

RESOLUTION
#25-57

A RESOLUTION BY THE MAYOR AND COUNCIL OF THE CITY OF DUBLIN TO DIRECT AND APPROVE THE ASSESSMENT, LEVY, AND COLLECTION OF THE 2025 CITY OF DUBLIN SCHOOL DISTRICT FINAL TAX MILLAGE ON BEHALF OF THE CITY OF DUBLIN SCHOOL DISTRICT; TO AUTHORIZE AND DIRECT THE CITY TREASURER AND CITY TAX MARSHALL TO ASSESS, LEVY, AND COLLECT SAID AD VALOREM TAXES; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, the Charter of the City of Dublin, Georgia, authorizes this body to assess, levy, and collect ad valorem taxes on all property, real and personal, within the corporate limits of said City, and upon all goods, chattels, monies and choses in action where the owner resides within the corporate limits of said City, which are subject to taxation by the laws of this State, and upon banking, insurance, and other capital employed therein and upon any and all other things not mentioned herein upon which ad valorem taxes are usually paid; and

WHEREAS, the Dublin City School Board of Education has determined at the *November 24th, 2025* board meeting the millage rate necessary for the operation and maintenance of the Dublin City School District; and

WHEREAS, this determination was based upon the final 2025 Laurens County Tax Digest; and

WHEREAS, the Board of Education for the City of Dublin School District has certified to the Mayor and Council of the City of Dublin said millage rate and requested the same to be assessed, levied, and collected by the City of Dublin as required by law for the support and maintenance of the public schools of the City of Dublin School District; and

NOW THEREFORE BE IT RESOLVED that the foregoing facts as stated in the “Whereas” clauses above are hereby made findings by the Mayor and Council and based on said findings, by this body the final ad valorem tax millage assessed, levied and collected for the City of Dublin School District for the fiscal year **2025-2026**, is to be as follows, to wit:

An ad valorem tax of **18.564** mills, for the City of Dublin School District for support and maintenance of the City of Dublin School District, on all property, real and personal within the corporate limits of said City, which are subject to taxation by the laws of the State; and upon banking, insurance and other capital employed therein and upon any and all things not mentioned herein upon which ad valorem taxes are usually paid; and

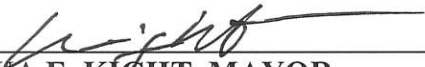
BE IT FURTHER RESOLVED, that the City Treasurer and City Tax Marshall are hereby directed to assess, levy, and collect said taxes as provided herein and as required by law and to

take such actions as may be necessary to carry out the purposes of this Resolution on behalf of the City of Dublin; and

BE IT FURTHER RESOLVED, that any Ordinance or Resolution or motions in conflict with this Resolution are hereby amended to be consistent with the terms herein.

THIS RESOLUTION so adopted at the meeting of the Mayor and Council of the City of Dublin, Georgia on this the **25th** day of *November*, **2025** by a vote of (5) FOR and (0) AGAINST.

CITY OF DUBLIN, GEORGIA

BY: 
JOSHUA E. KIGHT, MAYOR

ATTEST: 

R. BLAKE DANIELS, CITY TREASURER/INTERIM CITY CLERK
(SEAL)



Dublin City Schools

207 Shamrock Dr.
Dublin, GA 31021
(478) 353-8000



Marcee Pool
Interim Superintendent

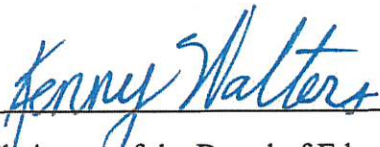
November 24, 2025

Mayor and Council of
The City of Dublin, Georgia
P.O. Box 690
Dublin, Georgia 31040

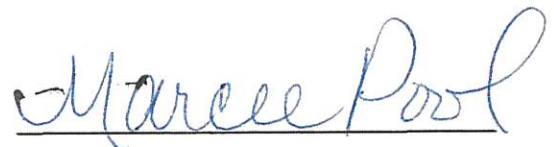
Re: 2025 Dublin City Board of Education Tax Certification

Dear Mayor and Council Members,

The Board of Education of the City of Dublin School District met on Monday, November 24, 2025 and voted to approve the tax necessary for the 2025 taxable year. By this letter, we hereby certify to you a tax of **18.564** mills for the support and maintenance of education for the City of Dublin School District and direct you to levy and collect the same as required by law. We further certify we have followed the steps necessary for the certification of this tax to you as required by law.


