



TOWN COUNCIL MEETING - SPECIAL CALLED MILLAGE MEETING

August 10, 2023 at 9:00 AM

950 Senoia Road, Tyrone, GA 30290

Eric Dial, Mayor

Gloria Furr, Mayor Pro Tem, Post 4

Linda Howard, Post 1

Melissa Hill, Post 2

Billy Campbell, Post 3

Brandon Perkins, Town Manager

Dee Baker, Town Clerk

Dennis Davenport, Town Attorney

I. CALL TO ORDER

II. INVOCATION

III. PLEDGE OF ALLEGIANCE

IV. PUBLIC COMMENTS: *Comments are limited to three (3) minutes. Please state your name & address. Comments that require a response may not be answered during this time. The Council or staff may respond at a later date.*

V. APPROVAL OF AGENDA

VI. CONSENT AGENDA: *All matters listed under this item are considered to be routine by the Town Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.*

VII. PRESENTATIONS

VIII. PUBLIC HEARINGS

1. Consideration to set the 2023 millage rate for the Town of Tyrone.

IX. OLD BUSINESS

X. NEW BUSINESS

XI. PUBLIC COMMENTS: *The second public comment period is for any issue. Comments are limited to three (3) minutes. Please state your name & address. Comments that require a response may not be answered during this time. The Council or staff may respond at a later date.*

XII. STAFF COMMENTS

XIII. COUNCIL COMMENTS

XIV. EXECUTIVE SESSION

XV. ADJOURNMENT



COUNCIL AGENDA ITEM COVER SHEET

Meeting Type: Council - Special Called

Meeting Date: August 10, 2023

Agenda Item Type: Public Hearing

Staff Contact: Sandy Beach

STAFF REPORT

AGENDA ITEM:

2023 Millage Rate Public Hearing

BACKGROUND:

Each year in August a millage rate must be set to calculate the Town of Tyrone's share of property taxes which are used for General Fund expenditures that year. This public hearing is to review the proposed 2023 millage rate.

FUNDING:

The proposed 2.889 millage rate is estimated to provide revenue for approximately 11% of the budgeted General Fund expenses for the 2023/2024 fiscal year.

STAFF RECOMMENDATION:

Staff recommends that the Town of Tyrone maintain the 2.889 millage rate for the 16th year in a row. This is the first of three public hearings and nothing will be voted on today.

ATTACHMENTS:

Property Taxes Press Release

Notice of Property Tax Increase Advertisement

Current 2023 Property Tax Digest and 5-Year History of Levy

Nineteen Year History of the Town of Tyrone's Millage Rate and Related Tax Information

PREVIOUS DISCUSSIONS:

N/A

FOR IMMEDIATE RELEASE

July 28, 2023

Town of Tyrone Proposes Increase in Property Taxes

The Mayor and Town Council of the Town of Tyrone, Georgia have announced today their intention to increase the collection of property taxes in 2023. This increase as compared to prior-year revenues is due to the need for a millage rate above the state-defined roll-back millage rate as calculated after the tax digest is prepared by the Fayette County Tax Assessors Office.

During budget preparation, the Town of Tyrone committed to maintaining its Maintenance & Operations (M&O) millage at a rate of 2.889 mills. As was the case last year, the assessed value of the new construction and existing real and personal properties within the town limits have increased, and a roll-back millage was calculated at 2.626 mills.

Georgia Law requires that a government rollback their millage rate to a number of mills that will produce the same number of dollars in property tax revenue from the prior year. The Town's millage has been at this rate for sixteen years, despite vast fluctuations in economic factors. The proposed increase in property tax revenue, year over year, amounts to \$160,566 or 9.41%. The total number of dollars anticipated to be collected in property tax for 2023 is \$1,866,456.

Before the Town Council can set a final millage rate at a council meeting on August 17, 2023 at 7:00 pm, the Department of Revenue requires that three public hearings be held to allow for the citizens to express their opinion on the potential increase. All concerned citizens are invited to the public hearings, which will be held at the Tyrone Municipal Complex, 950 Senoia Road, on the following dates and times.

Public Hearings for Town of Tyrone Property Tax Increase:

Thursday, August 10, 2023 at 9:00 AM

Tuesday, August 15, 2023 at 5:00 PM

Thursday, August 17, 2023 at 6:30 PM

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NOTICE OF PROPERTY TAX INCREASE

The Mayor and Council for the Town of Tyrone, Georgia have tentatively adopted a millage rate which will require an increase in property taxes by 9.41% percent in 2023.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on August 10, 2023 at 9:00 am.

