Frank M. O'Connell
State Revenue Commissioner

Jonathan K. Ussery
Director,
Local Government Services Division

Georgia Department of Revenue

4125 Welcome All Road SW | Atlanta, GA 30349-1824

September 19, 2025

MR BRIAN S JACKSON
JONES COUNTY TAX COMMISSIONER
PO BOX 417
GRAY GA 31032-0417

Ref #: 202526297711450

Dear Mr. Jackson:

The 2025 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2025 Ad Valorem taxes is enclosed.

On August 1, 2026, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Enc. Order Regarding 2025 County Tax Digest

CC:
MS. LEIGH ROSS STANFORD, Chairman, Board of Tax Assessors
MR. CHRIS WEIDNER, Chairman, Board of County Commissioners

JONES COUNTY BOARD OF COMMISSIONERS
GOVERNMENT CENTER • Post Office Box 1359 • GRAY, GEORGIA 31032
PHONE (478) 986-6405
www.jonescountyga.org

2026 OPERATING RESOLUTION

Georgia, Jones County

WHEREAS, Jones County Board of Commissioners has not yet enacted a budget for the year 2026: and

WHEREAS continued operations of the County require that payments for 2026 accounts be made.

NOW, THEREFORE, BE IT RESOLVED that pending the adoption by Jones County Board of Commissioners of a 2026 budget that the 2025 budget figures for each department's operation shall constitute an interim spending authorization except that no capital purchases shall be made. Upon the adoption of the 2026 budget the county fiscal office shall be authorized to make the necessary adjustments to such budget to reflect the interim operations.

This 19th day of August 2025.

BOARD OF COMMISSIONERS OF
JONES COUNTY, GEORGIA

BY: Chris Weidner, Chairman

ATTEST:
County Clerk

JONES COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2025 - 2026 BUDGETS

Chris Weidner, Chairman
Sam Kitchens, District 1 Commissioner/Vice Chairman
John Wood, District 2 Commissioner
Wendy Vaughn, District 3 Commissioner
Daylon Martin, District 4 Commissioner

Adopted August 28, 2025

RESOLUTION FOR BUDGET ADOPTION

WHEREAS, the County Administrator of Jones County has prepared and submitted to the Governing Authority a millage rate computation based on a proposed budget for the year beginning September 1, 2025, and ending August 31, 2026, adopted on August 28, 2025.

WHEREAS, the proposed fiscal year 2026 budget is described as follows:

The FY26 budget will include the same amounts as the FY25 budget except that Salary and FICA line items shall be adjusted to account for a 2% COLA increase effective September 1, 2025, and a 2% Merit increase effective March 1, 2026, and the health insurance line items shall be adjusted to account for increased health insurance rates. The General Fund Contingencies line item shall include funds sufficient to complete all previously approved but unfinished Capital Projects.

Funding for any other special requests must be approved by the Board of Commissioners.

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jones County, Georgia, that all the FY26 budgets for the year beginning September 1, 2025, and ending August 31, 2026, is approved this date.

Adopted: August 28, 2025, at 6:00 P.M. in a called meeting.

Chris Weidner, Chairman

Sam Kitchens, District 1 Commissioner/Vice-Chairman

John Wood, District 2 Commissioner

Wendy Vaughn, District 3 Commissioner

Daylon Martin, District 4 Commissioner

ATTEST

RESOLUTION FOR MILLAGE RATE

WHEREAS, the Jones County Board of Commissioners of Jones County, Georgia, has reviewed the Fiscal Year 2025 - 2026 revenues needed from taxes set forth as described in said tax levy.

WHEREAS, the gross millage rate of **17.000** for Jones County, Georgia, with a roll back of **2.781** mills for the local option sales tax for the incorporated; the gross millage rate of **17.000** for Jones County, Georgia with a roll back of **2.781** for the local option sales tax and a roll back of **1.256** mills for the insurance premium tax for the unincorporated area of Jones County, Georgia and the remainder insurance premium tax will be used for Fire Protection in the unincorporated area of Jones County, Georgia; and

THEREFORE, BE IT RESOLVED that the millage rate for 2025-2026 for Jones County will be: **UNINCORPORATED AREA – 12.963; INCORPORATED AREA – 14.219; SPECIAL SERVICE TAX DISTRICT – River North – .814 mills.**

