



CITY OF STONECREST, GEORGIA

CITY COUNCIL SPECIAL CALLED MEETING – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Wednesday, June 21, 2023 at 11:00 AM

Mayor Jazzmin Cobble

Council Member Tara Graves - District 1 Council Member Rob Turner - District 2

Council Member Alecia Washington - District 3 Mayor Pro Tem George Turner - District 4

Council Member Tammy Grimes - District 5

Citizen Access: [Stonecrest YouTube Live Channel](#)

I. CALL TO ORDER: George Turner, Mayor Pro-Tem

II. ROLL CALL: Sonya Isom, City Clerk

III. PUBLIC HEARING

Citizens wishing to participate and comment during the public hearing portion of the meeting may comment in person. You may also submit your request including your full name, address, position on the agenda item you are commenting on (for or against) via email to cityclerk@stonecrestga.gov by 2 pm the day of the Public Hearing to be read into the record at the meeting. A zoom link for the meeting will be sent to you.

When it is your turn to speak, please state your name, address and relationship to the case. There is a ten (10) minute time limit for each item per side during all public hearings. Only the applicant may reserve time for rebuttal.

a. For Discussion/Public Hearing - 2023 Millage Rate - Deputy Finance Director Mia Wilson, City Manager Gia Scruggs

IV. EXECUTIVE SESSION

(When an executive session is required, one will be called for the following issues: 1) Personnel, 2) Litigation, 3) Real Estate)

V. ADJOURNMENT

Americans with Disabilities Act

The City of Stonecrest does not discriminate on the basis of disability in its programs, services, activities and employment practices.

If you need auxiliary aids and services for effective communication (such as a sign language interpreter, an assistive listening device or print material in digital format) or reasonable modification to programs, services or activities contact the ADA Coordinator, Sonya Isom, as soon as possible, preferably 2 days before the activity or event.



CITY COUNCIL AGENDA ITEM

SUBJECT: 2023 Millage Rate

AGENDA SECTION: *(check all that apply)*

- PRESENTATION PUBLIC HEARING CONSENT AGENDA OLD BUSINESS
 NEW BUSINESS OTHER, PLEASE STATE: Click or tap here to enter text.
-

CATEGORY: *(check all that apply)*

- ORDINANCE RESOLUTION CONTRACT POLICY STATUS REPORT
 OTHER, PLEASE STATE: **Public Hearing**
-

ACTION REQUESTED: DECISION DISCUSSION, REVIEW, or UPDATE ONLY

Previously Heard Date(s): Click or tap to enter a date. & Click or tap to enter a date.

Current Work Session: Click or tap to enter a date.

Current Council Meeting: Wednesday, June 21, 2023

SUBMITTED BY: Deputy Finance Director Mia Wilson

PRESENTER: Deputy Finance Director Mia Wilson, City Manager Gia Scruggs

PURPOSE: Public Hearing for the 2023 millage rate.

FACTS: Click or tap here to enter text.

OPTIONS: Discussion only Click or tap here to enter text.

RECOMMENDED ACTION: Choose an item. Click or tap here to enter text.

ATTACHMENTS:

- (1) Attachment 1 - Notice of Property Tax Increase
- (2) Attachment 2 - 5 Year Levy History
- (3) Attachment 3 - PT 32.1 Computation of Roll Back Millage
- (4) Attachment 4 - PT 32 City and Independent School Millage Rate Certification
- (5) Attachment 5 - Click or tap here to enter text.

NOTICE OF PROPERTY TAX INCREASE

The **City of Stonecrest** has tentatively adopted a 2023 millage rate which will require an increase in property taxes by **5.36** percent. All concerned citizens are invited to the public hearing on this tax increase to be held at Stonecrest City Hall, 3120 Stonecrest Blvd, Stonecrest, GA on **June 21, 2023, at 11:00 am and 6:00 pm**. Times and places of additional public hearings on this tax increase are at Stonecrest City Hall, 3120 Stonecrest Blvd, Stonecrest, GA on **June 28, 2023, at 6:00 pm**. **The public hearings will be virtual and broadcasted live on the City's YouTube Channel** The link to the City's YouTube Channel is as follows: <https://www.youtube.com/@officialcityofstonecrestge6410/streams>.

