

**Special Called Meeting of the Sandy Springs City Council was held Wednesday, June 25, 2008 at 6:00 p.m.**  
**Mayor Pro Tem Tibby DeJulio presiding.**

**Call to Order**

Mayor Pro Tem DeJulio called the meeting to order at 6:00 p.m.

**Roll Call and General Announcements**

**City Clerk Christina Rowland** reminded everyone to silence their cell phones and pagers at this time. Additionally, those wishing to provide public comments, either during a public hearing or at the conclusion of the meeting under the public comment section, are required to complete a public comment card. They are located at the back counter and need to be turned in to the Clerk.

**City Clerk Rowland** called the roll.

**Councilmembers Present:** Councilmember Doug MacGinnitie, Councilmember Dianne Fries, Councilmember Rusty Paul, Councilmember Ashley Jenkins, Councilmember Tibby DeJulio, and Councilmember Karen Meinzen McEnery. Mayor Galambos was absent.

**Approval of Meeting Agenda**

**Motion and Vote:** Councilmember Paul moved to approve the meeting agenda. Councilmember Fries seconded the motion. There was no Council discussion. The motion carried unanimously.

**Public Hearings**

**Millage Rate**

**To receive input as it relates to establishing a millage rate to be levied for the tax year 2008 as required by O.C.G.A. Section 48-5-32 et seq.**

**Assistant City Manager Rapson** stated that this is the final public hearing prior to the millage rate adoption. This is not an increase in millage rate but, the same millage rate as the previous year. (This is a full roll back that equates to about \$80, a partial roll back about \$40. A calculation on a house of \$600,000 fair market value, basically Sandy Springs would get roughly over \$1,000. Fulton County gets 2.2 times more money and the school board would get 4.1 times more money).

**Frank Lewandowski, 42 Ridgemere Trace**, Property Tax Manager for UPS and a homeowner in Sandy Springs for 15 years and a veteran from Vietnam. As a business manager, he has seen first hand the effects of the current economic down turn on a large business. As large corporate citizens of Sandy Springs feel the pinch, other companies in Sandy Springs are now feeling the pain. Higher cost and fewer customers make it that much harder for small businesses to remain profitable.

Everyone in Sandy Springs has a stake in keeping their businesses thriving. The unique small shops service providers give Sandy Springs a unique character and make it an excellent place to live. These businesses are the lifeline of our community. They provide support to our schools and charities that some of Council is connected with. By allowing us to shop locally to help our environment and quality of life, we also employ our residents. As both a business manager and homeowner, he understands that everything becomes more expensive over time. Some expenditures need to be made before things fall apart. Business can not afford to bare the lion's share of the proposed budget, especially when millions of dollars are going to sit in a certificate of deposit. That money needs to go back to the business owner with no rate increase. Businesses are facing greater than a 25% increase in fair market values. As an example, he has heard about one billing that has gone from \$1,000,000 to \$24,000,000, a 267% fair market increase. If that billing does not get

reduced based upon appeal, Sandy Springs receives a 267% increase in taxes for that building. As an example, if the monies received last year by Sandy Springs was \$10,000 for this billing, Sandy Springs will receive for FY09 \$26,700. There is no way the Fulton County assessors will lower the values

to 2007 levels. That situation which showed the reappraisal was useless and a waste of taxpayer's money. He feels that we are facing an average of a 30% increase over 2007 values. In that respect if there was no rollback, Sandy Springs would receive a 30% increase in business real estate taxes over the prior year if left at the current millage rate. That situation is unfair and unjust. In the training manual from the Lincoln Lamb Institute Policy Board it shows a fair market values increase and no rates decrease so that revenues modally exceed expenditures. He can tell that Council would never be convinced of a full rollback. Our City uses this example of a \$600,000 fair market value home in its budget example. UPS fair market value based upon the Fulton County turnover evaluation equates in excess of 280 homes in Sandy Springs. He strongly recommends the City Council to consider the partial roll back of the millage rate.

**Assistant City Manager Rapson** stated that based on the legislative law there is a cap on residential assessments that cap him at 3%. There is a floating homestead that will offset that. For residential property the highest it could be would be 3%, if you are reassessed greater than that this previous year.

**Sam Sigbiger** expressed concerns regarding the millage rate.

Councilmember Meinzen McEnerny questioned if he had made an appeal and explained that there are two ways to appeal.

Councilmember Paul questioned if his assessment go up this year. Mr. Sigbiger stated that he did not know. Councilmember Paul explained that he would have received a notice from Fulton County Tax Assessors telling him whether his house was reappraised this year. Mr. Sigbiger stated that he did not receive anything. Councilmember Paul explained to him that his taxes would not change at all. Councilmember Paul also explained that slightly only 1% of the residential property in Sandy Springs was reappraised. The odds are that Mr. Sigbiger's taxes will not change at all. I would remain the same as it was last year.

