



Cherokee County, Georgia  
Agenda Request

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Item # 12.15

**SUBJECT:**  
**2025 Estimated Rollback Rate.**

**MEETING DATE:**  
May 6, 2025

**SUBMITTED BY:**  
Geoff Morton

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**SUGGESTED ACTION:**

Consider request to certify 2025 General Fund estimated rollback rate to be the same tax rate assessed last year of 5.153 mills and to send notice to Tax Assessor in accordance with HB 92.

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**FACTS AND ISSUES:**

Per HB 92, which was signed into law on April 1, 2025, as well as HB 581, which became law in 2024, the tax jurisdiction must certify by a formal vote and provide the Board of Assessors with an estimated millage rate for general maintenance and operations no less than 15 days prior to the postmark on the annual notice of assessment.

- HB 581 created the estimated roll-back rate, designed to provide local governments with more flexibility in accurately previewing that year's millage rate to the property owner on their notice of assessment.
- HB 92 added a deadline by which the estimated roll-back rate must be provided and added a fallback provision if a jurisdiction fails to certify and provide an estimated roll-back rate.
- The estimated roll-back rate is a new concept and is completely separate and distinct from the actual roll-back rate calculation already used.
- The estimated roll-back rate applies only to the general fund maintenance and operations.
- The decision to certify the estimated roll-back rate must be made via a vote of the entire board or city council.
- If an estimated roll-back rate is certified and later a millage rate is set higher than the estimated roll-back rate published -- there will be a disclaimer added to the tax bill alerting the property owner the estimated rollback rate was exceeded.

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**ACCOUNT NAME:**

**ACCOUNT NUMBER:**

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**ATTACHMENTS:**

[Letter ot Tax Assessor - May 2025.pdf](#)