



City of West Point
Council Work Session Agenda
Tuesday, August 25, 2026 @ 5:30 PM
City Hall Council Chambers

PUBLIC HEARING at 5:30 PM

- 2026 Millage Rate (Property Tax Increase)

MEETING CALLED TO ORDER

AGENDA REVIEWED IN ITS ENTIRETY BEFORE DISCUSSION

PUBLIC COMMENT ON ANY ISSUE (5 MINUTE LIMIT)

NEW BUSINESS

- 2027 Budget Calendar
- Resolution for Sale of Property at West 12th Street
- Mural Easement for West 8th Street
- Discussion and Vote on the 2026 Millage Rate

CONSIDER ITEMS FOR BUSINESS MEETING (Create Business Meeting Agenda)

ADJOURNED

NEXT MEETING:

Business Meeting Monday, September 14, 2026 @ 5:30PM

CITY OF WEST POINT

FY 2027 BUDGET CALENDAR

Tuesday, August 25, 2026

5:30 P.M. — City Council Work Session

City Manager reviews the budget process with the Mayor and City Council.

Wednesday, August 26 – Friday, September 18, 2026

Department Budget Development

City Manager meets individually with the Mayor and City Council members as needed during the budget development process.

Friday, September 25, 2026

Department Budget Requests Due

All department budget requests should be completed and submitted in the budget system.

Monday, September 28 – Monday, October 26, 2026

City Manager Budget Review and Preparation

- City Manager reviews and assembles department budget requests.
 - Budget requests are compared with projected revenue estimates.
 - City Manager compiles the proposed budget document.
 - City Manager meets with Department Directors as needed.
-

Tuesday, October 27, 2026

Proposed Budget Presentation — 5:30 P.M.

- Budget packets provided to the Mayor and City Council.
- City Manager presents the proposed budget for consideration at a City Council Work Session.
- Proposed budget is made available to the public.

- Copy of proposed budget provided to news media.
 - Proposed budget posted on the City website.
 - Public notice published announcing that the proposed budget has been submitted to the City Council and that **Public Hearing #1** will be held on November 9, 2026, at 5:30 P.M. at West Point City Hall, prior to the City Council Regular Business Meeting.
-

Tuesday, October 27 – Tuesday, November 17, 2026

Mayor and City Council Budget Review

Mayor and City Council review the proposed budget, submit questions, and meet with the City Manager as needed.

Monday, November 9, 2026

5:30 P.M. — Public Hearing #1

Public hearing on the proposed FY 2027 budget at West Point City Hall, prior to the City Council Regular Business Meeting.

Public Hearing #2 Announcement:

Public Hearing #2 will be held on **Tuesday, December 1, 2026, at 5:30 P.M.** at West Point City Hall, prior to the City Council Work Session.

Tuesday, December 1, 2026

5:30 P.M. — Public Hearing #2

Public hearing on the proposed FY 2027 budget at West Point City Hall, prior to the City Council Work Session.

5:30 P.M. — Final Council Budget Review

City Council conducts its final review of the proposed budget at the Work Session.

Monday, December 14, 2026

5:30 P.M. — Budget Adoption

- City Manager completes final review and revisions.
- Proposed budget presented to the City Council for adoption at the Regular Council Meeting.

Tuesday, December 15, 2026

Distribution and Publication of Approved Budget

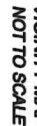
The approved FY 2027 budget will be:

- Distributed to City departments.
- Provided to the Mayor and City Council.
- Provided to the news media.
- Made available to the public.
- Posted on the City website.
- Posted on the Carl Vinson Institute of Government website.

Friday, January 1, 2027

FY 2027 BUDGET BECOMES EFFECTIVE

Note: The budget calendar is prepared by the City Manager and may be amended by the City Council at any time during the budget process.

