



SANDY SPRINGS

GEORGIA

CITY COUNCIL

Rusty Paul, Mayor

John Paulson – District 1

Melody Kelley – District 2

Melissa Mular – District 3

Jody Reichel – District 4

Tibby DeJulio – District 5

Andy Bauman – District 6

Tuesday, August 9, 2022

Special Called Meeting

4:00 PM

The City Council meeting 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/citycouncilmeeting
Teleconference:	Phone: (646) 558-8656 Webinar ID: 837 5464 0463
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. **2022-204** Ad Valorem Tax Rate Public Hearing 1 for 2022 Millage Rate
(Presented by Toni Carlisle, Chief Financial Officer)

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

CITY CLERK'S OFFICE

TO: Eden Freeman, City Manager

FROM: Toni Carlisle, Chief Financial Officer

DATE: July 19, 2022 Submission for the August 9, 2022 City Council Meeting

ITEM: Ad Valorem Tax Rate Public Hearing 1 for 2022 Millage Rate

Recommendation:

Approve the ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2022 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 3.85% 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 4.68% from 2021 to 2022. The FY2023 Budget proposes the adoption of a millage rate of 4.731 mills, which is the same millage rate as established in the Sandy Springs City Charter. 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 9th at 4:00 p.m. and Tuesday, August 16th at 7:30 a.m. and 6:00 p.m. The City of Sandy Springs will set the millage rate on August 16th at 6:00 p.m. following the final public hearing.

Financial Impact:

Alternatives:

Review:

Raquel Gonzalez, City Clerk
Toni Carlisle, Chief Financial Officer

Created/Initiated - 8/4/2022
Approved - 8/4/2022

Kathy Williams, Staff Attorney
Eden Freeman, City Manager

Approved - 8/5/2022
Final Approval - 8/5/2022

Attachments:

1. 2022 CURRENT TAX DIGEST AND 5 YEAR HISTORY OF LEVY
2. 2022 NOTICE OF PROPERTY TAX INCREASE
3. ORDINANCE 2022

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 16, 2022, at 6:00 pm and pursuant to the requirements of O.C.G.A. § 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE		2017	2018	2019	2020	2021	2022
V A L U E	Real & Personal	7,528,911,680	8,662,406,563	9,732,862,883	9,896,793,022	10,515,930,880	10,988,758,500
	Motor Vehicles	84,974,890	57,197,080	40,913,220	30,398,740	22,570,250	18,835,730
	Mobile Homes	0	0	0	0	0	0
	Timber - 100%	0	0	0	0	0	0
	Heavy Duty Equipment	656,084	44,529	25,600	68,788	0	33,200
	Gross Digest	7,614,542,654	8,719,648,172	9,773,801,703	9,927,260,550	10,538,501,130	11,007,627,430
	Less Exemptions	510,032,001	842,136,052	974,401,936	947,687,936	1,199,328,249	1,231,693,468
	NET DIGEST VALUE	7,104,510,653	7,877,512,120	8,799,399,767	8,979,572,614	9,339,172,881	9,775,933,962
R A T E	Gross Maintenance & Operation Millage	8.0710	7.8000	7.5670	7.5430	7.4370	7.4417
	Less Rollback (Local Option Sales Tax)	3.3400	3.0690	2.8360	2.8120	2.7060	2.7107
	NET M&O MILLAGE RATE	4.7310	4.7310	4.7310	4.7310	4.7310	4.7310
TAX	TOTAL M&O TAXES LEVIED	\$33,611,440	\$37,268,510	\$41,629,960	\$42,482,358	\$44,183,627	\$46,249,944
	Net Tax \$ Increase		\$3,657,070	\$4,361,450	\$852,398	\$1,701,269	\$2,066,317
	Net Tax % Increase		10.88%	11.70%	2.05%	4.00%	4.68%

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 3.85 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 16, 2022, at 6:00 pm.

Times and places of additional public hearings on this tax increase are at the City of Sandy Springs City Hall, 1 Galambos Way, Sandy Springs, Georgia on August 9, 2022, at 4:00 pm and August 16, 2002, at 7:30 am.

This tentative increase will result in a millage rate of 4.731 mills, an increase of .175 mills, as set by City Charter. Without this tentative tax increase, the millage rate will be no more than 4.556 mills. The proposed tax increase for a home with a fair market value of \$500,000 is approximately \$32.41 and the proposed tax increase for non-homestead property with a fair market value of \$500,000 is approximately \$35.04.

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 2023; 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 2022 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 16th day of August 2022.

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