**Bill Gannon, 505 Taunton Way**, thanked the representative of UPS for speaking up. He questioned Council what the appropriate millage rate for a business in Sandy Springs should be. He owns a couple of small businesses and stated that this is not a good time to own a small business when it comes to uncertainty. The first speaker mentioned that his corporation is taxed at the equivalent of 280 homes. In round numbers, he believes that his taxes are \$1,000 for police and fire for city protection, on a \$600,000. A big company would be 280 times that. That is \$280,000 a year for City services. He questioned what the appropriate amount for police, fire, zoning, ambulance services, etc. The millage rate for Sandy Springs for businesses and homes is 4 mills, 5 mills, etc and in looking at the other municipalities in Fulton County, Sandy Springs is right at the bottom. He would like for CH2M Hill to help us and find out what are appropriate millage rates for suburban type cities. The gentleman that spoke from the Westin Hotel stated that maybe his taxes for the City are too high. The Tax Assessors office does the valuation and taxpayers have recourse against that. A taxpayer can file an appeal. There is realignment between the residential verses commercial in Sandy Springs. He would challenge City Council from the public policy point of view, what is an appropriate millage rate. He is happy to pay approximately \$1,000 a year for fire and police and he wants the City to have the best 911 service. The City needs to get a dialogue with the PCID folks on what is appropriate taxing for the City.

Mayor Pro Tem DeJulio stated that he would like to address what he believes has been a common misconception. The City had a budget surplus last year of about \$9,000,000 in the General Fund/Operating Fund and part of that has been because the City has operated in a very efficient manner and has spent the money very efficiently. The \$9,000,000 surplus is not sitting in CD's for a rainy day. In the Sandy Springs Times that comes out tomorrow, one of the things Mayor Galambos mention's that the City is taking part of this surplus and putting it into roads and putting it into the ambulance system. The City has a back log of basic projects like roads. When Sandy Springs first became a City CH2M Hill hired a company to go out and do a survey of all roads in Sandy Springs. Sandy Springs has 355 miles o. roads and on a scale from 1 to 100, they should be between 70 and 80, they measured 18. When you get below 30 it means that the roads have to be totally restructured. The City has been attempting to put this extra money into the Capital infrastructure by doing more roads and sidewalks and other things that have been needed but have not been done

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in Sandy Springs for the last 30 years. This is not money that the City has put in reserve. In addition, in the City's operating budget over the last 3 years, the city has set up reserves as required to do and as good accounting and good financial principles would dictate and the City maintains its reserves of about \$14,000,000 that the City has in reserve because someday the City will have to do bonding as bonding agencies require and someday there may be a slow economy. This is not money that is being reinvested into the infrastructure which businesses

and individuals use. Most of the Councilmembers polled the people in their district and mentioned to them about the capital. The City has approximately 80 projects in the stormwater that has to be done and average about \$5,000,000. The money is being utilized for the betterment of everyone.

**Consideration of approval of establishing a millage rate to be levied for the tax year 2008.**

**Motion and Second:** Councilmember Fries moved to establish the millage rate for tax year 2008 at 4.731 mils. Councilmember Jenkins seconded the motion.

**Discussion on the Motion:** Councilmember Meinzen McEnerny explained that the reason she is voting for no rollback is because of the City's large capital needs that could exceed \$500,000,000 with the stormwater. Many of the citizens she has spoke with through email support the fact that the City is executing on the fundamentals in spending. Most citizens recognize that the City has significant deferred maintenance. She is in support of no roll back.

**Vote:** The motion carried 5-1, with Councilmember MacGinnitie voting in opposition.

**Judicial Resolution (added)**

**City Attorney Willard** stated that the State Organization of Municipal Court is proposing a set of uniform rules. The Judges will hear the rules today to determine if they will accept or pass these as rules, which will then go to the State Supreme Court for review and approval. In his review, he found that there are some things in this that are contrary to what the City is doing. He brought this to the attention of the other City Attorneys last Sunday, at the GMA meeting. His concern is that this will bring a change to the City's policy and potential increase in cost, especially in the area of indigent defense and a time delay in getting cases put through the city court. This has been one of the major concerns the City has had, making sure the Courts are operating as efficiency as possible because of the Court calendars having 200 plus people. The City does not want people to have to sit in court for several hours as it has in the past. If this is passed by the Council, he would like to be able to contact the State Supreme Judges with the City's concerns. This has been brought to the other cities attention. There are Uniform Court Rules of the Superior Court, Uniform Court Rules of the State Court, Uniform Court Rules of the Probate Court and Uniform Rules of the Magistrate Court. All four courts are created as a statewide system by law. Municipal Courts are not. Municipal Courts vary from jurisdiction to jurisdiction and in some places are called Recorders Court and are more under the jurisdiction of the local cities and/or counties. This proposal will make an impact statewide if carried through. Once he finds out what occurred at the meeting, he will then speak with the Administrative Officer of the court and then approach the State Supreme Court.

**City Manager McDonough** stated that he would like to take it a step further since the City does not understand the fiscal ramification of the new rules. His recommendation would be that City Council pass a Resolution asking for the City's representative, who is one of the City judges that is pushing for these changes, to table the changes until everyone has had a chance to study the implications it will have on our court system as well as other cities. If City Council will pass a resolution, City Attorney Willard can communicate to the judge that this is the wish of the City of Sandy Springs Council and perhaps take this into consideration before making the changes.

**Motion and Vote:** Councilmember Paul moved to authorize the City Attorney to draft a Resolution to be sent to the Sandy Springs Judicial member who is a representative before this Council expressing Councils desire that these rules be tabled until Council has an opportunity to review and offer comments of their appropriateness. Councilmember Jenkins seconded the motion. There was no Council discussion. The motion carried unanimously.

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**Adjournment**

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**Motion and Vote:** Councilmember Paul moved to adjourn the meeting. Councilmember Jenkins seconded the motion. There was no Council discussion. The motion carried unanimously. The meeting adjourned at 6:34 p.m.

Date Approved: July 15, 2008



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Tibby DeJulio, Mayor Pro Tem



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Christina V. Rowland, City Clerk