



*Mayor Beverly H. Burks*

*Councilmembers:*

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

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3921 CHURCH STREET ♦ CLARKSTON, GEORGIA 30021  
(404) 296-6489 ♦ [WWW.CLARKSTONGA.GOV](http://WWW.CLARKSTONGA.GOV)

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**SPECIAL CALLED  
CITY COUNCIL MEETING AGENDA**

**Tuesday, June 20, 2023 - 6:30 PM  
IN-PERSON & ZOOM**

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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 6:30 p.m. on Tuesday, June 20, 2023. The public may participate in the meeting by using the following information below:**

<https://us02web.zoom.us/j/85073583572?pwd=Ym1PYWVsNWtkVG85QTFUTnNNak1qUT09>

Dial by your location

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

Meeting ID: 850 7358 3572

Passcode: 135748

Find your local number: <https://us02web.zoom.us/u/kbotUAyspC>

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

2020	15.89
2021	14.89
2022	14.89
<b>2023</b>	<b>15.89 PROPOSED with ADOPTED FY 2023</b>

At the Dec 6, 2022, City Council Meeting, the Clarkston City Council adopted the FY 2023 General Fund budget (Total: \$7,328,408 Property Tax: \$4,083,616), that included the same proposed millage rate of 14.89.

Value of 1 mill:            2023 - \$334,508                            2022 - \$263,542

Tax Digest increases:    2022 to 2023: 27.06%                            2021 to 2022: 4.51%

RECOMMENDATION:

Staff recommends keeping the millage rate at 15.89 mills.

MILLAGE RATE

PUBLIC HEARING

2023

CITY OF

CLARKSTON

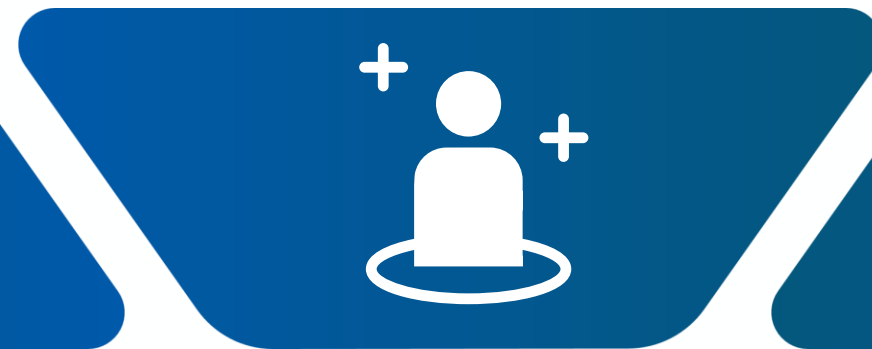
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# AGENDA



