TOWN OF BROOKS

2026 Property Tax & Millage Rate

A plain-language guide to the Town's 2026 millage rate and rollback calculation

2025 Rate	Proposed 2026 Rate	Rate Change
1.126 mills	**1.090 mills**	**-0.036 mills**

Property Taxes & Millage Rate

The Town of Brooks receives a portion of its annual revenue from property taxes. Property taxes help support the Town's general operations and services.

2026 Millage Rate

For 2026, the Town of Brooks is proposing a millage rate of **1.090 mills**, which is the calculated **rollback rate**. The Town's 2025 millage rate was **1.126 mills**. Therefore, the proposed 2026 rate represents a decrease of **0.036 mills**.

What is a Millage Rate?

A millage rate is the tax rate used by local governments to calculate property taxes. One mill (1.000) equals **$1.00 in tax for every $1,000 of taxable property value**.

(Taxable Value / $1,000) x Millage Rate = Town of Brooks Property Tax

For example, a property with a taxable value of $100,000 at the Town of Brooks millage rate of 1.090 mills would result in approximately **$109.00** in Town of Brooks property taxes.

What is the Rollback Rate?

Each year, the Fayette County Tax Assessors Office prepares the property tax digest. When the value of existing property increases because of reassessments, Georgia's rollback calculation adjusts the millage rate to account for those reassessments.

The rollback rate is intended to produce approximately the same property tax revenue from the prior year's existing property after accounting for reassessments. Changes to the tax digest from sources such as new construction and other digest adjustments can still cause total property tax revenue to increase or decrease.

What Does the 2026 Rollback Rate Mean for Brooks?

The Town's millage rate would decrease from **1.126 mills in 2025 to 1.090 mills in 2026**. At the same time, the Town's net Maintenance & Operations (M&O) tax digest increased from approximately **$55.16 million to $58.78 million**.

What Does the 2026 Rollback Rate Mean for Brooks? (continued)

At the proposed 1.090 mill rollback rate, the Town anticipates approximately **$64,066** in property tax revenue, compared with approximately **$62,109** in 2025 - an increase of approximately **$1,957**.

The increase in total revenue despite the lower millage rate is attributable to changes in the tax digest that are not eliminated by the rollback calculation, such as new construction and other digest adjustments.

PROPERTY TAXES IN PERSPECTIVE

About 15% of Total Tax Revenue

In the Town's adopted FY2027 budget, property taxes account for approximately **15%** of total budgeted tax revenue: **$62,109** in property tax revenue out of **$413,659** in total tax revenue. The remaining approximately **85%** comes from other tax sources, including LOST, insurance premium tax, franchise fees, TAVT, intangible tax, and RETT.

Example

Fair Market Value	$399,150
40% Assessed Value	$159,660
2026 Town Millage Rate	1.090 mills
Estimated Town of Brooks Property Tax	**$174.03 per year**
Approximate Monthly Equivalent	**$14.50 per month**

Actual property taxes will vary depending on property value and applicable exemptions.

2026 Property Tax Information

Additional supporting information is available from the Town of Brooks, including the **2026 Millage Rate Information** and the **2026 Five-Year Property Tax History**.

Please note: The Town of Brooks millage rate represents only the Town's portion of a property owner's total property tax bill. Other taxing authorities may also appear on the property tax bill.