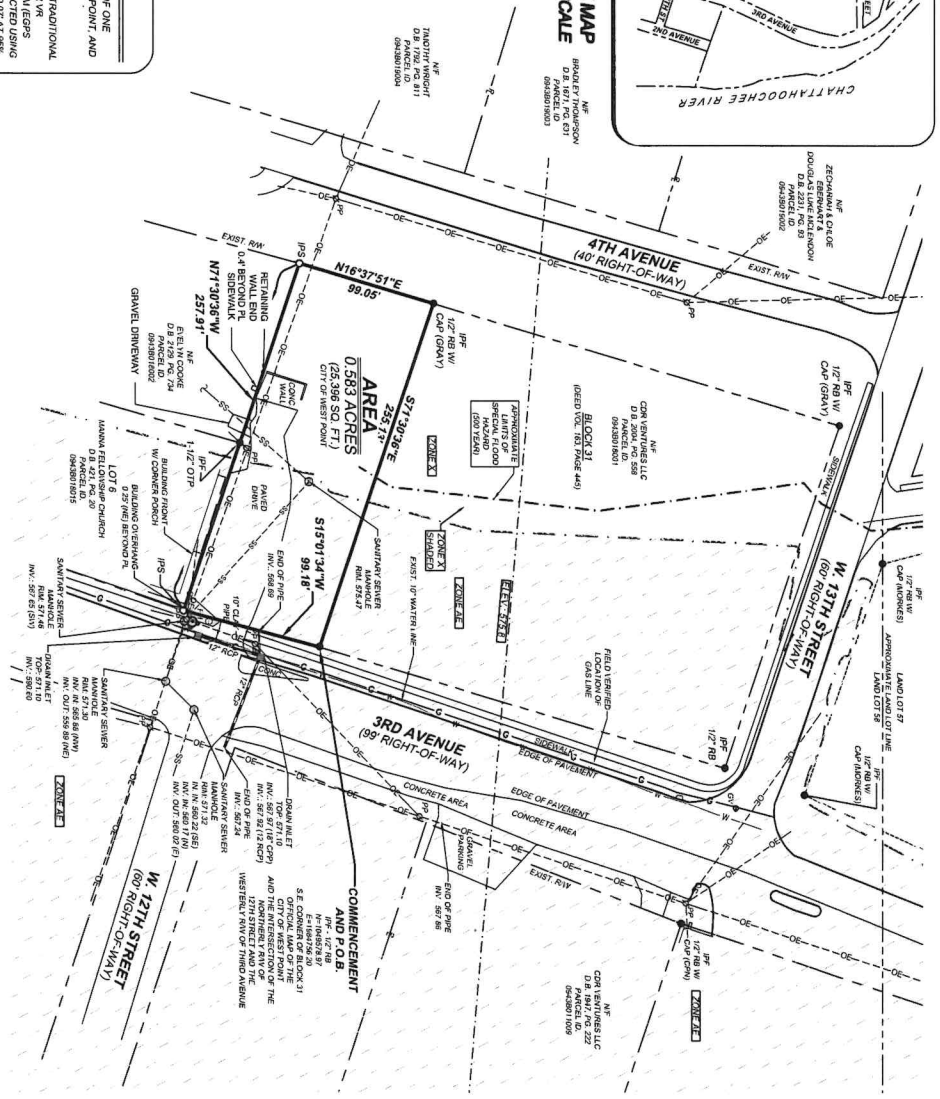


BRADLEY THOMAS
DB. 1671, PG.
PARCEL ID
0943801900



SURVEY NOTES

1. THE FIELD DATA FROM WHICH THIS PLAT IS BASED WAS A DEDICATE PRECISION OF ONE FOOT IN 2.5000 (FEET), AND A MAXIMULAR ERROR OF $\pm .27$ (INCHES) PER ANGLE POINT, AND WAS ADJUSTED USING A COMPASS RULE.
2. THIS SURVEY WAS PERFORMED UTILIZING A COMBINATION OF ANIMATED GPS AND TRADITIONAL TOTAL STATION. THE GPS SURVEY CONSISTED OF DUAL FREQUENCY TOPCON HYPERLINK REFLECTORS, AND THE TOTAL STATION USED WAS TOPCON BAKA SERIES. DATA WAS COLLECTED USING TOPCON C-6000 DATA COLLECTOR. GPS RELATIVE POSITIONAL ACCURACY TO BE $\pm .007$ AT 95% CONFIDENCE INTERVAL.
3. THIS PLAT OF SURVEY HAS BEEN PREPARED WITHOUT THE BENEFIT OF AN ATTORNEY'S TITLE OPINION OF CURRENT TITLE COMMITMENT. THE SURVEYORS SEARCH OF PUBLIC RECORDS WAS LIMITED TO MATTERS AFFECTING THE BOUNDARIES OF THE SUBJECT PROPERTY ONLY. THERE MAY BE MATTERS OF RECORD, SUCH AS CONVEYANCES, EASEMENTS, RIGHTS-OF-WAY AND/OR OTHER ENCUMBRANCES THAT AFFECT THE TITLE TO THE SUBJECT PROPERTY, SAID MATTERS IN WHICH MAY EXIST ON PUBLIC RECORD AND ARE NOT KNOWN TO THE SURVEYOR, AND NOT DISCLOSED BY THIS SURVEY.
4. OWNERSHIP OF ADJOINING ADJACENT PROPERTIES AS SHOWN ON THIS PLAT WAS TAKEN FROM THE CURRENT TROPIC COUNTY, GEORGIA PUBLIC GIS AT THE TIME OF THIS SURVEY. THE SURVEYORS SEARCH OF PUBLIC RECORDS IS LIMITED TO THE MATTERS AFFECTING CURRENT OWNERSHIP OF SAID PROPERTIES.
