



STRATEGIC PERFORMANCE REPORT

Revised May 19, 2025



Good day Mayor and Council Members,

I am pleased to share with you the fourth installment of the Community Building Team's Strategic Performance Report. It is produced to coincide with the monthly City Council Work Session. The format and content are topical based; concise in nature; organized by the alphabetical order of offices/departments following City Manager lead topics; and accented with images and illustrations for more relatable reading. A pdf version of the document is attached for higher quality reading and printing. I'd like to start the current report with the topic of "Property Taxes."

CALCULATOR: UNDERSTANDING PROPERTY TAXES

Property Taxes by State and County, 2025

March 4, 2025 By: Andrey Yushkov

Property taxes are the primary tool for financing local governments. In fiscal year 2022, property taxes comprised 27.4 percent of total state and local tax collections in the United States, more than any other source of tax revenue, despite being levied almost exclusively at the local (not state) level. Local governments rely heavily on property taxes to fund schools, roads, police departments, fire and emergency medical services, and other services associated with residency and property ownership. Property taxes accounted for 70.2 percent of local tax collections in fiscal year 2022.

While no taxpayers in high-tax jurisdictions will be celebrating their yearly payments, property taxes are largely rooted in the benefit principle of taxation: the people paying the property tax bills are most often the ones benefiting from the services (think about K-12 education, local

surface roads, police and fire service, and parks). As Joan Youngman argues, a [well-designed property tax](#), despite being the target of frequent political attacks, can be considered a good tax since it is usually transparent, simple, and stable, satisfying most of the principles of sound tax policy. Property taxes also tend to be more [economically efficient](#) than alternative sources of tax revenue.

Higher median payments tend to be concentrated in urban areas. Median property taxes paid in Manhattan (New York County), San Francisco, Chicago (Cook County), and Miami (Miami-Dade County) are two to three times higher than their state's average. This is partially explained by the prevalence of above-average home prices in urban centers. Because property taxes are assessed as a percentage of home values, it follows that higher property taxes are paid in places with higher housing prices. However, because millages—the amount of tax per thousand dollars of value—can be adjusted to generate the necessary revenue from a given property [tax base](#), the higher payments also reflect an overall higher cost of government—and commensurately higher taxes—in these areas.

Because the dollar value of property tax bills often fluctuates with housing prices, it can be difficult to use this measure to make comparisons between states. Further complicating matters, rates don't mean the same thing from state to state, or even county to county, because the millage is often imposed only on a percentage of actual property value, as is discussed below. However, one way to compare is to look at effective tax rates on owner-occupied housing—the average amount of residential property taxes actually paid, expressed as a percentage of home value.

In calendar year 2023 (the most recent data available), New Jersey had the highest effective rate on owner-occupied property at 2.23 percent, followed by Illinois (2.07 percent) and Connecticut (1.92 percent). Hawaii was at the other end of the spectrum with the lowest effective rate of 0.27 percent, followed closely by Alabama (0.38 percent), [Nevada](#) (0.49 percent), [Colorado](#) (0.49 percent), and [South Carolina](#) (0.51 percent).

[Georgia Property Tax Calculator](#)



In general, property taxes in Georgia are relatively low. The median real estate tax payment in Georgia is \$2,048 per year, about \$1,000 less than the national average. The average effective property tax rate in Georgia is 0.83%.

How Your Property Taxes Compare Based on an Assessed Home Value of **\$500,000**

DeKalb County 0.949% of Assessed Home Value
\$4,745

Georgia \$4,165 0.833% of Assessed Home Value

National \$4,495 0.899% of Assessed Home Value

The amount of property taxes you pay in Georgia depends on the assessed value of your home, which is based on (but not equal to) your home's market value. To determine assessed value, assessors in each county first appraise every home in the county in order to figure out the market value of each piece of real estate.

They typically do this through mass appraisals that determine the market value of a large number of homes based on factors such as property type and neighborhood. Once they determine the market value, they then apply the Georgia assessment ratio. Nearly every county and city in Georgia uses an assessment ratio of 40%. That means that if your home's market value is \$100,000, the assessed value is \$40,000.

A small number of cities in Georgia use assessment ratios other than 40%, including Decatur, where the assessment ratio is 50%.

Property tax rates in Georgia can be described in mills, which are equal to \$1 of taxes for every \$1,000 in assessed value. In most counties, taxes for schools are the largest source of property taxes. They are typically between 15 and 20 mills.

