



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 20, 2024

Special Called Meeting

8:30 AM

The City Council Special Called Meeting will be held in the Studio Theatre at Sandy Springs City Hall (1 Galambos Way, Sandy Springs, GA 30328).

Live-stream: www.SandySpringsGA.gov/stream

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

I. Call to Order - Mayor Rusty Paul

II. Roll Call - City Clerk

III. Approval of Meeting Agenda

IV. Public Hearing

A. **2024-204** Ad Valorem Tax Rate Public Hearing 2 for 2024 Millage Rate
(Presented by Eden Freeman, City Manager)

VI. 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: Honorable Mayor and City Council Members
FROM: Eden Freeman, City Manager
DATE: July 25, 2024 Submission for the August 20, 2024 Meeting
ITEM: Ad Valorem Tax Rate Public Hearing 2 for 2024 Millage Rate

Recommendation:

This is the second public hearing. Staff recommends the City Council adopt the proposed ordinance to set the ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2024 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.

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 6th at 8:30 am and Tuesday, August 6th at 6:00 p.m. The City of Sandy Springs will set the millage rate on August 20th at 6:00 p.m. following the final public hearing.

Financial Impact:

The impact of the reassessment and reevaluations this past year resulted in an overall property value increase, resulting in a tax increase of 2.18% 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 4.17% from 2023 to 2024. The FY2025 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.

Alternatives:

The Council could choose not to approve the millage rate as recommend and provide additional guidance to staff.

Review:

Nathifa Cunningham, Assistant City Clerk
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Created/Initiated - 8/15/2024
Approved - 8/15/2024
Approved - 8/16/2024
Final Approval - 8/16/2024

Attachments:

1. Ordinance - 2024 Millage Rate Adoption
2. 2024 Notice of Property Tax Increase
3. 2024 Current Tax Digest and 5 Year History of Levy

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 2025; 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 2024 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 20th day of August 2024.

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

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 2.19 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 20, 2024, 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 6, 2024, at 5:00 PM and August 20, 2024, at 8:30 AM.

This tentative increase will result in a millage rate of 4.731 mills, as set by City Charter, an increase of .1015 mills. Without this tentative tax increase, the millage rate will be no more than 4.629 mills. The proposed tax increase for a home with homestead exemption with a fair market value of \$662,904 is approximately \$87.74 and the proposed tax increase for non-homestead property with a fair market value of \$662,904 is approximately \$93.00.

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

Run ad for three weeks: July 24 – Jul 30; Jul 31 – Aug 6; Aug 7 – Aug 13

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 20, 2024, 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 estimated tax digest and levy, along with the history of the estimated tax digest and levy for the past five years

CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE		2019	2020	2021	2022	2023	2024
V A L U E	Real & Personal	9,732,862,883	9,896,793,022	10,515,930,880	10,988,725,300	12,013,457,202	12,624,306,955
	Motor Vehicles	40,913,220	30,398,740	22,570,250	18,835,730	17,251,270	14,897,730
	Mobile Homes	0	0	0	0	0	0
	Timber - 100%	0	0	0	0	0	0
	Heavy Duty Equipment	25,600	68,788	0	33,200	0	0
	Gross Digest	9,773,801,703	9,927,260,550	10,538,501,130	11,007,594,230	12,030,708,472	12,639,204,685
	Less Exemptions	974,401,936	947,687,936	1,199,328,249	1,231,693,468	1,440,093,460	1,607,086,344
	NET DIGEST VALUE	8,799,399,767	8,979,572,614	9,339,172,881	9,775,900,762	10,590,615,012	11,032,118,341
R A T E	Gross Maintenance & Operation Millage	7.5670	7.5430	7.4370	7.4417	7.4693	7.4503
	Less Rollback (Local Option Sales Tax)	2.8360	2.8120	2.7060	2.7107	2.7383	2.7193
	NET M&O MILLAGE RATE	4.7310	4.7310	4.7310	4.7310	4.7310	4.7310
TAX	TOTAL M&O TAXES LEVIED	\$41,629,960	\$42,482,358	\$44,183,627	\$46,249,787	\$50,104,200	\$52,192,591
	Net Tax \$ Increase	\$8,018,520	\$852,398	\$1,701,269	\$2,066,160	\$3,854,413	\$2,088,391
	Net Tax % Increase	23.86%	2.05%	4.00%	4.68%	8.33%	4.17%