



MEMO

To: Honorable Mayor and City Council Members
From: Beverly Hilton, Finance Director
CC: John McHenry, City Manager
Date: May 12, 2025
RE: Memo for Adopt a Certified Estimated Roll-Back Rate for 2025

Contract/Document Number: Resolution R2025-05-14

Issue/Topic:

A Certified Estimated Roll-Back Rate is due to Dekalb County May 12, 2025

Recommendation:

Staff recommend approval of the Certified Roll Back Rate

Background:

The estimated roll-back means the current year's estimated millage rate minus the millage equivalent of the total net assessed value added by reassessments. Property that has changed from the previous digest due to construction or major modification is not included in this calculation.

Summary:

The process of Certification of an Estimated Roll Back Rate is new this year due to the Statewide Floating Homestead Exemption that was approved in HB581 and effective January 1 of this year. Tucker opted out of adopting the new Exemption due to our standing Freeze Homestead Exemption having a bigger benefit to the taxpayer. This Certification of the Estimated Roll-Back Rate is required by HB92 as an added step in the process of approving the millage rate. We received the preliminary digest information on Friday May 2nd that gave us the opportunity to calculate the rate. Our 2024 millage was 2.096. The 2025 Estimated Roll-Back Rate is 2.036. This rate will be included in the Notice of Assessment that Dekalb County will be mailing out to taxpayers at the end of this month. The estimated ad valorem tax bill will be replaced with the estimated roll-back rate on the notice of assessment. If we adopt a millage rate that is higher than the Estimated Certified Roll Back Rate, a notice will be printed in bold print on the tax bill: **"The adopted millage rate exceeds the estimated roll-back rate as stated in the annual notice of assessment that you previously received for this taxable year, which will result in an increase in the amount of property tax that you will owe"**. We are not establishing the millage rate by approving the Resolution to Certify the Estimated Roll Back Rate. We will continue to use the process outlined in Title 48 of the Official Code of Georgia Annotated to adopt a millage rate during the June 23, 2025, Council Meeting.

Financial Impact:

The Current Year and 5 Year History of Levy Form is attached with the 2025 Estimated Roll-Back Rate used.