Adopted: August 28, 2025

Chris Weidner, Chairman

Sam Kitchens, District 1 Commissioner/Vice-Chairman

John Wood, District 2 Commissioner

Wendy Vaughn, District 3 Commissioner

Daylon Martin, District 4 Commissioner

ATTEST

JONES COUNTY FY2026 BUDGET

	2026
GENERAL FUND REVENUES	
Taxes	19,097,572
Business License/Permit Fees	2,770,336
Intergovernmental Revenue	1,769,489
Charges for Services	1,402,200
Fines and Forfeitures	435,800
Interest Revenues	685,000
Contributions & Donations	19,522
Miscellaneous	55,620
Other Financing Sources	3,144,746
TOTAL GENERAL FUND REVENUES	**29,380,283**

GENERAL FUND EXPENDITURES	
General Government	
Governing Body	230,759
Chief Executive	961,310
Clerk-Administration	7,350
Elections	177,143
Purchasing	74,195
Law	70,071
Data Processing	431,547
Tax Commissioner	649,232
Tax Assessor	614,511
Board of Equalization	10,002
Risk Management	438,855
General Government Buildings & Plant	830,773
Records Management	3,812
General Administration Fees	2,065,303
Total General Government	**6,564,863**
Judicial	
Superior Court	823,399
District Attorney	135,376
Magistrate Court	215,971
Probate Court	468,861
Probate Court Procecutor	58,639
Juvenile Court	92,020
Operation Early Intervention	83,567
Grand Jury	0
Public Defender	116,916
Total Judicial	**1,994,749**
Public Safety	
Law Enforcement & Jail Operations	7,367,463
Drug & Alcohol Awareness	71,218
Adult Probation & Parole	0
Fire Departments	59,200
Ambulance Service Center	0
Coroner/Medicals Examiner	75,075

	2026
Public Works	
Administration	6,487,797
Sanitary Administration	462,775
DNR Code Enforcement	105,710
Solid Waste Collection	265,000
Recycle Centers	442,134
Post Closure Care	97,500
Public Education-Keep Jones Co. Beauti	39,797
Maintenance & Shop	183,174
Total Public Works	**8,083,887**
Health and Welfare	
Public Health Administration	24,639
Intergovernmental Welfare Pay	50,000
Senior Citizen Center (Old)	1,400
Senior Citizen Center	37,974
5311 Transportation	217,297
Total Health & Welfare	**331,310**
Cultural and Recreational	
Recreation Centers	1,060,946
Haddock Community Park	6,450
Central Complex	174,866
Old Mattie Wells	22,750
South Complex	77,300
Concessions	7,500
Gym Government Center	11,525
Sport Facilities - Golf	633,539
Restoration Fund	7,950
Liberty Park	93,800
Library Administration	357,975
Total Culture and Recreation	**2,454,601**
Development	
Agricultural Resources	77,861
Planning & Zoning	311,887
Economic Development	157,125
Total Development	**546,873**
DEBT SERVICE	**0**
TOTAL GENERAL FUND EXPENDITUR	**29,380,283**

SPECIAL REVENUE FUNDS	Revenues	Expenses
Law Library	32,240	32,240
Drug Education Fund	111,414	111,414
Confiscation Fund	58,110	58,110
Jail Fund	56,877	56,877
Emergency 911 Fund	1,004,754	1,004,754
Juvenile Cost & Fees Fund	11,699	11,699

ENTERPRISE FUNDS	Revenues	Expenses
Water & Sewer	8,366,155	8,366,155

REVENUE BOND	Revenues	Expenses
PFA	5,255,773	5,255,773

CAPITAL PROJECT FUNDS	Revenues	Expenses
Jones County General Obligation Sales	152,386	152,386
Chip Grant	400,000	400,000
2021 SPLOST Fund	5,087,990	5,087,990

