

CITY OF PINE LAKE, GEORGIA REGULAR SESSION AGENDA COUNCIL CHAMBERS MAY 30, 2023 @ 7:00PM 459 PINE DRIVE, PINE LAKE, GA 30072

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

Call to Order

Announcements/Communication

Adoption of Agenda of the Day

Adoption of the Minutes

• Regular Meeting – May 9, 2023

Public Comments – 3 minutes each please

Old Business

New Business

- 1. MAPMakers Award
- Council Confirmation of Mayoral Appointments of Members to SEED Wendy Keith-Ott Kate Nevins
- 3. Memorandum of Understanding between the City of Pine Lake and Pine Lakefest, Inc. 2023 Pine Lakefest Event
- 4. Little Food Pantry PLAIN, requestor
- 5. Wildlife Protection Measures
- 6. Fee Schedule Revision Permitting and Inspections
- 7. Adoption of a Tentative 2023 Millage Rate For advertising purposes.
- 8. Increase of Mayor and Council Salary
- 9. Appointment and Confirmation City Clerk Resolution R-11-2023
- 10. Executive Session to Discuss Personnel

REPORTS AND OTHER BUSINESS Public Comments – 3 minutes each please Staff Reports Administration and Public Works Public Safety Reports/Comments Mayor City Council Information for "The Pine Lake News" eblast. Adjournment

MAYOR MELANIE HAMMET

COUNCIL MEMBERS

Jean Bordeaux, Mayor pro tem Tracey Brantley Nivea Castro Brandy Hall Augusta Woods

ADMINISTRATIVE STAFF

ChaQuias Miller-Thornton City Manager

Sarai Y'Hudah-Green Chief of Police

Missye Varner Administrative Coordinator

Susan Moore City Attorney

CITY OF PINE LAKE

425 ALLGOOD ROAD P.O. BOX 1325 PINE LAKE, GA 30072

404-999-4901

www.pinelakgega.net

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

Call to Order Mayor Melanie Hammet called the meeting to order at 7:00pm. Present: Mayor Melanie Hammet, Mayor pro tem Jean Bordeaux and Council members Brandy Hall, Augusta Woods, Tracey Brantley and Nivea Castro. City Manager ChaQuias Miller-Thornton, Chief of Police Sarai Y'Hudah-Green, Administrative Coordinator Missye Varner were also present. City Attorney Susan Moore was not present.

Announcements/Communications

Mayor Hammet:

- Commented on the functional change government structure at the dais having City Manager Miller-Thornton sit with Mayor and Council and that she will be visiting the City of Avondale Estates for their May 10th Council meeting to view their structure. The Mayor also stated that the City of Lithonia Council Meeting was interesting
- Announced that on May 4th she met with Commissioner Steve Bradshaw, and they discussed a parking lot at the edge of Poplar & Spring Roads utilizing the right-of-way strip that is owned by the city to fund the placement of a mural.
- Talked about the shooting in Midtown Atlanta a medical facility and stated that as Americans we have the right to bear arms, however; it is our mandate to bear witness.

Council Member Hall announced that there will be a Mom's Demand To Action Rally on Saturday, May 13th at the State Capital to end gun violence in honor of Mothers Text 64433 for details.

Mayor pro tem Bordeaux recommended a statement mural to reflect non-violence in Pine Lake.

Adoption of Agenda of the Day

Council Member Hall motioned to adopt the agenda, seconded by Council Member Castro, the adoption of the agenda passed unanimously.

Adoption of the Minutes

• Regular Meeting – April 25, 2023

Mayor pro tem Bordeaux motioned to adopt the agenda, seconded by Council Member Hall, the adoption of the agenda passed unanimously.

Public Comments – 3 minutes each please

Moria Nelligan, 509 Spruce Drive commented that she is very concerned about fishing lines and hooks harming wildlife. Resident Nelligan also commented that the ducks and ducklings have been injured and that fishing lines and hooks are left behind and recommended banning fishing at the lake. She also stated that the leftovers are a danger to people, especially children.

Carrie Lindblad, 4575 Dogwood Road commented about fish and wildlife safety and recommended more enforcement. Resident Lindbald also suggested posting a sign with a telephone number to call for injured animals. She also stated that the natural green spaces are not being taken seriously.

Old Business

There was not any Old Business.

New Business

1. Facility Use Agreement for Polling Precincts between the City of Pine Lake and DeKalb County Board of Registration and Elections

Council Member Woods motioned to approve the Facility Use Agreement for Polling Precincts between the City of Pine Lake and DeKalb County Board of Registration and Elections; seconded by Mayor pro tem Bordeaux, the approval of the Facility Use Agreement for Polling Precincts passed unanimously.

2. MAPMakers Grant Approval

Council Member Castro motioned to approve the MAP Makers Grant for 2023 in the amount of \$500; seconded by Mayor pro tem Bordeaux and passed unanimously.

3. Intent to continue as a participating municipality in the DeKalb County 2024-2026 CDBG and HOME Cooperation Agreement

Council Member Hall motioned to approve the Intent to continue as a participating municipality in the DeKalb County 2024-2026 CDBG and HOME Cooperation Agreement; seconded by Council Member Brantley and passed unanimously.

4. City Sign at Rockbridge and Spring

Council Member Castro motioned to remove the decaying City Sign at Rockbridge and Spring, seconded by Council Member Hall and passed unanimously.

REPORTS AND OTHER BUSINESS

Public Comments – 3 minutes each please

There were no public comments at this time.

Staff Reports

<u>City Manager Report:</u> Administration/Municipal Court/Public Works

Employment Position:

Resumes for the position of City Clerk are being accepted through May 15, 2023.

Public Works (Parks/Stormwater/Recreation)

On May 5, 2023 the City received letter reporting the result and findings of stormwater management program compliance inspection conducted by the Environmental Protection Division (EDP) on February 21, 2023. The purpose of the inspection was to evaluate the City's implementation and administration of the program. EPD reported that "based on the [compliance audit] discussion and field inspections, it appears the City is properly administering the stormwater program". EPD letter and full report are kept on file at City Hall.

The most recent MS4 data collection period ended on 04/30/2023. The Administration, Clark Patterson Lee (Environmental Engineers), and Public Works are working to compile data for the required reporting. Data is due to the Engineers on Tuesday, May 16th, 2023.

Current City Projects:

INNER BERM BRIDGES

• Soil test and drilling was conducted on Wednesday, April 26, 2023 from 8am-5pm.

• COURTHOUSE/PUBLIC SAFETY FACILITY RENOVATIONS

 Pre-bid meeting was held on Tuesday, May 2, 2023 at 2pm. One construction contractor, one architect/engineer, and one audio/visual engineer attended the meeting.

Rockbridge Road (DeKalb County SPLOST Project):

05/04/2023 The water main work has continued slow but steady [being that] the weather has been favorable, finally. The contractor will complete the crossing and fire hydrant installation at the Rowland/Popular and Rockbridge this week. They plan on starting the crossing at the Family Dollar next week. The Prime contractor has come through and corrected the traffic control.

Poplar Park

Meeting was held with Mayor Hammet and Councilmember Hall on Wednesday morning, May 19, 2023 to acquire visual and time-lined scope of improvements for the park. The proposal was

submitted to Commissioner Cochran-Johnson's Office on 04/27/2023 for review by the DeKalb County ARP Review Committee.

Community Policing Initiative:

Chief Green and I met on Monday, May 1, 2023 to discuss scheduling and programming for the rededication event. Event details are forthcoming.

Administrative Matters

I attended the 2023 DeKalb County Tax Commissioner's Millage Rate Adoption webinar on Friday, April 28, 2023. The City is expecting to receive the 2023 preliminary tax digest and consolidation and valuation reports from the Tax Assessor's Office during the week of May 22nd, 2023. I plan to submit roll back calculations and associated budget scenario to Council in advance of the May 30th meeting of Council. During the May 30th meeting the Administration is asking Council to be prepared to adopt a tentative millage rate for advertising purposed. A proposed timeline for public hearing(s) and final adoption of the 2023 millage rate will be presented to Council on May 30th.

Financials and Audits:

Applications/Licenses:

The Administration has processed 28 business license renewals and 2 alcohol license renewals for the 2023 year.

Policy/Procedures Drafts:

Personnel Policy is still be drafted for Council review. As reported during the most recent meeting of Council, the draft policy updates will be presented in sections.

Required Reporting:

My office is preparing required report under American Rescue Plan Act provisions. The report is due April 30th, 2023.

Education and Training: *None.*

Other City Matters:

Townhall:

Mayor and Administration are asking Council consideration for scheduling of the next Townhall on Tuesday, June 20th or Wednesday, June 21st, 2023.

Pine Lakefest 2023

Draft of the document is scheduled for the 05/30/2023 regular meeting agenda for Council consideration of the proposed terms.

Public Safety

Chief Green reported:

The Police Department continues to perform foot patrol with at least one officer per shift.

Community engagement is good for the community and recommends that residents reach out to the Police Station often. The Chief stated that the officers encourage catch and release and do check for fishing licenses.

Chief Green said that she met with Mr. Sanders from Sanders Wildlife regarding an injured goose at the lake.

