



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

**Thursday, June 29, 2023 - 6:30 PM
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.
 - C. Approve an ordinance to adopt the 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 Thursday, June 29, 2023. The public may participate in the meeting by using the following information below:

<https://us02web.zoom.us/j/87306907395?pwd=NHF3R2Z0NnpnMXd2Ly9JUUZxU053Zz09>

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: 873 0690 7395

Passcode: 542445

Find your local number: <https://us02web.zoom.us/u/kiv4Fdllc>

CITY OF CLARKSTON

CITY COUNCIL SPECIAL CALLED
CITY COUNCIL MEETING
BUSINESS AGENDA / MINUTES

ITEM NO: 4

HEARING TYPE:
Public Hearing
& Adoption

MEETING DATE: JUNE 29, 2023

ACTION TYPE:
VOTE

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

ORDINANCE NO. _____

AN ORDINANCE TO ESTABLISH REAL PROPERTY AD VALOREM TAX ASSESSMENTS FOR TAX YEAR 2023 TO ESTABLISH THE TAX LEVY RATE FOR TAX YEAR 2023; TO ESTABLISH REDUCTIONS AND EXEMPTIONS ON SUCH TAXES LEVIED FOR TAX YEAR 2023; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the Mayor and Council of the City of Clarkston, Georgia, and it is hereby ordained by authority thereof, as follows:

SECTION ONE

All real property located within the corporate limits of the City of Clarkston, subject to taxation for state and county purposes shall be subject to real property ad valorem tax levied by the City of Clarkston, as hereinafter provided.

SECTION TWO

All such real properties subject to taxation by the City of Clarkston shall be assessed for such taxation purposes for tax year 2023 at Forty Percent (40%) of the fair market value at which such real property is assessed by the governing authorities of DeKalb County, Georgia; for real property ad valorem taxation purposes for tax year 2023, without application of homestead exemption.

SECTION THREE

The real property tax millage rate for tax year 2023 shall be _____ mills or \$____ per one thousand dollars (\$1000) of assessed valuation; provided, however, that after the tax has been computed at said rate, the tax otherwise levied on each tax bill of resident homeowner taxpayers who are 65 years of age and older on or before January 1, 2023, shall be reduced by twenty thousand dollars (\$20,000) of the total of said levy.

SECTION FOUR

The computation set forth in Section Three of this Ordinance shall be shown on the 2023 real property ad valorem tax bills to include: Market Value; Assessment; Less \$20,000 reduction of assessment if taxpayer was 65 years of age or older on or before January 1, 2023, and also a resident homeowner on said date; and 2023 Real Property Taxes Due.

SECTION FIVE

All ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed; all existing ordinances or parts of ordinances not inconsistent with this Ordinance shall remain in full force and effect.

MILLAGE RATE

PUBLIC HEARING

2023

CITY OF

CLARKSTON

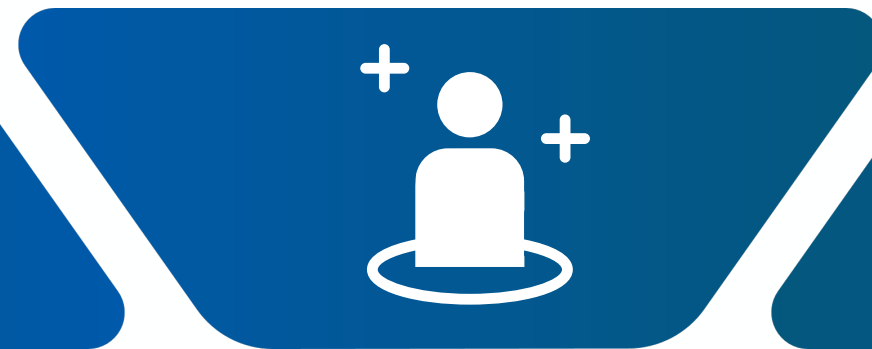
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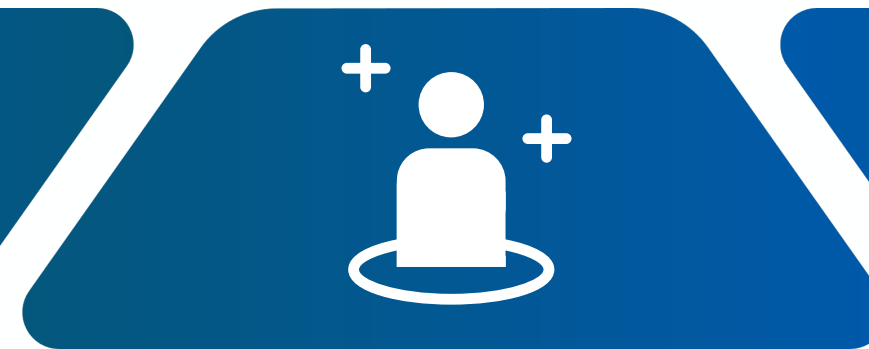
A G E N D A



