

**CITY OF PINE LAKE  
SPECIAL CALLED MEETING  
MINUTES  
June 29, 2021  
10:00 AM  
VIA ZOOM**

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**Call to Order** at 10:00AM pm by Mayor Melanie Hammet. Present – Mayor Melanie Hammet, Mayor pro tem Jean Bordeaux, and Council members Tracey Brantley, Brandy Hall, Brandy Beavers and Augusta Woods. Also, present were Acting City Administrator Peggy Merriss, Administrative Coordinator Missye Varner and Chief Sarai Y’Hudah-Green. City Attorney Susan Moore was not in attendance.

**PUBLIC HEARING**

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 19.909 mills for maintenance and operations and debt service which will require an increase in property taxes of 13.29% for fiscal year 2021. This millage rate generates revenue necessary to fund the City of Pine Lake’s general operations, capital improvements and debt service budget for fiscal 2021. This is the same millage rate adopted for the previous fiscal year 2020.

Mayor Melanie Hammet opened the public hearing by announcing that Acting City Administrator Merriss would make a presentation regarding the proposed 2021 Millage Rate.

Ms. Merriss stated that the presentation would be an overview introduction for the public hearing and that the process of setting the millage rate begins when the city obtains the tax digest information from the DeKalb Board of Tax Assessors in May of each year. She also pointed out how the formula for how the millage rollback rate is calculated and that said is governed by state law. Ms. Merriss stated that at the June 8<sup>th</sup> City Council Meeting the adoption of a tentative millage rate of 19.909 was approved to begin the process of establishing the final millage rate for 2021.

Acting Administrator Merriss explained the 2021 real property tax digest reassessment and stated that the City’s real estate tax base generated the most revenue for the City. Ms. Merriss also discussed changes in the digest and growth.

The millage rollback rate and the calculation of the rollback rate also was a topic of the presentation and Ms. Merriss explained in depth how it was determined.

The next topic of discussion was the Five-Year History advertisement. Ms. Merriss explained how it is calculated and that it must be published in The Champion along with separate advertisement for three public hearings. Ms. Merriss concluded the presentation by presenting a list of considerations for Council, including using fund balance this year to balance the budget; unbudgeted costs for the opening of the beach; increased costs for property and liability insurance cost; reimbursable unemployment unbudgeted costs; the increased cost of gasoline; funding for repairs and maintenance to the dam and the wetlands; unbudgeted capital cost for stabilizing and renovating the gazabo and for maintenance and repair of the tennis court and also the consideration of potential staff compensation increases.

Mayor Hammet opened the hearing to the public and Council for comments and questions.

## **PUBLIC COMMENTS**

Jeff Goldberg, longtime resident of Ridge Drive commented that he was intrigued by the appraisal inequalities and said that that the majority of the tax base comes from the residents and that it was getting unaffordable over the years.

Mr. Goldberg stated that he has concerns as to why funding for the dam and wetlands repairs was not in the budget and why they were not maintained better in the past.

Mayor Hammet stated that the dam and wetlands are heavily affected by what happened outside the City. he Mayor also talked about ways that the City could cut cost and continue to have amenities and the up-keep, and that the city has almost become unaffordable.

Mayor Pro tem Bordeaux talked about the dam and wetlands as it related to repairs and soil erosion due to environmental changes and that the stormwater utility does not bring in a lot of money and that many of the repairs have to come out of the general fund. She also stated that years ago grants took care of many of the expenses and that the repairs are an expensive proposition. Mayor Pro tem Bordeaux also said that keeping the trees out of the dam does not prevent erosion and that there needs to be yearly maintenance although Public Works staff perform a great deal of the maintenance; however, a lot of people object to cutting trees when it is necessary as part of the needed maintenance.

Mr. Goldberg thanked the Mayor and City Council for all of their work on setting the millage rate and all that they do.

Mr. Goldberg talked about tax equality and asked what could be done for all properties in the City to receive somewhat equal values and stated that Pine Lake has the highest millage rate in the State of Georgia. Mr. Goldberg requested advocacy for City residents with the appraiser's office from city officials.

Acting City Administrator Merriss stated that she would contact Calvin Hicks, with the DeKalb County Tax Appraiser's Office and request for an explanation and for more attention on Pine Lake. Ms. Merriss also said that providing regular reports of renovations, building permits and providing the best information to the Tax Appraiser's Office will enable clarity to find out how to get values more relative.

Resident Holley Mitchell commented that it is hard for individuals to address disparities or to get anything fixed and she asked Mayor and Council if they could get with the DeKalb County. Ms. Mitchell also inquired as to why vacant lot prices had gone down.

Council member Beavers commented that she agrees with Mr. Goldberg and encouraged members of Council to keep an open mind as it relates to the list of considerations and to create solutions instead of raising the millage rate. Ms. Beavers also stated that the millage rate would be the largest net increase within the last five years and that there are many residents that have been struggling financially. She also requested that council dig deeper to assist the residents.

Mayor Pro tem Bordeaux thanked residents Holley Mitchell and Jean Vidoksy for the impressive tax spread sheet provided and that it is appreciated.

**Adjournment** - On a motion by Council member Brantley, second by Mayor Pro tem Bordeaux and all Council members present voting "aye," the public hearing was adjourned at 10:59am.

Note:

The presentation is available on the City's website at [www.pinelakega.net](http://www.pinelakega.net). Scroll to the Home Page/Front Page News/Tax Hearings and click on the link.