Copies of the Administration/Public Works and Public Safety reports are on file in City Hall for reviewing. Please email <u>missyevarner@pinelakega.net</u> to request a copy or call 404-999-4931 to schedule an appointment to review the copy on file.

Reports/Comments

Mayor

Town Hall meeting will be on June 20th at 7:00p.m. at the Beach Housed. The topic will be "How to Run for Office in Pine Lake?"

There will be a health clinic opening soon in the Blueprint Church.

City Council

Council Member Hall thanked City Manager Miller-Thornton and Chief Green for bringing up the idea to remove the existing city entry sign that is decaying.

Mayor pro tem Bordeaux suggested consideration of what the city wishes to do with the old city hall building. Ms. Bordeaux recommended creative ways to utilize the building.

Council Member Brantley commented that the old city hall building could be used for eco art or park patrol and that it needs to be active again.

Information for The Pine Lake News" eblast.

Sunday Sounday May 21st at 10:00am - 3:00pm in Poplar Park

Gather in Pine Lake's newest greenspace, Poplar Park. The first hour we will enjoy a sound bath by Stephanie Kohler. Lie on the ground or lounge in a chair – please bring whatever you need to be comfortable (chair, blankets, etc). Then it's your turn! Get the music going with whatever instruments you bring. Plus, enjoy tacos & beverages from Tacos & Giggles. Let's activate our newest park!

Please note: Poplar Dr, from the traffic light on Rockbridge to Spruce Dr, will be closed to vehicle traffic for the event. Additional parking will be available in Rockbridge Village (shopping center at Rockbridge & Poplar/Rowland Rd.) Questions? contact Stephanie at <u>skyeris.art@gmail.com</u>

Juneteenth Celebration Saturday June 17th 2:00 – 4:00 pm

Save the date for our 2nd Annual Juneteenth celebration. If you are interested in helping, please join us at the next planning meeting which will be on May 18th at 6:00 pm in the Clubhouse.

Town Hall June 20th, 7:00 pm in the Beach House

Save the date. Details to follow.

City Accepting Applications for Beach Monitor

Beach Monitor is a seasonal, part-time position. Responsibilities of the position include assuring that the number of visitors does not exceed approved beach capacity; maintenance of daily patron attendance record; reporting any needs for repairs or maintenance; removing trash and debris from the beach; and replenishing paper products in portable toilet facility.

Application and full description can be found at: <u>Beach Monitor Posting</u> at www.pinelakega.net.

City Manager Completes Human Resources Administration Certificate Program

Congratulations to City Manager ChaQuias Miller-Thornton for successfully completed the requirements of the Georgia Municipal Association Human Resources Administration Certificate Program on April 5, 2023.

Food Assistance Available to Pine Lake Neighbors

PLAIN's <u>Neighbor to Neighbor</u> (N2N) program assists Pine Lake neighbors in need. If you or someone you know is food insecure or needs other assistance, please call 404 491-0774 and leave a message. A volunteer will call back to discuss needs and help available. All contacts are kept confidential.

Correction to May 9th, 2023 New Brief

Please note that discussion of the wildlife item below will be at the **May 30th** Council meeting, not May 24th as originally posted.

Wildlife Emergencies

There have been several reports of injured animals around the lake. If you see an injured wild animal, you can call the Georgia Wildlife Network at (404) 954-0093.

We will be discussing how we can do more to prevent these injuries at the May <u>30th</u> Council meeting.

Adjournment Council Member Castro motioned to adjourn at 8:27 PM, seconded by Council Member Woods and passed unanimously.

Missye Varner, Administrative Coordinator



Memo

- **DATE**: May 25, 2023
- TO: Mayor and City Council
- FROM: ChaQuias Thornton
- RE: MAPMakers Grant Award and SEED Appointments

New Business Items 1 and 2 - May 30, 2023

- 1. MAPMakers Award Mayor to Present the 2023 Grant Award
- 2. Council Confirmation of Mayoral Appointments of Members to SEED

Mayor Hammet has presented Wendy Keith-Ott and Kate Nevins for appointment to Stewards of Environmental Education and Design (SEED).

Thank you,

CMThornton

MEMORANDUM OF UNDERSTANDING

LakeFest is the single largest art event in the City of Pine Lake every year and has manifested the City's slogan "Art's Natural Habitat". For more than 20 years, LakeFest has operated a safe and successful public art event that attracts thousands of people from the community to the City of Pine Lake. LakeFest is a form of creative placemaking; it brings a sense of social connection, identity, and value to the City of Pine Lake. LakeFest helps enhance the image of the City of Pine Lake, bolsters a sense of community well-being, and provides an opportunity for varied cultural experiences.

This constitutes a Memorandum of Understanding (MOU) between the City of Pine Lake (City) and Pine Lakefest Inc. (Lakefest), a Georgia nonprofit corporation exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code, regarding Lakefest 2023 to be held on October 21 and 22, 2023 in the City of Pine Lake. Each of the parties agrees that the following terms and conditions provide adequate consideration for this MOU:

Pine Lakefest LLC will:

- PLAN, ORGANIZE and EXECUTE an arts festival along Lakeshore Drive, Pine Lake, Georgia including soliciting sponsorships, scheduling musical performances and appropriate community events such as a pet parade, and arranging for vendors providing art and crafted goods. Lakefest will also arrange for licensed and insured food and beverage vendors to sell products at the arts event at their own risk.
- PROVIDE sufficient appropriate volunteers to safely operate the arts event and ensure that all city property and facilities are left in clean and undamaged condition.
- ARRANGE parking and transportation to limit parking along City streets by attendees to Lakefest arts event.
- APPLY for all required permits and FULLY COMPLY with all terms and conditions of City's Property/Business Owner's Rental Agreement for the Beach House and the City's Permit for Outdoor Festivals and/or Use of Public Lands and Buildings understanding that this MOU is an addendum to both such Agreement and Permit.
- FULLY COMPLY with all ordinances and rules of the City of Pine Lake, including but not limited to the City's sign ordinance, and all applicable state laws.
- PUBLICIZE the City as a sponsor of Lakefest on all promotional materials and printed matter.
- COLLECT and BAG all trash on a periodic basis to ensure no overflow of trash from trash containers. BRING all collected and bagged trash to the City dump truck parked at the Public Works yard by 9:00 p.m. on October 21 and 22, 2023. No staff person will be available to drive the dump truck and no persons other than City Public Works employees are authorized to drive the dump truck.
- SUPPLEMENT off-duty officer pay and reserve duty officer pay at an off-duty rate of \$45/hour minus the rate of hourly wage regularly paid to each officer by the City of Pine Lake. SUPPLEMENT shall be applicable for all off-duty or reserve police officers to

provide services for the event on October 21 and 22, 2023 working in two (2) five-hour shifts each day (10:00 a.m.-3:00 p.m. and 3:00 p.m.-8:00 p.m.). PAYMENT shall be made by September 1, 2023. The attached chart is provided as a guide to these projected costs, but is not binding, with a provision that the final total due will not exceed 15% of the projected amount.

- PROVIDE through a private security contractor at least one (1) security officer working a ten hour night shift (9:00 p.m.-7:00 a.m.) the night of October 21, 2023. Lakefest shall be liable for any injuries, claims, actions or damages by or to such security contractor or officer.
- NOTIFY in writing all residences along Lakeshore Drive of upcoming Lakefest and road closure no later than October 1, 2023. Lakefest will also collaborate with the City to include this info in the *PL Brief*, or other regular communications to the residents.
- INDEMNIFY and HOLD HARMLESS the City and all of its agents, officers and employees
 from any and all liability, claims, demands, actions and causes of action whatsoever
 arising out of or related to any loss, damage or injury, including death and including
 injury to real or personal property, that may be sustained by any person while
 participating in any aspect of the LakeFest arts event, and that results from an act or
 omission of LakeFest regardless of whether such loss, damage or injury is caused in
 whole or in part by the actions or omissions of LakeFest or any of its agents, officers,
 volunteers or employees and regardless of whether such liability arises in tort, contract,
 strict liability or otherwise, to the fullest extent allowed by law.
- MAINTAIN insurance sufficient, and list the City as an additional insured, to cover any claims or liabilities arising from any aspect of Pine LakeFest including, but not limited to, the indemnity and hold harmless provision above, the sale of food and alcoholic beverages by third-party vendors, and the use of volunteers.

The City of Pine Lake will:

- MAKE the Beach House, located at 4580 Lakeshore Drive available to Lakefest from 6:00 p.m. Thursday, October 19, 2023 until Tuesday, October 24, 2023 at noon in accordance with the terms and conditions of City's Property/Business Owners Rental Agreement for the Beach House and the City's Permit for Outdoor Festivals and/or Use of Public Lands and Buildings. Because the City is a sponsor of Lakefest, Lakefest will not be charged for use of Beach House for during the period stated above.
- NOT MAKE available any chairs or tables stored at the Club House.
- DIRECT City Public Works employees to remove from storage and make available to Lakefest traffic barriers and parking signs, install one 8' x 15' Lakefest sign on Rockbridge Road, move picnic tables and install an accessibility ramp at Clubhouse and Lakeshore.
- CLOSE Lakeshore Drive between Magnolia and Spring Street, except for residents of Lakeshore Drive, from 7:00 a.m. October 21, 2023 until 8:00 p.m. October 22, 2023.
- INDEMNIFY and HOLD HARMLESS Lakefest and all of its officers and employees from any and all liability , claims, demands, actions and causes of action whatsoever arising

out of or related to any loss, damage or injury, including death and including injury to real or personal property, that may be sustained by any person while participating in any aspect of any event organized or operated by Lakefest and that results from an act or omission of the CITY or any officer or employee of the CITY, regardless of whether such liability arises in tort, contract, strict liability or otherwise, to the fullest extent allowed by law.