This tentative increase will result in a millage rate of **1.257 mills**, an increase of **0.064 mills**. Without this tentative tax increase, the millage rate will be no more than **1.193 mills**. The proposed tax increase for a home with a fair market value of **\$100,000** is approximately **\$19.20** and the proposed tax increase for non- homestead property with a fair market value of **\$300,000** is approximately **\$76.80**.

NOTICE

The City Council of the City of Stonecrest does hereby announce that the millage rate will be set at a meeting to be held at the Council meeting on **June 28, 2023 at 7:00 p.m.** and pursuant to 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.

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2018	2019	2020	2021	2022	2023
C o u n t y w i d e	V A L U E	Real & Personal	1,622,214,982	1,788,582,332	1,971,004,816	2,176,939,296	2,691,678,081	3,233,755,049
		Motor Vehicles		7,956,030	8,637,740	6,639,480	5,952,430	5,729,240
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment		78,546	41,730	132,745	2,240	185,387
		Gross Digest	1,622,214,982	1,796,616,908	1,979,684,286	2,183,711,521	2,697,632,751	3,239,669,676
		Less Exemptions	266,671,701	247,054,516	568,476,742	694,585,453	933,160,615	1,113,140,479
	NET DIGEST VALUE	1,355,543,281	1,549,562,392	1,411,207,544	1,489,126,068	1,764,472,136	2,126,529,197	
	R A T E	Gross Maintenance & Operation Millage	0.0000	0.0000	1.4380	1.3360	1.2570	1.2570
		Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NET M&O MILLAGE RATE					1.3360	1.2570	1.2570	
T A X	TOTAL M&O TAXES LEVIED				\$1,989,472	\$2,217,941	\$2,673,047	
	Net Tax \$ Increase				\$1,989,472	\$228,469	\$455,106	
	Net Tax % Increase				100.00%	11.48%	20.52%	

-1.760

Item III. a.

66.88	100,000.00	100,000.00
	40,000.00	40,000.00
	38,000.00	30,000.00
	66.88	19.2

211.2	300,000.00	300,000.00
	120,000.00	120,000.00
	211.20	76.80

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023				
COUNTY: 002-DeKalb		TAXING JURISDICTION: Stonecrest		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,415,288,531	108,458,924	396,860,069	2,920,607,524
PERSONAL	276,389,550		36,757,975	313,147,525
MOTOR VEHICLES	5,952,430		(223,190)	5,729,240
MOBILE HOMES	0		0	
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	2,240		183,147	185,387
GROSS DIGEST	2,697,632,751	108,458,924	433,578,001	3,239,669,676
EXEMPTIONS	933,160,615		179,979,864	1,113,140,479
NET DIGEST	1,764,472,136	108,458,924	253,598,137	2,126,529,197
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE: 1.257		2023 MILLAGE RATE: 1.257		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2022 Net Digest	PYD	1,764,472,136		
Net Value Added-Reassessment of Existing Real Property	RVA	108,458,924		
Other Net Changes to Taxable Digest	NAG	253,598,137		
2023 Net Digest	CYD	2,126,529,197	(PYD+RVA+NAG)	
2022 Millage Rate	PYM	1.257	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.064	(RVA/CYD) * PYM	
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	1.193	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	1.193		
	2023 Millage Rate	1.257		
	Percentage Tax Increase	5.36%		
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
----- Chairman, Board of Tax Assessors		----- Date		
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
----- Tax Collector or Tax Commissioner		----- Date		
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
<input checked="" type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
----- Responsible Party		----- Title		----- Date

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

<http://www.dor.ga.gov>



Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.

**Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003**

CITY NAME City of Stonecrest		ADDRESS 3120 Stonecrest Blvd., Suite 190			CITY, STATE, ZIP Stonecrest, GA 30038	
FEI # 821294890	CITY CLERK Sonya Isom	PHONE NO. 770-224-0214	FAX 470-299-4214	EMAIL slsom@stonecrestga.gov		
OFFICE DAYS / HOURS M-F 8:30a-5p	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. DeKalb County Tax Commissioner- David Butler - 404-298-3100					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY		INDEPENDENT SCHOOL				
Exemption Amount	Qualifications	Exemption Amount	Qualifications			
\$10000+ 1 mil reduction	Basic Homestead					
100%	Veterans					
\$14,000	Senior					
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate	80	1.257	0.000	1.257		
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

DeKalb

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2023

Date

Mayor or City Clerk