**MILLAGE RATE  
PRESENTATION**



**PUBLIC  
HEARINGS**



**DISCUSSIONS**

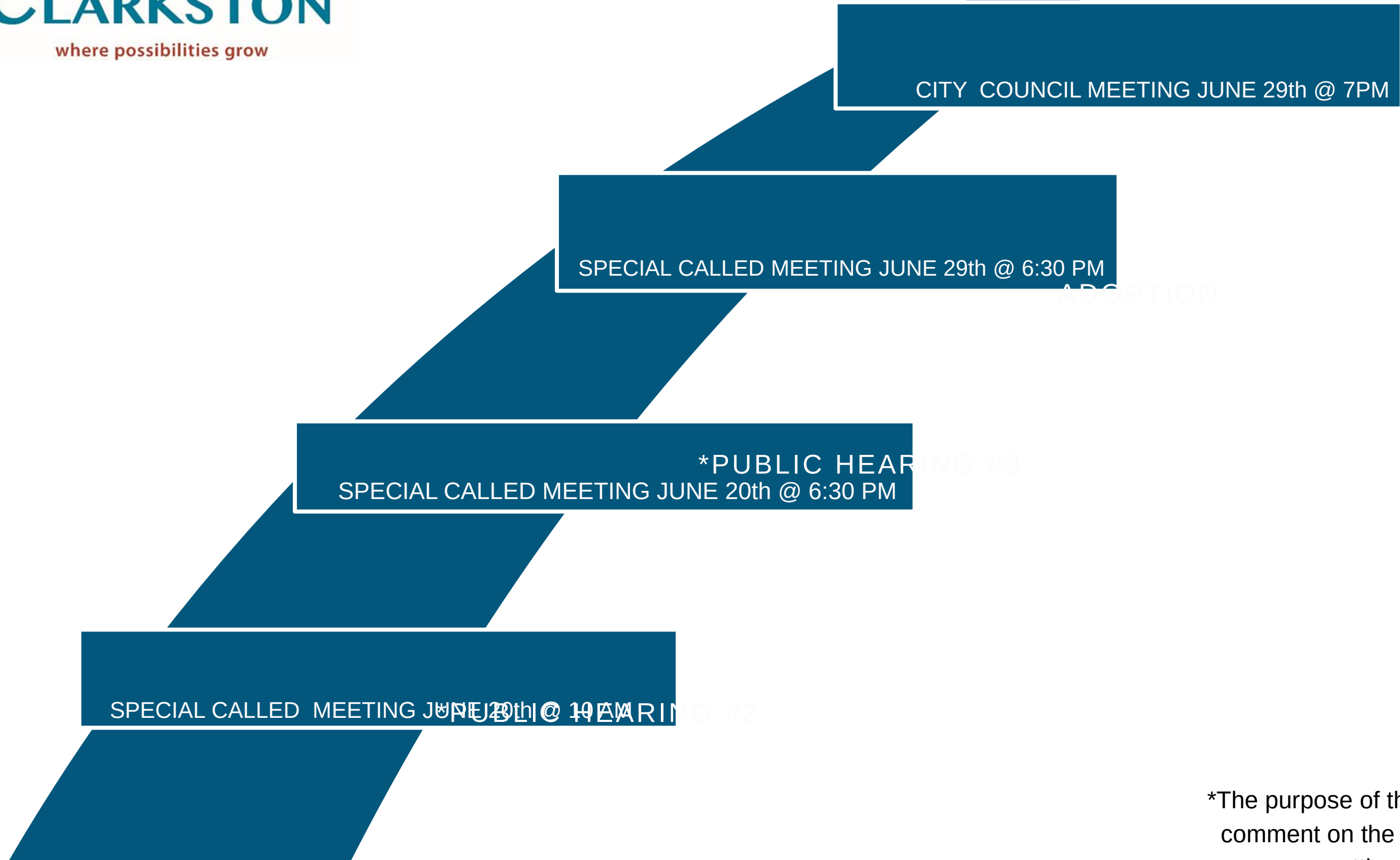


**ADOPT  
RESOLUTION  
SETTING THE  
FINAL MILLAGE  
RATE**





# 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

**APPRAISED VALUE** THE TOTAL ESTIMATED VALUE OF YOUR PROPERTY (LAND & BUILDING.) AS DETERMINED BY THE DEKALB COUNTY TAX ASSESSOR'S OFFICE.

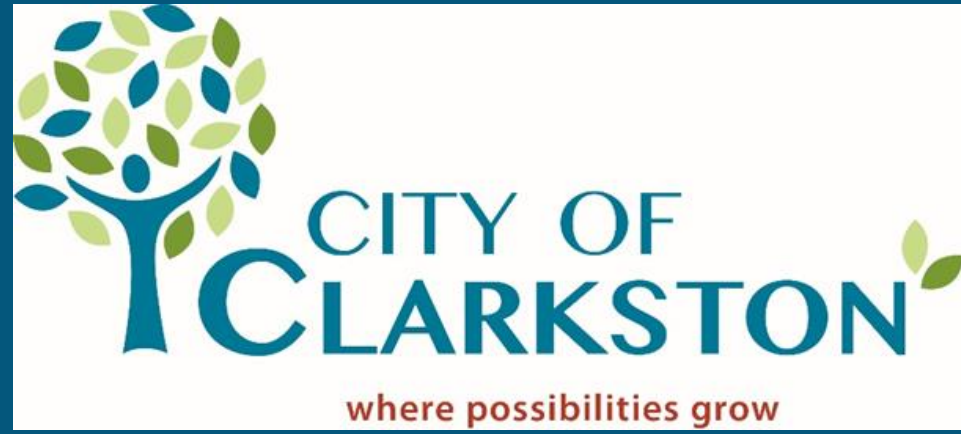
➤ EXEMPTIONS WILL LOWER THIS AMOUNT.

**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.



# CURRENT 2023 PROPERTY TAX DIGEST & 5-YEAR HISTORY

## HISTORY

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY									
CITY AREA	CITY WIDE		2018	2019	2020	2021	2022	2023	
	V A L U E	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
	<b>NET DIGEST VALUE</b>		<b>157,992,181</b>	<b>209,005,446</b>	<b>220,526,478</b>	<b>252,170,726</b>	<b>263,463,484</b>	<b>334,507,843</b>	
	R A T E	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	
<b>NET M&amp;O MILLAGE RATE</b>			<b>13.7310</b>	<b>15.8900</b>	<b>15.8900</b>	<b>14.8900</b>	<b>14.8900</b>	<b>15.8900</b>	
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>		<b>\$2,169,391</b>	<b>\$3,321,097</b>	<b>\$3,504,166</b>	<b>\$3,754,822</b>	<b>\$3,922,971</b>	<b>\$5,315,330</b>	
	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%	