Effective this _____ day of _____, 2023.

Melanie Hammet, Mayor City of Pine Lake Kathy deNobriga, President and CEO Pine LakeFest Inc.

Attest: ____

ChaQuias M. Thornton City Manager, Acting City Clerk

Approved as to Form: _____

Susan J. Moore City Attorney

LAKEFEST 2023 OFF-DUTY OFFICER ASSIGNMENT							
		Но	ourly Off-duty Rate		Lakefest	# of	Total
		City	Lakefest	Total	Rate	Hours	Cost
Officer 1		16.79	28.21	45.00	28.21	5	141.05
Officer 2		20.36	24.64	45.00	24.64	5	123.20
Officer 3	Reserve	-	45.00	45.00	45.00	5	225.00
Officer 4	Reserve	-	45.00	45.00	45.00	5	225.00
Officer 5	Reserve	-	45.00	45.00	45.00	5	225.00
Officer 6	Reserve	-	45.00	45.00	45.00	5	225.00
Officer 7	Reserve	-	45.00	45.00	45.00	5	225.00
Officer 8	Reserve	-	45.00	45.00	45.00	5	225.00

Total Due - Lakefest* 1,614.25

*Considering no changes in the tentative schedule and based on terms of the draft agreement.

LAKEFEST 2023 (Tentative Schedule)

Detail Description	Date	Shift	Officer #1 Assigned	Officer #2 Assigned
Off Duty Officer- Daytime	Sat. 10/14/2023	10am-3pm	Ofc. A. Gaskins	*Sgt. Williams
		3pm-8pm	Ofc. C. Ings	Cpl. Cooper
Off Duty Officer- Overnight		8pm-8am		
Off Duty Officer- Daytime	Sun. 10/15/2023	10am-3pm	Cpl. D. Jordan	Ofc. W. Regan
		3pm-8pm	Ofc. M. Taylor	Lt. Palms

ChaQuias M Thornton

From:Kate Nevins <kfnevins53@gmail.com>Sent:Thursday, May 18, 2023 3:47 PMTo:ChaQuias M ThorntonCc:Tom Ramsey; Calvin BurgamySubject:PLAIN Little Food Pantry

Chaquias:

I am writing to request that PLAIN be approved by the City of Pine Lake to install a Little Food Pantry cabinet on City property. It will function as a self-serve food pantry for residents and staff of Pine Lake. This Little Food Pantry is a change in the process PLAIN currently uses to serve food insecure people in the community.

Details:

- 1. We propose locating it in the grassy triangle on Clubhouse Drive near the flagpole. This area is accessible, lighted, and has parking.
- 2. PLAIN will acquire an appropriate cabinet using a plan from <u>www.freelittlelibrary.com</u>. Installation will be permanent by means of a post cemented in the ground. The Little Food Pantry will not offer refrigeration.
- 3. The Little Food Pantry will be stocked by PLAIN volunteers who will visit once or twice during their assigned week. They will restock food, tidy the cabinet, pick up trash, and clean the inside and surface of the pantry as necessary.
- 4. PLAIN will take responsibility for maintenance and repairs.

The PLAIN Board would welcome the opportunity to meet with you for about 30 minutes to discuss this project. Could you please let me know when this would be convenient?

Many thanks!

Kate Nevins



Memo

DATE: May 25, 2023

TO: Mayor and City Council

FROM: ChaQuias Thornton

RE: Wildlife Protection Measures (Draft Revisions to Article VI. – LAKES, PARKS AND RECREATIONAL FACILTIES)

New Business Item - May 30, 2023

There have been several reports of injured animals around the lake. If you see an injured wild animal, you can call the Georgia Wildlife Network at (404) 954-0093.

Council is set to discuss how the City and its neighbors can do more to prevent these injuries at the May <u>30th</u> Council meeting.

Along with suggestions that have been presented by Council, citizens and stakeholders, and the Administration/Police offices, Council will consider revisions/amendments to the City's Code regarding its lakes, parks, and recreational facilities. Attached, please find initial draft of the Code revisions and comments to aid in item discussion.

Thank you,

CMThornton

PART II - CODE OF ORDINANCES Chapter 62 - PUBLIC WORKS ARTICLE IV. LAKES, PARKS AND RECREATIONAL FACILITIES

ARTICLE IV. LAKES, PARKS AND RECREATIONAL FACILITIES¹

Sec. 62-85. Penalties.

A violation of this article shall, upon conviction, be punishable as provided by section 1-9.

(Code 1986, § 4-3-10)

Sec. 62-86. Opening and closing dates of lake.

- (a) The lake shall be officially open and closed for swimming each year with the opening and closing dates to be designated annually by resolution for the city council.
- (b) The lake shall remain officially open for swimming during that period, unless closed for public health and safety reasons. The days and hours shall be regulated by the parks department, pursuant to the authority of section 62-87, to coincide with the days and hours that beach managers are available.
- (c) The city makes the lake available for the recreational usage of the <u>citizens and their guests public</u> and limits the liability of the city to persons entering thereon, pursuant to the provisions of the Recreational Property Act, O.C.G.A. § 51-3-20 et seq., as said act presently exists and as said act may be amended in the future, the city endorses a swim and boat at your own risk policy and the provision of a beach manager by the city does not and shall not serve to waive the protection against liability afforded to the city under the terms of said Recreational Property Act.

(Code 1986, § 4-3-1; Ord. of 10-9-1995, § 1; Ord. of 5-27-1994, § 4-3-1)

Sec. 62-87. Regulations made by parks department.

The parks department is hereby authorized and directed to promulgate such rules and regulations from time to time as may be required to regulate the use of the lake, parks and tennis courts by all persons using the lake, parks and tennis courts in order to protect the rights and property of the citizens of the city. Violation of any such rules or regulations so promulgated and published shall be deemed a violation of this Code.

(Code 1986, § 4-3-2)

Sec. 62-88. Use of facilities restricted to city owners, residents and guests.

Swimming in the lake, use of the parks and tennis courts shall be restricted to property owners, residents of the city and their guests.

(Code 1986, § 4-3-3; Ord. of 2-10-1997, § 1)

¹State law reference(s)—Constitutional powers regarding parks, recreational areas, programs, and facilities, Ga. Const. art. IX, § II, ¶ III(a)(5); municipal authority to own, operate and maintain parks, recreational facilities, and streets, O.C.G.A. § 36-34-3.

Pine Lake, Georgia, Code of Ordinances (Supp. No. 5) Created: 2021-10-20 15:26:12 [EST]

Commented [CMT1]: I am not certain how action was taken prior to 2022, but for the 2022 and 2023 seasons Council has voted on the opening and closing dates for swimming but the action was not done by resolution. Council should consider whether it want to amend the language to be amended to allow for majority vote of Council instead of action by resolution.

Formatted: Highlight

Commented [CMT2]: In the 2022 and 2023 seasons, Council regulated the days and hours - not the parks department.

Formatted: Strikethrough

Commented [CMT3]: Atty Moore to check continued relevancy/accuracy of State Code Section.

Formatted: Highlight

Commented [CMT4]: Here, the parks department (public works) is given authority to promulgate rules and regs pertaining to facility use. Does Council want to consider whether PW will retain that authority or if the authority should lie elsewhere?

Commented [CMT5]: It my understanding that the facilities listed (the lake specifically) are no long limited to private use by PL citizens and their guests. Council should consider deleting this section or amending it to read that the facilities are for public use. If there are any facilities (i.e. tennis courts, etc.) that the city would like to reserve for private use of PL citizens and guest, those facilities should be specified here.

Page 1 of 2

State law reference(s)—Authority to regulate athletic fields, parks, and recreation grounds, O.C.G.A. § 36-34-3; dedication of lands or buildings for purpose, O.C.G.A. § 36-64-2.

Sec. 62-89. Concessions.

The concession operation shall be placed under the supervision of the administration department. The administration department is hereby authorized to contract with a third party to run the concession stand upon such terms and conditions as it deems best.

(Code 1986, § 4-3-4; Ord. No. 114, 5-14-1984; Ord. of 2-10-1997, § 2)

Sec. 62-90. Beach house.

The beach house shall be placed under the supervision of the administration department and shall not be used or lighted without its approval and consent.

(Code 1986, § 4-3-5; Ord. No. 114, 5-14-1984; Ord. of 2-10-1997, § 3)

Sec. 62-91. Reservation of facilities.

Existing city parks shall not be used by any group, individual or organization without first filing an application and obtaining a reservation approval through the city clerk's office.

(Code 1986, § 4-3-7; Ord. No. 114, 5-14-1984; Ord. of 2-10-1997, § 4)

The lake shall be open for fishing each day during daylight hours only, from sunrise until sunset. Upon any charges brought under this section, the officer or official bringing such charges shall note the time of the offense on the citation or warrant.