5. THIS SURVEY COMPLIES WITH ALL THE RULES OF GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND THE OFFICIAL CODE OF GEORGIA (OFFICIAL CODE) 16-6-01 IN THE EVENT OF A CONFLICT EXISTS BETWEEN THOSE TWO SETS OF SPECIFICATIONS, THE REQUIREMENTS OF LAND PRACTICE WILL PREVAIL.
6. ALL DISTANCES AS SHOWN ARE HORIZONTAL GROUND DISTANCES IN U.S. SURVEY FEET (168.031 INCHES = 1 METRE).
7. FIELD WORK COMPLETED JULY 20, 2006.
8. THIS PLAT HAS BEEN CALCULATED FOR AN OVERALL CLOSURE AND IS FOUND TO BE ACCURATE WITHIN ONE FOOT IN 486.60 FEET.
9. I HAVE EXAMINED THE FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP FOR THE CITY OF WEST POINT, TROPIC COUNTY, GEORGIA AND INCORPORATED AERIAL COMMUNITY PANEL NUMBER L004 204-23297 EFFECTIVE DATE FEBRUARY 14, 2002 AND FOUND PORTIONS OF THE PROPERTY SHOWN HEREIN TO FALL WITHIN A DESIGNATED FLOOD ZONE.
10. ALL PROPERTY CORNERS REPRESENTED BY "J" INDICATES A 1/2" REBAR WITH A YELLOW PLASTIC CAP STAMPED "GRAY 52517-2879". UNLESS OTHERWISE NOTED.



BASIS OF BEARING
GEORGIA STATE PLANE
COORDINATE SYSTEM
GRID NORTH - GA WEST ZON

SURVEY REFERENCES

1. BLOCK 31, AS SHOWN ON THE OFFICIAL MAP OF THE CITY OF WEST POINT, BEING RECORDED IN DEED VOLUME 163, PAGE 445, IN THE OFFICE OF THE CLERK OF SUPERIOR COURT OF TROUP COUNTY, GEORGIA.

