



*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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**Tuesday, June 28, 2022 - 6:30 PM**  
**ZOOM**

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**SPECIAL CALLED  
CITY COUNCIL MEETING AGENDA**

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1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PUBLIC COMMENTS**
4. **NEW BUSINESS**
  - A. Presentation of Proposed 2022 Millage Rate.
  - B. Public Hearing on Proposed 2022 Millage Rate.
  - C. Approve an ordinance to adopt the 2022 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 28, 2022. The public may participate in the meeting by using the following information below:**

<https://us02web.zoom.us/j/82619904677?pwd=ZWVjdVAvUFdrWVcvZzZlJmMC9Vdz09>

Dial by your location

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

Meeting ID: 826 1990 4677

Passcode: 460305

Find your local number: <https://us02web.zoom.us/j/82619904677?pwd=ZWVjdVAvUFdrWVcvZzZlJmMC9Vdz09>

CITY OF CLARKSTON

ITEM NO: 4

CLARKSTON CITY COUNCIL SPECIAL CALLED MEETING

Public Hearing & Adoption

BUSINESS AGENDA / MINUTES HEARING TYPE:  
MEETING DATE: JUNE 28, 2022

ACTION TYPE:  
DISCUSSION & ADOPTION

SUBJECT: Discuss and adopt Fiscal Year 2022 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 2022 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) 2022 millage (tax) adoption process on May 24, 2022. The City of Clarkston received an analysis of the 2022 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 1, 2022.

The City of Clarkston set a proposed advertised millage rate of 14.89 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 (14.331). 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 16, 2022, beginning at 10:00 am, and a second meeting that will begin at 6:30 pm, also on June 28, 2022.

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	
<b>2022</b>	<b>14.89</b>	<b>PROPOSED with ADOPTED FY 2022</b>

At the Dec 7, 2021, City Council Meeting, the Clarkston City Council adopted the FY 2022 General Fund budget (Total: \$7,153,493, Property Tax: \$4,128.305), that included the same proposed millage rate of 14.89.

Value of 1 mill:	2021 - <u>\$252,171</u>	2021 - <u>\$263,542</u>
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Tax Digest increases:	2020 to 2021: <u>13.9%</u>	2021 to 2022: <u>4.51%</u>
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RECOMMENDATION:

Staff recommends keeping the millage rate at 14.89 mils.

## NOTICE

The City of Clarkston does hereby announce that the millage rate will be set at a meeting to be held by  
**Teleconference/ Videoconference: <https://us02web.zoom.us/j/82619904677?pwd=ZWVjdVAvUFdrWVcvZzFjNlFmMC9Vdz09>**  
**Meeting ID: 826 1990 4677; Passcode: 460305 or dial by your location +1 646 558 8656 US (New York), +1 253 215 8782 US (Tacoma), +1 301 715 8592 US (Washington DC)** on June 28, 2022 at **6:30PM** 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2017	2018	2019	2020	2021	2022	
I n c o r p o r a t e d	V A L U E	Real & Personal	163,338,661	167,835,046	212,634,751	224,331,692	255,733,729	267,498,052	
		Motor Vehicles	1,939,920	1,068,940	791,010	703,880	596,540	521,900	
		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	165,278,581	168,903,986	213,425,761	225,035,572	256,330,269	268,019,952	
		Less Exemptions	2,067,595	1,991,219	4,320,465	4,509,094	4,134,482	4,478,323	
		<b>NET DIGEST VALUE</b>	163,210,986	166,912,767	209,105,296	220,526,478	252,195,787	263,541,629	
		R A T E	Gross Maintenance & Operation Millage	15.8900	15.8900	15.8900	15.8900	14.8900	14.8900
			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>	15.8900		15.8900	15.8900	15.8900	14.8900	14.8900		
T A X	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$2,593,423	\$2,652,244	\$3,322,683	\$3,504,166	\$3,755,195	\$3,924,135		
	Net Tax \$ Increase	\$87,145	\$58,821	\$670,439	\$181,483	\$251,030	\$168,940		
	Net Tax % Increase	3.48%	2.27%	25.28%	5.46%	7.16%	4.50%		

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022**

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **Clarkston**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	237,394,914	9,887,234	3,640,435	250,922,583
PERSONAL	18,313,754		(1,738,285)	16,575,469
MOTOR VEHICLES	596,540		(74,640)	521,900
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	256,305,208	9,887,234	1,827,510	268,019,952
EXEMPTIONS	4,134,482		343,841	4,478,323
NET DIGEST	252,170,726	9,887,234	1,483,669	263,541,629
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
2021 MILLAGE RATE:	14.890		2022 MILLAGE RATE:	14.890

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	252,170,726	
Net Value Added-Reassessment of Existing Real Property	RVA	9,887,234	
Other Net Changes to Taxable Digest	NAG	1,483,669	
2022 Net Digest	CYD	263,541,629	(PYD+RVA+NAG)
2021 Millage Rate	PYM	14.890	PYM
Millage Equivalent of Reassessed Value Added	ME	0.559	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	<b>RR - ROLLBACK RATE</b>	<b>14.331</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2022 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	14.331
	2022 Millage Rate	14.890
	<b>Percentage Tax Increase</b>	<b>3.90%</b>

**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.

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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.

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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**

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.

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.

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Responsible Party Title Date

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE TO ESTABLISH REAL PROPERTY AD VALOREM TAX ASSESSMENTS FOR TAX YEAR 2022 TO ESTABLISH THE TAX LEVY RATE FOR TAX YEAR 2022; TO ESTABLISH REDUCTIONS AND EXEMPTIONS ON SUCH TAXES LEVIED FOR TAX YEAR 2022; 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 2022 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 2022, without application of homestead exemption.

SECTION THREE

The real property tax millage rate for tax year 2022 shall be 14.89 mills or \$14.89 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, 2022, 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 2022 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, 2022, and also a resident homeowner on said date; and 2022 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.

SECTION SIX

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

ALL SO ORDAINED, this 28th day of June, 2022, by the Mayor and Council of the City of Clarkston.

Approved:

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Beverly H. Burks, Mayor

Attest:

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Tomika R. Mitchell, City Clerk