(Code 1986, § 4-3-8; Ord. No. 114, 5-14-1984; Ord. of 6-12-1989, § 1)

Sec. 62-93. Use of boats.

Row boats and canoes will be allowed on the lake during daylight hours only. All motorized boats are hereby prohibited.

(Code 1986, § 4-3-9; Ord. No. 114, 5-14-1984)

Commented [CMT6]: ???

Commented [CMT7]: Maybe language should be cleaned up to require reservation for exclusive use of parks or any part thereof.

Commented [CMT8]: If Council wants to implement license requirements for fishing, Council should consider amending the language of Sec 62-92 to include such provisions or adding another subsection to add the provision. Atty Moore might offer specificity of language to include the kind of license required or the licensing authority.

(Supp. No. 5)

Created: 2021-10-20 15:26:12 [EST]



Memo

- **DATE**: May 26, 2023
- TO: Mayor and City Council
- FROM: ChaQuias Thornton
- **RE**: Building Permit Plan Review Fee Schedule Revision

January 10, 2023 City Council approved amendment of the agreement between City of Pine Lake and SAFEbuilt GEORGIA, LLC. Building Official and Administrative Services are now assessed at \$119.60 per hour (2 hour minimum). Current fee schedule for the City provides for a Residential Plan Review fee of \$100.00 plus 25 % of permit fee and a Commercial Plan Review fee of \$200.00 plus 50 % of permit. In order to ensure that plan review fees are appropriately assessed to cover the cost of the service, the Administration asks for Council consideration of the following change in plan review fees:

Amend current fee assessment from

Building Plan Review Fees	Residential	Commercial
	100.00 plus 25 % of permit fee	\$ 200.00 plus 50 % of permit

To:

200.00 plus 25 % of permit fee \$ 35	50.00 plus 50 % of permit
--------------------------------------	---------------------------

Add: Additional Review - Residential \$125.00 Commercial \$

In the scenario where a residential building permit is assessed on a repair valuation of \$20,000 the fees assessed would be as follows:

\$14.00 x 20 (each \$1,000 of valuation) = \$280.00

Plan Review Fee	= <u>\$270.00</u>	(200.00 plus 25% of \$280.00)
Total billed to customer:	\$550.00	
Service billed to the City:		
80% of permit fee	\$224.00	
Plan Review Fee	<u>\$239.20</u>	(2< hour average)
Total billed to City	\$463.20	

In the scenario where a commercial building permit is assessed on an alteration valuation of \$20,000 the fees assessed would be as follows:

\$14.00 x 20 (each \$1,000 of valuation) = \$300.00

Plan Review Fee	= <u>\$500.00</u>	(350.00 plus 50% of \$300)
Total billed to customer:	\$800.00	
Service billed to the City:		
80% of permit fee	\$240.00	
Plan Review Fee	<u>\$478.40</u>	(4 hour average)
Total billed to City	\$718.40	

Residential Plan < 1 acre Review			I < 2 acres		2 < 4 acres		>= 4 acres
Initial Review with 1 revision	\$ 250.00 \$ 500.00		\$ 500.00 \$ 750.00		\$ 750.00 \$1000.00		\$ 1000.00 \$ 1250.00
Additional Reviews all types				\$ 100.00 \$250.00			
PUD, Residential Mu	PUD, Residential Multiple Family <			< 5 acre		>= 5 acres	
Initial Review	Initial Review			\$ 450.00 + \$ 10.00 per unit		\$ 450.00 + \$ 5	5.00 per unit
Commercial Plan Rev	Commercial Plan Review < 1 a			acre		>=1 acres	
Initial Review		\$ 650.00 \$ 850.00			\$ 650.00 <mark>\$85</mark> 0 additional 0.5	<mark>0.00</mark> + \$ 50.00 per 5 acre	
Each Additional Review (all types)				\$ 200.00	\$250.00)	

Thank you,

CMThornton

CC	DNSTRUCTION REL	ATED FEES				
Descript						
Rezoning All land uses	\$ 500.00					
	\$ 500.00					
Variance	¢ 500.00					
Standard Variance	\$ 500.00					
Special Use Permit Conditional Land Use Permit	\$ 500.00 \$ 500.00					
Conditional Land Use Permit	\$ 500.00					
Zoning Verification Letter	\$ 50.00					
Copy of Zoning Map	Cost plus \$ 25	.00				
Copy of Ordinance (per page)	\$.10					
Zoning & Development Plan Reviews						
Residential Plan Review	< 1 acre	I < 2 acres	2 < 4 acres	>= 4 acres		
Initial Review with 1 revision	\$ 250.00	\$ 500.00	\$ 750.00	\$ 1000.00		
Additional Reviews all types	\$ 100.00					
PUD, Residential Multiple Family	< 5	acre	>= 5	acres		
Initial Review	\$ 450.00 + \$	10.00 per unit	\$ 450.00 + \$ 5.00 per unit			
Commerciai Plan Review	< 1	acre	>=1 acres			
Initial Review			\$ 650.00 +	\$ 50.00 per		
	\$ 65	50.00	additiona	al 0.5 acre		
Each Additional Review (all types)		\$ 20	00.00			
Land Disturbance Permit	< 1 acre	l < 2 acres	2 <4 acres	>= 4 acres		
(includes all E&SC Inspections)	\$ 300.00	\$ 400.00	\$ 500.00	\$ 600.00		
Landscape Review (all types)	<= 2	acre	>2 acres			
	\$ 10	00.00	\$ 20	00.00		
Tree Protection Plan Review	< 1 acre	l < 2 acres	2 <4 acres	>= 4 acres		
(includes all inspections)	\$ 250.00	\$ 300.00	\$ 350.00	\$ 400.00		
GA EPD E&SC Permit Fee	\$ 80/acre					
Paving Development	\$ 500.00 < 1 acre; \$ 50.00 per additional half acre or fraction					
Bonds						
Erosion & Sediment Control Maintenance		3,000.00 per acre	and/or fraction th	ereof of the		
Bond		disturbing activity				
Landscape Bond		.10 % of the estima				
Performance Bond	Cash bond for 110 % of the estimated construction cost of					
	improvements					
Plat Review and Approval		acre; \$ 50.00 per	additional half acr	e or fraction		
Preliminary/Final Plat (each review)	\$ 200.00					

CONSTRUCTION RELATED FEES cont'd.

Building Plan Review Fees		Residential	Commercial	
	\$	100.00 plus 25 % of permit	\$ 200.00 plus 50 % of permit	
Building Permit Fees		Residential	Commercial	
Minimum Fee		\$ 150.00	\$ 200.00	
Total Valuation		Residential ar	nd Commercial	
<= \$25,000		.4.00 for each \$ 1,000, or fract 25,000	ion thereof to and including	
>\$25,000 <=\$50,000		50 for the first \$ 25,000 plus \$,000 or fraction thereof to and		
>\$50,000 <=\$100,000	-	\$ 600 for the first \$ 50,000 plus \$ 7.00 for each additional \$ 1,000 or fraction thereof to and including \$ 100,000		
>\$100,000 <=\$500,000		\$ 950 for the first \$ 100,000 plus \$ 6.00 for each additional \$ 1,000, or fraction thereof to and including \$ 500,000		
>\$500,000 <=\$1,000,000		\$ 3,350 for the first \$ 500,000 plus \$ 5.00 for each additional \$ 1,000 or fraction thereof to and including \$ 1,000,000		
>\$1,000,000		,000,000 and up \$ 5.850 for th h additional \$ 1,000 or fractio	e first \$ 1,000,000 plus \$ 3 .00 fo n thereof	
Unless otherwise stated, The valuation for all new ci latest construction cost data as published in the Build the construction cost is valued at 50 % of the calculat	ding and Saf	ety jurnal by the International Code C		
Certificate of Occupancy	\$	100.00		
Trade Permits: Minimum (Mechanical/Plumbing/Electrical)	\$	150.00 (Permit fee is based individual applications)	on fees per fixtures found on	
Siding Replacement	\$	100.00		
Posidontial Roof	, ć	150.00		

Certificate of Occupancy	\$ 100.00
Trade Permits: Minimum	\$ 150.00 (Permit fee is based on fees per fixtures found on
(Mechanical/Plumbing/Electrical)	individual applications)
Siding Replacement	\$ 100.00
Residential Roof	\$ 150.00
Commercial Roof	\$ 200.00
Sign Permit: Commercial	
Wall Mounted - up to 50 sq. ft.	\$ 75.00
Wall Mounted - 51 to 100 sq. ft.	\$ 125.00
Wall Mounted - 101 + sq. ft.	\$ 200.00
Free standing - up to 40 sq. ft.	\$ 100.00
Free standing - 41 to 64 sq. ft.	\$ 200.00
Free standing - over 64 sq. ft.	\$ 1,000.00
Replacement Face - existing business	N/C
Replacement Face - existing business	1/2 Fee
Temporary Sign (Small Size)	\$ 25.00

CONSTRUCTION RELATED FEES cont'd.

