

Meeting of the Sandy Springs City Council was held on August 19, 2025 8:30 AM, Mayor Rusty Paul presiding.

I. **Call to Order**

Mayor Rusty Paul called the meeting to order at 8:30 a.m.

II. **Roll Call and General Announcements**

Members Present: Mayor Rusty Paul, Councilmember John Paulson, Councilmember Melissa Mular, Councilmember Jody Reichel, Councilmember Andrew Bauman

Members Absent: Councilmember Melody Kelley, Councilmember Tibby DeJulio

III. **Approval of Meeting Agenda**

Motion and vote. A motion was made by **Councilmember John Paulson**, seconded by **Councilmember Jody Reichel**, to approve the meeting agenda. The motion carried by unanimous vote.

IV. **Public Hearing**

- A. **2025-174** Request for Mayor and City Council Consideration of an Ordinance to Set Millage Rate for Fiscal Year 2026
Ad Valorem Tax Rate Public Hearing 2

Eden Freeman, City Manager, presented a recommendation to approve an ordinance to set the millage rate for fiscal Year 2026. Ad Valorem Tax Rate Public Hearing 2.

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 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 a 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 5th at 6:00 pm and Tuesday, August 19th at 8:30 a.m. The City of Sandy Springs will set the millage rate on August 19th at 6:00 p.m. following the final public hearing.

The impact of the reassessment and reevaluations this past year resulted in an overall property value increase, resulting in a tax increase of .71% 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 .36% from 2024 to 2025. The FY2026 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.

There being no public comment, **Mayor Rusty Paul** closed the public hearing.

Councilmember Andy Bauman asked what is the impact from the rollback rate?

City Manager Freeman said there are many outstanding appeals but the City could lose about \$400,000 based off current projections provided by Fulton County.

Councilmember Bauman asked what would the impact of the \$400,000 loss be versus the budget?

City Manager Freeman said that is difficult to project. The City has always structured the budget to project revenues less than the digest.

Councilmember Bauman asked does the City have a history of overestimating expenses?

City Manager Freeman said yes.

Councilmember Bauman asked if we rolled back the tax to the roll back millage rate, would that impact the City's credit rating?

City Manager Freeman said one factor discussed in the City's rating call, is that Council has a history of not changing the millage rate. This is viewed favorably because you have the flexibility to lower it, but bond rating agencies prefer it kept stable.

Councilmember Bauman asked if the rollback rate is adopted, what is the rate going into next year?

City Manager Freeman said it would reset to that and you would have to raise to 4.731 going forward.

Councilmember Bauman said you are saying if you roll back the rate, this becomes the new rate for the City off which the City would have to budget absent a rate increase if the millage rate.

City Manager Freeman said yes.

No action needed by Council. Public Hearing 3 and Adoption is on August 19, 2025 at 6:00 P.M.

V. Adjournment

Motion and vote. A motion was made by **Councilmember John Paulson**, seconded by **Councilmember Jody Reichel**, to adjourn the meeting. The motion carried by unanimous vote.

The meeting adjourned at 8:35 a.m.

Approved: September 2, 2025

Russell K. Paul, Mayor

Raquel D. González, City Clerk