



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 11, 2020

Special Called Meeting

4:00 p.m.

The August 11, 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/spe8112020
Teleconference:	Dial Options (for higher quality, dial a number based on your current location): • +1 646 558 8656 • +1 301 715 8592 • +1 312 626 6799 • +1 669 900 9128 • +1 253 215 8782 • +1 346 248 7799 Webinar ID: 816 3236 3008
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. **2020-198** Ad Valorem Tax Rate Public Hearing and Set Millage Rate for Fiscal Year 2021
(Presented by Dan Lee, City Attorney)

V. New Business

- A. **2020-199** Request for Mayor and City Council Approval of the City of the Sandy Springs' Participation in the Municipal CARES Funding Injunction
(Presented by Rusty Paul, Mayor)

VI. 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 – 28; July 29 – 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 – 28; July 29 – 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:

Raquel D. González, City Clerk

(SEAL)

Approved as to Form and Content:

Dan Lee, City Attorney

STATE OF GEORGIA
COUNTY OF FULTON

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, TO
AUTHORIZE THE EXECUTION OF A JOINT REPRESENTATION AND COST SHARING
AGREEMENT TO SHARE CERTAIN LEGAL FEES AND COSTS ASSOCIATED WITH THE
REPRESENTATION OF CITIES IN ANY AND ALL ACTIONS INCLUDING COURT FILINGS
AGAINST FULTON COUNTY REGARDING C.A.R.E.S. ACT FUNDING**

WHEREAS, the COVID-19 Pandemic is a public health emergency affecting and threatening the safety, health and well-being of the citizens of the City of Sandy Springs ("City"); and

WHEREAS, the City has incurred costs of responding to and addressing the effects of the COVID-19 Pandemic; and

WHEREAS, the Mayor and City Council desire to recover costs from the federal C.A.R.E.S. Act funding allocated to local governments, including municipalities, which have been incurred responding locally to the COVID-19 Pandemic.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sandy Springs, Georgia, while in special session on August 11, 2020, at 4:00 p.m., that:

1. The City Manager is hereby authorized to participate in the municipal C.A.R.E.S. Act funding injunction by entering into the Joint Representation Cost Sharing Agreement ("Agreement") with the Fulton County Cities of Roswell, Alpharetta, Johns Creek, Milton, East Point, College Park, Hapeville, South Fulton, Union City, Chattahoochee Hills, Fairburn and Mountain Parks upon such terms and conditions deemed appropriate by the City Manager, subject to approval of the City Attorney; and
2. The City Manager is hereby authorized to enter into such other documentation as may be required to effectuate participation in the Agreement, subject to the approval of the City Attorney; and
3. The City Manager is hereby authorized to take such actions as may be deemed necessary to effectuate the intent of this resolution.

RESOLVED, this the 11th day of August, 2020.

Approved:

Russell K. Paul, Mayor

Attest:

Raquel Gonzalez, City Clerk
(SEAL)

JOINT REPRESENTATION AND COST SHARING AGREEMENT

This Joint Representation and Cost Sharing Agreement ("Agreement") sets forth the terms under which the Cities of Roswell, Alpharetta, Sandy Springs, Johns Creek, Milton East Point, College Park, Hapeville, City of South Fulton, Palmetto, Union City, Chattahoochee Hills, Fairburn and Mountain Park ("Cities") agree to jointly engage and to share certain legal fees and costs associated with the representation of the Cities in any and all actions including Court filings against Fulton County regarding CARES Act funding. The effective date of this Agreement is the date the Agreement is signed by the Cities. If the Cities sign the Agreement on different dates then the later date is the effective date.

