

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 77 Jackson Street

Zebulon, GA 30295

J. Briar Johnson, Chairman

Tim Daniel, Commissioner

Tim Guy, Commissioner

Jason Proctor, Commissioner

James Jenkins, Commissioner

Brandon Rogers, County Manager

Angela Blount, County Clerk

Special Called Meeting AGENDA

Friday, August 29, 2025 - 9:00 AM

Courthouse, Courtroom 2, 16001 Barnesville Street, Zebulon, Georgia

1. CALL TO ORDER

Chairman J. Briar Johnson

2. INVOCATION

Silent Invocation

3. PLEDGE OF ALLEGIANCE

Chairman J. Briar Johnson

4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))

5. NEW BUSINESS

- a. Discussion of the receipt and transmittal of the Pike County Board of Education millage rates, and authorization for the Chairman to sign the related documents.

6. EXECUTIVE SESSION

7. ADJOURNMENT

Agenda subject to revision.

PIKE COUNTY BOARD OF COMMISSIONERS

Board of Education Millage Rates

SUBJECT:

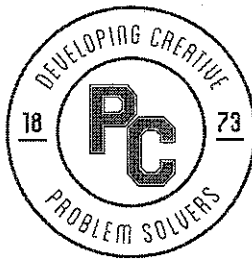
Discussion of the receipt and transmittal of the Pike County Board of Education millage rates, and authorization for the Chairman to sign the related documents.

ACTION:**ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
▣ Exhibit	BOE Millage Rate
▣ Exhibit	Resolution

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



August 21, 2025

Mr. J. Briar Johnson, Chairman
Pike County Board of Commissioners
P. O. Box 377
Zebulon, Georgia 30295

Dear Mr. Johnson:

Please be advised of the following information concerning Fiscal Year 2026 operations of the Pike County Board of Education:

- To fund the FY 2026 budget as approved by the Board on June 12, 2025, we are requesting the levy of local taxes in the amounts of \$14,152,280.77 for school maintenance & operations and \$706,724 for payment of bonded indebtedness.
- Using the net 2025 School M&O Digest of \$ 1,048,317,094, the Board requests that you levy 13.5 mills for school maintenance & operations.
- Using the net 2025 School Bond Digest of \$1,054,929,094, the Board requests that you levy .669 mills for payment of bonded indebtedness.

If I can assist the Pike County Board of Commissioners, please do not hesitate to call on me.

Sincerely,

A handwritten signature in black ink, appearing to read "Shane Williamson".

Shane Williamson
Superintendent

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: Pike	TAXING JURISDICTION: School M & O
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ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	1,046,456,923	77,843,093	47,472,278	1,171,772,294
PERSONAL	80,525,526		11,356,805	91,882,331
MOTOR VEHICLES	12,759,950		(432,140)	12,327,810
MOBILE HOMES	1,192,928		(68,090)	1,124,838
TIMBER -100%	206,083		1,082,381	1,288,464
HEAVY DUTY EQUIP	185,730		398,604	584,334
GROSS DIGEST	1,141,327,140	77,843,093	59,809,838	1,278,980,071
EXEMPTIONS	214,350,166		16,312,811	230,662,977
NET DIGEST	926,976,974	77,843,093	43,497,027	1,048,317,094
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE: 14.000		2025 MILLAGE RATE:		

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	926,976,974	
Net Value Added-Reassessment of Existing Real Property	RVA	77,843,093	
Other Net Changes to Taxable Digest	NAG	43,497,027	
2025 Net Digest	CYD	1,048,317,094	(PYD+RVA+NAG)
2024 Millage Rate	PYM	14.000	PYM
Millage Equivalent of Reassessed Value Added	ME	1.040	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	12.960	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	12.960
2025 Millage Rate	13.500
Percentage Tax Increase	4.17%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date

Superintendent

8/21/25

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: Pike

TAXING JURISDICTION:

SCHOOL BOND

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	1,046,456,923	77,843,093	47,472,278	1,171,772,294
PERSONAL	80,525,526		11,356,805	91,882,331
MOTOR VEHICLES	12,759,950		(432,140)	12,327,810
MOBILE HOMES	1,192,928		(68,090)	1,124,838
TIMBER -100%	206,083		1,082,381	1,288,464
HEAVY DUTY EQUIP	185,730		398,604	584,334
GROSS DIGEST	1,141,327,140	77,843,093	59,809,838	1,278,980,071
EXEMPTIONS	214,350,166		9,700,811	224,050,977
NET DIGEST	926,976,974	77,843,093	50,109,027	1,054,929,094
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	0.755		2025 MILLAGE RATE:	

