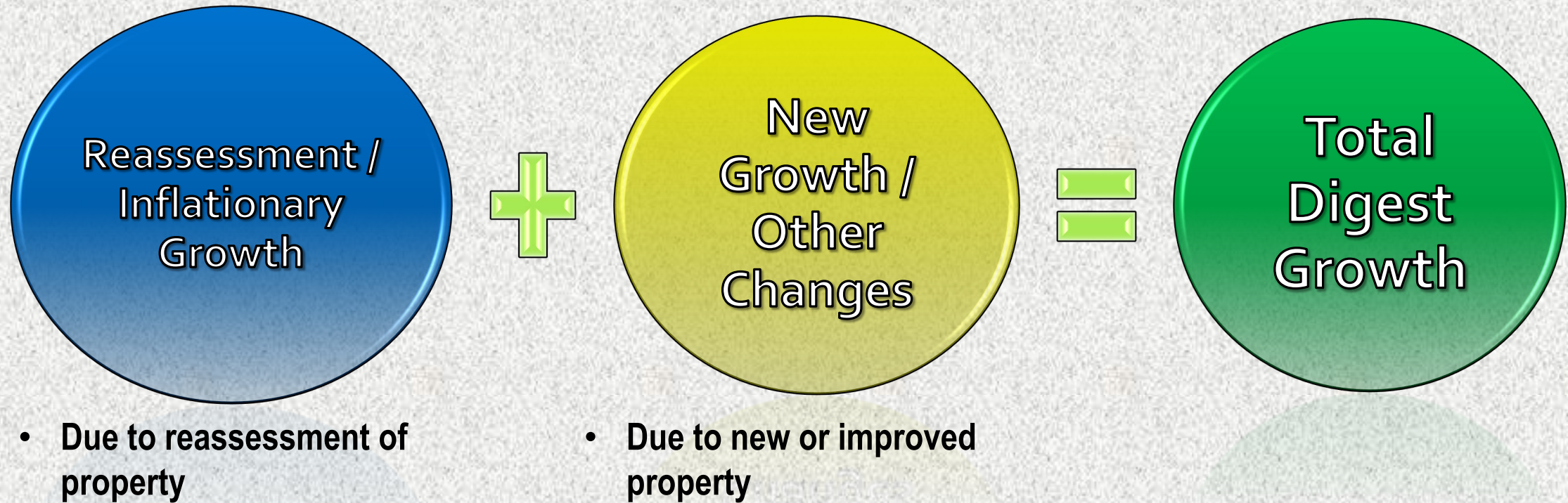


| CATEGORY     | % Change |
|--------------|----------|
| COMMERCIAL   | 18.87%   |
| INDUSTRIAL   | 17.66%   |
| RESIDENTIAL  | 5.84%    |
| OTHER        | 0.16%    |
| GROSS DIGEST | 11.47%   |
| EXEMPTIONS   | 32.16%   |
| NET DIGEST   | 8.25%    |

# 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%            |
| <b>GROSS DIGEST</b> | <b>\$ 1,553,511,912</b>               | <b>42%</b>     | <b>58%</b>     |
| EXEMPTIONS          | <u>248,152,354</u>                    | 54%            | 46%            |
| <b>NET DIGEST</b>   | <b><u><u>\$ 1,305,359,558</u></u></b> | <b>40%</b>     | <b>60%</b>     |
|                     |                                       |                |                |

# 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

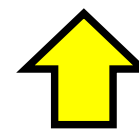
| DESCRIPTION       | 2025                    | REASSESSMENT OF<br>EXISTING REAL PROP | OTHER CHANGES<br>TO TAXABLE DIGEST | 2026                    | % Change     |
|-------------------|-------------------------|---------------------------------------|------------------------------------|-------------------------|--------------|
| 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%       |
| <b>NET DIGEST</b> | <b>\$ 1,205,928,209</b> | <b>\$ 46,661,644</b>                  | <b>\$ 52,769,705</b>               | <b>\$ 1,305,359,558</b> | <b>8.25%</b> |



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><br>Current Net Digest | X | Prior Year Millage | = | Millage<br>Rollback |
|--------------------------------------------------|---|--------------------|---|---------------------|



|                                    |   |       |   |       |
|------------------------------------|---|-------|---|-------|
| <u>46,661,644</u><br>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<br>Index Rate |  | Inflation<br>Index Rate | Actual<br>Assessment |  | Inflation<br>Index Rate | Actual<br>Assessment |  | Inflation<br>Index Rate | Actual<br>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