LEGAL DESCRIPTION

[illegible]

SURVEYOR'S CERTIFICATION

IT IS HEREBY CERTIFIED THAT THIS PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN CONFORMANCE WITH THE TECHNICAL STANDARDS FOR PROPERTY SURVEYING AS SET FORTH IN CHAPTER 186, OF THE RULES OF THE GEORGIA BOARD OF REALTORS FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN THE REGISTRATION ACT OF O.C.A. 15-6-87.

THIS PLAT IS A REFINANCEMENT OF AN EXISTING PACEL OR PACELS OF A LOT AND DOES NOT SURVIVOR OR CREATE A NEW PACEL OR MAKE ANY CHANGES TO ANY REAL PROPERTY BOUNDARIES. THE RECORDING INFORMATION OF THE DOCUMENTS, MAPS, PLATS, OR OTHER INSTRUMENTS WHICH RECORDED THE PACEL OR PACELS WAS STATED HEREON.

RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.

B SHAWN GRAY, GEORGIA PLS #2879	DATE

sg@harris-gray.com
HARRIS GRAY LLC
<https://harris-gray.com/>
824 THIRD AVE, WEST POINT, GEORGIA 31833
CERTIFICATE OF AUTHORIZATION NO. LSF-001166

S:\SURVEY NEW\SURVEY\HG PROJECTS\GEORGIA\TROUP\2026\GA260155 CITY OF WEST POINT (ROW W 12TH ST)\WEST POINT\WORKING\12TH ST SUBD.DWG

A PLAT FOR

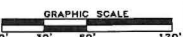
THE CITY OF WEST POINT

LAND LOT 58, 16TH LAND DISTRICT
TROUP COUNTY, GEORGIA



HARRIS GRAY, LLC
ENGINEERS • SURVEYORS • PLANNERS
CERTIFICATE OF AUTHORIZATION NO:
824 THIRD AVENUE • WEST POINT, GEORGIA 31833
PHONE: 706.646.6886

THIS PLAT IS NOT VALID UNLESS IT
BEARS THE ORIGINAL SIGNATURE
OF THE REGISTRANT ACROSS THE
REGISTRANT'S SEAL



SHT. 1 OF 1



DATE	7/23/2026
DRAWN BY	JWV
CHECK BY	BSG
FIELD CREW	
FILE NAME	12TH ST SUBD
JOB NO.	6A260155
OWG SCALE	1" = 60'

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

City Clerk
City of West Point
730 1st Avenue.
West Point, GA 31833

PUBLIC ART EASEMENT AGREEMENT

This PUBLIC ART EASEMENT AGREEMENT ("Agreement") is made on this _____ day of _____, 2026 ("Effective Date"), by and between the City of West Point, a municipal corporation organized under the laws of the State of Georgia ("City"), and SESP Holdings 6 LLC ("Grantor"). City and Grantor may hereinafter be collectively referred to as "Parties."

WHEREAS, the Parties desire that public art murals will be incorporated into the West Point downtown core, and to that end, City will dedicate funds and contract with Thomas Davis Higgins for the design, installation, and/or maintenance of a public art mural on W 8th Street in West Point, Georgia known as Troup County Tax Parcel No. (0943W007007B) ("Property"); specifically, on the south-facing exterior wall of the building located thereon;

WHEREAS, Grantor owns the Property, and has agreed to make it available to the City for the installation of a mural by Thomas Davis Higgins ("Artist").

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the mutual promises and covenants herein contained, the Parties agree as follows:

1. GRANT OF EASEMENT. Grantor conveys, grants, and warrants to the City, its successors and assigns, an easement for the purpose of installing, maintaining, and exhibiting the Mural on and in the Property. Following Final Acceptance of the Mural as defined in Exhibit A, the Mural shall be the property of City.

2. TERM. This Agreement, and the easement granted hereunder, shall be effective until 11:59 p.m. on December 31, 2032, unless extended by mutual agreement of the Parties.