Because millage rates apply to assessed value, which varies depending on the assessment ratio and the local exemptions offered, it can be difficult to compare millage rates between two locations. For an apples-to-apples comparison, it's useful to look at effective property tax rates. These are the median property taxes paid as a percentage of median home value. They give a good idea as to how much a new homeowner can expect to pay in property taxes.

Fulton County

Home to most of the city of Atlanta and some other cities like Sandy Springs, Fulton County is the most populous county in Georgia. Homeowners in Fulton County pay the highest property taxes in dollar terms, with the median property tax payment equaling \$3,631 per year. On the other hand, property tax rates in Fulton County are not especially high. The average effective tax rate is 0.91%, lower than the national average.

If you have questions about how property taxes can affect your overall financial plans, a [financial advisor in Atlanta](#) can help you out.

Gwinnett County

Located northeast of Atlanta is Gwinnett County. The county's effective property tax rate is 1.02%, which comes in above both state and national averages.

Many homeowners in Gwinnett County may be able to reduce their property taxes by claiming property tax exemptions. For example, the homestead exemption is available on owner-occupied primary residences. It reduces the assessed value of a home by \$10,000 for county taxes, \$4,000 for school taxes and \$7,000 for recreation taxes.

DeKalb County

DeKalb County contains about 10% of Atlanta's real estate, along with the city of Decatur. The typical homeowner in DeKalb County pays \$2,856 annually in property taxes, which is higher than the \$2,048 state average, but is still well below what homeowners pay in neighboring Fulton County.

Cobb County

With a population of around 750,000, Cobb County is one of the largest counties in Georgia. Property tax rates in Cobb County rank among the lowest in the state. The effective property tax rate is just 0.69%, well below the state average of 0.83%. At that rate, a homeowner whose home has a market value of \$100,000 would pay just \$690 annually in property taxes.

Clayton County

Clayton County is a mostly suburban area that sits south of the city of Atlanta. The median home value in Clayton County is \$167,200, significantly lower than the median values in other Atlanta-area counties like Fulton and DeKalb.

That means property tax payments are also generally lower, though. In fact, the county has a median annual payment of just \$1,523.

However, effective tax rates in Clayton County don't follow the same pattern, as they currently stand at 0.91%.

Henry County

Henry County is part of the Atlanta metropolitan area and has a population of more than 250,000 residents. The average effective property tax rate in Henry County is 0.98%, higher than most Georgia counties.

Georgia Department of Revenue: Property Tax Millage Rates

The tax rate, or millage, in each county is set annually by the board of county commissioners, or other governing authority of the taxing jurisdiction, and by the Board of Education. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value. The average county and municipal millage rate is 30 mills.

The State millage rate on all real and personal property has been phased out. In 2015 the State millage rate was .05. On January 1, 2016, there was no State levy for ad valorem taxation.

Municipalities also assess property taxes based upon county-assessed values and rates established by the municipal governing authority.

How to Figure Tax: The assessed value (40 percent of the fair market value) of a house that is worth \$100,000 is \$40,000. In a county where the millage rate is 25 mills the property tax on that house would be \$1,000; \$25 for every \$1,000 of assessed value or \$25 multiplied by 40 is \$1,000.

The Georgia County Ad Valorem Tax Digest Millage Rates have the actual millage rates for each taxing jurisdiction:

<https://dor.georgia.gov/document/document/2023-georgia-county-ad-valorem-tax-digest-millage-rates/download>

2024 Property Tax Millage Rates – City of Pine Lake, GA*

by Danny Lamonte, Finance Director

As of 2024, residents of Pine Lake, Georgia, are subject to property taxes levied by three main jurisdictions: the City of Pine Lake, DeKalb County Government, and the DeKalb County School District. Each sets its own millage rate, which is used to determine the property taxes owed based on the assessed value (40% of fair market value) of a property.

The millage rates for 2024 are as follows:

- City of Pine Lake: 19.400 mills
- DeKalb County Government: 13.736 mills
- DeKalb County School District: 22.980 mills

This results in a total combined millage rate of 56.116 mills. These funds support essential services such as municipal operations, public safety, and public education.

Homeowners may also qualify for property tax relief through homestead and senior exemptions offered by DeKalb County. These exemptions reduce the taxable value of a property and must be applied for by April 1 of the tax year.

In Pine Lake, Georgia, the determination of property tax millage rates is conducted annually by each taxing jurisdiction—namely, the City of Pine Lake, DeKalb County Government, and the DeKalb County School District. Each entity independently sets its millage rate through a series of public hearings and official meetings, typically held between late spring and early summer.