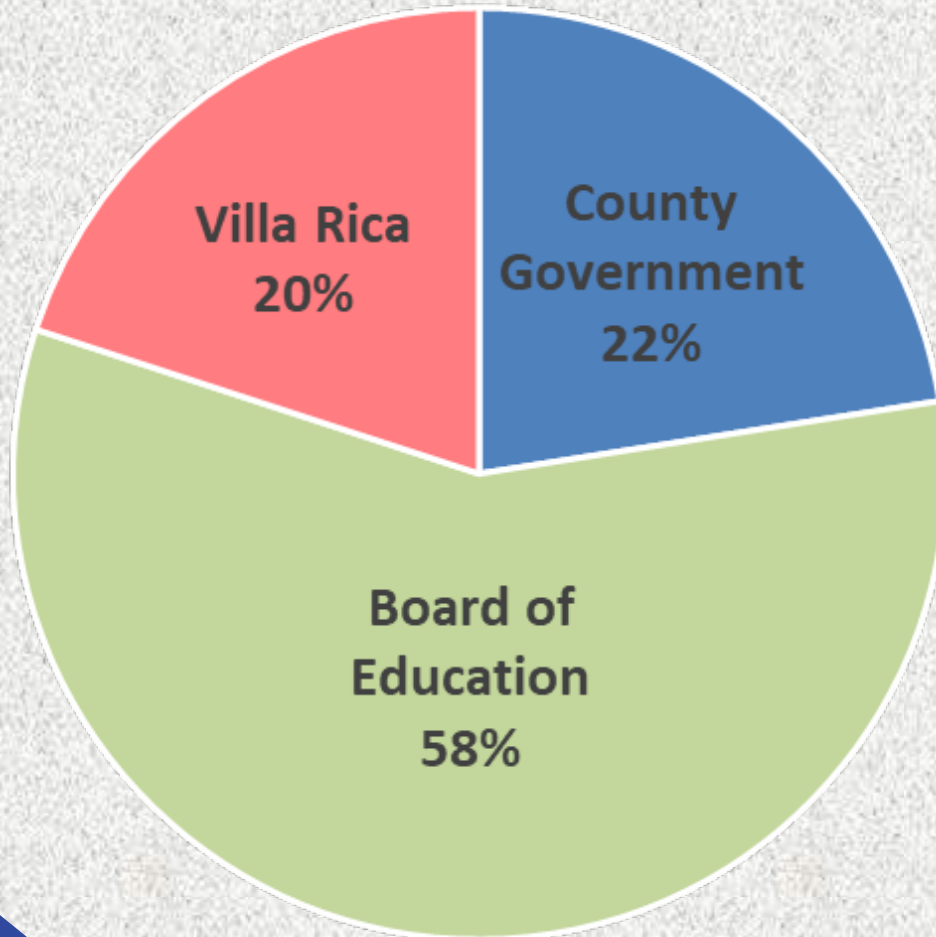
The Mayor and Council of the City of Villa Rica do hereby announce that the millage rate will be set at a Council Meeting to be held Tuesday, August 25, 2026 at 6:00 pm in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia. Pursuant to the requirements of O.C.G.A. Section 48-5-32, 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

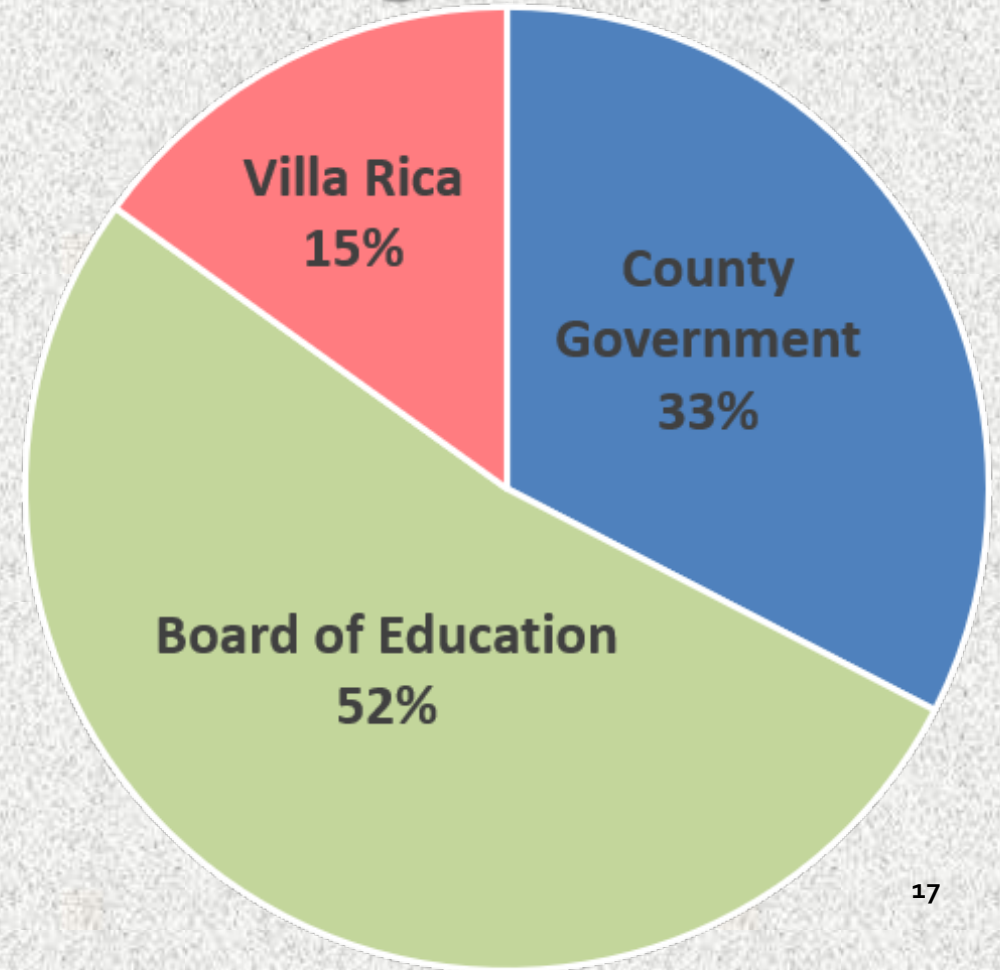
| CITY OF VILLA RICA      | 2021        | 2022          | 2023          | 2024          | 2025          | 2026          |
|-------------------------|-------------|---------------|---------------|---------------|---------------|---------------|
| Real & Personal         | 839,848,263 | 1,006,211,593 | 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  
18<sup>th</sup>**