MILLAGE RATE
PRESENTATION



PUBLIC
HEARINGS



DISCUSSIONS



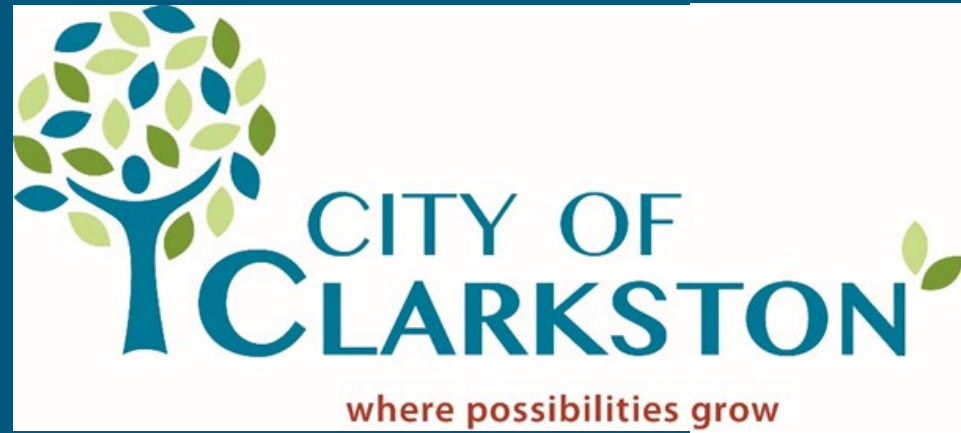
ADOPT
RESOLUTION
SETTING THE
FINAL MILLAGE
RATE



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.

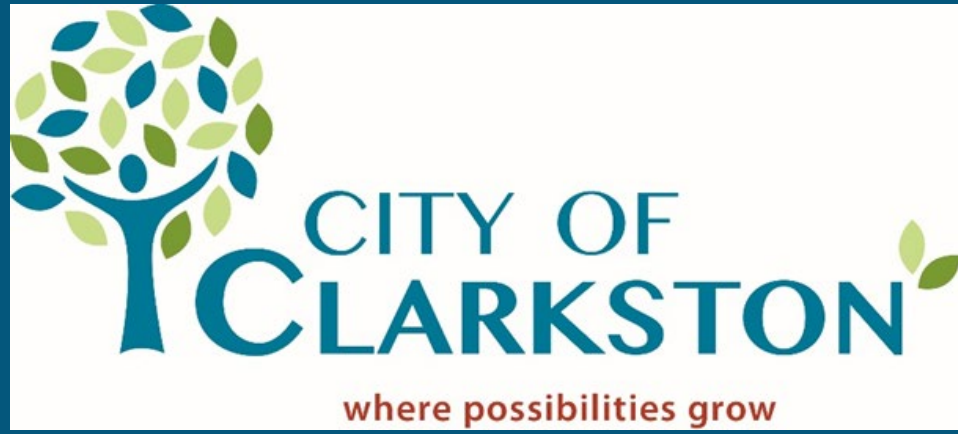
- EXEMPTIONS WILL LOWER THIS AMOUNT.

TAX DIGEST THE TOTAL VALUE OF A PROPERTY.