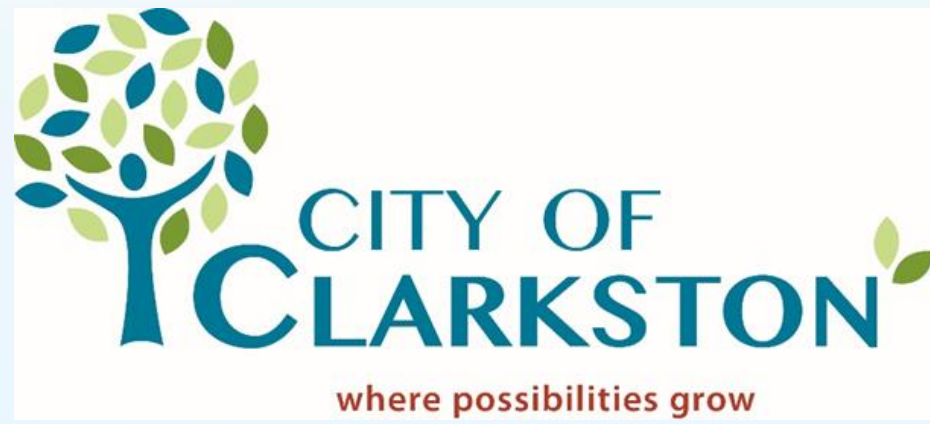
# MILLAGE RATE CALCULATIONS



CITY OF  
**CLARKSTON**

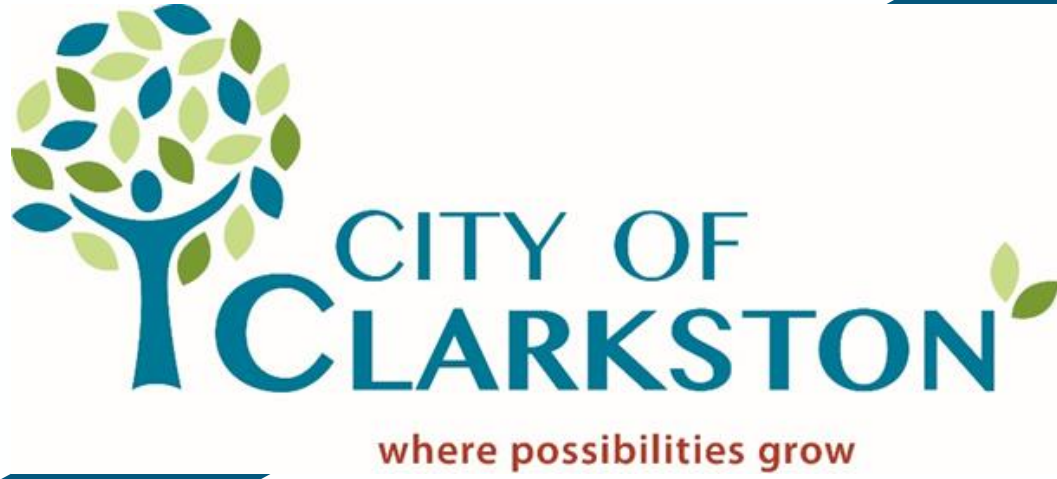
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# CALCULATIONS

APPROAISED VALUE	APPROAISED VALUE	APPROAISED VALUE	APPROAISED VALUE	APPROAISED VALUE
\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
ASSESSED VALUE	ASSESSED VALUE	ASSESSED VALUE	ASSESSED VALUE	ASSESSED VALUE
\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE	TAXABLE VALUE
\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
DIVIDE BY \$1,000	DIVIDE BY \$1,000	DIVIDE BY \$1,000	DIVIDE BY \$1,000	DIVIDE BY \$1,000
40	40	40	40	40
MULTIPLY BY MILLAGE RATE (14.89)	MULTIPLY BY MILLAGE RATE (13.89)	MULTIPLY BY MILLAGE RATE (13.00)	MULTIPLY BY MILLAGE RATE (12.208)	MULTIPLY BY MILLAGE RATE (11.253)
14.89	13.89	13.00	12.208	12.253
CITY PROPERTY TAX	CITY PROPERTY TAX	CITY PROPERTY TAX	CITY PROPERTY TAX	CITY PROPERTY TAX
\$595.60	\$555.60	\$520.00	\$488.32	\$490.12