**Public Hearing #1 @ 10am**

**Public Hearing #2 @ 6pm**

**August  
25<sup>th</sup>**

**Public Hearing #3 @ 6pm**

**Adoption of Millage – After Public Hearing #3**



**Questions?**



# CITY OF VILLA RICA

## City Council Meeting Agenda Item Cover Sheet

**SUBJECT:** 2026 Millage Rate Adoption

**AGENDA DATE:** 08-25-2026

**DATE PREPARED:** 08-25-2026

**PREPARED BY:** Jennifer Hallman, Interim City Manager / CFO

**AMOUNT:** See Exhibit A

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**PURPOSE:** To adopt a resolution setting the 2026 millage rate.

**MOTION:** I move to adopt a resolution setting the 2026 millage rate at 5.588.

**State of Georgia**  
**City of Villa Rica**



**RESOLUTION**

Be it resolved that the 2026 Villa Rica General Fund Tax Levy be as follows:

|                                                      |                     |
|------------------------------------------------------|---------------------|
| Maintenance & Operation of Villa Rica's General Fund | 9.466               |
| Local Option Sales Tax Rollback                      | <u>(3.878)</u>      |
| <b>Net Total for Villa Rica's General Fund</b>       | <b><u>5.588</u></b> |

Adopted by Villa Rica City Council this 25th day of August 2026.

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Leslie McPherson, Mayor

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Theresa Campbell, City Clerk



# CITY OF VILLA RICA

## City Council Meeting Agenda Item Cover Sheet

**SUBJECT:** Authorization for City Attorney to Negotiate with The Arbour's

**AGENDA DATE:** 8/25/2026

**DATE PREPARED:** 8/21/2026

**PREPARED BY:** LeAnne Wilkins

**AMOUNT:** N/A

**GL ACCOUNT #:** N/A

**FUNDING SOURCE:** N/A

**BUDGETED ITEM?** N/A

**PUBLIC HEARING:** N/A

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### **PURPOSE:**

The purpose of this authorization is to allow the City Attorney to negotiate and prepare a contract, on behalf of the City, with The Arbour's Apartment Complex for the City's use of a basketball court owned and maintained by the apartment complex. This agreement would allow residents of the City to access the basketball court for recreational purposes, until Shirley Marchman Park is fully constructed.

Authorizing the City Attorney to negotiate this contract ensures that any terms of use, including scheduling, liability, insurance, maintenance responsibilities, and duration of the agreement, are reviewed and structured in a manner that protects the City's interests and complies with applicable law. This approach allows the City to provide an additional recreational resource to the community in a cost-effective and efficient manner, while formalizing the relationship between the City and The Arbour's Apartment Complex through a legally binding agreement.

### **BACKGROUND:**

On April 28, 2020, the DDA and The Arbour's signed a MOU allowing the DDA to give a 13 acres tract of land to The Arbour's in exchange for \$55,000 per acre to develop the second phase of the apartment complex.

**IMPACT:** The willingness of The Arbour's Apartment Complex to allow continued public use of their basketball court represents a meaningful act of community partnership at a critical time. With the City's new park soon to be under construction, this agreement ensures that residents, particularly youth and families who rely on accessible recreational spaces, will not experience a gap in access to safe, quality athletic facilities during the transition period.

This collaboration reflects the kind of public-private cooperation that strengthens communities. Rather than allowing residents to go without a nearby place to play, gather, and stay active, this partnership helps maintain continuity in youth sports programs, informal recreation, and community engagement, all of which contribute to public health, safety, and quality of life.

The City is grateful for this collaborative spirit and views this agreement as a positive example of how local businesses and residential communities can work together with municipal government to serve the shared interests of the public. As construction on the new park progresses, this temporary arrangement ensures that momentum around recreation and community activity continues uninterrupted, setting a strong foundation for the eventual opening of the new facility.

**MOTION:** I move to authorize the City Attorney to negotiate the terms of a contract with The Arbour's Apartment Complex for the City's use of the basketball court, with the final contract to be brought back before the Council for review and approval prior to execution.