



Mayor Beverly H. Burks

Councilmembers:

Jamie Carroll Laura Hopkins
Awet Eyasu Yterenickia Bell
Debra Johnson Susan Hood
Shawanna Qawiy, City Manager

3921 CHURCH STREET ♦ CLARKSTON, GEORGIA 30021
(404) 296-6489 ♦ WWW.CLARKSTONGA.GOV

SPECIAL CALLED CITY COUNCIL MEETING AGENDA

**Tuesday, June 20, 2023 - 10:00 AM
IN-PERSON & ZOOM**

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PUBLIC COMMENTS**
4. **NEW BUSINESS**
 - A. Presentation of Proposed 2023 Millage Rate.
 - B. **PUBLIC HEARING** on Proposed 2023 Millage Rate.
5. **ADJOURNMENT**

PUBLIC PARTICIPATION BY VIDEO CONFERENCE

The City of Clarkston, Georgia will conduct the City Council Meeting at 10:00 a.m. on Tuesday, June 20, 2023. The public may participate in the meeting by using the following information below:

<https://us02web.zoom.us/j/84677528416?pwd=OHpaMTVrWVRyYdENhUnAwNnRjMzdmUT09>

Dial by your location

- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 669 900 9128 US (San Jose)
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)

Meeting ID: 846 7752 8416

Passcode: 086832

Find your local number: <https://us02web.zoom.us/j/kuYfri8XK>

CITY OF CLARKSTON

CITY COUNCIL SPECIAL CALLED
CITY COUNCIL MEETING

ITEM NO: 4

HEARING TYPE:
Public Hearing

BUSINESS AGENDA / MINUTES

ACTION TYPE:
DISCUSSION

MEETING DATE: JUNE 20, 2023

SUBJECT: Discuss Fiscal Year 2023 Proposed Advertised Millage Rate

DEPARTMENT: Administration

PUBLIC HEARING: YES NO

ATTACHEMENT: YES NO
Pages:

INFORMATION CONTACT: Shawanna Qawiy
PHONE NUMBER: 404-296-6489

PURPOSE:

To Set the 2023 Advertised Millage (Tax) Rate.

NEED/ IMPACT:

The City of Clarkston received its first Valuation Report from DeKalb County in preparation for the Fiscal Year (FY) 2023 millage (tax) adoption process on May 23, 2023. The City of Clarkston received an analysis of the 2023 Net Tax Digest, the calculated millage rollback rate, and the recommended advertising millage rate.

DeKalb County has requested that our final adopted millage rate be concluded before July 3, 2023. The City of Clarkston set a proposed advertised millage rate of 15.89 mills. This is the millage rate that will be advertised for public information. The proposed millage is not necessarily the same rate the Council will eventually adopt. The final adopted millage rate may be the same as the proposed (advertised) rate or lower than the proposed rate. The final millage rate adopted by the City Council may not be greater than the proposed (advertised) millage rate.

The Council must hold three public hearings if the proposed millage rate is greater than the millage rollback rate (11.253). The purpose of this meeting is to take public comments on the millage rate for consideration of the final adopted rate. There must be 7 days between the public hearings. Two meetings can be held on the same day with one starting prior to noon, scheduled for June 20, 2023, beginning at 10:00 am, and a second meeting that will begin at 6:30 pm, also on June 29, 2023.

The following represents the Clarkston millage rate history back to Fiscal Year (FY) 2014:

<u>FY</u>	<u>MILLAGE</u>
2014	21.11
2015	17.11
2016	15.89
2017	15.89
2018	15.89
2019	15.89

