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CITY MANAGER
Bret Bell

CITY CLERK
Fabian Mann

ASST CITY MANAGER
Michelle Owens

CITY ATTORNEYS
Edward M. Hughes
Tracy O'Connell

CITY OF TYBEE ISLAND

**City Council Public Hearing
July 10, 2025 | 10:00 AM**

**Tybee Island Public Safety Building
78 Van Horne Avenue
Tybee Island, GA 31328**

AGENDA

Call to Order

Public Hearing

- [City](#) of Tybee Island Proposed Millage Rate for 2025

Adjournment

Individuals with disabilities who require accommodation in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact Fabian Mann at 912.472.5080 promptly to allow the City to provide reasonable accommodation.

**403 Butler Avenue
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File Attachments for Item:

City of Tybee Island Proposed Millage Rate for 2025



City of Tybee Island

Memorandum

To: City of Tybee Island City Council
From: Bret Bell, City Manager
Re: 2025 Millage Rate

Background

The City of Tybee Island is required by State Law (O.C.G.A. Code Section 48-5-32.1) to compute a “rollback” millage rate, which is the previous year’s millage rate minus the millage equivalent of the total net assessed value added by reassessment of existing real property. The law further provides that if the levying authority proposes to levy a millage rate in excess of the computed “rollback” rate, certain advertisements and three public hearings must be held before the adoption of the final millage rate.

The City will hold three public hearings on the 2025 Millage Rate at the following dates and times:

July 10 (Regular Council Meeting Date)

10:00 AM: First Public Hearing

6:30 PM: Second Public Hearing & First Reading of Millage Rate Ordinance

July 17 (Special Council Meeting)

10:00 AM: Third Public Hearing & Second Reading/Approval of Millage Rate Ordinance

The millage rate must be certified by July 24, 2025.

Facts and Findings

1. Tybee’s 2025 property tax digest has an increase of 2.68 percent in the total net assessed value compared with 2024, resulting in a \$74,000 increase in tax revenue.
2. To offset that increase in revenue, the City would be required to adopt a “rollback rate” of 3.451 mills, which is a reduction of 0.091 mills from the current millage rate of 3.542 mills.
3. The City’s FY26 Budget anticipates no change in the millage rate of 3.542 mills, which is already one of the lowest property tax rates of any jurisdiction in Chatham County, and the lowest property tax rate on Tybee in at least a decade.
4. With significant uncertainty in the national economy, and escalating construction and materials costs, it is recommended that City Council maintains the rate adopted in our Annual Budget, which is the same as the millage rate in Tax Year 2024.
5. Adopting the rollback rate would save the owner of a home valued at \$500,000 about \$18.20 per year, or \$1.52 per month. The owner of a home valued at \$1 million would save about \$36.40 per year.

6. The City last rolled back the millage rate in 2023, from 3.931 mills to the current 3.542 mills, a decrease of nearly 10 percent.

NOTICE

The City of Tybee Island Mayor and City Council do hereby announce that the millage rate will be set at a meeting to be held at the Tybee Island Public Safety Building, 78 Van Horne Avenue, Tybee Island, GA on July 17, 2025, at 10:00 AM and pursuant to the requirements of O.C.G.A. 48-5-32 do 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 YEAR 2025 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

	2020	2021	2022	2023	2024	2025
Real and Personal	645,185,097	668,266,392	841,451,699	938,800,118	992,409,265	1,017,825,363
Motor Vehicles	2,283,410	1,810,720	1,450,690	1,384,070	1,149,320	1,052,560
Mobile Homes	73,920	63,600	73,720	72,560	58,400	54,840
Timber	-	-	-	-	-	-
Heavy duty equipment	-	4,573	2,911	-	-	-
Gross Digest	647,542,427	670,145,285	842,979,020	940,256,748	993,616,985	1,018,932,763
Less: M&O Exemptions	(141,098,387)	(141,293,845)	(187,275,289)	(205,848,762)	(213,989,697)	(218,380,178)
Net M&O Digest	506,444,040	528,851,440	655,703,731	734,407,986	779,627,288	800,552,585
Gross M&O Millage	6.678	6.455	6.299	6.053	5.980	5.698
Less: Rollbacks	2.7472	2.5242	2.3680	2.5110	2.4378	2.1557
Net M&O Millage	3.931	3.931	3.931	3.542	3.542	3.542
Net Taxes Levied	1,990,832	2,078,915	2,577,571	2,601,273	2,761,440	2,835,557
Net Taxes \$ Increase	7,728	88,083	498,656	23,702	160,167	74,117
Net Taxes % Increase/(Decrease)	0.39%	4.42%	23.99%	0.92%	6.16%	2.68%