RECITALS

Whereas, Cities are all qualified municipalities located within Fulton County that provide governmental services that were directly affected by COVID-19; and

Whereas, through the Coronavirus Relief Fund, the CARES Act was meant to provide for payments to State, Local and Tribal governments to cover unbudgeted expenditures that are necessary due to the public health emergency with respect to COVID-19 for the period beginning March 1, 2020 and ending December 30, 2020; and

Whereas, the Fulton County received one-hundred four million dollars (\$104,000,000.00) based on its population under the Coronavirus Relief Fund; and

Whereas, all of Fulton County's population is within the Cities heretofore mentioned and in the City of Atlanta, which received CARES money directly from the federal government; and

Whereas, Fulton County is proposing to only provide to the Cities the amount of two million five hundred thousand dollars (\$2,500,000.00) in total; and

Whereas, Cities believe that the use of funds is intended to assist State and Local governments meet the costs associated with responding to COVID-19 through the end of 2020; and

Whereas, Fulton County provides very limited governmental services required to respond to the COVID-19 within the Cities that was not already budgeted for within the Fulton County budget, but received funding based on the populations of the Cities; and

Whereas, the Cities are providing the necessary services within their jurisdictions without any relief from the cataclysmic drain on their budgets;

Now, therefore, Cities desire to address this inequity and failure of Fulton County to properly fund the Cities for services provided by the Cities to the very population for which Fulton County received such federal funds, the parties agree as follows:

AGREEMENT

The parties hereby agree:

1. The above recitals are true and are hereby incorporated by reference.
2. Cities agree to be represented by one party or firm (to be agreed upon by all parties) in addressing all COVID-19 funding related issues with Fulton County and the State of Georgia, if necessary.
3. Each City shall be entitled to full representation, but shall be free to make decisions in the best interests of their citizens.
4. Each City shall be responsible for the costs of representation based on their population as provided in the latest Local Option Sales Tax certification.
5. The Agreement to share fees and costs according to this percentage or ratio shall apply to all invoices concerning the Joint Representation issued on or after the effective date of this Agreement.
6. Nothing in this Agreement shall constitute a waiver of the parties' right to contest the amounts billed.
7. The Parties intend that they shall be jointly represented in this matter with an aim of providing consistent advice and direction. Each City, however, retains the independent ability to reach agreement with Fulton County to settle the matter in the best interest of their citizens, provided they shall be responsible for all associated proportionate costs up to and until such settlement is final provided advance notice of any proposed settlement reached by the settling City is provided to the non-settling Cities.

The Cities wish to advance joint, unified legal theories and litigation strategy. Based on the claims, legal positions and defenses that they anticipate would be contested were litigation to proceed, and currently do not foresee any potential for the interests of the Cities to diverge in a manner that would prevent joint representation, however, Cities cannot rule out the possibility that potential conflicts might arise in the future including but not limited to the possibility that settlement overtures might be made that would benefit one City at the expense of others, creating a direct conflict of interest.

Cities and their City Attorneys will constantly monitor the situation to evaluate whether potential or actual conflicts of interests are developing. Each City hereby agrees to advise the remaining Cities if, at any time, it feels a conflict has arisen that precludes effective

joint representation. Were such conflicts to develop, then it might become impossible for joint representation and because of future conflicts, one or more of the Cities might need to disassociate and retain separate counsel. In that event, such City or Cities shall immediately provide notice to the remaining Cities and forego any future representation in this matter by such firm or party representing the remaining parties.

With some exceptions, the law requires that an attorney not disclose confidential communications or secrets of a client - a doctrine often known as the "attorney-client privilege." However, where clients consent to joint representation, the law imputes a waiver of such confidentiality as between the joint clients, absent other agreements of the clients. As applied to this case, each City acknowledges and agrees in advance that any confidential information presented shall be subject to disclosure to the other Cities.

9. This Agreement is the entire agreement between the with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreement and discussion. This Agreement may not be altered or modified except in writing by a document signed by all the Parties.

10. This Agreement shall be governed by and construed according to the laws of the State of Georgia with venue in the Superior Court of Fulton County.

11. The Parties do not intend to create any third party beneficiaries to this Agreement.

12. The individuals signing this Agreement on behalf of each Party represent and warrant that they have full authority and are duly authorized to do so on behalf of the City they represent.

13. The Parties acknowledge that each City and its counsel have reviewed and revised this Agreement and that no rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall be employed in the interpretation of this Agreement.

16. This Agreement may be executed in counterparts. The counterparts shall together comprise a single Agreement.