Miscellaneous Construction Related Fees	
Demolition Fee	\$ 100.00 Interior (bldg or tenant space)
	\$ 150.00 Single Family Residential House
	\$ 200.00 Commercial
Starting Work Without a Permit	200 % of original permit fee
Permit Extensions - First	\$ 50.00 for 3 months
Subsequent	\$ 100.00 for 3 months
Re-inspection Fee	\$ 50.00
Transfer of Permit/Change of Contractor	\$ 200.00
Structure Move	\$ 200.00
Inspections Qutside of Normal Business	\$ 75 / hour (\$ 150 minimum)
Hours	
Replacement of Permits, COs, etc.	\$ 25.00
Minor Revisions To Approved Plan Reviews	\$ 75.00 / hour (\$ 150.00 minimum)
Temporary Construction Trailer (not	\$ 100.00
including electric)	
Preliminary/Code Compliance/Safety	\$ 100.00
Inspection	

NON-CONSTRUCTION RELATED FEES				
Occupational Tax (FKA Business License)	\$ 150.00 up to 5 employees plus \$ 20.00 per additional employee			
Fence Permit Fee	\$ 50.00			
Tree Removal Permit	\$ 25.00 per tree greater than 6 in dbh			
Yard Sale Deposit (Returned when all signs	\$ 10.00			
have been removed)				
Facility Rental Fees	See Pine Lake Facility Rental Rules, Regulations and Rates			
Use of Public Lands and Buildings				
Application Fee	\$ 200.00			
Use fee	TBD			
Media Productions				
Application Fee - low impact activity	\$ 100.00			
Application Fee -high impact activity	\$ 250.00			
Daily Permit Fee	\$ 100.00			
Police / Court Services				
Background Check	\$ 20.00			
Police / Accident Report	\$ 5.00			
Certified Deposition	\$ 5.00			
Fireworks Permit Application	\$15.00 Rev. 06/11/18			
Miscellaneous Copies (per page)	\$ 0.10			
Notary Service	\$ 5.00			

NON-CONSTRUCTION RELATED FEES cont'd.

	511.0	CTION RELATED FEES CONT U.
Alcoholic Beverages		
Administrative Fee	\$	350.00
Retail dealers: Bldg size 4,000 sq.ft. or less-	\$	500.00
Beer and Wine Package Sales		
Retail dealers: Bldg size greater than 4,000	\$	1,000.00
sq.ft - Beer and Wine Package Sales		
Wholesale dealer, malt beverages or wine	\$	200.00
Restaurant, retail consumption, malt	\$	500.00
beverages and wine only		
Private club, retail consumption, malt	\$	500.00
beverages and wine only		
Restaurant, private club, retail consumption,	\$	2,800.00
distilled spirits, malt beverages and wine		
Brew Pub	\$	1,000.00
Catering permit/Temporary permit	\$	50.00
Brown Bag Establishment License	\$	50.00
Bed and Breakfasts	\$	50.00
Sunday sales permits for consumption on	\$	200.00
premises		
Employee permits	\$	50.00
Distilled Spirits	\$	5,000.00
Stormwater Fees		
Stormwater Service Fee (annual)	\$	100.00 per Equivilant Residental Unit (ERU)
Stream buffer service fee (annual)	\$	0.20 per square foot of impervious development
Stormwater review fee - R1	\$	80.00
Stormwater review fee - All but R1	\$	100.00 per ERU
Stream buffer waiver - R1	\$	100.00
Stream buffer waiver - All but R1	\$	10.00 per linear foot of creek
		27.50
Plot Fee	\$	97.50



Memo

To: Mayor and City Council

From: ChaQuias Thornton, City Manager

Date: May 26, 2023

Re: Ad Valorem Tax/Millage Rate 2023

New Business Item - 05/30/2023 Regular Meeting of Mayor and Council

On May 23, 2022, Dekalb County Tax Assessors Office released preliminary Consolidation and Revaluation Reports to the DeKalb cities as of 05/19/2023 and 05/16/2023 respectively. Based on computation of the millage rate using relative digest data, the Administration makes the following presentation:

The Revaluation Report submitted by the County as of 05/16/2022 represents a 26.65% increase in real property value and a 14.54% increase in personal property value for 2023. These percentages represent a change in real property tax digest of \$9,458,598, from \$35,494,452 in 2022 to \$44,953,050 in 2023, and a change in personal property digest of \$55,800, from \$383,655 in 2021 to \$439,455 in 2023. \$9,458,598 represents the amount of value change of existing real property based on the reassessment (revaluation) of that property.

In 2022 Pine Lake adopted a mil rate of 18.422. The mil rate that will render the same amount of " as billed" revenue in 2023 as billed in 2022, based on current year's valuation of property, is calculated at 14.540 mils. This rate is known as the **roll back rate**. The following table shown on page 2 provides the estimated revenue versus budget scenario based on the 05/19/2023 consolidated values at the current mil of 18.422, the roll back rate of 14.540, and a median rate of 16.481.

[SEE NEXT PAGE]

Page 1

Description	5/19/2023					
Taxable Real Property	44,953,050					
Exempt Veterans	0					
Exempt Widows of Veterans	0					
Exempt Seniors	0					
Appeals Differential Value	-					
Real Property Digest	44,953,050					
Taxable Public Utility	425,474					
Taxable Motor Vehicle	89,640					
Taxable Personal Property Value	439,455					
Estimated Adjustments	-					
Adjusted Value	439,455					
		Rev As Billed	Revenue	Rev As Billed	Revenue	Adopted
	Taxable Digest	18.422 mils	at Collection Rate	16.481 mils	at Collection Rate	Budget
Estimated Taxable RE Digest	44,953,050	828,125	770,156	740,871	689,010	595,819
Taxable Public Utility	425,474	7,838	3,000	7,012	3,000	3,000
Taxable Motor Vehicle	89,640	1,651	1,651	1,477	1,477	2,000
Taxable PP Value	439,455	8,096	7,997	7,243	7,154	7,000
Estimated Adjustments	(1,025,795)	(18,897)	(18,466)	(16,906)	(16,693)	
Adjusted Value - Gross Digest	44,881,824	826,813	764,338	739,696	683,948	607,819
RE Property Rev o	ver/under Budget	218,994	156,519	131,877	76,129	
		Rev As Billed	Revenue	Adopted		
		14.540 mils	at Collection Rate	Budget		
Estimated Taxable RE Digest	44,953,050	653,617	607,864	595,819		
Taxable Public Utility	425,474	6,186	3,000	3,000		
Taxable Motor Vehicle	89,640	1,303	1,303	2,000		
Taxable PP Value	439,455	6,390	6,312	7,000		
Estimated Adj Exemptions M&O	(1,025,795)	(14,915)	(13,871)			
Adjusted Value - Gross Digest	44,881,824	652,581	604,608	607,819		

During adoption of the 2023 budget, total tax revenue for ad valorem style taxes (current year) was budgeted at \$607,819. Estimated collection of revenue as billed at the current mil assessment of 19.324 is 826,813 (\$218,994 more than budgeted). Estimated collection of revenue as billed at the roll back rate of 14.540 mils is \$652,581 (\$44,762 more than budgeted). Note: These calculations are "as billed" expectations and do not represent the percentage of billed revenue that, on average, remains uncollected at year-end.

Estimated revenue at the collection rate of 93% at the current mil assessment of 18.422 is 764,338 (\$156,519 more than budgeted). Estimated revenue at the collection rate of 93% as billed at the roll back rate of 14.540 mils is \$604,608 (\$3,211 less than budgeted).

NOTE: A mil rate scenario of 16.481 mils is shown as a median rate (for reference) between the current mil rate of 18.422 and the roll back rate of 14.540.

As shown in the table below, a mil rate of 14.618 is needed to maintain approximate current year ad valorem tax revenue as budgeted, and at the average collection rate of 93%.

		Rev As Billed	Revenue	Adopted
		14.618 mils	at Collection Rate	Budget
Estimated Taxable RE Digest	44,953,050	657,124	611,125	595,819
Taxable Public Utility	425,474	6,220	3,000	3,000
Taxable Motor Vehicle	89,640	1,310	1,303	2,000
Taxable PP Value	439,455	6,424	6,346	7,000
Estimated Adj Exemptions M&O	(1,025,795)	(14,995)	(13,945)	
Adjusted Value - Gross Digest	44,881,824	656,083	607,828	607,819
RE Property Rev ov	/er/under Budget	48,264	9	

Please be reminded that current budget only accounts for revenues, expenditures and special projects considered at budget adoption. The budget does not include contingencies for shortfalls in revenue, unplanned increase in expenditures, or unexpected projects. With the absent of contingencies, any necessary changes over budget allocations rely upon subsidy from the City's General Fund Balance (Fund Reserves).

Any rate advertised at an amount more than the roll back rate of 14.540 mils must be advertised as a tax increase. Percentage increase for all of the rate scenarios shown above are depicted on the attached Computation of Millage Rate Rollback and Percentage Increase in Property Tax forms.

The Administration is requesting Council consideration of the rate at which the City will advertise as its **tentative (preliminary)** mil rate for the 2023 tax year. **The final rate is not set to be adopted until June 27th, 2023. NOTE:** The final rate adopted **cannot** exceed the rate advertised. Please see the tentative timeline for adoption of the 2023 millage rate attached. Timeline is shown for two scenarios – 1) Property Tax Increase with 3 Public Hearings Required and 2) No Property Tax Increase with 1 Public Hearing.

Please do not hesitate to contact me if you should have questions or concerns regarding the information that is provided within this memorandum.