City of Pine Lake

The City of Pine Lake holds public hearings to discuss proposed millage rates. If an increase is proposed, three hearings are conducted; otherwise, a single hearing suffices. Following these

hearings, the City Council adopts the final millage rate in a council meeting. The city then notifies the State of Georgia and DeKalb County of the new rate, which is used for issuing property tax bills.

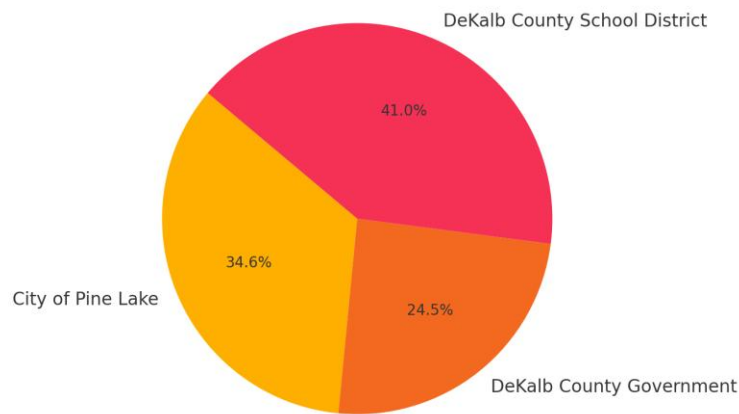
DeKalb County Government

DeKalb County Government also conducts public hearings to set its millage rates. These hearings are part of the county's annual budget process, where proposed rates are discussed and adopted. The county's millage rate has remained consistent in recent years, with the combined rate for various services totaling 20.810 mills since 2015. ([DeKalb County GA](#))

DeKalb County School District

The DeKalb County School District holds three public hearings to discuss and adopt its millage rate, especially if an increase is proposed. These hearings are typically scheduled in early June, with two in-person meetings and one virtual session to gather public input before finalizing the rate. ([DeKalb County School District](#))

2024 Millage Rate Distribution - Pine Lake, GA



Each jurisdiction independently determines its millage rate annually, and there is no joint meeting to decide how property taxes are split among them. The rates set by each entity are combined to calculate the total property tax owed by residents.

CITY CLERK'S OFFICE/ADMINISTRATION

Ned Dagenhard, Acting City Clerk

Technology improvements, City Hall

The Office of the City Clerk has pursued multiple advancements in technology, as a means of improving communication—between the City and its residents, as well as among departments. This month, we are compiling two recent discussion items into one initiative, with the goal of “keeping the window open” so to speak, as it pertains to ways we can improve efficiency, transparency, and culture.

Accessibility

An audio/visual system was installed within the Pine Lake Courthouse and Council Chambers in December of 2024. While this technology aimed at improving accessibility to City Council meetings by enabling a “live-stream” feature, it has not been without some growing pains. Residents, staff, and Council Members have all echoed the same critique: “it is TOO QUIET!”



Loud and clear (pun intended). If we make an advancement for the sake of accessibility, our content should be *fully* accessible. Our audio/visual technology provider—*Quality Communications*—has been dispatched several times since those comments began flowing in.



They have familiarized themselves with the room, the limitations of the microphones, our digital signal processor (fancy-talk for “mixing board”). The experts have concluded: the microphones we have are not the microphones we need. But how do we move forward in a cost-effective way, meeting the needs of our residents without breaking the bank?

That is where we stand right now, working through an array of products to find what fits. Stay tuned, but don’t expect to wait much longer. We anticipate demonstrating this new technology by the first City Council meeting in June.

Keeping Us All Connected

Collaboration *is* Pine Lake. Working together to build something as beautiful as it is functional is in the bones of this City.

One can even look back to the City's genesis as a 1930s fishing camp to see the work of visionaries. Nevertheless, the fabric that connects these compatriots seldom appears naturally. In fact, it often requires the same *intention* and *attention* as the big picture mission such teams seek to accomplish.

This month, Pine Lake Municipal Government took a small approach with mighty advantages, by expanding our Microsoft Office Suite to include *Teams*, a centralized communication portal that enables video chat, file sharing, and instant messaging all in one convenient interface.

This function has been installed in the Police Department, Court, and Administration.



The staff members of your City government wear many hats. And whether it's myself and Public Works Director Bernard Kendrick collaborating on rehabilitation of the Community Garden; Court Clerk Stephanie Capers and Chief Sarai Y-Hudah-Green working together to ensure fair, just, and timely court proceedings; or Administrative Coordinator Missye Varner bouncing appointment times off City Manager Stanley Hawthorne; quick, simple communication processes can easily double our ability accomplish tasks.

And as with everything in Pine Lake, we do so together.