# MILLAGE RATES WITH BUDGET IMPACT

current millage rate 14.89

<i>Millage Rate</i>	<b>14.89</b>	<b>13.89</b>	<b>13.00</b>	<b>12.208</b>	<b>11.253</b> <i>Rollback Rate</i>
<i>2023 Preliminary Digest</i>	\$4,980,822	\$4,646,314	\$4,348,602	\$4,083,504	\$3,764,217
<i>2023 Budget</i>	\$4,083,616	\$4,083,616	\$4,083,616	\$4,083,616	\$4,083,616
<i>2022 Actual Revenue</i>	\$3,684,586	\$3,684,586	\$3,684,586	\$3,684,586	\$3,684,586
<i>2023 Budget Impact</i>	\$897,206	\$562,698	\$264,986	(\$112)	(\$319,399)

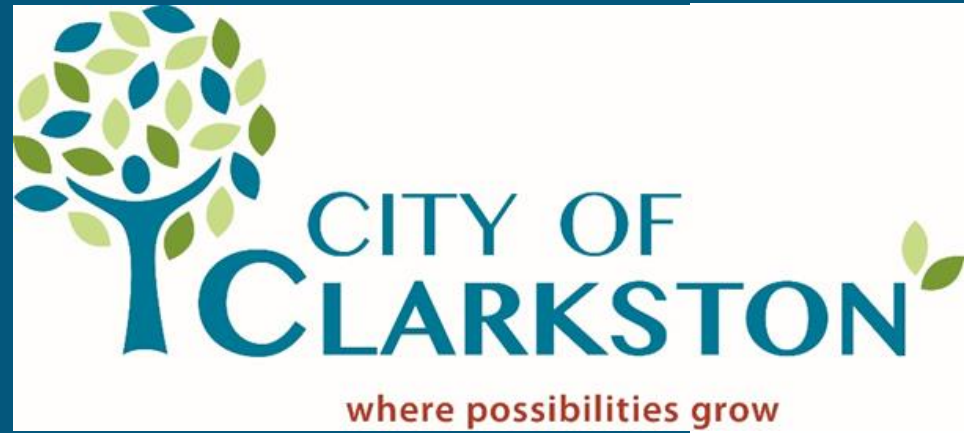


# **HOMEOWNER TAX RELIEF GRANT**



**CITY OF  
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# HOMEOWNER TAX RELIEF GRANT



*\$18,000 ADDITIONAL PROPERTY EXEMPTION FOR ALL QUALIFIED HOMESTEAD PROPERTY.*



*\$18,000 HOMEOWNER TAX RELIEF GRANT EXEMPTION APPLIES AFTER ALL STATE AND LOCAL HOMESTEAD EXEMPTIONS.*



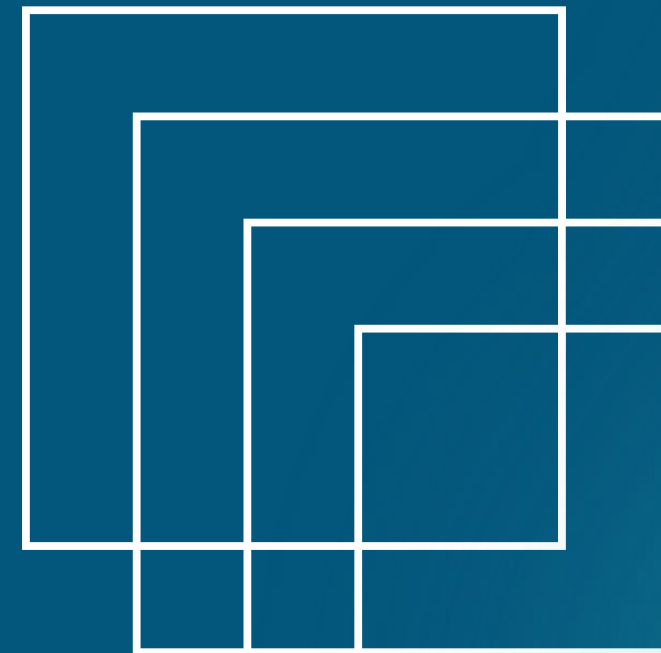
*\$18,000 HOMEOWNER TAX RELIEF GRANT EXEMPTION APPLIES TO ALL MILLAGE RATES EXCEPT BOND MILLAGES.*



*HOMEOWNER TAX RELIEF GRANT CREDIT WILL BE SHOWN ON THE PROPERTY TAX BILL AS A CREDIT.*



*<https://dor.georgia.gov/2023-property-tax-relief-grant>*







# CITY OF CLARKSTON

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MILLAGE RATE

PUBLIC HEARING

2023

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