Thank you,

CMThornton

Page 3

23PRELIM 05/19/2023

CONSOLIDATION AND EVALUATION OF DIGEST 2023

COUN		E: DeKalb		COUN	ITY NO:	44	Sheet # 46 - CITY	OF PIN	IE LAKE	(74, 74A)		Total Pare	cel Count:	452	
		RESIDENTIAL			FORESTL	AND CONSERV	ATION USE		ΕX	EMPT PROPE	RTY		SU	MMARY	
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count		% Value	PROPERTY CLASS			ASSESSED VALUE
R1	328		32,335,535	J3	0	0.00	0		0		0	Residential Real	388	85.15	39,879,208
R3	388		7,543,673		0	0.00	0	E1	24		392,252	Residential Personal	0		0
R4	0	0.00	0	J5	0	0.00	0	E2	10			Residential Total	388	85.15	39,879,208
R5	0	0.00	0	J6	0	0	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	0	E9	0		0	Conservation Use	0	0.00	0
RZ	0		0	Total		0	0	TOTAL	34		668,452	Environmentally Sen	0	0.00	0
	RESID	ENTIALTRANSI				NMENTALLY S						Commercial Real	27	19.72	4,914,802
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value				EXEMPTIONS	Commercial Persona			439,455
T1	0		0	W3	0	0.00	0		Count	M&O AMOUNT	BOND AMOUNT	Commercial Total	51	19.72	5,354,257
Т3	0	0.00	0	W4	0	0.00	0	S1	0	0	0	Industrial Real	3	0.60	159,040
T4	0	0.00	0	W5	0	0.00	0	SC	0	0	0	Industrial Personal	0		0
		HISTORIC			-	COMMERCIAL		S3	0	0	0	Industrial Total	3	0.60	159,040
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S4	0	0	0 0	Forest Lnd Con Use	0	0.00	0
H1	0		0	C1	23		3,347,005		0	0	0	Brownfield Property	0	0.00	0
H3	0	0.00	0	C3	27	19.72	1,567,797	SD	0	0	0 0	Qualified Timberland		0.00	0
		AGRICULTURAL		C4	0	0.00	0	SS	0	0	0	Real Total	418	105.47	44,953,050
Code	Count	Acres	40% Value	C5	0	0.00	0	SE	0	0	0 0	Personal Total	24		439,455
A1	0	0.00	0	C9	0	0.00	0	SG	0	0	0	Digest Total	442	105.47	45,392,505
A3	0	0.00	0	CA	0		0	S6	0	0	0 0			0.00	405 474
A4	0	0.00	0	CB	0		0	S8	0	0	0	Public Utility	4	0.00	425,474
A5	0	0.00	0	CF	15		301,338		0	0	0	Motor Vehicle	80		89,640
A6	0	0.00	0	CI	9		138,117		0	0	0	Mobile Home		0.00	
A9 AA	0	0.00	0	CP	0		0	SA SB	0	0	0	Timber - 100%	9	0.00	0
AA AB	0		0	CZ	0		0	SB SP	9	9,795	0 0 9,795	Heavy Duty Equip.			
AF	0		0			INDUSTRIAL		SH	9			Gross Digest Total	526	105.47	45,907,619
	0		0	Code	Count	Acres	40% Value	ST	0	0	0	Exemptions-Bonds	520	105.47	45,907,819 9,795
AZ	0		0	Code I1		Acres	40% value 114,280	-	0	0		Net Bond Digest			45,897,824
~ <u>~</u>	9	PREFERENTIAL	0	13	3	0.60	44,760	SJ	0	0		Net Dona Digest			40,007,024
Code	Count	Acres	- 40% Value	13	0	0.00	44,700	SX	0	0		Gross Digest Total	526	105.47	45,907,619
P3	0000111	0.00	0	15	0	0.00	0	SN	0	0		Exemptions-M & O	020	100.11	1,025,795
P4	0	0.00	0	19	0	0.00	0		0		1Y	Net M & O Digest			44,881,824
P5	0	0.00	0	IA	0	0.00	0					not in a o bigoot			11,001,021
P6	0	0100	0	IB	0		0	DO N	OT USE L1	THRU L9 CODES	ON STATE SHEET	TYPE	MILLAGE	ASSESSED	TAX
· • 1	0.0	NSERVATION L	ISF	IF	0		0		254	1,016,000				VALUE	
Code	Count	Acres	40% Value		0		0	L2	0		0 0	M & O	0.018422	44,881,824	826,813
V3	000000	0.00	0	IP	0		0	L3	0	0	0 0	BOND		45,897,824	
V4	0	0.00	0	IZ	0		0	L4	0	0	0 0	I, Irvin J. Johnson, rec	eiver of tax ret	, ,	
V5	0	0.00	0		-			L5	0	0	0 0	certify that the above a			
V6	0		0			PUBLIC UTILIT	Y	L6	0	0	0 0	all the tax returns rece			
	BRO	WNFIELD PROP	ERTY	Code	Count	Acres	40% Value	L7	0	0	0 0	defaulters) in said cou have been made and d			
Code	Count	Acres	40% Value	U1	0		0	L8	0	0	0 0	collector of said count	y as required	by law.	
B1	0		0	U2	4	0.00			0	0	0 0			-	
B3	0	0.00	0		0	0.00		L10	0	0	0 0	Witness my hand and	official signate	ure, this 27th day o	f July 2023.
B4	0	0.00	0	U4	0	0.00			0	0	0 0				
B5	0		0		0	0.00			0	0	0 0			R.T.R.	
B6	0		0	U9	0	0.00			0	0		Tax Commissioner		-	
	Q	ualified Timberla	nd	UA	0		0	L14	0	0	0 0				
Code	Count	Acres	40% Value	UB	0		0	L15	0	0	0 0				
Q4	0	0.00	0	UF	0		0		0	0	0 0				
Q5	0	0.00	0	UZ	0		0	TOTAL	263	1,025,795	9,795				
I				L				· · · · · · · · · · · · · · · · · · ·				<u>.</u>			

	-DEKALB	TAXING JURISDICTION:	PINE LAK	E
ENTER VALUE	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES E	BELOW
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,05
PERSONAL	787,882		77,047	864,92
MOTOR VEHICLES	100,300		(10,660)	89,64
MOBILE HOMES	0	_	0	
TIMBER -100%	0	_	0	
HEAVY DUTY EQUIP GROSS DIGEST	0 36,382,634	9,458,598	0 66,387	45,907,61
EXEMPTIONS	1,028,021	9,458,598	(2,226)	43,907,81
NET DIGEST	35,354,613	9,458,598	68,613	44,881,82
	(PYD)	(RVA)	(NAG)	(CYD)
	()	(,	((0.27
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.4
	CAI	CULATION OF ROLLBACK RATE		
DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
2022 Net I	•	PYD	35,354,613	
Vet Value Added-Reassessmen		RVA	9,458,598	
Other Net Changes to		NAG	68,613	
2023 Net I	Digest	CYD	44,881,824	(PYD+RVA+NAG)
2022 Millag	e Pate	PYM	18.422	PYM
Millage Equivalent of Rea		ME	3.882	(RVA/CYD) * PYM
Rollback Millage F		RR - ROLLBACK RATE	14.540	PYM - ME
	ate for this Taxing Jurisdiction ex Il automatically calculate the an		Rollback Millage Rate 2023 Millage Rate	14.5
	the notice required in O.C.G.A.		Percentage Tax Increase	0.00
		CERTIFICATIONS		
		irate accounting of the total net asse	essed value added by the reassessm	ent of existing real
I hereby certify that the an	ount indicated above is an accu			
I hereby certify that the an		ar for which this rollback millage rat	e is being computed.	
I hereby certify that the an		•	e is being computed.	
I hereby certify that the an		ar for which this rollback millage rat	e is being computed.	
I hereby certify that the an	property for the tax ye	ar for which this rollback millage rat		
	property for the tax ye Chairman, Board of Tax Asse	ar for which this rollback millage rat	Date	applicable tax years.
	property for the tax ye Chairman, Board of Tax Asse	ar for which this rollback millage rat	Date	applicable tax years.
	property for the tax ye Chairman, Board of Tax Asse	ar for which this rollback millage rat essors ate representation of the digest valu	Date	applicable tax years.
I hereby certify that the v	property for the tax ye Chairman, Board of Tax Asse alues shown above are an accura Tax Collector or Tax Commis	ar for which this rollback millage rat essors ate representation of the digest valu sioner	Date bes and exemption amounts for the Date	
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Asse alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate	Date Date Date in accordance with O.C.G.A. § 48-5-	-32.1 for the taxing
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Asse alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com	ar for which this rollback millage rat essors ate representation of the digest valu sioner	Date Date Date in accordance with O.C.G.A. § 48-5-	-32.1 for the taxing
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Asse alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate	Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	-32.1 for the taxing
I hereby certify that the vertify that the vertify that the vertify that the vertify that the jurisdiction for tax y	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta	Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION	-32.1 for the taxing
I hereby certify that the va I hereby certify that the jurisdiction for tax y	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T	Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that	-32.1 for the taxing 5 the required
I hereby certify that the value of the final millage rate advertisements, notion the attached copies of the attach	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax ces, and public hearings have be if the published "five year histor	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ing jurisdiction for tax year 2023 exc en conducted in accordance with O. y and current digest" advertisement	Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increase	32.1 for the taxing 5 the required evidenced by se Taxes" showing
I hereby certify that the value of the final millage rate advertisements, notion the attached copies of the attach	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax ces, and public hearings have be if the published "five year histor	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ing jurisdiction for tax year 2023 exc en conducted in accordance with O.	Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increase	32.1 for the taxing 5 the required evidenced by se Taxes" showing
I hereby certify that the value of the final millage rate advertisements, notion the attached copies of the times and places	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax ses, and public hearings have be of the published "five year histor when and where the required p	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy	Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is THIS TAXING JURISDICTION teeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increas y of the press release provided to the	32.1 for the taxing the required evidenced by se Taxes" showing e local media.
I hereby certify that the value of the final millage rate advertisements, notify the times and places of the final millage rate of the final millage	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax res, and public hearings have be of the published "five year histor when and where the required p e set by the authority of the tax	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy ing jurisdiction for tax year 2023 door	Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is THIS TAXING JURISDICTION teeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increa: y of the press release provided to th es not exceed the rollback rate, I cer	32.1 for the taxing the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the value of the final millage rate advertisements, notive the times and places of the final millage rate the required "five years"	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax res, and public hearings have be of the published "five year histor when and where the required p e set by the authority of the tax	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy	Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is THIS TAXING JURISDICTION teeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increa: y of the press release provided to th es not exceed the rollback rate, I cer	32.1 for the taxing the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the value of the final millage rate advertisements, notive the times and places of the final millage rate the required "five years"	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accura Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax res, and public hearings have be of the published "five year histor when and where the required p e set by the authority of the tax ar history and current digest" ad	ar for which this rollback millage rat essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy ing jurisdiction for tax year 2023 door	Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is THIS TAXING JURISDICTION teeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increa: y of the press release provided to th es not exceed the rollback rate, I cer	-32.1 for the taxing -32.1 for the taxing the required evidenced by se Taxes" showing e local media. tify that

