



CITY OF STONECREST, GEORGIA

CITY COUNCIL SPECIAL CALLED MEETING – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, June 09, 2025 at 12:00 PM

Mayor Jazzmin Cobble

Council Member Tara Graves - District 1 Council Member Terry Fye - 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. AGENDA ITEMS

a. 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.

For Discussion/Public Hearing - Proposed 2025 Millage Rate - Eric Hawkins, Revenue Manager

IV. EXECUTIVE SESSION

(When an executive session is required, one will be called for the following issues: 1) Personnel, 2) Litigation, 3) Real Estate, 4) Cyber Security

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: Proposed 2025 Millage Rate, 12pm

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:

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: Monday, June 9, 2025

SUBMITTED BY: Eric Hawkins, Revenue Manager

PRESENTER: Eric Hawkins, Revenue Manager

PURPOSE: Staff to present the proposed 2025 Millage Rate

FACTS: City of Stonecrest must adopt 2025 Millage Rate by July 1, 2025.

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

RECOMMENDED ACTION: Discussion only

ATTACHMENTS:

- (1) Attachment 1 - 2025 Millage Rate Presentation
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

2025 Proposed Millage Rate

Finance
6/9/2025



2025 Proposed Millage Rate

Item III. a.

Taxpayer Bill of Rights

SB 177 Act 431 | 1999 Session Effective Jan. 2000 | Objectives

- Enhance individual property owner's rights when appealing an increase in property value
- Prevent tax increases resulting from increases to existing property values in a county due to inflation

2025 City Digest Requirements

Item III. a.

Advertisements O.C.G.A 48-5-32: If proposed millage exceeds rollback rate.

The City of Stonecrest is required to...

- Press Release
- Five Year History of Levy
- Advertising for Public Hearing
- Public Hearing



Millage & Rollback Rate

O.C.G.A. Section 48-5-32.0

Item III. a.

- A millage rate is the determining factor when calculating property taxes

(1 mill=\$1 in taxes per \$1,000 of assessed property value)

$$(0.001 \times \$1,000 = \$1.00)$$

- A rollback rate represents the millage rate that would produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred

Notice of Property Tax Increase

Item III. a.

NOTICE OF PROPERTY TAX INCREASE

The **City of Stonecrest** has tentatively adopted a 2024 millage rate which will require an increase in property taxes by **1.53%** 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 9, 2025 at 12:00 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 26, 2025 at 6:00 pm.**

This tentative increase will result in a millage rate of **1.257 mills**, an increase of **0.019 mills**. Without this this tentative tax increase, the millage rate will be no more than **1.238 mills**. The proposed tax increase for a home with a fair market value of **\$300,000** is approximately **\$2.37** and the proposed tax increase for a non-homestead property with a fair market value of **\$500,000** is approximately **\$3.33**.

Notices were advertised with the AJC, Champion, and On Common Ground on May 29, 2025, as required by the State.

- Although the city is not proposing a millage rate increase, the state considers any millage above the rollback rate a property tax increase (0.019 mills/1.53%).
- There are 11,165 homestead properties with an average Fair Market Value of \$300K.
- There are 9,177 non-homestead properties with an average Fair Market Value of \$500K.
- Properties that have not increased in value; taxes will remain the same as 2024.



Computation of Millage

Item III. a.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
002-DEKALB		TAXING JURISDICTION:	STONECREST	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	3,107,443,611	35,145,936	21,675,000	3,164,264,547
PERSONAL	291,698,926		12,493,053	304,191,979
MOTOR VEHICLES	5,202,880		(247,120)	4,955,760
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	98,156		(98,156)	0
GROSS DIGEST	3,404,443,573	35,145,936	33,822,777	3,473,412,286
EXEMPTIONS	1,175,274,465	0	14,041,534	1,189,315,999
NET DIGEST	2,229,169,108	35,145,936	19,781,243	2,284,096,287
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE: 1.257		2025 MILLAGE RATE: 1.257		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	2,229,169,108		
Net Value Added-Reassessment of Existing Real Property	RVA	35,145,936		
Other Net Changes to Taxable Digest	NAG	19,781,243		
2025 Net Digest	CYD	2,284,096,287	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	1.257	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.019	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	1.238	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 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	1.238	
		2025 Millage Rate	1.257	
		Percentage Tax Increase	1.53%	

- The City is proposing to keep the 2025 millage the same as the 2024 millage at 1.257.
- With keeping the millage rate the same, properties that had no increase in reassessed values will not see an increase in taxes.
- The 1.53% percentage tax increase only impacts homes who reassessments values were increased by the county.
- Property reassessments are performed by the County.

Current Tax Digest and 5 Year History of Levy Item III. a.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
CITY AREA	CITY WIDE		2020	2021	2022	2023	2024	2025
	VALUE	Real & Personal	1,971,004,816	2,176,939,296	2,691,678,081	3,233,311,070	3,399,142,537	3,468,456,526
		Motor Vehicles	8,637,740	6,639,480	5,952,430	5,729,240	5,202,880	4,955,760
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment	41,730	132,745	2,240	185,387	98,156	0
		Gross Digest	1,979,684,286	2,183,711,521	2,697,632,751	3,239,225,697	3,404,443,573	3,473,412,286
		Less Exemptions	568,476,742	694,585,453	933,160,615	1,112,836,902	1,175,274,465	1,189,315,999
		NET DIGEST VALUE	1,411,207,544	1,489,126,068	1,764,472,136	2,126,388,795	2,229,169,108	2,284,096,287
	RATE	Gross Maintenance & Operation Millage	1.4380	1.3360	1.2570	1.2570	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	1.4380	1.3360	1.2570	1.2570	1.2570	1.2570
	TAX	TOTAL M&O TAXES LEVIED	\$2,029,316	\$1,989,472	\$2,217,941	\$2,672,871	\$2,802,066	\$2,871,109
		Net Tax \$ Increase		(\$39,844)	\$228,469	\$454,929	\$129,195	\$69,043
		Net Tax % Increase		-1.96%	11.48%	20.51%	4.83%	2.46%

- The city is seeking a proposed 2025 millage of 1.257 which projects \$2.8M in revenue.
- If adopted, the millage will remain the same for the last (4) consecutive years.
- As a result of the reassessment values, the 2025 Digest reflects a revenue increase of \$69,043, a 2.46% increase from 2024..
- Tax revenues represents approximately 17% of the city's operating and maintenance budget.
- The budget allocation of these additional funds will be determined during the 2026 Budget Development.

