



MURRAY COUNTY COMMISSIONER'S MEETING

P.O. Box 1129/121 N. 4th Ave. Chatsworth, Georgia 30705
706.517.1400 Ext. 1277
nbishop@murraycountyga.gov

MURRAY COUNTY CALLED MEETING

OFFICIAL MINUTES

Date: September 10, 2025

Location: Hearing Room of the Murray County Annex Building

Address: 121 N. 4th Ave.

City: Chatsworth State: GA Zip: 30705

Call to Order

The called meeting of the Murray County Commissioner was called to order at 9:00 A.M. by Sole Commissioner Noah Bishop on September 10, 2025.

Purpose of the Meeting: The purpose of this called meeting is to set the millage rate for Murray County for the 2025 Tax Digest.

Approval of Agenda

Commissioner Bishop approved the agenda as written.

Approval of Minutes

Commissioner Bishop reviewed and approved the following meeting minutes as written:

No Previous Minutes

New Business

Item A – Set Millage Rate in the Tax Digest for the year 2025

The Sole Commissioner, Noah Bishop, **Approved & Signed** the Resolution to set a millage rate on the Tax Digest for the year 2025. Upon consideration of the total digest and the amounts of money needed to meet the 2025 budget, it is ordered that there be levied upon the taxable property in Murray County, Georgia and collected by the Tax Commissioner or his Successor in office, the following taxes for legal purposes for the year:

	<u>Unincorporated</u>	<u>Incorporated</u>
Gross Millage Rate	12.230	12.230
Less Sales Tax Rollback	4.225	4.225
Less Insurance Premium Rollback	-0-	-0-
Net Maintenance & Operation Millage	8.005	8.005
School Maintenance & Operations	15.448	15.448
School Bond	-0-	-0-
State of Georgia	-0-	-0-
Total millage	23.453	23.453

The Murray County Sole Commissioner has this date adopted a resolution setting the Murray County Tax Rate for 2025 in the Special District created by the Local Option Sales Tax Law, which rate is 12.230 mills.



The Commissioner does direct that sales tax revenue be applied as a credit to that amount of property tax levied for in mills in order that County Taxes (less County Bond, State and Board of Education) be rolled back 4.225 mills for the Special Tax District of Taxation for Services.

According to Chapter 8 of Title 33 of the Official Code of Georgia relating to insurance fees and taxes does provide that the proceeds from County Taxes arising upon insurance premiums be used by counties for the purpose of reducing ad valorem taxes of the owners of unincorporated areas in the county.

Commissioner Bishop agrees it has been determined by the Insurance Commissioner of the State of Georgia that the rollback of taxes is to be equal to the amount of insurance tax proceeds generated during the year 2024, \$2,993,874.34 less \$2,993,874.34 used to fund fire services, solid waste collection, and Land Use provided in the Unincorporated area of the county, therefore the rollback shall be in the amount of \$0.00 which has been received by Murray County

The Murray County Commissioner directs that the tax derived upon insurance premiums as defined by said act and in an amount as set forth above, shall be applied as a credit to the property tax levied and the millage setting the Murray County tax rate for 2025 shall be rolled back 0.000 mills in the unincorporated areas of Murray County.

The millage after the sales tax rollback in the incorporated area shall be 8.005 mills for the year 2025 and the millage in the unincorporated areas after applying the insurance premium and sales tax rollbacks shall be 8.005 mills for the year 2025.

Adjournment

There being no further business, Commissioner Bishop adjourned the meeting at 9:14 A.M.

Meeting Attendees

In attendance: Noah Bishop, Sole Commissioner, Tommy Parker, County Manager, Brooke Curtis, Staff Accountant, Billy Childers, Tax Commissioner, Melissa Webb, Tax Commissioner's Office Manager, Sheila Plemons with the Tax Assessors Office, and Tina Davis, County Clerk.

Documents

All supporting Documents are in Minutes Book #13

Minutes Prepared By: Tina S. Davis

By: A handwritten signature in blue ink, appearing to read "Noah Bishop".
Noah Bishop
Sole Commissioner
Murray County, Georgia

Attest: A handwritten signature in blue ink, appearing to read "Tina S. Davis".
Tina S. Davis
County Clerk
Murray County, Georgia

Date: 10/07/2025
Date Approved

GEORGIA, MURRAY COUNTY

September 10, 2025

The Murray County Commissioner held a called meeting on Wednesday September 10, 2025, to set a millage rate on the Tax Digest for the year 2025. Upon consideration of the total digest and the amounts of money needed to meet the 2025 budget, it is ordered that there be levied upon the taxable property in Murray County, Georgia and collected by the Tax Commissioner or his Successor in office, the following taxes for legal purposes for the year:

	<u>Unincorporated</u>	<u>Incorporated</u>
Gross Millage Rate	12.230	12.230
Less Sales Tax Rollback	4.225	4.225
Less Insurance Premium Rollback	<u>-0-</u>	<u>-0-</u>
Net Maintenance & Operation Millage	8.005	8.005
School Maintenance & Operations	15.448	15.448
School Bond	<u>-0-</u>	<u>-0-</u>
State of Georgia	<u>-0-</u>	<u>-0-</u>
Total millage	23.453	23.453

WHEREAS, the Murray County Commissioner has this date adopted a resolution setting the Murray County Tax Rate for 2025 in the Special District created by the Local Option Sales Tax Law, which rate is 12.230 mills.

THEREFORE, the Murray County Commissioner does hereby direct that sales tax revenue be applied as a credit to that amount of property tax levied for in mills in order that County Taxes (less County Bond, State and Board of Education) be rolled back 4.225 mills for the Special Tax District of Taxation for Services.

WHEREAS, Chapter 8 of Title 33 of the Official Code of Georgia relating to insurance fees and taxes does provide that the proceeds from County Taxes arising upon insurance premiums be used by counties for the purpose of reducing ad valorem taxes of the owners of unincorporated areas in the county.

WHEREAS, it has been determined by the Insurance Commissioner of the State of Georgia that the rollback of taxes is to be equal to the amount of insurance tax proceeds generated during the year 2024, \$2,993,874.34 less \$2,993,874.34 used to fund fire services, solid waste collection, and Land Use provided in the Unincorporated area of the county, therefore the rollback shall be in the amount of \$0.00 which has been received by Murray County

NOW, THEREFORE, the Murray County Commissioner does hereby direct that the tax derived upon insurance premiums as defined by said act and in an amount as set forth above, shall be applied as a credit to the property tax levied and the millage setting the Murray County tax rate for 2025 shall be rolled back 0.000 mills in the unincorporated areas of Murray County.

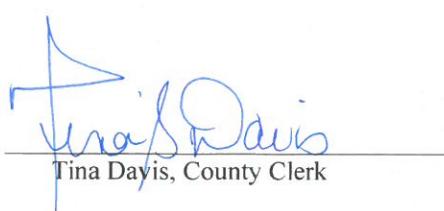
THEREFORE, the millage after the sales tax rollback in the incorporated area shall be 8.005 mills for the year 2025 and the millage in the unincorporated areas after applying the insurance premium and sales tax rollbacks shall be 8.005 mills for the year 2025.

This 10th day of September 2025.



Noah Bishop, Commissioner

ATTEST:



Tina Davis, County Clerk

NOTICE

The Murray County Commissioner does hereby announce that the millage rate will be set at a meeting to be held in the Hearing Room of the Murray County Annex on Wednesday September 10, 2025 at 9:00 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 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
	Real & Personal	1,094,771,625	1,178,976,042	1,402,263,325	1,531,843,355	1,497,087,236	1,637,917,986
	Motor Vehicles	18,392,250	16,517,830	15,509,630	15,202,410	15,335,890	14,473,010
	Mobile Homes	14,281,142	14,193,675	16,957,837	19,310,381	19,221,025	19,721,343
	Timber - 100%	405,959	127,381	236,810	712,827	8,910	330,532
	Heavy Duty Equipment	0	555,439	0	0	0	35,174
	Gross Digest	1,127,850,976	1,210,370,367	1,434,967,602	1,567,068,973	1,531,653,061	1,672,478,045
	Less Exemptions	222,006,879	251,363,173	372,704,435	411,532,618	390,764,311	421,496,507
	NET DIGEST VALUE	905,844,097	959,007,194	1,062,263,167	1,155,536,355	1,140,888,750	1,250,981,538
	R A T E	Gross Maintenance & Operation Millage	13.2220	12.9590	13.2520	13.9420	12.5710
	Less Rollback (Local Option Sales Tax)	4.1190	3.8560	4.7620	5.9250	4.5410	4.2250
	NET M&O MILLAGE RATE	9.1030	9.1030	8.4900	8.0170	8.0300	8.0050
	TAX	TOTAL M&O TAXES LEVIED	\$8,245,899	\$8,729,842	\$9,018,614	\$9,263,935	\$9,161,337
	Net Tax \$ Increase		\$483,944	\$288,772	\$245,321	(\$102,598)	\$852,771
	Net Tax % Increase		5.87%	3.31%	2.72%	-1.11%	9.31%