	-DEKALB	TAXING JURISDICTION:	PINE LAK	E
ENTER VALUE	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES E	BELOW
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,0
PERSONAL	787,882		77,047	864,92
MOTOR VEHICLES	100,300		(10,660)	89,64
MOBILE HOMES	0		0	
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	0		0	
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,63
EXEMPTIONS NET DIGEST	1,028,021	9,458,598	(2,226)	1,025,79
NET DIGEST	35,354,613 (PYD)	(RVA)	68,613 (NAG)	44,881,82 (CYD)
	(110)			(010)
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.4
	CAI	CULATION OF ROLLBACK RATE		
DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
2022 Net I	ligest	PYD	35,354,613	
let Value Added-Reassessmen	t of Existing Real Property	RVA	9,458,598	
Other Net Changes to	o Taxable Digest	NAG	68,613	
2023 Net I	Digest	CYD	44,881,824	(PYD+RVA+NAG)
2022 Mills	- Data	DVA	40.422	DVA
2022 Millag Millage Equivalent of Rea		PYM ME	18.422 3.882	PYM (RVA/CYD) * PYM
Rollback Millage F		RR - ROLLBACK RATE	14.540	PYM - ME
	Il automatically calculate the an		2023 Millage Rate	18.4
	ate for this Taxing Jurisdiction ex		Rollback Millage Rate	14.5
	the notice required in O.C.G.A.		Percentage Tax Increase	26.70
		CERTIFICATIONS		
		rate accounting of the total net asse	essed value added by the reassessm	ent of existing real
I hereby certify that the an	iount indicated above is an accu			
I hereby certify that the an		ar for which this rollback millage rat	e is being computed.	
I hereby certify that the an		ar for which this rollback millage rat	e is being computed.	
I hereby certify that the an			e is being computed.	
I hereby certify that the an	property for the tax ye			
	property for the tax ye Chairman, Board of Tax Asse		Date	applicable tax years.
	property for the tax ye Chairman, Board of Tax Asse	essors	Date	applicable tax years.
	property for the tax ye Chairman, Board of Tax Asse	essors ate representation of the digest valu	Date	applicable tax years.
I hereby certify that the v	property for the tax ye Chairman, Board of Tax Asse alues shown above are an accur Tax Collector or Tax Commis	essors ate representation of the digest valu sioner	Date es and exemption amounts for the Date	
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Asse alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com	essors ate representation of the digest valu sioner putation of the rollback millage rate	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5-	-32.1 for the taxing
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla	essors ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	-32.1 for the taxing
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla	essors ate representation of the digest valu sioner putation of the rollback millage rate	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	-32.1 for the taxing
I hereby certify that the va I hereby certify that the jurisdiction for tax y	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR, e set by the authority of the tax	ate representation of the digest valu sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ing jurisdiction for tax year 2023 exc	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that	32.1 for the taxing
I hereby certify that the value of the final millage rat advertisements, notice	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax res, and public hearings have be	ate representation of the digest values sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ing jurisdiction for tax year 2023 exc en conducted in accordance with O.	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e	32.1 for the taxing 5 the required evidenced by
I hereby certify that the value of the standard	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR , e set by the authority of the tax ces, and public hearings have be if the published "five year histor	ate representation of the digest values sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ing jurisdiction for tax year 2023 exc en conducted in accordance with O. y and current digest" advertisement	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increase	32.1 for the taxing 5 the required evidenced by se Taxes" showing
I hereby certify that the value of the standard	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR , e set by the authority of the tax ces, and public hearings have be if the published "five year histor	ate representation of the digest values sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ing jurisdiction for tax year 2023 exc en conducted in accordance with O.	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increase	32.1 for the taxing 5 the required evidenced by se Taxes" showing
I hereby certify that the value of the set o	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax ses, and public hearings have be of the published "five year histor when and where the required p	ate representation of the digest value sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increas y of the press release provided to th	32.1 for the taxing the required evidenced by se Taxes" showing e local media.
I hereby certify that the value of the final millage rate advertisements, notify the times and places of the final millage rate of the final millage	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax ses, and public hearings have be of the published "five year histor when and where the required p e set by the authority of the tax	ate representation of the digest values sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy ing jurisdiction for tax year 2023 door	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increa: y of the press release provided to th es not exceed the rollback rate, I cer	32.1 for the taxing the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the value of the final millage rate advertisements, notive the times and places of the final millage rate the required "five years"	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PARA e set by the authority of the tax ses, and public hearings have be of the published "five year histor when and where the required p e set by the authority of the tax	ate representation of the digest value sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increa: y of the press release provided to th es not exceed the rollback rate, I cer	32.1 for the taxing the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the value of the final millage rate advertisements, notify the times and places	property for the tax ye Chairman, Board of Tax Asso alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax res, and public hearings have be of the published "five year histor when and where the required p e set by the authority of the tax ar history and current digest" ad	ate representation of the digest values sioner putation of the rollback millage rate ge rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T ting jurisdiction for tax year 2023 exc een conducted in accordance with O. y and current digest" advertisement jublic hearings were held, and a copy ing jurisdiction for tax year 2023 door	Date es and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION eeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as e and the "Notice of Intent to Increa: y of the press release provided to th es not exceed the rollback rate, I cer	32.1 for the taxing the required evidenced by se Taxes" showing e local media. tify that