The times and places of additional public hearings are at the Tyrone Municipal Complex, 950 Senoia Road, Tyrone, Georgia 30290 on August 15, 2023 at 5:00 pm, and August 17, 2023 at 6:30 pm. Final adoption will be held at the council meeting on August 17, 2023 at 7:00 pm.

This tentative increase will result in a millage rate of 2.889 mills, an increase of .263 mills. Without this tentative tax increase, the millage rate will be no more than 2.626 mills. The proposed tax increase for a home with a fair market value of \$450,000 is approximately \$46.81 and the proposed tax increase for non-homestead property with a fair market value of \$400,000 is approximately \$42.08.

CURRENT 2023 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

TOWN OF TYRONE	2018	2019	2020	2021	2022	2023
REAL & PERSONAL	418,311,166	452,963,631	489,201,170	521,129,376	601,796,842	662,874,823
MOTOR VEHICLE	7,330,290	6,079,500	5,196,310	4,202,760	3,851,020	3,646,170
MOBILE HOMES	55,233	50,553	50,553	48,793	48,673	48,673
TIMBER - 100%	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	61,875	22,595	69,573	25,165	19,709	5,542
GROSS DIGEST	425,758,564	459,116,279	494,517,606	525,406,094	605,716,244	666,575,208
LESS M&O EXEMPTIONS	8,450,886	10,325,661	17,765,461	16,309,132	15,238,612	20,519,144
NET M&O DIGEST	417,307,678	448,790,618	476,752,145	509,096,962	590,477,632	646,056,064
GROSS M&O MILLAGE	5.739	5.647	5.700	5.619	5.426	5.515
LESS ROLLBACKS	2.850	2.758	2.811	2.730	2.537	2.626
NET M&O MILLAGE	2.889	2.889	2.889	2.889	2.889	2.889
NET TAXES LEVIED	1,205,602	1,296,556	1,377,337	1,470,781	1,705,890	1,866,456
NET TAXES \$ INCREASE	38,804	90,954	80,781	93,444	235,109	160,566
NET TAXES % INCREASE	3.33%	7.54%	6.23%	6.78%	15.99%	9.41%

Nineteen Year History

Town of Tyrone	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
REAL & PERSONAL	263,129,139	317,605,158	359,465,909	380,388,266	389,213,077	359,390,594	342,593,921	300,954,772	292,520,852	302,866,477	345,180,477	358,012,154	401,305,025	418,311,166	452,963,631	489,201,170	521,129,376	601,796,842	662,874,823
MOTOR VEHICLES	18,425,490	18,998,860	21,612,650	26,572,700	28,320,430	23,713,820	22,890,930	24,091,440	26,166,660	21,772,240	16,107,340	12,518,760	9,398,150	7,330,290	6,079,500	5,196,310	4,202,760	3,851,020	3,646,170
MOBILE HOMES	83,045	83,045	93,164	89,863	79,057	72,680	70,223	63,833	62,553	62,553	61,233	59,353	55,233	55,233	50,553	50,553	48,793	48,673	48,673
TIMBER - 100%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	44,814	217,211	328,534	105,428	6,923	0	0	3,055	34,074	36,756	22,716	20,786	18,708	61,875	22,595	69,573	25,165	19,709	5,542
GROSS DIGEST	281,682,488	336,904,274	381,500,257	407,156,257	417,619,487	383,177,094	365,555,074	325,113,100	318,878,438	324,738,026	361,371,766	370,611,053	410,777,116	425,758,564	459,116,279	494,517,606	525,406,094	605,716,244	666,575,208
LESS M&O EXEMPTIONS	3,876,838	4,868,066	6,031,957	6,890,139	7,265,574	8,180,427	9,515,989	8,407,210	5,192,403	6,126,703	7,152,458	6,176,400	6,901,127	8,450,886	10,325,661	17,765,461	16,309,132	15,238,612	20,519,144
NET M&O DIGEST	277,805,650	332,036,208	375,468,300	400,266,118	410,353,913	374,996,667	356,039,085	316,705,890	313,686,035	318,611,323	354,219,308	364,434,653	403,875,989	417,307,678	448,790,618	476,752,145	509,096,962	590,477,632	646,056,064
GROSS M&O MILLAGE	6.245	5.610	5.704	5.092	4.883	6.02	5.93	5.529	5.5	5.525	5.915	5.704	5.532	5.739	5.647	5.700	5.619	5.426	5.515
LESS ROLLBACKS	3.345	2.710	2.804	2.203	1.994	3.131	3.041	2.64	2.611	2.636	3.026	2.815	2.643	2.85	2.758	2.811	2.730	2.537	2.626
NET M&O MILLAGE	2.900	2.900	2.900	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889	2.889
NET TAXES LEVIED	805,636	962,905	1,088,858	1,156,369	1,185,512	1,083,365	1,028,597	914,963	906,239	920,468	1,023,340	1,052,852	1,166,798	1,205,602	1,296,556	1,377,337	1,470,781	1,705,890	1,866,456
NET TAXES \$ INCREASE	137,485	157,269	125,953	67,511	29,143	(102,147)	(54,768)	(113,634)	(8,724)	14,229	102,872	29,512	113,946	38,804	90,954	80,781	93,444	235,109	160,566
NET TAXES % INCREASE	20.58%	19.52%	13.08%	6.20%	2.52%	-8.62%	-5.06%	-11.05%	-1.00%	1.80%	10.02%	2.88%	10.82%	3.33%	7.54%	6.23%	6.78%	15.99%	9.41%