COURT ADMINISTRATION

Stephanie Capers, Clerk of Court

Georgia Municipal Court Clerk Week 2025



2025 marks the 3rd annual Georgia Municipal Court Clerk Week by The Governor of the State of Georgia.

I humbly request that the Mayor and Council of Pine Lake Georgia recognize, and celebrate the attached proclamation, as signed by the Governor of the State of Georgia establishing the week of June 9 through 13, 2025 as Georgia Municipal Court Clerk Week.

Municipal Court Clerks play an understated, yet pivotal role in assisting citizens in navigating the complex legal world with compassion and empathy.

The public may not be aware of how much time and effort is spent preparing documents, maintaining records, scheduling arraignments, answering phones, taking payments, and protecting their rights with accountability and transparency. Not just another day at the office, we have a great responsibility in upholding the public's trust and confidence in the judiciary process.

The Governor thinks we are worth celebrating, we hope you do too!



BY THE GOVERNOR OF THE STATE OF GEORGIA

A PROCLAMATION

GEORGIA MUNICIPAL COURT CLERK WEEK

- WHEREAS:** Municipal Courts play a significant role in providing access to justice, preserving public safety, and promoting quality of life in Georgia; and
- WHEREAS:** More people encounter Municipal Court Clerks than all other court personnel in Georgia and the public impression of the entire Georgia judicial system is largely dependent upon the public's experience with municipal courts; and
- WHEREAS:** Municipal Court Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all, and conforming to the standards set by the Uniform Rules for Municipal Courts of the State of Georgia; and
- WHEREAS:** It is most appropriate that we recognize the Municipal Court Clerks representing nearly 400 Georgia Municipal Courts and the critical role they play; and
- WHEREAS:** The State of Georgia recognizes the positive impact Municipal Court Clerks have had on its citizens and quality of life; now
- THEREFORE:** I, BRIAN P. KEMP, Governor of the State of Georgia, do hereby proclaim June 9 – 13, 2025, as GEORGIA MUNICIPAL COURT CLERK WEEK in Georgia.

In witness thereof, I have hereunto set my hand and caused the Seal of the Executive Department to be affixed this 27th day of January in the year of our Lord, Two Thousand and Twenty-Five.



B. Kemp
GOVERNOR

ATTEST

Lauren M. Curry
CHIEF OF STAFF

FINANCE

Danny Lamonte, Finance Director



The Finance Department of the City of Pine Lake is actively engaged in several strategic initiatives and operational improvements to enhance fiscal transparency, compliance, and financial management across city functions. The department continues to prioritize the effective use of public funds, maintain regulatory compliance, and support the City's evolving project and infrastructure needs.

1. ARPA Submission Completed

The department has successfully completed and submitted all required documentation for the American Rescue Plan Act (ARPA), ensuring continued eligibility and compliance with federal funding guidelines. This submission positions the City to effectively utilize its remaining ARPA allocation to support public health, infrastructure, and economic recovery initiatives.

2. Project Accounting for Upcoming City Projects

To support the growing number of capital and infrastructure projects planned for the City, the department has established a detailed project accounting framework. This includes tracking project-specific revenues and expenditures, ensuring accountability, and aligning with approved funding sources.

3. Tax Revenue Reconciliations Addressing Audit Findings

In response to recurring findings in the City's annual audit, the Finance Department has implemented a structured reconciliation process for tax revenues. This effort includes cross-verifying collections with third-party data and internal reporting to improve accuracy, reduce audit risks, and strengthen internal controls.

4. Establishment of New Funds and Line Items

As part of the City's modernization efforts, the department is in the process of setting up new fund accounts and line items in the accounting system. This will allow for more granular financial reporting and improved tracking of specialized revenue streams and expenditures, particularly related to grants and restricted funds.

5. Implementation of Approved Budget Adjustments

Following the recent approval of budget amendments, the Finance team has begun implementing the necessary adjustments in the accounting system. These updates ensure that departmental spending aligns with City Council-approved priorities and funding reallocations.

6. Auditor Search for Fiscal Year (FY) 2024

With the retirement of the City's long-standing external auditor, the Finance Department has initiated the process of identifying and securing a new audit firm for the fiscal year ended December 31, 2024 financials. This search emphasizes both qualifications and continuity to ensure a smooth transition and timely completion of the next audit cycle. The search has been challenging but we remain diligent in our search for a new Auditor.

The department remains committed to supporting the City's goals through proactive financial stewardship, operational efficiency, and transparent reporting.

POLICE

Sarai Y'Hudah-Green, Police Chief



COMMUNITY ENGAGEMENT

Pine Lake Police had an opportunity to meet and greet residents and guest as folks came out to enjoy the Pollination Celebration and Ribbon cutting for the new bridges.

