CITY OF PINE LAKE PUBLIC HEARINGS AGENDA June 21, 2022, 11:00 AM and 6:00 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

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 inperson 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.

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ENTER VALUE	ES AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN Y	YELLOW HIGHLIGHTED BOXES	BELOW
	Т	REASSESSMENT OF	OTHER CHANGES	
DESCRIPTION	2021 DIGEST	EXISTING REAL PROP	TO TAXABLE DIGEST	2022 DIGEST
REAL	31,938,672	3,402,592	208,880	35,550,14
PERSONAL 776,990 MOTOR VEHICLES 120,180 MOBILE HOMES 0 TIMBER -100% 0			24,888	801,87
			(19,880)	100,30
		_	0	36,452,32
	AVY DUTY EQUIP 0		0	
GROSS DIGEST			213,888	
EXEMPTIONS	1,015,624	3,102,332	1,010	1,016,63
NET DIGEST	31,820,218	3,402,592	212,878	35,435,68
	(PYD)	(RVA)	(NAG)	(CYD)
		_		
2021 MILLAGE RATE:	19.324	L	2022 MILLAGE RATE:	
	CAL	CULATION OF ROLLBACK RATE		
DESCRIP	TION	ABBREVIATION	AMOUNT	FORMULA
2021 Net	Digest	PYD	31,820,218	
Net Value Added-Reassessmer	nt of Existing Real Property	RVA	3,402,592	
Other Net Changes t	o Taxable Digest	NAG	212,878	
2022 Net	Digest	CYD	35,435,688	(PYD+RVA+NAG)
2021 Mills	go Doto	DVA 4	10.224	DVA 4
2021 Milla Millage Equivalent of Rea		PYM ME	19.324 1.856	PYM (RVA/CYD) * PYM
Rollback Millage		RR - ROLLBACK RATE	17.468	PYM - ME
· · · · · · · · · · · · · · · · · · ·	Rate for this Taxing Jurisdiction ex vill automatically calculate the am		Rollback Millage Rate 2022 Millage Rate	17.40 19.33
	f the notice required in O.C.G.A. §	§ 48-5-32.1(c) (2)	Percentage Tax Increase	10.63
taxes that is part o				10.63
taxes that is part o				10.03
taxes that is part o		CERTIFICATIONS		10.03
	nount indicated above is an accu			
		CERTIFICATIONS rate accounting of the total net asse ar for which this rollback millage rate	essed value added by the reassessr	
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	property for the tax yea	rate accounting of the total net asse ar for which this rollback millage rate	essed value added by the reassessr e is being computed.	
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I hereby certify that the ar	property for the tax year	rate accounting of the total net asse ar for which this rollback millage rate essors	essed value added by the reassessr e is being computed. Date	ment of existing real
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	ENTER VALUES	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES	BELOW
DI	ESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
	REAL	31,938,672	3,402,592	208,880	35,550,14
	PERSONAL	776,990	-, - ,	24,888	801,87
МО	TOR VEHICLES	120,180		(19,880)	100,30
M	OBILE HOMES	0		0	
TI	MBER -100%	0		0	
	VY DUTY EQUIP	0		0	
	ROSS DIGEST	32,835,842	3,402,592	213,888	36,452,32
	XEMPTIONS NET DIGEST	1,015,624	2 402 502	1,010	1,016,63
יו	NET DIGEST	31,820,218 (PYD)	3,402,592 (RVA)	212,878 (NAG)	35,435,68 (CYD)
		(FTD)	(RVA)	(NAG)	(СТО)
	2021 MILLAGE RATE:	19.324	Г	2022 MILLAGE RATE:	
			_		
		CAI	LCULATION OF ROLLBACK RATE		
	DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
	2021 Net D	igest	PYD	31,820,218	
Net Valu	ue Added-Reassessment	t of Existing Real Property	RVA	3,402,592	
	Other Net Changes to	Taxable Digest	NAG	212,878	
	2022 Net D	Pigest	CYD	35,435,688	(PYD+RVA+NAG)
	2024 Miller	- Data	DVAA	10.224	DV0.4
Mi	2021 Millage Ilage Equivalent of Reas		PYM ME	19.324 1.856	PYM (RVA/CYD) * PYM
1411	Rollback Millage R		RR - ROLLBACK RATE	17.468	PYM - ME
	122 Proposed Millage Ra		_	Rollback Millage Rate	17.46
	22 Proposed Millage Rad above, this section will	ll automatically calculate the an	nount of increase in property	2022 Millage Rate	17.46
	d above, this section wi	II automatically calculate the an the notice required in O.C.G.A.		2022 Millage Rate Percentage Tax Increase	
	d above, this section wi	·			
	d above, this section wi	·			
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS urate accounting of the total net asset	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS urate accounting of the total net asset	Percentage Tax Increase	0.00
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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
TAX DISTRICT	KOLL	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
ONINCON ONATED (04)	PP	\$545,043,356	\$571,177,670	\$26,134,314	4.79%	\$00,035,961	
	MH	\$465,215	\$432,201	-\$33,014	-7.10%	\$0 \$0	
ATLANTA (61)	RE	\$2,728,113,750	\$3,102,492,077	\$374,378,327	13.72%	\$124,395,077	\$249,983,250
AIEANIA (VI)	PP	\$41,860,320	\$43,313,130	\$1,452,810	3.47%	\$0	\$1,452,810
	MH	\$0	\$0	\$0	0.47 70	\$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	
	MH	\$0	\$0	\$0	111070	\$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
	МН	\$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
	МН	\$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
	МН	\$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
	МН	\$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
	МН	\$0	\$0	\$0		\$0	\$0
LITHONIA (54)	RE	\$43,974,691	\$52,028,684	\$8,053,993	18.32%	\$67,920	
	PP	\$1,375,512	\$1,404,427	\$28,915	2.10%	\$0	
	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	
STONE MTN (84)	RE	\$130,241,632	\$162,653,278	\$32,411,646	24.89%	\$4,743,600	
	PP	\$4,676,173	\$4,695,414	\$19,241	0.41%	\$0	\$19,241
	MH	\$633	\$633	\$0	0.00%	\$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%		

NOTICE

The <u>City of Pine Lake</u> does hereby announce that the 2022 millage rate will be set at a meeting to be held at the <u>Court House, 459 Pine</u> <u>Drive, Pine Lake Ga</u> on <u>June 28, 2022</u> 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

I n c	CITY WIDE		2017	2018	2019	2020	2021	2022
	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%						
r		Heavy Duty Equipment						
p o		Gross Digest	22,792,765	25,752,338	26,602,126	28,773,042	32,835,842	36,452,322
r		Less Exemptions	1,005,946	1,030,951	985,341	989,061	1,015,624	1,016,634
a t e d A r e		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
	TAX	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%