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	926,976,974	
Net Value Added-Reassessment of Existing Real Property	RVA	77,843,093	
Other Net Changes to Taxable Digest	NAG	50,109,027	
2025 Net Digest	CYD	1,054,929,094	(PYD+RVA+NAG)
2024 Millage Rate	PYM	0.755	PYM
Millage Equivalent of Reassessed Value Added	ME	0.056	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	0.699	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	0.699
2025 Millage Rate	0.669
Percentage Tax Increase	-4.29%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date

8/21/25

A RESOLUTION
TO SET THE FISCAL YEAR 2025-2026 AD VALOREM PIKE COUNTY TAX LEVY

WHEREAS, Georgia Law authorizes the Pike County Board of Commissioners to levy and collect taxes, and said authority includes the setting of the mills, upon motion duly made and passed,

THEREFORE BE IT RESOLVED by the Board of Commissioners of Pike County, Georgia, duly convened this 26th day of August 2025, that upon the County Tax Digest of \$1,079,160,939, which represents the net digest value of all property taxable for County purposes in Pike County, Georgia as of the first day of January 2025, as appears upon the digest thereof; and upon all other taxable property in Pike County, Georgia, both real and personal, there be levied and collected for County purposes as authorized by law, a tax, ad valorem, for the year 2025-2026, the aggregate rate for all such purposes, of 8.944 mills or \$8.94 per \$1,000.00 of taxable property of assessed valuation in the County incorporated and unincorporated areas, which shall constitute a total tax levy for all such purposes of 8.944 mills, and that the same be collected by Tax Commissioner of said County at the same time and in the same manner as the tax levied by the State of Georgia, is collected, and when collected that the same shall be deposited by the Tax Commissioner with the treasurer of Pike County, Georgia, and that the treasurer's office receipt be taken therefore, and pursuant to the Official Code of Georgia Annotated § 45-5-220 County Taxation, as applicable to-wit.

BE IT FURTHER RESOLVED that on recommendation of the Board of Education of the Pike County School System, the following rates of taxation be likewise levied and collected, and when collected that the same be paid to the Board of Education of said County, as provided by law, to-wit: Based upon the net 2025 School Maintenance and Operation Digest of \$1,048,317,094, which represents the net digest value of all property taxable for educational purposes as listed on the Pike County Tax Digest, including school maintenance and operations in Pike County, and upon all other property in Pike County, both real and personal, there shall be levied a tax for education purposes, as provided by the Constitution and laws of Georgia: 13.5 mills or \$13.50 per \$1000.00 of assessed taxable property on the Pike County Digest.

BE IT FURTHER RESOLVED upon recommendation of the Pike County Board of Education, that upon the net 2025 School Bond Digest of \$1,054,929,094, which represents the net digest value of all property taxable for the payment of educational bonded indebtedness, both real and personal, there be levied a tax, ad valorem, for the year of 2025-2026 for bond indebtedness in the amount of .669 mills or \$.67 per \$1000.00 of the assessed valuation on the School Bond Digest, which shall constitute a total tax levy for the payment of School Bond indebtedness, and that this order be spread upon the minutes and that the same be advertised and posted in accordance with Section 48-5-232 of the Official Code of Georgia Annotated and the pertinent laws of Georgia.

BE IT FURTHER RESOLVED upon recommendation of the Development Authority of Pike County and based on the prior resolution of the Board of Commissioners authorizing the levy of taxes on behalf of the Development Authority of Pike County pursuant to OCGA §48-5-220 (20), that there will be levied for the fiscal year 2025-2026 an additional 0 mills, which estimated amount of \$0.00 will be provided to the Development Authority of Pike County for financial assistance.

For the purposes of this Resolution, the setting of the levies set forth herein by the Pike County Board of Commissioners is finalized this day, August 29, 2025 and is being levied in connection with the Pike County Budget for Fiscal Year 2025-2026 adopted on June 11, 2025.

So resolved this on the 29th day of August, 2025 and executed and attested on behalf of the Board of Commissioners as follows:

Chairman, Briar Johnson
Pike County Board of Commissioners

Attested By:

County Clerk, Angela Blount