MILLAGE RATE

PUBLIC HEARING

2023

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AGENDA



**MILLAGE RATE
PRESENTATION**



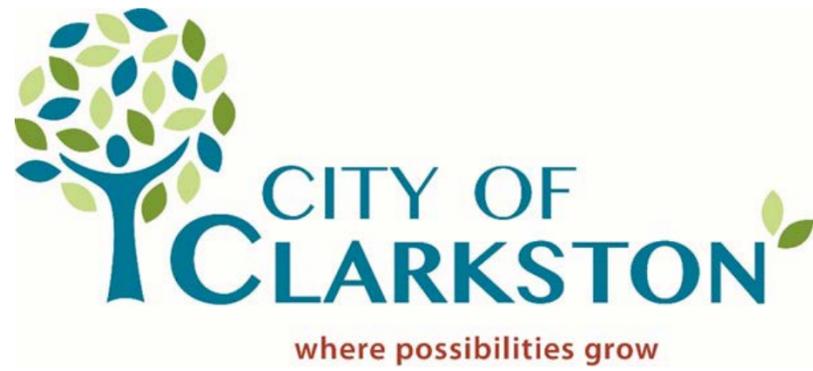
**PUBLIC
HEARINGS**



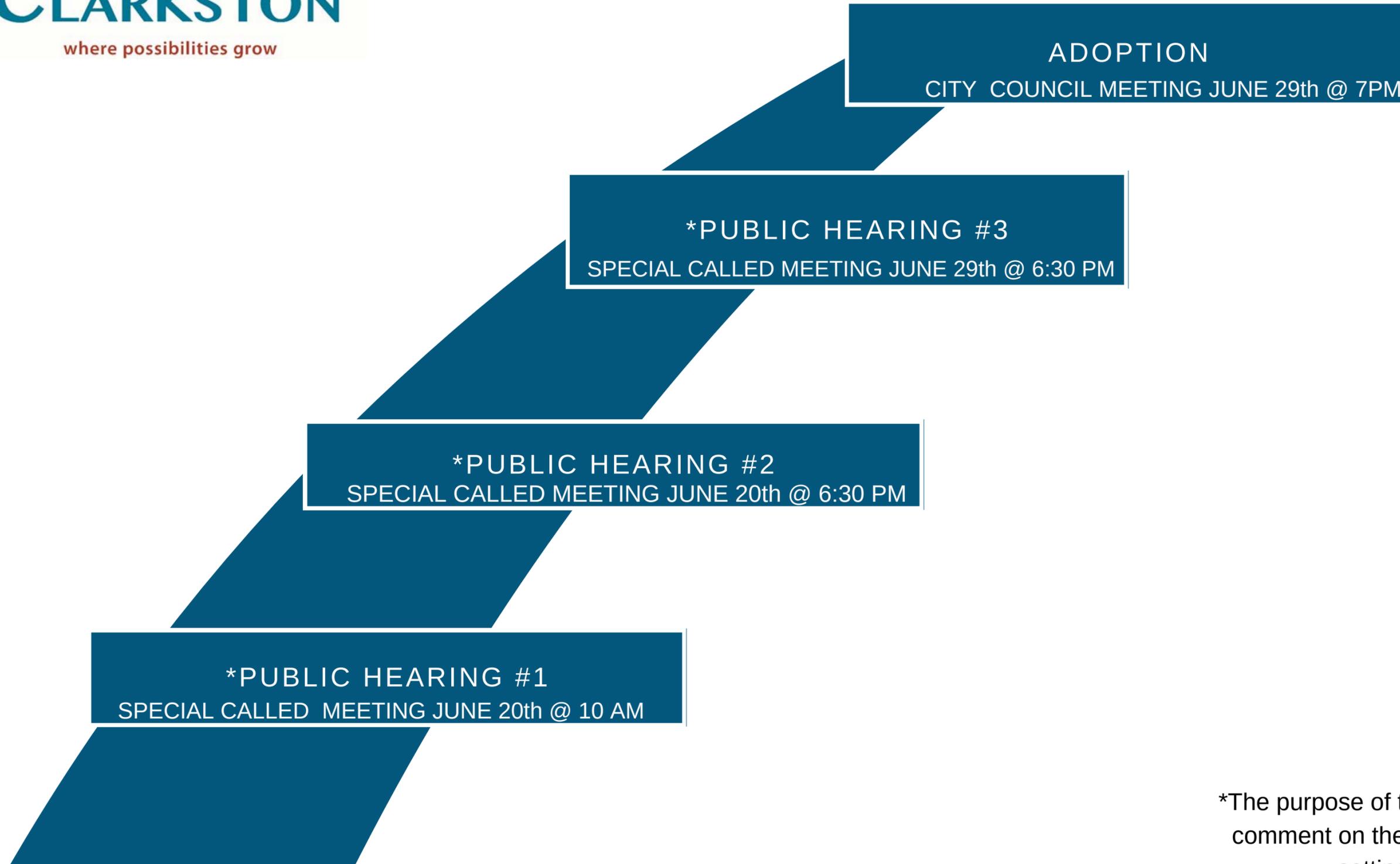
DISCUSSIONS



**ADOPT
RESOLUTION
SETTING THE
FINAL MILLAGE
RATE**



THE ADOPTION PROCESS



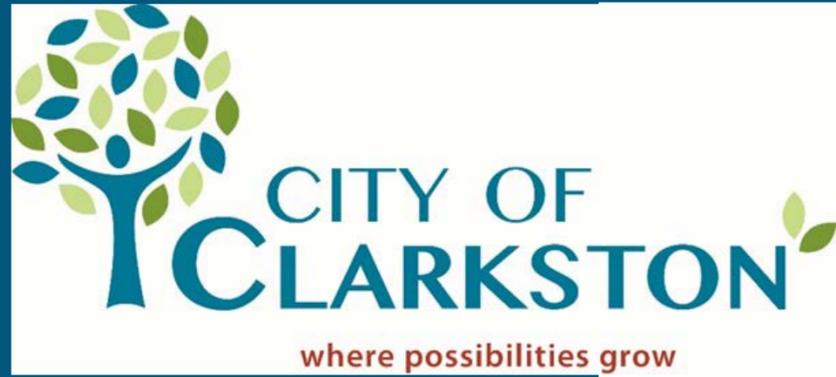
*The purpose of the public hearing is to take public comment on the millage rate for consideration in setting the final adopted rate