- 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

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 RATE
CALCULATIONS



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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

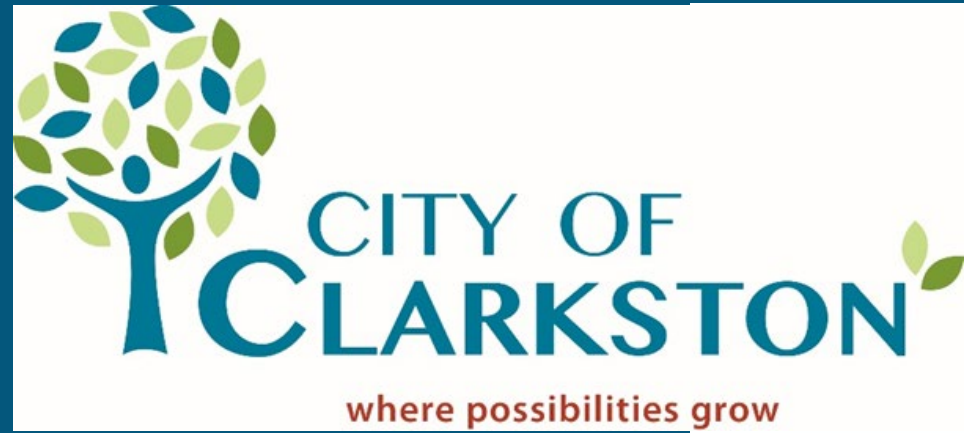
Millage Rate	14.89	13.89	13.00	12.208	11.253 <i>Rollback Rate</i>
2023 Preliminary Digest	\$4,980,822	\$4,646,314	\$4,348,602	\$4,083,504	\$3,764,217
2023 Budget	\$4,083,616	\$4,083,616	\$4,083,616	\$4,083,616	\$4,083,616
2022 Actual Revenue	\$3,684,586	\$3,684,586	\$3,684,586	\$3,684,586	\$3,684,586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

HOMEO WNER TAX
RELIEF GRANT



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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.



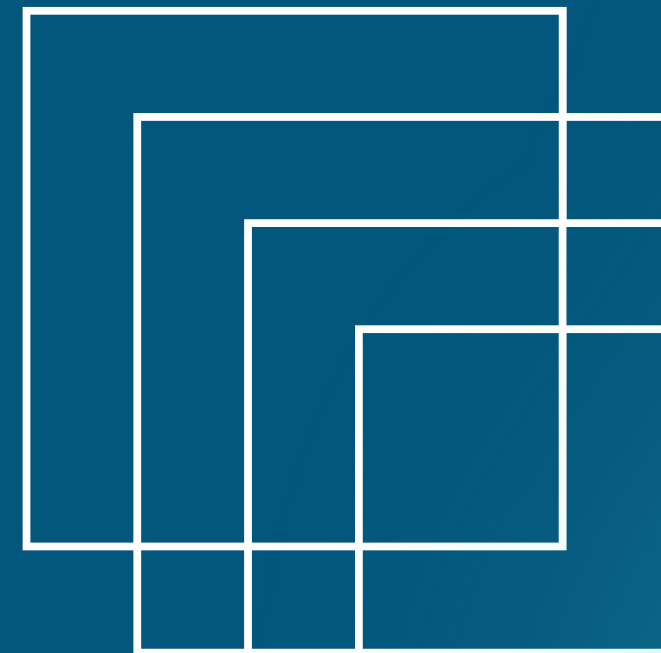
\$ 18,000 HOMEOWNER TAX RELIEF GRANT EXEMPTION APPLIES TO ALL MILLAGE RATES EXCEPT BOND MILLAGES.



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

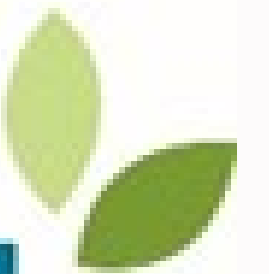
PUBLIC HEARING

2023

CITY OF

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SECTION SIX

This Ordinance shall take effect and be in force from and after its passage according to law.

ALL SO ORDAINED, this 29th day of June, 2023, by the Mayor and Council of the City of Clarkston.

Approved:

BEVERLY H. BURKS, Mayor

Attest:

Tomika R. Mitchell, City Clerk