



SANDY SPRINGS

CITY CLERK'S OFFICE

CITY COUNCIL MEETING AGENDA

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 4, 2020

Special Called Meeting

7:30 a.m.

The August 4, 2020 City Council Special Called Meeting will be held virtually.

Live-stream:	Sandy Springs Facebook: https://www.facebook.com/SandySpringsGA/ Zoom Webinar: http://spr.gs/spe842020
Teleconference:	Dial Options (for higher quality, dial a number based on your current location): • +1 301 715 8592 • +1 312 626 6799 • +1 646 558 8656 • +1 253 215 8782 • +1 346 248 7799 • +1 669 900 9128 Webinar ID: 846 8072 5515
Public Comment:	Public Comment Cards may be submitted online: http://www.sandyspringsga.gov/government/public-meetings-calendar

I. Call to Order - Mayor Rusty Paul

II. Roll Call and General Announcements - City Clerk

III. Approval of Meeting Agenda

IV. Public Hearing

A. **2020-181** Ad Valorem Tax Rate Public Hearing and Set Millage Rate for Fiscal Year 2021
(Presented by Dan Lee, City Attorney)

V. Adjournment



SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Andrea Surratt, City Manager

FROM: Dan Lee, City Attorney

DATE: July 23, 2020 Submission for the August 4, 2020 & August 11, 2020 City Council Meetings

ITEM: Ad Valorem Tax Rate Public Hearing and Set Millage Rate for Fiscal Year 2021

Recommendation:

Approve the ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2020 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 0.64% 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 2.05% from 2019 to 2020. The FY2021 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 4 at 7:30 am, Tuesday, August 4 at 6:00 p.m. and Tuesday, August 11 at 4:00 p.m. The City of Sandy Springs will set the millage rate on the August 11 at 4:00 p.m. following the final public hearing.

Attachments:

1. NOTICE - CURRENT 2020 TAX DIGEST AND 5 YEAR HISTORY OF LEVY
2. NOTICE OF PROPERTY TAX INCREASE
3. ORDINANCE 2020

NOTICE

The City of Sandy Springs, Mayor and City Council do hereby announce that the millage rate will be set at a virtual special called meeting at <http://spr.gs/spe8112020> on **August 11, 2020 at 4:00 p.m.** and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of 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	2015	2016	2017	2018	2019	2020
Real & Personal	7,235,617,434	7,555,435,870	7,528,911,680	8,662,406,563	9,732,862,883	9,896,793,022
Motor Vehicles	187,532,150	128,485,280	84,974,890	57,197,080	40,913,220	30,398,740
Mobile Homes	0	0	0	0	0	0
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	268,837	656,084	44,529	25,600	68,788
Gross Digest	7,423,149,584	7,684,189,987	7,614,542,654	8,719,648,172	9,773,801,703	9,927,260,550
Less M & O Exemptions	603,418,507	636,051,601	510,032,001	842,136,052	974,401,936	947,687,936
Net M & O Digest	6,819,731,077	7,048,138,386	7,104,510,653	7,877,512,120	8,799,399,767	8,979,572,614
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	6,819,731,077	7,048,138,386	7,104,510,653	7,877,512,120	8,799,399,767	8,979,572,614
Gross M&O Millage	8.104	8.019	8.071	7.800	7.567	7.543
Less Rollbacks	3.373	3.288	3.340	3.069	2.836	2.812
Net M&O Millage	4.731	4.731	4.731	4.731	4.731	4.731
Net Taxes Levied	\$32,264,148	\$33,344,743	\$33,611,440	\$37,268,510	\$41,629,960	\$42,482,358
Net Taxes \$ Increase		\$1,080,595	\$266,697	\$3,657,070	\$4,361,450	\$852,398
Net Taxes % Increase		3.35%	0.80%	10.88%	11.70%	2.05%

Run ad for two weeks: July 22 – 23; July 39 – Aug 4

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 0.64 percent.

All concerned citizens are invited to the final public hearing on this tax increase to be held at <http://spr.gs/spe8112020> on August 11, 2020 at 4:00 pm.

Times and places of additional public hearings on this tax increase are at <http://spr.gs/spe842020> on August 4, 2020 at 7:30 am, and at <http://spr.gs/mcc842020> on August 4, 2020 at 6:00 p.m.

This tentative increase will result in a millage rate of 4.731 mills, an increase of .03 mills. Without this tentative tax increase, the millage rate will be no more than 4.701 mills. The proposed tax increase for a home with a fair market value of \$562,500 is approximately \$1.35 and the proposed tax increase for non-homestead property with a fair market value of \$1,187,500 is approximately \$5.40.

Must be 30 square inches, not in legal section of paper

Run ad for two weeks: July 22 – 23; July 30 – Aug 4

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 2021; 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 2020 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 11th day of August 2020.

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