DEFINITIONS



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DEFINITIONS

APPRAISED VALUE THE TOTAL ESTIMATED VALUE OF YOUR PROPERTY (LAND & BUILDING.)

40% OF THE APPRAISED TOTAL VALUE.

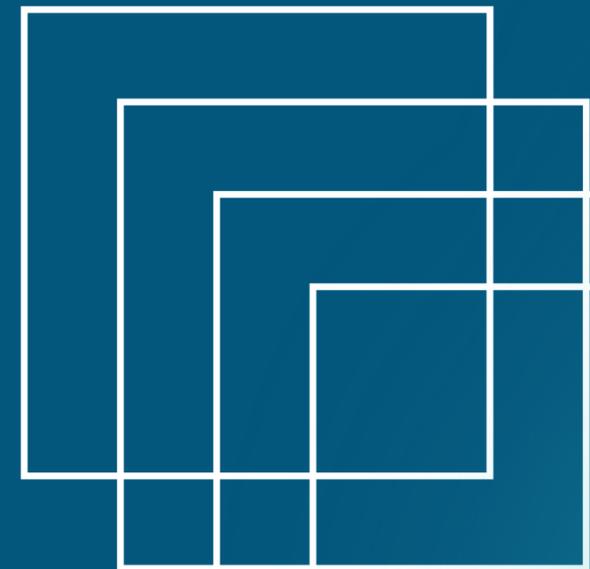
* EXEMPTIONS WILL LOWER THIS AMOUNT.

TAX DIGEST THE VALUE OF A PROPERTY IN AN AREA AT 40% OF THE TOTAL APPRAISED VALUE.

A "**MILL**" A PROPERTY TAX LEVY OF \$1 PER \$1000 OF TAXABLE PROPERTY VALUE.

ROLLBACK RATE IS THE MILLAGE RATE THAT WOULD RAISE THE SAME AMOUNT OF REVENUE AS THE PREVIOUS YEAR.

TYPICALLY LOWER THAN THE EXISTING MILLAGE RATE.

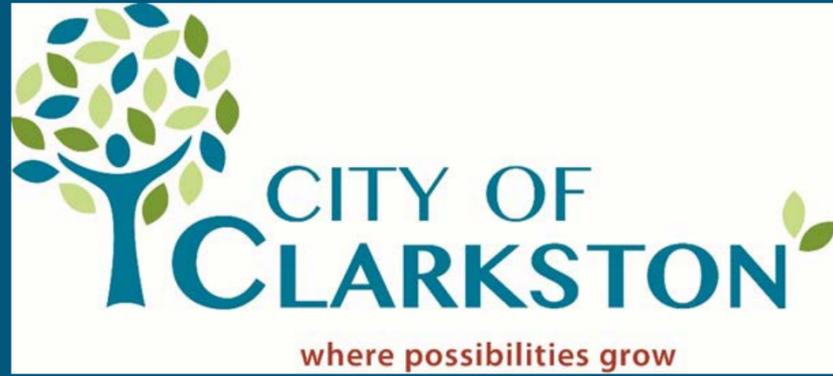


5-YEAR NET DIGEST



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CURRENT 2023 PROPERTY TAX DIGEST & 5-YEAR HISTORY

