

**CITY OF PINE LAKE
PUBLIC HEARINGS AGENDA
June 28, 2022, 7:00 PM
Council Chambers
459 Pine Drive, Pine Lake, GA**

Call to Order

Public Hearing

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 19.324 mils for maintenance and operations and debt service which will require an increase in property taxes of 10.63% for fiscal year 2022. This millage rate generates revenue necessary to fund the City of Pine Lake's general operations, capital improvements and debt service budget for fiscal year 2022. This is the same millage rate adopted for the previous fiscal year 2021.

Adjournment



Memo

To: Mayor and City Council
From: ChaQuias Thornton, City Administrator
Date: June 23, 2022
Re: Public Hearing #3 – Notice of Property Tax Increase - Millage Rate 2022

On May 31, 2022 council consented to set tentative 2022 millage rate at the 2021 rate of 19.324 mils with the understanding that additional digest data and budget analysis would be completed prior to final adoption of the rate as scheduled for June 28th, 2022. The 19.324 is 1.856 mils higher than the rollback back rate of 17.468 mils and would result in a 10.63% increase.

When tentatively adopting a millage rate that is above the calculated rollback rate, the City is required to hold three (3) public hearings to receive public comment on the Notice of Property Tax Increase.

The public is encouraged to attend the 3rd and final Public Hearing on the Notice of Property Tax Increase to be held on Tuesday, June 28th, 2022 at 7:00pm.

Along with the documents contained within this agenda packet for the 06/28/2022 Public Hearing, additional information related to the adoption of the 2022 millage rate and the Notice of Property Tax Increase can be found within the agenda packet of the 06/28/2022 Council Meeting that can be found at: <https://pinelakega.sophicity.com/CouncilMeetings.aspx>

Please do feel free to contact me if you should have any questions or concerns regarding the information contained herein or attached hereto.

CMThornton

NOTICE OF PROPERTY TAX INCREASE

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 19.324 mils for maintenance and operations and debt service which will require an increase in property taxes of 10.63% for fiscal year 2022. This millage rate generates revenue necessary to fund the City of Pine Lake's general operations, capital improvements and debt service budget for fiscal 2022. This is the same millage rate adopted for the previous fiscal year 2021.

All concerned citizens are invited to the public hearings on this tax increase to be held in-person at 459 Pine Drive, Pine Lake, Georgia 30072 on **Tuesday, June 21, 2022, at 11:00 a.m. and 6:00 p.m.**

This notice will be posted on the front page of the City's website at www.pinelakega.net.

Time of an additional public hearing on this tax increase is June 28, 2022, at 7:00 p.m. This tentative increase will result in a millage rate of 19.324 mills, an increase of 1.856 mils over the rollback millage rate. Without this tentative tax increase, the millage rate will be no more than 17.468 mils. The proposed tax increase for a home with a fair market value of \$225,000 is approximately \$185.60 and the proposed tax increase for a nonhomestead property with a fair market value of \$150,000 is approximately \$92.80.

NOTICE

The **City of Pine Lake** does hereby announce that the 2022 millage rate will be set at a meeting to be held at the **Court House, 459 Pine Drive, Pine Lake Ga** on **June 28, 2022 at 7:00 PM** and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2017	2018	2019	2020	2021	2022
I n c o r p o r a t e d A r e a	V A L U E	Real & Personal	22,335,135	25,488,198	26,414,786	28,633,252	32,715,662	36,352,022
		Motor Vehicles	457,630	264,140	187,340	139,790	120,180	100,300
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment						
		Gross Digest	22,792,765	25,752,338	26,602,126	28,773,042	32,835,842	36,452,322
		Less Exemptions	1,005,946	1,030,951	985,341	989,061	1,015,624	1,016,634
	NET DIGEST VALUE	21,786,819	24,721,387	25,616,785	27,783,981	31,820,218	35,435,688	
	R A T E	Gross Maintenance & Operation Millage						
		Less Rollback (Local Option Sales Tax)						
		NET M&O MILLAGE RATE	22.2200	22.2000	21.5300	19.9090	19.3240	19.3240
	T A X	TOTAL M&O TAXES LEVIED	\$484,103	\$548,815	\$551,529	\$553,151	\$614,894	\$684,759
		Net Tax \$ Increase		\$64,712	\$2,715	\$1,622	\$61,743	\$69,865
Net Tax % Increase			13.37%	0.49%	0.29%	11.16%	11.36%	