FY 16/17

Property Taxes:

100-00-31.1100	C/Y REAL PROPERTY TAX	941,727.67
100-00-31.1200	PRIOR YR PROPERTY TAX	6,349.43
100-00-31.1300	C/Y PERSONAL PROPERTY TAX	63,084.99
100-00-31.1400	PRIOR YR PERSONAL PROPERTY TAX	357.00
100-00-31.1320	MOBILE HOMES PROPERTY TAX	244.67
100-00-31.1390	HEAVY DUTY EQUIP PROPERTY TAX	264.52
100-00-31.9000	PENALTIES & INTEREST ON DELINQUENT TAXES	2,795.52
100-00-31.1350	RAILROAD EQUIPMENT CAR TAXES	508.33
	SUBTOTAL	1,015,332.13

Motor Vehicle Taxes:

100-00-31.1310	MOTOR VEHICLE TAX	45,632.95
100-00-31.1315	TAVT - TITLE AD VALOREM TAX	117,841.27
100-00-31.1316	AAVT - ALT. APPORTIONED VEHICLES TAX	0.00
	SUBTOTAL	163,474.22

Annual Financial Report

Schedule of Revenues:

Property Tax	1,015,333.00
Motor Vehicle Tax	163,474.00
TOTAL	1,178,807.00

Property Tax Difference From Annual Financial Report & G/L

Motor Vehicle Tax Difference From Annual Financial Report & G/L

FY 16/17 Property Tax matches the annual report if you include the mobile homes & heavy duty property

FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	
1,051,986.97	1,091,569.53	1,173,914.21	1,245,830.79	1,336,353.17	
3,674.07	1,709.26	2,863.33	5,763.06	3,043.63	
61,170.37	73,295.67	77,223.47	106,433.46	111,678.87	
21.90	1,114.96	588.92	5,726.20	397.30	
31.89	249.90	132.29	167.31	101.45	
49.49	65.28	212.02	86.09	7.25	
1,612.09	1,499.08	1,169.07	2,349.57	1,801.05	
619.55	677.61	697.20	714.19	0.00	
1,119,166.33	1,170,181.29	1,256,800.51	1,367,070.67	1,453,382.72	0.00
19,675.25	16,347.31	13,531.03	11,624.77	10,801.10	
175,294.64	207,246.96	243,266.91	360,095.46	406,649.62	
1,606.44	1,995.79	3,089.62	2,908.30	3,511.31	
196,576.33	225,590.06	259,887.56	374,628.53	420,962.03	0.00
1,119,122.00	1,170,181.00	1,256,800.00	1,355,619.00		
196,576.00	225,590.00	259,888.00	374,629.00		
1,315,698.00	1,395,771.00	1,516,688.00	1,730,248.00	0.00	0.00
(44.33)			(11,451.67)		

taxes twice.

0.00	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00	0.00	0.00
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Example: 2022 Tax was using FY 21/22 Numbers

			LY Booked So Far	Unbooked JEs	LY Jun Pd in Jul
			1,330,957.81	4,784.18	611.18
			3,043.63	0.00	0.00
			110,436.00	149.95	1,092.92
			356.33	40.97	0.00
			90.23	11.22	0.00
			7.25	0.00	0.00
			1,622.32	150.89	27.84
			0.00	0.00	Unknown
			<u>1,446,513.57</u>	<u>5,137.21</u>	<u>1,731.94</u>
			9,002.89	1,027.05	771.16
			344,904.45	34,088.64	27,656.53
			3,511.31	0.00	0.00
			<u>357,418.65</u>	<u>35,115.69</u>	<u>28,427.69</u>
			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Totals

1,453,382.72

420,962.03

0.00