Code compliance is actively reviewing current codes for recommendation with twenty pending code compliance cases



Surplus Assets of police vehicles were auctioned/sold for \$8,500

Police and Public Works Departments have begun to order signage for official opening of the lake.

With a strong commitment to public safety, training, and efficiency, Pine Lake officers recently attended the 30th Annual Mantracker Public Safety Training Conference, hosted by the Coweta County Sheriff's Department. As one of the largest law enforcement training events in the Southeast, the conference draws hundreds of officers who participate in post-certified training sessions. At Pine Lake, we recognize that ongoing training is one of the most critical aspects of law enforcement.

We are continually working to uphold the honor, legality, transparency, and professionalism that the badge demands.



PUBLIC WORKS

Bernard Kendrick, Public Works Director

Public Works Week 2025



2025 marks the 65th annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association.

The Public Works Director requests that the Mayor and Council of Pine Lake Georgia designate, by proclamation, the week of May 18–24, 2025, as National Public Works Week. All neighbors are urged to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health and safety and advancing quality of life for all.



National Public Works Week Proclamation

May 18–24, 2025

"People, Purpose, Presence"

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of Pine Lake, Georgia; and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in Pine Lake, Georgia to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2025 marks the 65th annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association be it now,

RESOLVED, I, Mayor Brandy Hall, do hereby designate the week of May 18–24, 2025, as National Public Works Week. I urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and advancing quality of life for all.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the State (to be affixed),

DONE at the City of Pine Lake, Georgia this day of 2025.

City of Pine Lake

[INSERT OFFICIAL SEAL]

Green Space/Recreation Master Plan

A greenspace/recreation master plan outlines the long-term vision and strategy for planning, developing, and managing green and recreation areas within a region, city, or development. Here are key elements typically included:

1. Vision and Objectives

High-level goals (e.g., increasing access to nature, improving biodiversity, promoting health and well-being).

Guiding principles (sustainability, inclusivity, climate resilience)

2. Site Analysis.

Inventory of existing green spaces/recreation areas

Demographic data and community needs

Partnerships and Collaboration

3. Greenspace/Recreation Typology

Classification of green spaces (e.g., parks, woodlands, green corridors, urban plazas, community gardens)

Proposed uses and programming (e.g., sports, relaxation, events, education)

4. Connectivity and Access

Pathways and trail networks (pedestrian and cycling)

Integration with public transport and nearby amenities

Accessibility for all users, including those with disabilities

5. Ecological and Environmental Strategies

Habitat preservation and restoration

Tree planting and canopy targets

Stormwater management (e.g., bioswales, rain gardens)

6. Design Guidelines

Materials, lighting, seating, signage, and planting palettes

Safety and maintenance considerations

7. Community Engagement

Public consultation process

Inclusion of stakeholder feedback

Educational and participatory programs

8. Implementation Plan

Phasing and timeline

Funding strategies (e.g., government, grants, partnerships)

Policy alignment and planning integration

9. Management and Maintenance

Governance model (who manages what)

Maintenance schedules and standards

Volunteer and stewardship opportunities

10. Monitoring and Evaluation

Key performance indicators (KPIs)

Feedback mechanisms and plan updates

Usage data and capacity issues

Public and stakeholder engagement to understand preferences and gaps

Current condition and utilization of facilities

Street Sweeping Program



The Public Works Department proposes a comprehensive Street Sweeping Program that includes the following key elements to ensure effective planning, operation, and maintenance:

Core Elements of a Street Sweeping Program

1. Objectives and Goals

- Reduce pollutants and debris in stormwater runoff
- Improve road safety and aesthetics
- Comply with environmental regulations [for example, municipal separate storm sewer systems (MS4) permits]
- Extend pavement life (occur prior to paving operations in July)

2. Route Planning and Scheduling
 - Mapping of all streets to be swept
 - Frequency (seasonal)
 - Prioritization (All 23 streets)
3. Public Communication
 - Notification systems (signage, websites, texting alerts)
 - Parking enforcement coordination
 - Public education on program purpose
4. Debris Disposal and Waste Tracking
 - Collection, transport, and proper disposal of debris
 - Recording types and volumes of collected material
5. Monitoring and Reporting
 - Performance metrics (for example, miles swept, debris collected)
 - Compliance with regulatory agencies
6. Environmental Compliance
 - Stormwater management integration
 - Documentation for permit compliance [for example, national pollutant discharge elimination system (NPDES)]

Very truly yours,

Stanley D Hawthorne

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