HISTORY

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

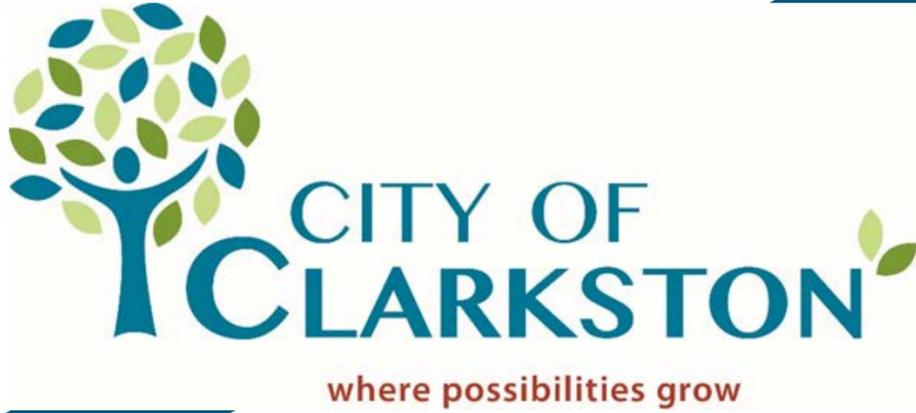
CITY WIDE		2018	2019	2020	2021	2022	2023
CITY AREA	Real & Personal	167,768,255	212,534,901	224,331,692	255,708,668	267,399,571	339,858,168
	Motor Vehicles	1,068,940	791,010	703,880	596,540	521,900	555,340
	Mobile Homes	0	0	0	0	0	0
	Timber - 100%	0	0	0	0	0	0
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	168,837,195	213,325,911	225,035,572	256,305,208	267,921,471	340,413,508
	Less Exemptions	10,845,014	4,320,465	4,509,094	4,134,482	4,457,987	5,905,665
	NET DIGEST VALUE	157,992,181	209,005,446	220,526,478	252,170,726	263,463,484	334,507,843
RATE	Gross Maintenance & Operation Millage	13.7310	15.8900	15.8900	14.8900	14.8900	15.8900
	Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	NET M&O MILLAGE RATE	13.7310	15.8900	15.8900	14.8900	14.8900	15.8900
TAX	TOTAL M&O TAXES LEVIED	\$2,169,391	\$3,321,097	\$3,504,166	\$3,754,822	\$3,922,971	\$5,315,330
	Net Tax \$ Increase	\$58,821	\$1,151,706	\$183,069	\$250,656	\$168,149	\$1,392,358
	Net Tax % Increase	2.27%	53.09%	5.51%	7.15%	4.48%	35.49%

MILLAGE RATES



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MILLAGE RATES WITH BUDGET IMPACT

current millage rate 14.89

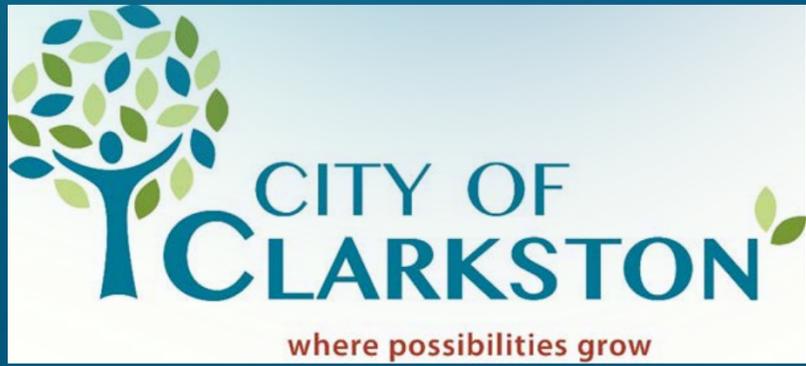
	Millage Rate 15.89	Millage Rate 14.89	Millage Rate 13.89	Millage Rate 13.00
2023 Preliminary Digest	\$5,315,330	\$ 4,980,822	\$ 4980,822	\$4,980,822
2023 Budget	\$4,083,616	\$4,083,616	\$4,083,616	\$4,083,616
2022 Actual Revenue	\$3,684,586	\$3,684,586	\$3,684,586	\$3,684,586
2023 Budget Impact	\$1,231,714	\$897,206	\$562,698	\$264,986

MILLAGE RATE CALCULATIONS



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CALCULATIONS

APPRAISED VALUE

\$100,000

ASSESSED VALUE

\$40,000

TAXABLE VALUE

\$40,000

DIVIDE BY \$1,000

40

MULTIPLY BY
MILLAGE RATE (15.89)

15.89

CITY PROPERTY TAX

\$635.60

APPRAISED VALUE

\$100,000

ASSESSED VALUE

\$40,000

TAXABLE VALUE

\$40,000

DIVIDE BY \$1,000

40

MULTIPLY BY
MILLAGE RATE (15.89)

14.89

CITY PROPERTY TAX

\$595.60

APPRAISED VALUE

\$100,000

ASSESSED VALUE

\$40,000

TAXABLE VALUE

\$40,000

DIVIDE BY \$1,000

40

MULTIPLY BY
MILLAGE RATE (13.89)

13.89

CITY PROPERTY TAX

\$555.60

APPRAISED VALUE

\$100,000

ASSESSED VALUE

\$40,000

TAXABLE VALUE

\$40,000

DIVIDE BY \$1,000

40

MULTIPLY BY
MILLAGE RATE (13.00)

13.00

CITY PROPERTY TAX

\$520.00



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ANY
QUESTIONS?

MILLAGE RATE

PUBLIC HEARING

2023

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