CONSOLIDATION AND EVALUATION OF DIGEST 2022

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 46 - CITY OF PINE LAKE (74, 74A)				Total Parcel Count: 452			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
R1	328		25,986,663	J3	0	0.00	0	E0	0		0	Residential Real	388	85.15	30,881,892
R3	388	85.15	4,895,229	J4	0	0.00	0	E1	23		302,800	Residential Personal	0		0
R4	0	0.00	0	J5	0	0.00	0	E2	10		276,200	Residential Total	388	85.15	30,881,892
R5	0	0.00	0	J6	0	0.00	0	E3	0		0	Residential Trans.	0	0.00	0
R6	0		0	FLPA FAIR MARKET ASMT				E4	0		0	Historic	0	0.00	0
R9	0	0.00	0	Code	Count	Acres	40% Value	E5	0		0	Agricultural Real	0	0.00	0
RA	0		0	F3	0	0.00	0	E6	0		0	Agricultural Personal	0		0
RB	0		0	F4	0	0.00	0	E7	0		0	Agricultural Total	0	0.00	0
RF	0		0	F5	0	0.00	0	E8	0		0	Preferential	0	0.00	0
RI	0		0	F6	0		0	E9	0		0	Conservation Use	0	0.00	0
RZ	0		0	Total			0	TOTAL	33		579,000	Environmentally Sen	0	0.00	0
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS							
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Real	28	20.02	4,896,012
T1	0		0	W3	0	0.00	0	S1	0	0	0	Commercial Personal	24		397,851
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0	Commercial Total	52	20.02	5,093,863
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0	Industrial Real	3	0.60	172,240
HISTORIC				COMMERCIAL				S4	0	0	0	Industrial Personal	0		0
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5	0	0	0	Industrial Total	3	0.60	172,240
H1	0		0	C1	23		3,074,634	SD	0	0	0	Forest Lnd Con Use	0	0.00	0
H3	0	0.00	0	C3	28	20.02	1,621,378	SE	0	0	0	Brownfield Property	0	0.00	0
				C4	0	0.00	0	SG	0	0	0	Qualified Timberland	0	0.00	0
AGRICULTURAL				C5	0	0.00	0	S8	0	0	0	Real Total	419	105.77	35,550,144
Code	Count	Acres	40% Value	C9	0	0.00	0	S9	0	0	0	Personal Total	24		397,851
A1	0		0	CA	0		0	SB	0	0	0	Digest Total	443	105.77	35,947,795
A3	0	0.00	0	CB	0		0	SP	9	8,634	8,634	Public Utility	3	0.00	404,227
A4	0	0.00	0	CF	16		296,800	SH	0	0	0	Motor Vehicle	92		100,300
A5	0	0.00	0	CI	8		100,851	SI	0	0	0	Mobile Home			0
A6	0		0	CP	0		0	SJ	0	0	0	Timber - 100%	0	0.00	0
A9	0	0.00	0	CZ	0		0	SN	0	0	0	Heavy Duty Equip.			0
AA	0		0					DO NOT USE L1 THRU L9 CODES ON STATE SHEET				Gross Digest Total	538	105.77	36,452,322
AB	0		0					L1	252	1,008,000	0	Exemptions-Bonds			8,634
AF	0		0					L2	0	0	0	Net Bond Digest			36,443,688
AI	0		0					L3	0	0	0	Gross Digest Total	538	105.77	36,452,322
AZ	0		0					L4	0	0	0	Exemptions-M & O			1,016,634
INDUSTRIAL								L5	0	0	0	Net M & O Digest			35,435,688
Code	Count	Acres	40% Value					L6	0	0	0				
I1	1		127,480					L7	0	0	0				
I3	3	0.60	44,760					L8	0	0	0				
I4	0	0.00	0					L9	0	0	0				
I5	0	0.00	0					L10	0	0	0				
I9	0	0.00	0					L11	0	0	0				
IA	0		0					L12	0	0	0				
IB	0		0					L13	0	0	0				
IF	0		0					L14	0	0	0				
II	0		0					L15	0	0	0				
IP	0		0					L16	0	0	0				
IZ	0		0					TOTAL	261	1,016,634	8,634				
CONSERVATION USE															
Code	Count	Acres	40% Value												
V3	0	0.00	0												
V4	0	0.00	0												
V5	0	0.00	0												
V6	0		0												
BROWNFIELD PROPERTY															
Code	Count	Acres	40% Value												
B1	0		0												
B3	0	0.00	0												
B4	0	0.00	0												
B5	0	0.00	0												
B6	0		0												
Qualified Timberland															
Code	Count	Acres	40% Value												
Q4	0	0.00	0												
Q5	0	0.00	0												

