



LEE COUNTY BOARD OF COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING

102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

Friday, September 26, 2025 AT 10:00 AM

T. PAGE THARP BUILDING

OPAL CANNON AUDITORIUM

WWW.LEE.GA.US

MEETING AGENDA

Special Called Meeting

COUNTY COMMISSIONERS

Luke Singletary, Chairman, District 2

Chris Guarnieri, Vice-Chairman, District 4

Dennis Roland, Commissioner, District 1

Billy Mathis, Commissioner, District 3

George Walls, Commissioner, District 5

COUNTY STAFF

Scott Addison, County Manager

Kaitlyn Good, County Clerk

Jimmy Skipper, County Attorney

1. **CALL TO ORDER**

2. **NEW BUSINESS**

A) A Public Hearing will be held to set the millage rate.

Consideration to adopt a resolution to set the 2025 millage rate.

3. **PUBLIC FORUM**

4. **ANNOUNCEMENTS**

5. **ADJOURNMENT**

AGENDA MAY CHANGE WITHOUT NOTICE

Lee County is a thriving vibrant community celebrated for its value of tradition encompassing a safe family oriented community, schools of excellence, and life long opportunities for prosperity and happiness without sacrificing the rural agricultural tapestry.

Persons with special needs relating to handicapped accessibility or foreign language interpretation should contact the ADA Coordinator at 229-759-6000 or through the Georgia Relay Service 800-255-0056 (TDD) or 800-355-0135 (voice).

This person can be contacted at the T. Page Tharp Building in Leesburg, Georgia between the hours of 9 am and 4 pm, Monday through Friday, except holidays, and will assist citizens with special needs given proper notice of seven working days. The meeting rooms and buildings are handicap accessible.



PUBLIC NOTICE

A Special Called Meeting of the Lee County Board of Commissioners will be held Friday, September 26, 2025 at 10:00am in the Opal Cannon Auditorium of the T. Page Tharp Governmental Building, located at 102 Starksville Avenue North, Leesburg, GA 31763. The purpose of this meeting is to hold a Public Hearing and set the 2025 millage rate.

Media Notified: 09/12/2025
Published in Legal Organ: 09/17/2025; 09/24/2025
Posted on Website and Official Board: 09/12/2025

Persons with special needs relating to handicapped accessibility or foreign language interpretation should contact the ADA Coordinator at (229) 759-6000 or through the Georgia Relay Service (800) 255-0056 (TDD) or (800) 355-0135 (voice). This person can be contacted at the T. Page Tharp Building in Leesburg, Georgia between the hours of 9:00 a.m. and 4:00 p.m., Monday through Friday, except holidays, and will assist citizens with special needs given proper notice of seven (7) working days. The meeting rooms and buildings are handicap accessible.