3. RECORDATION. City shall record this Agreement in the land records of Troup County GA and shall submit proof of such recording to Grantor. For recording purposes, the legal description of the Property is Parcel No. 0943W007007B

4. TERMINATION.

- a. **Termination by Grantor.** This Agreement, and the easement granted hereunder, may be terminated by Grantor, at any time, upon thirty (30) days' written notice to City and receipt of the City's written consent to terminate, upon Grantor's showing of any of the following:
- (1) That the property is to be sold and the buyer requires removal of the easement as a condition of the purchase and sale; or
 - (2) That the property is to be refinanced and the lender requires removal of the easement as a condition of the refinancing; or

- (3) That the property is to be substantially remodeled or altered in a way that precludes continued maintenance of the Mural;
- (4) That Grantor's circumstances have materially changed, and the continued existence of the easement or maintenance of the Mural substantially impedes Grantor's reasonable use and enjoyment of the Property.

City shall not unreasonably withhold consent to termination upon Grantor's satisfactory demonstration of any of the foregoing conditions of termination. Grantor expressly agrees and warrants that if Grantor terminates this Agreement, Grantor shall be responsible for removing the Mural and restoring the Property to its prior condition, at Grantor's sole expense. Such removal and restoration shall occur within thirty (30) days of the termination of the easement unless this period is extended in writing by the City.

Grantor further expressly agrees and warrants that if Grantor terminates this Agreement prior to the expiration of the Agreement term set forth herein, Grantor shall donate to City one thousand dollars (\$1,000) for each year remaining of the term, which amount City may utilize toward the installation of a public art mural at a different location.

- b. **Termination by City.** This Agreement, and the easement granted hereunder, may be terminated by City, at any time, upon thirty (30) days' written notice to Grantor, if City determines that Grantor has failed to substantially perform Grantor's obligations under this Agreement, or if City determines that the continued existence of the easement or maintenance of the Artwork is no longer desired or if City is unable to maintain the Artwork due to non-appropriation of funds. City expressly agrees and warrants that if City terminates this Agreement, City shall be responsible for removing or painting over the Mural and restoring the Property to its prior condition, at City's sole election and expense. Grantor shall allow City access to Property necessary to complete such removal or restoration. Such removal or restoration, if City so elects, shall occur within thirty (30) days of the termination of the easement, unless this period is extended in writing by Grantor.
- c. **Expiration of Term.** Upon expiration of the term of this Agreement, as set forth herein or as mutually extended by the Parties by written amendment as set forth herein, City expressly agrees and warrants that City shall be responsible for removing or painting over the Mural within thirty (30) days of the expiration of the easement, unless this period is extended in writing by the Grantor.

5. MAINTENANCE AND REPAIR OF MURAL. During the term of this Agreement, as set forth herein or as mutually extended by the Parties by written amendment as set forth herein, City shall have the sole right and responsibility to determine the need for, and to execute, all necessary maintenance and repair of the Mural. City may determine, in its sole discretion, that the Mural is damaged beyond feasible repair, and may remove or paint over the Mural, with thirty (30) days' notice to Grantor. Grantor shall notify City if Grantor perceives a need to maintain or repair the Mural.

6. RIGHT OF ENTRY. City or City's contractor shall have the right to enter the Property during normal business hours, and at all other times with advance approval of the Grantor, for any and all of the purposes described in this Agreement. City shall provide Grantor at least forty-eight (48) hours' prior notice of such entry.

7. BINDING EFFECT. The easement granted in this agreement shall run with the land and shall be binding upon, and inure to the benefit, of the Grantor and the City, and their respective representatives successors or assigns, and/or any person or entity acquiring any right, title, or interest in the Property.

8. CONTRACTUAL RELATIONSHIPS; ASSIGNMENT. This Agreement does not designate either Party as the agent or representative of the other for any purpose whatsoever. The Parties are not granted any express or implied right or authority to assume or create any obligation or responsibility on behalf of the other or to bind the other in any manner whatsoever. Neither Party shall assign this agreement without the prior written consent of the other.