I, Irvin J. Johnson, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2022, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.

Witness my hand and official signature, this 27th day of July 2022.

_____ R.T.R.
Tax Commissioner

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **Pine Lake**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	31,938,672	3,402,592	208,880	35,550,144
PERSONAL	776,990		24,888	801,878
MOTOR VEHICLES	120,180		(19,880)	100,300
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	32,835,842	3,402,592	213,888	36,452,322
EXEMPTIONS	1,015,624		1,010	1,016,634
NET DIGEST	31,820,218	3,402,592	212,878	35,435,688
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE: 19.324

2022 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	31,820,218	
Net Value Added-Reassessment of Existing Real Property	RVA	3,402,592	
Other Net Changes to Taxable Digest	NAG	212,878	
2022 Net Digest	CYD	35,435,688	
2021 Millage Rate	PYM	19.324	PYM
Millage Equivalent of Reassessed Value Added	ME	1.856	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	17.468	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	17.468
	2022 Millage Rate	19.324
	Percentage Tax Increase	10.63%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **Pine Lake**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	31,938,672	3,402,592	208,880	35,550,144
PERSONAL	776,990		24,888	801,878
MOTOR VEHICLES	120,180		(19,880)	100,300
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	32,835,842	3,402,592	213,888	36,452,322
EXEMPTIONS	1,015,624		1,010	1,016,634
NET DIGEST	31,820,218	3,402,592	212,878	35,435,688
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE: 19.324

2022 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	31,820,218	
Net Value Added-Reassessment of Existing Real Property	RVA	3,402,592	
Other Net Changes to Taxable Digest	NAG	212,878	
2022 Net Digest	CYD	35,435,688	
2021 Millage Rate	PYM	19.324	PYM
Millage Equivalent of Reassessed Value Added	ME	1.856	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	17.468	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	17.468
	2022 Millage Rate	17.468
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