NOTICE

The Jones County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Jones County Government Center, 166 Industrial Boulevard, Gray, Georgia on August 28, 2025 at 6:00 P.M. and pursuant to 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 and 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. A Public Hearing on the proposed budget will held on August 21, 2025 at 6 PM. A Public Hearing on the proposed millage rate will be held on August 28th at 5:30 PM.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2021	2022	2023	2024	2025
UNINCORPORATED AREA	VALUE	Real & Personal	734,881,133	744,358,381	792,120,133	883,003,148	1,052,865,235
		Motor Vehicles	14,995,910	12,160,620	12,043,800	11,363,570	10,371,620
		Mobile Homes	4,800,052	5,438,745	5,662,227	5,691,030	6,307,536
		Timber - 100%	3,541,706	3,456,327	3,039,672	3,289,294	4,791,088
		Heavy Duty Equipment	853,914	2,898,638	990,559	705,700	1,272,319
		Gross Digest	759,072,715	768,312,711	813,856,391	904,052,742	1,075,607,798
		Less Exemptions	153,621,249	149,887,313	158,645,022	170,402,278	184,103,289
		NET DIGEST VALUE	**605,451,466**	**618,425,398**	**655,211,369**	**733,650,464**	**891,504,509**
	RATE	Gross Maintenance & Operation Millage	20.4260	20.6320	20.8830	19.3860	17.0000
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	4.2410	4.4600	4.9120	4.686	4.037
		NET M&O MILLAGE RATE	**16.1850**	**16.1720**	**15.9710**	**14.7000**	**12.963**
	TAX	**NET M&O TAXES LEVIED**	**$9,799,232**	**$10,001,176**	**$10,464,381**	**$10,784,662**	**$11,556,573**
		INCORPORATED	**2021**	**2022**	**2023**	**2024**	**2025**
INCORPORATED AREA	VALUE	Real & Personal	108,449,531	113,882,242	124,206,124	141,179,853	166,555,591
		Motor Vehicles	1,054,090	1,020,640	1,143,450	1,025,080	910,380
		Mobile Homes	77,031	84,464	84,464	84,464	78,992
		Timber - 100%	0	0	0	0	0
		Heavy Duty Equipment	0	0	0	0	0
		Gross Digest	109,580,652	114,987,346	125,434,038	142,289,397	167,544,963
		Less Exemptions	4,798,306	5,124,322	5,172,868	5,506,848	6,158,303
		NET DIGEST VALUE	**104,782,346**	**109,863,024**	**120,261,170**	**136,782,549**	**161,386,660**
	RATE	Gross Maintenance & Operation Millage	20.4260	20.6320	20.8830	19.386	17.0000
		Less Rollback (Local Option Sales Tax)	2.7770	3.0130	3.3420	3.325	2.781
		NET M&O MILLAGE RATE	**17.6490**	**17.6190**	**17.5410**	**16.0610**	**14.219**
	TAX	**NET M&O TAXES LEVIED**	**$1,849,304**	**$1,935,677**	**$2,109,501**	**$2,196,865**	**$2,294,757**
TOTAL COUNTY		**TOTAL COUNTY**	**2021**	**2022**	**2023**	**2024**	**2025**
		TOTAL DIGEST VALUE	710,233,812	728,288,422	775,472,539	870,433,013	1,052,891,169
		TOTAL M&O TAXES LEVIED	$11,648,536	$11,936,852	$12,573,882	$12,981,527	$13,851,330
		Net Tax $ Increase	$425,534	$288,317	$637,030	$407,645	$869,803
		Net Tax % Increase	3.79%	2.48%	5.34%	3.24%	6.70%

JONES COUNTY BOARD OF COMMISSIONERS
Jones County Government Center
Charlotte C. Wilson Conference Room
Thursday, September 18, 2025
Called Meeting
6:00 PM

AGENDA

Call to Order:

AGENDA ITEMS:

1. **Re- Adoption of 2025 Millage Rates to Meet Georgia DOR Advertising Regulations**

CITIZEN COMMENTS: (1 MINUTE – NOT SIGNED IN)
ADJOURNMENT:

JONES COUNTY BOARD OF COMMISSIONERS
Jones County Government Center
Charlotte C. Wilson Conference Room
Called Meeting
September 18, 2025
6:00 PM

The Jones County Board of Commissioners held a Called Meeting at 6:00 p.m. September 18, 2025. Members present were:

Chris Weidner - Chairman
John Wood – District II Commissioner
Daylon Martin – District IV Commissioner
Jason Rizner – County Administrator
Shannon Wagner - HR Director/ County Clerk

Chairman Weidner called the meeting to order at 6:17 p.m.

Attachments to the minutes are filed separately from the minutes in clasp envelopes labeled by meeting in the commissioner's vault.

NEW BUSINESS:

1. Jason Rizner, County Administrator, stated that the 2025 millage rates had to be re- adopted due to the 5-year history not being advertised in accordance with Georgia Department of Revenue regulations. After discussion, Comm. Martin made the motion to approve the 2025 millage rate resolution. Comm. Wood seconded. Vote – unanimous.

DEPARTMENT HEADS:

VISITOR COMMENMTS:

COMMISSIONERS COMMENTS:

ADJOURNMENT: The meeting was adjourned at 6:19 p.m.

MINUTES APPROVED

RESOLUTION FOR MILLAGE RATE

WHEREAS, the Jones County Board of Commissioners of Jones County, Georgia, has reviewed the Fiscal Year 2025 - 2026 revenues needed from taxes set forth as described in said tax levy.

