



SANDY SPRINGS

GEORGIA

CITY COUNCIL

Rusty Paul, Mayor

John Paulson – District 1

Steve Soteres – District 2

Chris Burnett – District 3

Jody Reichel – District 4

Tibby DeJulio – District 5

Andy Bauman – District 6

Tuesday, August 3, 2021

Special Called Meeting

7:30 a.m.

The August 3, 2021 City Council Meetings will be held in the Studio Theatre at Sandy Springs City Hall
(1 Galambos Way, Sandy Springs, GA 30328).

Live-stream: **Public Meeting Portal (CivicClerk):** <https://sandyspringsga.civicclerk.com>
Zoom Webinar: <http://spr.gs/2021mcc1>

Teleconference: **Phone:** (646) 558-8656 **Webinar ID:** 815 5716 7823

Public Comment: <http://spr.gs/publiccomment>

I. Call to Order - Mayor Rusty Paul

II. Roll Call and General Announcements - City Clerk

III. Approval of Meeting Agenda

IV. Public Hearing

A. 2021-219 Ad Valorem Tax Rate Public Hearing 1 for Fiscal Year 2022 Millage Rate
(Presented by Toni Jo Howard, Finance Director)

V. Adjournment

*Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in a public meeting, or who have questions regarding the accessibility of the meeting or facilities should contact the City Clerk at 770-730-5600 promptly for assistance.
The City will make reasonable accommodations for those persons.*

1 Galambos Way, Sandy Springs, Georgia 30328 • 770-730-5600 • SandySpringsGA.gov



SANDY SPRINGS

GEORGIA

TO: Andrea Surratt, City Manager

FROM: Toni Jo Howard, Finance Director

DATE: July 13, 2021 Submission for the August 3, 2021 & August 17, 2021 City Council Meetings

ITEM: Ad Valorem Tax Rate Public Hearing and Set Millage Rate for Fiscal Year 2022

Recommendation:

Approve the ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2021 calendar year, on property subject to ad valorem taxation by the City that is hereby fixed at 4.731 on forty percent (40%) of each \$1,000 of property subject to ad valorem tax by the City. Said rate of \$4.731 on forty percent (40%) of each \$1,000 of taxable property is hereby levied.

Background:

The Georgia Taxpayers Bill of Rights, in effect since 2000, requires the City to advertise a millage rate as a property tax increase if this rate is not fully rolled back. The impact of the reassessment and reevaluations this past year resulted in an overall property value increase, resulting in a tax increase of 3.05% following the “rollback” calculation that evaluates total revenue collected from property taxes year to year. This property value increase contributed to an increase in total net taxes levied of 4.00% from 2020 to 2021. The FY2022 Budget proposes the adoption of a millage rate of 4.731 mills, which is the same millage rate the Sandy Springs Charter permits. The millage rate does not increase and the increase is a function in the increase in the values of properties in the City.

Discussion:

Sandy Springs millage rate combined with the homestead exemption results in a lower tax burden than most of its neighboring municipalities. By leaving the millage rate the same, we continue to ensure superior, responsive customer service and the high quality of services to the residents of Sandy Springs. Notice has been advertised that the City of Sandy Springs will hold public hearings on Tuesday, August 3rd at 7:30 am, Tuesday, August 3rd at 6:00 p.m. and Tuesday, August 17th at 6:00 p.m. The City of Sandy Springs will set the millage rate on the August 17th at 6:00 p.m. following the final public hearing.

Attachments:

1. NOTICE - CURRENT 2021 TAX DIGEST AND 5 YEAR HISTORY OF LEVY
2. NOTICE OF PROPERTY TAX INCREASE
3. ORDINANCE

NOTICE OF PROPERTY TAX INCREASE

The City of Sandy Springs, Mayor and City Council have tentatively adopted a millage rate which will require an increase in property taxes by 3.05 percent.