9. NOTICE. Any and all notice required to be provided by the Parties hereto, unless otherwise stated in this Agreement, shall be in writing and shall be deemed communicated upon mailing by United States Mail, addressed as follows:

Grantor:
SESP Holdings 6 LLC
811 3rd Avenue
West Point, GA 31833

City:
City of West Point
Attn: City Clerk
730 1st Avenue
West Point, GA 31833

Either Party may change its address for the purpose of this section by delivering to the other Party written notification of such change, establishing a new address for noticing purposes, in accordance with the requirements of this section.

10. NON-APPROPRIATION. Grantor acknowledges that City is a governmental entity, and the validity of this Agreement is based upon the availability of public funding under the authority of its statutory mandate.

11. APPLICABLE LAW. This Agreement shall be governed by and construed in accordance with the statutes and constitution of the State of Georgia.

12. AMENDMENTS. No modification or amendment of the provisions of this agreement shall be effective unless in writing and signed by authorized representatives of the parties.

13. TIME IS OF THE ESSENCE. The Parties acknowledge and agree that time is strictly of the essence with respect to each and every term, condition, and provision hereof, and that the failure to timely perform any of the obligations hereunder shall constitute a breach and default hereunder by the Party so failing to perform.

14. BINDING UPON SUCCESSORS. Except as otherwise specifically provided herein, this Agreement shall be binding upon any and all owners of the Property, any and all subsequent owners thereof, and each and every other person acquiring an interest in the Property. Nothing herein shall, or shall be construed to, in any way prevent the sale or alienation of the Property, or any portion thereof, except that any sale or alienation shall occur subject to the provisions of this Agreement, and any successive owner or owners shall be both benefited and bound by the conditions and restrictions herein expressed.

15. SEVERABILITY. If any provision of this Agreement is held invalid by a court of competent jurisdiction, such provision shall be deemed to be excised here from and the invalidity thereof shall not affect any other provision or provisions contained herein.

16. ATTORNEY FEES. Should any litigation be commenced between the parties hereto concerning this Agreement, the prevailing party shall be entitled, in addition to any other relief as may be granted, to court costs and reasonable attorney fees as determined by such court. This provision shall be deemed to be a separate contract between the Parties and shall survive, *inter alia*, any default, termination, or forfeiture of this Agreement.

17. FINAL AGREEMENT. This Agreement sets forth all promises, inducements, agreements, conditions, and understandings between City and Grantor relative to the subject matter hereof, and there are no promises, agreements, conditions, or understandings, either oral or written, express or implied, between City and Grantor, other than as are stated herein. Except as otherwise specifically provided herein, no subsequent alteration, amendment, change, or addition to this Agreement shall be binding upon the Parties unless set forth in writing and duly executed by both Parties or their successors in interest.

18. NON-WAIVER. Failure of either Party to promptly enforce the strict performance of any term of this Agreement shall not constitute a waiver or relinquishment of any Party's right to thereafter enforce such term, and any right or remedy hereunder may be asserted at any time after either party becomes entitled to the benefit thereof, notwithstanding delay in enforcement. All rights and remedies herein enumerated shall be cumulative and none shall exclude any other right or remedy allowed by law. Likewise, the exercise of any remedy provided for herein or allowed by law shall not be to the exclusion of any other remedy.

19. COMPLIANCE WITH LAWS. Throughout the course of this Agreement, the Parties shall comply with all applicable laws, ordinances, and codes of Federal, State, and local governments. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Georgia, and the ordinances of the City of Lawrenceville.

20. ADVICE OF ATTORNEY. Each party warrants and represents that in executing this Agreement, it has received independent legal advice from its attorney or the opportunity to seek such advice.

21. APPROVAL REQUIRED. This Agreement shall not become effective or binding until approved by the City Council of West Point.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal, this
_____ day of _____, 2026.