Chairman of the Board of Education

Dublin City Schools



Interim Superintendent

Dublin City Schools

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

COUNTY: Laurens	TAXING JURISDICTION: Dublin
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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	615,895,017	28,123,824	(4,653,081)	639,365,760
PERSONAL	271,253,428		7,531,312	278,784,740
MOTOR VEHICLES	4,065,710		(579,550)	3,486,160
MOBILE HOMES	2,139,710		(33,720)	2,105,990
TIMBER -100%			0	
HEAVY DUTY EQUIP	148,792		(88,872)	59,920
GROSS DIGEST	893,502,657	28,123,824	2,176,089	923,802,570
EXEMPTIONS	123,696,559	820,603	(580,569)	123,936,593
NET DIGEST	769,806,098	27,303,221	2,756,658	799,865,977
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	18.564		2025 MILLAGE RATE:	18.564

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	769,806,098	
Net Value Added-Reassessment of Existing Real Property	RVA	27,303,221	
Other Net Changes to Taxable Digest	NAG	2,756,658	
2025 Net Digest	CYD	799,865,977	(PYD+RVA+NAG)
2024 Millage Rate	PYM	18.564	PYM
Millage Equivalent of Reassessed Value Added	ME	0.634	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	17.930	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	17.930
2025 Millage Rate	18.564
Percentage Tax Increase	3.54%

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 18.564

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
Kenny Walter Chairman 11-24-25

NOTICE

The Dublin City School Board does hereby announce that the millage rate will be set at a meeting to be held at the Dublin High School Auditorium, 1127 Hillcrest Parkway, Dublin, Georgia on Monday, November 24, 2025 at 6:30 PM., 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 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY SCHOOL	2020	2021	2022	2023	2024	2025
Real & Personal	624,693,367	616,972,559	682,117,658	718,535,007	887,148,445	918,150,500
Motor Vehicles	6,108,880	4,873,380	4,801,940	4,198,830	4,065,710	3,486,160
Mobile Homes	1,068,403	1,230,962	1,678,264	1,915,230	2,139,710	2,105,990
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	458,062	700,133	35,200	1,976,116	148,792	59,920
Gross Digest	632,328,712	623,777,034	688,133,050	726,625,183	893,502,657	923,802,570
Less M&O Exemptions	102,049,897	114,948,828	139,985,708	165,661,382	123,696,659	123,936,593
Net M&O Digest	530,278,815	508,828,206	548,167,342	570,973,801	769,806,098	799,865,977
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	530,278,815	508,828,206	548,167,342	570,973,801	769,806,098	799,865,977
Gross M&O Millage	19.705	19.705	19.250	19.250	18.564	18.564
Net M&O Millage	19.705	19.705	19.250	19.250	18.564	18.564
Total School Taxes Levied	\$10,449,144	\$10,026,460	\$10,552,221	\$10,991,246	\$14,290,680	\$14,848,712
Net Taxes \$ Increase	\$676,260	-\$422,684	\$525,762	\$439,024	\$3,299,435	\$558,032
Net Taxes % Increase	5.40%	-4.05%	5.24%	4.16%	30.02%	3.90%

NOTICE OF PROPERTY TAX INCREASE

The **Dublin City Schools Board of Education** has tentatively adopted a millage rate which will require an increase in property taxes by 3.54%.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Board of Education Office located at 207 Shamrock Drive, Dublin, Georgia on Friday, November 14, 2025 **at 12:00 noon.**

Times and places of additional public hearings on this tax increase are to be held at the Dublin High School Auditorium, 1127 Hillcrest Parkway, Dublin, Georgia on Monday, November 24, 2025 **at 12:00 noon and 6:00 PM.**

This tentative increase will result in a millage rate of 18.564 mills, an increase of 0.634mils. Without this tentative tax increase, the millage rate will be no more than **17.90** mills. The proposed tax increase for a home with a fair market value of **\$150,000** is **\$38.04** and the proposed tax increase for non-homestead property with a fair market value of **\$100,000** is **\$63.40.**

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