All concerned citizens are invited to the final public hearing on this tax increase to be held at the Sandy Springs City Hall, 1 Galambos Way, Sandy Springs, Georgia on August 17, 2021 at 6:00 pm.

Times and places of additional public hearings on this tax increase are at the Sandy Springs City Hall, 1 Galambos Way, Sandy Springs, Georgia on August 3, 2021 at 7:30 am and 6:00 pm.

This tentative increase will result in a millage rate of 4.731 mills, an increase of .14 mills. Without this tentative tax increase, the millage rate will be no more than 4.591mills. The proposed tax increase for a home with a fair market value of \$625,000 is approximately \$50.40 and the proposed tax increase for non-homestead property with a fair market value of \$1,250,000 is approximately \$105.00.

NOTICE

The City of Sandy Springs, Mayor and City Council do hereby announce that the millage rate will be set at a meeting to be held at the Sandy Springs City Hall, 1 Galambos Way, Sandy Springs, Georgia, 30328 on August 17, 2021 at 6:00 pm and pursuant to the requirements of O.C.G.A. Section 48-5-32 do 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 2020 TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
MUNICIPAL	2016	2017	2018	2019	2020	2021
Real & Personal	7,555,435,870	7,528,911,680	8,662,406,563	9,732,862,883	9,896,793,022	10,515,930,880
Motor Vehicles	128,485,280	84,974,890	57,197,080	40,913,220	30,398,740	22,570,250
Mobile Homes	0	0	0	0	0	
Timber - 100%	0	0	0	0	0	
Heavy Duty Equipment	268,837	656,084	44,529	25,600	68,788	0
Gross Digest	7,684,189,987	7,614,542,654	8,719,648,172	9,773,801,703	9,927,260,550	10,538,501,130
Less M& O Exemptions	636,051,601	510,032,001	842,136,052	974,401,936	947,687,936	1,199,328,249
Net M & O Digest	7,048,138,386	7,104,510,653	7,877,512,120	8,799,399,767	8,979,572,614	9,339,172,881
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	7,048,138,386	7,104,510,653	7,877,512,120	8,799,399,767	8,979,572,614	9,339,172,881
Gross M&O Millage	8.019	8.071	7.800	7.567	7.543	7.437
Less Rollbacks	3.288	3.340	3.069	2.836	2.812	2.706
Net M&O Millage	4.731	4.731	4.731	4.731	4.731	4.731
Net Taxes Levied	\$33,344,743	\$33,611,440	\$37,268,510	\$41,629,960	\$42,482,358	\$44,183,627
Net Taxes \$ Increase	\$1,080,595	\$266,697	\$3,657,070	\$4,361,450	\$852,398	\$1,701,269
Net Taxes % Increase	3.35%	0.80%	10.88%	11.70%	2.05%	4.00%

STATE OF GEORGIA
COUNTY OF FULTON

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF SANDY SPRINGS,
GEORGIA, TO SET THE AD VALOREM TAX RATE OF THE CITY OF SANDY SPRINGS,
FOR FISCAL YEAR 2022; AND FOR OTHER PURPOSES.**

BE IT ORDAINED by the Mayor and City Council of the City of Sandy Springs, Georgia as follows:

SECTION I: The ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2021 calendar year, on property subject to ad valorem taxation by the City is hereby fixed at \$4.731 on forty percent (40%) of each \$1,000 of property subject to ad valorem tax by the City.

SECTION II: Said rate of 4.731 mills on forty percent (40%) of each \$1,000 of taxable property is hereby levied as follows:

(a) For General Government purposes 4.731 mills on forty percent (40%) of each \$1,000 of taxable property.

SECTION III: All ordinances and parts of ordinances in conflict herewith are hereby repealed.

PASSED AND APPROVED the 17th day of August 2021.

CITY OF SANDY SPRINGS, GEORGIA

By: _____
Russell K. Paul, Mayor

Attest:

Raque D. González, City Clerk

(SEAL)

Approved as to Form and Content:

Dan Lee, City Attorney