Signed, sealed and delivered in the presence of:

Grantor:
SESP Holdings 6 LLC

Name: Steve Tramell
Title: Owner

Witness

Notary Public, _____ County

My Commission Expires:

CITY OF WEST POINT

BY: _____
Joel B. Finlay, Mayor Pro Tem

Attest:

Kristin Lester, City Clerk

(SEAL)

EXHIBIT A

W 8th Street Mural Artwork

Will include once artwork is provided

NOTICE

The **City of West Point** Mayor and City Council does hereby announce that the millage rate will be set at a meeting to be held at 730 1st Ave., West Point, GA in the Council Chamber **West Point City Hall** on Tuesday, August 25, 2026 at 5:30 p.m. and pursuant to the requirements of O.C.G.A. § 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 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY OF WEST POINT		2021	2022	2023	2024	2025	2026
C i t y w i d e A r e a	Real & Personal	401,015,906	475,192,240	797,187,872	757,080,882	847,319,275	1,136,824,626
	Motor Vehicles	1,246,420	1,203,320	1,181,400	1,075,290	1,022,040	597,660
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	402,262,326	476,395,560	798,369,272	758,156,172	848,341,315	1,137,422,286
	Less Exemptions	181,297,251	225,700,640	284,702,043	220,485,888	315,097,273	487,015,215
	NET DIGEST VALUE	220,965,075	250,694,920	513,667,229	537,670,284	533,244,042	650,407,071
	Gross Maintenance & Operation Millage	12.5780	14.1070	13.1310	12.8520	10.2403	9.8142
	Less Rollback (Local Option Sales Tax)	3.7600	5.7700	5.0250	5.0000	2.3883	1.9622
TAX	NET M&O MILLAGE RATE	8.8180	8.3370	8.1060	7.8520	7.8520	7.8520
	TOTAL M&O TAXES LEVIED	\$1,948,470	\$2,090,044	\$4,163,787	\$4,221,787	\$4,187,032	\$5,106,996
	Net Tax \$ Increase	(\$217,029)	\$141,574	\$2,073,743	\$58,001	(\$34,755)	\$919,964
	Net Tax % Increase	-10.02%	7.27%	99.22%	1.39%	-0.82%	21.97%

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026COUNTY: **TROUP / HARRIS**TAXING JURISDICTION: **City of West Point****ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	380,745,083	24,783,990	68,485,176	474,014,249
PERSONAL	466,574,192		196,236,185	662,810,377
MOTOR VEHICLES	1,022,040		(424,380)	597,660
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	848,341,315	24,783,990	264,296,981	1,137,422,286
EXEMPTIONS	315,097,273	285,569	171,632,373	487,015,215
NET DIGEST	533,244,042	24,498,421	92,664,608	650,407,071
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: **7.852**2026 MILLAGE RATE: **7.852****CALCULATION OF FINAL ROLLBACK MILLAGE RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Taxable Digest	PYD	533,244,042	
Net Value Added-Reassessment of Existing Real Property	RVA	24,498,421	
Other Net Changes to Taxable Digest	NAG	92,664,608	
2026 Net Taxable Digest	CYD	650,407,071	PYD+RVA+NAG
2025 Millage Rate	PYM	7.852	PYM
Millage Equivalent of Reassessed Value Added	ME	0.296	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	7.556	PYM - ME
PTRLOST/FLOST Net Proceeds	NP of PTRLOST		
Millage Rate Equivalent of PTRLOST/FLOST Net Proceeds	MRE of PTRLOST	0.000	NP of PTRLOST/CYD
Rollback Millage for 2026 minus Millage Equivalent of PTRLOST/FLOST	RRPTR	7.556	RR - MRE of PTRLOST

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Final Rollback Millage Rate (at right) 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)	Final Rollback Millage Rate	7.556
	2026 Millage Rate	7.852
	Percentage Tax Increase	3.92%

CERTIFICATIONS

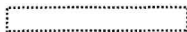
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 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 2026 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 2026 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