Chairman
Luke Singletary
District 2

Vice-Chairman
Chris Guarnieri
District 4

Commissioner
Dennis Roland
District 1

Commissioner
Billy Mathis
District 3

Commissioner
George Walls
District 5

County Manager
Scott Addison

County Attorney
Jimmy Skipper

102 Starksville Avenue North
Leesburg, Georgia 31763



Office: (229) 759-6000
Fax: (229) 759-6050

www.lee.ga.us

NOTICE

The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Opal Cannon Auditorium, T. Page Tharp Governmental Building, 102 Starksville Ave N, Leesburg, Georgia 31763 on Friday, September 26 , 2025 at 10:00 AM and pursuant to the requirements of O.C.G.A. Section 48-5-32 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 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| C o u n t y w i d e A r e a | COUNTY WIDE | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-----------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|
| | V A L U E | Real & Personal | 1,039,499,420 | 1,258,945,411 | 1,250,786,570 | 1,274,335,833 | 1,328,009,739 | 1,629,159,012 |
| | | Motor Vehicles | 19,463,790 | 16,525,390 | 15,449,550 | 14,921,480 | 14,680,910 | 13,803,840 |
| | | Mobile Homes | 4,823,728 | 5,025,918 | 4,888,411 | 5,915,184 | 5,871,755 | 6,044,858 |
| | | Timber - 100% | 244,962 | 1,350,970 | 4,295,404 | 5,828,525 | 3,843,762 | 3,330,538 |
| | | Heavy Duty Equipment | 48,843 | 42,015 | 10,238 | 56,080 | 187,052 | 162,865 |
| | | Gross Digest | 1,064,080,743 | 1,281,889,704 | 1,275,430,173 | 1,301,057,102 | 1,352,593,218 | 1,652,501,113 |
| | | Less Exemptions | 135,972,819 | 141,216,365 | 149,353,578 | 139,426,747 | 151,257,197 | 329,692,425 |
| | | NET DIGEST VALUE | 930,307,924 | 1,140,673,339 | 1,126,076,595 | 1,161,630,355 | 1,201,336,021 | 1,322,808,688 |
| | R A T E | Gross Maintenance & Operation Millage | 16.8440 | 15.5900 | 15.8160 | 16.1060 | 16.0400 | 15.7370 |
| | | Less Rollback (Local Option Sales Tax) | 2.7460 | 3.1600 | 3.4100 | 3.7000 | 3.6600 | 3.4200 |
| | | NET M&O MILLAGE RATE | 14.0980 | 12.4300 | 12.4060 | 12.4060 | 12.3800 | 12.3170 |
| | TAX | TOTAL M&O TAXES LEVIED | \$13,115,481 | \$14,178,570 | \$13,970,106 | \$14,411,186 | \$14,872,540 | \$16,293,035 |
| | | Net Tax \$ Increase | \$265,390 | \$1,063,088 | (\$208,463) | \$441,080 | \$461,354 | \$1,420,495 |
| | | Net Tax % Increase | 2.07% | 8.11% | -1.47% | 3.16% | 3.20% | 9.55% |

RESOLUTION TO ESTABLISH THE
2025 TAX LEVY

STATE OF GEORGIA

COUNTY OF LEE

Resolved and ordered by the Lee County Board of Commissioners, State of Georgia, at a legally assembled meeting on September 26, 2025, being an advertised meeting for the said Board to establish the tax rate for the 2025 year as follows:

COUNTY GOVERNMENT OPERATIONS (INCORPORATED AREA)

| | |
|---------------|---|
| <u>15.737</u> | gross mills for the expenses of general county government operations in accordance with the FY 2025-26 budget beginning July 1, 2025, and extending to June 30, 2026. |
| <u>3.420</u> | mills for the rollback of the 1% Local Option Sales Tax. |
| <u>12.317</u> | net mills for the county government operations for the incorporated area. |

COUNTY GOVERNMENT OPERATIONS (UNINCORPORATED AREA)

| | |
|---------------|---|
| <u>15.737</u> | gross mills for the expenses of general county government operations in accordance with the FY 2025-26 budget beginning July 1, 2025, and extending to June 30, 2026. |
| <u>3.420</u> | mills for the rollback of the 1% Local Option Sales Tax. |
| <u>12.317</u> | net mills for the county government operations for the unincorporated area. |

COUNTY SCHOOL OPERATIONS

| | |
|---------------|---|
| <u>15.960</u> | gross mills for the expenses of county school operations. |
| <u>.5800</u> | mills for the expenses of principal and interest on county-wide school bonds. |
| <u>16.540</u> | net mills for county school operations. |

TOTAL

| | |
|---------------|---|
| <u>28.857</u> | total net mills for the incorporated area (12.317 + 16.540) |
| <u>28.857</u> | total net mills for the unincorporated area (12.317 + 16.540) |
| <u>.00</u> | state millage |
| <u>28.857</u> | total mills for the incorporated area (12.317 + 16.540 + 0.000) |
| <u>28.857</u> | total mills for the unincorporated area (12.317 + 16.540 + 0.000) |

Signed and adopted by the Lee County Board of Commissioners, this 26th day of September 2025.

Luke Singletary, Chairman

The above is a true and exact copy of the 2025 tax levy as appears on record in the office of the Lee County Board of Commissioners.
(SEAL)

Kaitlyn Good, County Clerk

Adopted: September 26, 2025