**DEKALB COUNTY TANGIBLE REAL AND PERSONAL PROPERTY VALUE CHANGES 2022
AS OF 05/20/2022**

TAX DISTRICT	ROLL	2021	2022	CHANGE IN	VARIANCE	GROWTH	REVALUATION
		7/26/2021	5/20/2022	DIGEST	5/20/2022	5/20/2022	5/20/2022
UNINCORPORATED (04)	RE	\$15,019,989,845	\$17,902,933,737	\$2,882,943,892	19.19%	\$306,835,961	\$2,576,107,931
	PP	\$545,043,356	\$571,177,670	\$26,134,314	4.79%	\$0	\$26,134,314
	MH	\$465,215	\$432,201	-\$33,014	-7.10%	\$0	-\$33,014
ATLANTA (61)	RE	\$2,728,113,750	\$3,102,492,077	\$374,378,327	13.72%	\$124,395,077	\$249,983,250
	PP	\$41,860,320	\$43,313,130	\$1,452,810	3.47%	\$0	\$1,452,810
	MH	\$0	\$0	\$0		\$0	\$0
AVONDALE (14)	RE	\$312,213,871	\$335,686,471	\$23,472,600	7.52%	\$3,263,360	\$20,209,240
	PP	\$2,018,647	\$2,162,880	\$144,233	7.15%	\$0	\$144,233
	MH	\$0	\$0	\$0		\$0	\$0
BROOKHAVEN (20)	RE	\$4,804,005,973	\$5,225,525,690	\$421,519,717	8.77%	\$114,953,111	\$306,566,606
	PP	\$132,932,032	\$127,743,866	-\$5,188,166	-3.90%	\$0	-\$5,188,166
	MH	\$0	\$0	\$0		\$0	\$0
CHAMBLEE (24)	RE	\$1,902,631,901	\$2,077,102,015	\$174,470,114	9.17%	\$60,653,430	\$113,816,684
	PP	\$254,421,805	\$286,413,967	\$31,992,162	12.57%	\$0	\$31,992,162
	MH	\$0	\$0	\$0		\$0	\$0
CLARKSTON (34)	RE	\$237,394,914	\$250,922,583	\$13,527,669	5.70%	\$3,640,435	\$9,887,234
	PP	\$11,723,159	\$11,030,038	-\$693,121	-5.91%	\$0	-\$693,121
	MH	\$0	\$0	\$0		\$0	\$0
DECATUR (92)	RE	\$1,948,045,040	\$2,160,856,708	\$212,811,668	10.92%	\$70,384,553	\$142,427,115
	PP	\$18,492,930	\$19,104,054	\$611,124	3.30%	\$0	\$611,124
	MH	\$0	\$0	\$0		\$0	\$0
DUNWOODY (50)	RE	\$4,392,557,750	\$4,887,140,945	\$494,583,195	11.26%	\$75,696,032	\$418,887,163
	PP	\$139,560,249	\$141,062,490	\$1,502,241	1.08%	\$0	\$1,502,241
	MH	\$0	\$0	\$0		\$0	\$0
DORAVILLE (44)	RE	\$770,632,741	\$829,649,321	\$59,016,580	7.66%	\$20,859,040	\$38,157,540
	PP	\$170,715,455	\$214,121,506	\$43,406,051	25.43%	\$0	\$43,406,051
	MH	\$0	\$0	\$0		\$0	\$0
LITHONIA (54)	RE	\$43,974,691	\$52,028,684	\$8,053,993	18.32%	\$67,920	\$7,986,073
	PP	\$1,375,512	\$1,404,427	\$28,915	2.10%	\$0	\$28,915
	MH	\$67,734	\$60,958	-\$6,776	-10.00%	\$0	-\$6,776
PINE LAKE (74)	RE	\$31,938,672	\$35,550,144	\$3,611,472	11.31%	\$208,880	\$3,402,592
	PP	\$377,102	\$397,651	\$20,549	5.45%	\$0	\$20,549
	MH	\$0	\$0	\$0		\$0	\$0
STONE MTN (84)	RE	\$130,241,632	\$162,653,278	\$32,411,646	24.89%	\$4,743,600	\$27,668,046
	PP	\$4,676,173	\$4,695,414	\$19,241	0.41%	\$0	\$19,241
	MH	\$633	\$633	\$0	0.00%	\$0	\$0
TUCKER (90)	RE	\$2,236,276,929	\$2,567,730,704	\$331,453,775	14.82%	\$35,176,885	\$296,276,890
	PP	\$303,978,637	\$348,467,483	\$44,488,846	14.64%		