WHEREAS, the gross millage rate of **17.000** for Jones County, Georgia, with a roll back of **2.781** mills for the local option sales tax for the incorporated; the gross millage rate of **17.000** for Jones County, Georgia with a roll back of **2.781** for the local option sales tax and a roll back of **1.256** mills for the insurance premium tax for the unincorporated area of Jones County, Georgia and the remainder insurance premium tax will be used for Fire Protection in the unincorporated area of Jones County, Georgia; and

THEREFORE, BE IT RESOLVED that the millage rate for 2025-2026 for Jones County will be: **UNINCORPORATED AREA – 12.963; INCORPORATED AREA – 14.219; SPECIAL SERVICE TAX DISTRICT – River North – .814 mills.**

Adopted: September 18, 2025

Chris Weidner, Chairman

Sam Kitchens, District 1 Commissioner/Vice-Chairman

John Wood, District 2 Commissioner

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Daylon Martin, District 4 Commissioner

ATTEST

NOTICE

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CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2020	2021	2022	2023	2024	2025
UNINCORPORATED AREA	VALUE	Real & Personal	717,389,140	734,881,133	744,358,381	792,120,133	883,003,148	1,052,865,235
		Motor Vehicles	15,745,440	14,995,910	12,160,620	12,043,800	11,363,570	10,371,620
		Mobile Homes	4,204,359	4,800,052	5,438,745	5,662,227	5,691,030	6,307,536
		Timber - 100%	2,813,282	3,541,706	3,456,327	3,039,672	3,289,294	4,791,088
		Heavy Duty Equipment	24,000	853,914	2,898,638	990,559	705,700	1,272,319
		Gross Digest	740,176,221	759,072,715	768,312,711	813,856,391	904,052,742	1,075,607,798
		Less Exemptions	157,324,670	153,621,249	149,887,313	158,645,022	170,402,278	184,103,289
		NET DIGEST VALUE	**582,851,551**	**605,451,466**	**618,425,398**	**655,211,369**	**733,650,464**	**891,504,509**
	RATE	Gross Maintenance & Operation Millage	20.1890	20.4260	20.6320	20.8830	19.3860	17.0000
		Less Rollbacks (Local Option Sales Tax & Insurance Premium)	3.9920	4.2410	4.4600	4.9120	4.686	4.037
		NET M&O MILLAGE RATE	**16.1970**	**16.1850**	**16.1720**	**15.9710**	**14.7000**	**12.963**
	TAX	**NET M&O TAXES LEVIED**	**$9,440,447**	**$9,799,232**	**$10,001,176**	**$10,464,381**	**$10,784,662**	**$11,556,573**
		INCORPORATED	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
INCORPORATED AREA	VALUE	Real & Personal	104,276,817	108,449,531	113,882,242	124,206,124	141,179,853	166,555,591
		Motor Vehicles	1,188,680	1,054,090	1,020,640	1,143,450	1,025,080	910,380
		Mobile Homes	59,595	77,031	84,464	84,464	84,464	78,992
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	0	0	0	0	0	0
		Gross Digest	105,525,092	109,580,652	114,987,346	125,434,038	142,289,397	167,544,963
		Less Exemptions	4,524,730	4,798,306	5,124,322	5,172,868	5,506,848	6,158,303
		NET DIGEST VALUE	**101,000,362**	**104,782,346**	**109,863,024**	**120,261,170**	**136,782,549**	**161,386,660**
	RATE	Gross Maintenance & Operation Millage	20.1890	20.4260	20.6320	20.8830	19.386	17.0000
		Less Rollback (Local Option Sales Tax)	2.5400	2.7770	3.0130	3.3420	3.325	2.781
		NET M&O MILLAGE RATE	**17.6490**	**17.6490**	**17.6190**	**17.5410**	**16.0610**	**14.219**
	TAX	**NET M&O TAXES LEVIED**	**$1,782,555**	**$1,849,304**	**$1,935,677**	**$2,109,501**	**$2,196,865**	**$2,294,757**
TOTAL COUNTY		**TOTAL COUNTY**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
		TOTAL DIGEST VALUE	683,851,913	710,233,812	728,288,422	775,472,539	870,433,013	1,052,891,169
		TOTAL M&O TAXES LEVIED	$11,223,002	$11,648,536	$11,936,852	$12,573,882	$12,981,527	$13,851,330
		Net Tax $ Increase	$178,860	$425,534	$288,317	$637,030	$407,645	$869,803
		Net Tax % Increase	1.62%	3.79%	2.48%	5.34%	3.24%	6.70%