	-DEKALB	TAXING JURISDICTION:	PINE LAK	E
ENTER VALUE	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES E	BELOW
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,05
PERSONAL	787,882		77,047	864,92
MOTOR VEHICLES	100,300		(10,660)	89,64
MOBILE HOMES	0		0	
TIMBER -100%	0	_	0	
HEAVY DUTY EQUIP	0	0.450.500	0	45.007.0
GROSS DIGEST EXEMPTIONS	36,382,634 1,028,021	9,458,598 0	66,387	45,907,63
NET DIGEST	35,354,613	9,458,598	(2,226) 68,613	1,025,79 44,881,82
	(PYD)	(RVA)	(NAG)	(CYD)
	((,	(10.10)	(012)
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.4
	CA	LCULATION OF ROLLBACK RATE		
DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
2022 Net D	•	PYD	35,354,613	
Net Value Added-Reassessmen		RVA	9,458,598	
Other Net Changes to	o Taxable Digest	NAG	68,613	
2023 Net I	Digest	CYD	44,881,824	(PYD+RVA+NAG)
2022 Millag	e Pate	PYM	18.422	PYM
Millage Equivalent of Rea		ME	3.882	(RVA/CYD) * PYM
Rollback Millage F		RR - ROLLBACK RATE	14.540	PYM - ME
	ate for this Taxing Jurisdiction e Il automatically calculate the ar		Rollback Millage Rate 2023 Millage Rate	14.5
	the notice required in O.C.G.A.		Percentage Tax Increase	13.35
	·			
		CERTIFICATIONS		
		CERTIFICATIONS		
I hereby certify that the an	ount indicated above is an accu	urate accounting of the total net asse	essed value added by the reassessm	ent of existing real
I hereby certify that the an			,	ent of existing real
I hereby certify that the an		urate accounting of the total net asse	,	ent of existing real
I hereby certify that the an	property for the tax ye	urate accounting of the total net asse ear for which this rollback millage rat	e is being computed.	ent of existing real
I hereby certify that the an		urate accounting of the total net asse ear for which this rollback millage rat	,	ent of existing real
	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse ear for which this rollback millage rat	e is being computed. Date	-
	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse ear for which this rollback millage rat essors	e is being computed. Date	-
	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu	e is being computed. Date	-
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu	e is being computed. Date Date Date Date Date	applicable tax years.
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Ass Ilues shown above are an accur Tax Collector or Tax Commis	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner	e is being computed. Date Date Date Date Date Date Date	applicable tax years. -32.1 for the taxing
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille	urate accounting of the total net asso ear for which this rollback millage rat essors rate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta	e is being computed. Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	applicable tax years. -32.1 for the taxing
I hereby certify that the va	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner	e is being computed. Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	applicable tax years. -32.1 for the taxing
I hereby certify that the va I hereby certify that the jurisdiction for tax y	property for the tax ye Chairman, Board of Tax Ass Ilues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR	urate accounting of the total net asso ear for which this rollback millage rat essors rate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta	e is being computed. Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION	applicable tax years. -32.1 for the taxing
I hereby certify that the va I hereby certify that the Jurisdiction for tax ya If the final millage rat	property for the tax ye Chairman, Board of Tax Ass ilues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T	e is being computed. Date Les and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that	applicable tax years. -32.1 for the taxing 5 the required
I hereby certify that the value of the standard	property for the tax ye Chairman, Board of Tax Ass ilues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be f the published "five year histo	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement	e is being computed. Date Les and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing
I hereby certify that the value of the standard	property for the tax ye Chairman, Board of Tax Ass ilues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be f the published "five year histo	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O.	e is being computed. Date Les and exemption amounts for the Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing
I hereby certify that the va I hereby certify that the jurisdiction for tax y If the final millage rat advertisements, notic the attached copies o the times and places	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be if the published "five year histo when and where the required p	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner aputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy	e is being computed. Date Date Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa y of the press release provided to the	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing e local media.
I hereby certify that the value of the final millage rat advertisements, notic the attached copies of the times and places	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be if the published "five year histo when and where the required p e set by the authority of the tax	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy king jurisdiction for tax year 2023 do	e is being computed. Date Date Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa y of the press release provided to the es not exceed the rollback rate, I cert	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the value of the final millage rat advertisements, notic the attached copies of the times and places	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be f the published "five year histo when and where the required p e set by the authority of the tax in history and current digest" ac	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner aputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy	e is being computed. Date Date Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa y of the press release provided to the es not exceed the rollback rate, I cert	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the value of the final millage rat advertisements, notic the attached copies of the times and places	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be if the published "five year histo when and where the required p e set by the authority of the tax	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this ta AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy king jurisdiction for tax year 2023 do	e is being computed. Date Date Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa y of the press release provided to the es not exceed the rollback rate, I cert	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing e local media. tify that

NTY: 002	-DEKALB	TAXING JURISDICTION:	PINE LAK	E
ENTER VALUE	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES E	BELOW
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,0
PERSONAL	787,882		77,047	864,92
MOTOR VEHICLES	100,300		(10,660)	89,64
MOBILE HOMES	0		0	
TIMBER -100%	0	_	0	
HEAVY DUTY EQUIP	0	0.450.500	0	45 007 0
GROSS DIGEST EXEMPTIONS	36,382,634 1,028,021	9,458,598	66,387	45,907,6
NET DIGEST	35,354,613	9,458,598	(2,226) 68,613	1,025,79 44,881,83
	(PYD)	(RVA)	(NAG)	(CYD)
	((,	(1010)	(012)
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.4
	CA	LCULATION OF ROLLBACK RATE		
DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
2022 Net D		PYD	35,354,613	
let Value Added-Reassessmen	t of Existing Real Property	RVA	9,458,598	
Other Net Changes to	o Taxable Digest	NAG	68,613	
2023 Net I	Digest	CYD	44,881,824	(PYD+RVA+NAG)
2022 1 41	2.1			
2022 Millag Millage Equivalent of Rea		PYM	18.422	PYM
Rollback Millage F		ME RR - ROLLBACK RATE	3.882 14.540	(RVA/CYD) * PYM PYM - ME
	ate for this Taxing Jurisdiction e		Rollback Millage Rate	14.5
	Il automatically calculate the ar		2023 Millage Rate	14.5
	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2)	Percentage Tax Increase	0.97
•				
•		CERTIFICATIONS		
taxes that is part of	nount indicated above is an accu	CERTIFICATIONS urate accounting of the total net asse	essed value added by the reassessm	ent of existing real
taxes that is part of			,	ent of existing real
taxes that is part of		urate accounting of the total net asse	,	ent of existing real
taxes that is part of	property for the tax ye	urate accounting of the total net asse aar for which this rollback millage rat	e is being computed.	ent of existing real
taxes that is part of		urate accounting of the total net asse aar for which this rollback millage rat	,	ent of existing real
taxes that is part of	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse aar for which this rollback millage rat	e is being computed. Date	-
taxes that is part of	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse ear for which this rollback millage rat essors	e is being computed. Date	-
taxes that is part of	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu	e is being computed. Date	-
taxes that is part of	property for the tax ye Chairman, Board of Tax Ass	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu	e is being computed. Date	-
taxes that is part of I hereby certify that the am I hereby certify that the va	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu	e is being computed. Date Date Date Date Date	applicable tax years.
taxes that is part of I hereby certify that the am I hereby certify that the va I hereby certify that the va I hereby certify that the value I hereby certify that the	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu	e is being computed. Date Date Date Date Date Date Date	applicable tax years. -32.1 for the taxing
taxes that is part of I hereby certify that the am I hereby certify that the van I hereby certify that the van I hereby certify that the	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct corr ear 2023 and that the final mille	urate accounting of the total net asse ear for which this rollback millage rat essors rate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to	e is being computed. Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	applicable tax years. -32.1 for the taxing
taxes that is part of I hereby certify that the am I hereby certify that the van I hereby certify that the van I hereby certify that the	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct corr ear 2023 and that the final mille	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner	e is being computed. Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is	applicable tax years. -32.1 for the taxing
I hereby certify that the and I hereby certify that the and I hereby certify that the value I hereby certify that the value I hereby certify that the jurisdiction for tax ya	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc	e is being computed. Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that	applicable tax years. -32.1 for the taxing s the required
I hereby certify that the and I hereby certify that the and I hereby certify that the value I hereby certify that the value I hereby certify that the jurisdiction for tax ya If the final millage rat advertisements, notice	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax res, and public hearings have be	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O.	Date Date Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of	applicable tax years. -32.1 for the taxing 5 the required evidenced by
I hereby certify that the and I hereby certify that the and I hereby certify that the value I hereby certify thereby certify that the value I hereby certify t	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ces, and public hearings have be if the published "five year histo	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement	e is being computed. Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa	applicable tax years. -32.1 for the taxing s the required evidenced by se Taxes" showing
I hereby certify that the and I hereby certify that the and I hereby certify that the value I hereby certify thereby certify that the value I hereby certify t	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final mille CHECK THE APPROPRIATE PAR e set by the authority of the tax ces, and public hearings have be if the published "five year histo	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O.	e is being computed. Date Date Date Date Date in accordance with O.C.G.A. § 48-5- axing jurisdiction for tax year 2023 is HIS TAXING JURISDICTION seeds the rollback rate, I certify that C.G.A. §§ 48-5-32 and 48-5-32.1 as of and the "Notice of Intent to Increa	applicable tax years. -32.1 for the taxing s the required evidenced by se Taxes" showing
I hereby certify that the and I hereby certify that the and I hereby certify that the value I hereby certify thereby certify that the value I hereby certify t	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be of the published "five year histo when and where the required p	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner aputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy	Date Date Date Date Date Date Date Date	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing e local media.
I hereby certify that the and I hereby certify that the and I hereby certify that the value I hereby certify thereby certify that the value I hereby certify t	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be of the published "five year histo when and where the required p e set by the authority of the tax	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy king jurisdiction for tax year 2023 door	Date Date Date Date Date Date Date Date	applicable tax years. -32.1 for the taxing s the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the and I hereby certify that the and I hereby certify that the value I	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be of the published "five year histo when and where the required p e set by the authority of the tax ar history and current digest" ac	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner aputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy	Date Date Date Date Date Date Date Date	applicable tax years. -32.1 for the taxing s the required evidenced by se Taxes" showing e local media. tify that
I hereby certify that the and I hereby certify that the and I hereby certify that the value I	property for the tax ye Chairman, Board of Tax Ass alues shown above are an accur Tax Collector or Tax Commis above is a true and correct com ear 2023 and that the final milla CHECK THE APPROPRIATE PAR e set by the authority of the tax ses, and public hearings have be of the published "five year histo when and where the required p e set by the authority of the tax	urate accounting of the total net asse ear for which this rollback millage rat essors ate representation of the digest valu ssioner uputation of the rollback millage rate age rate set by the authority of this to AGRAPH BELOW THAT APPLIES TO T king jurisdiction for tax year 2023 exc een conducted in accordance with O. ry and current digest" advertisement public hearings were held, and a copy king jurisdiction for tax year 2023 door	Date Date Date Date Date Date Date Date	applicable tax years. -32.1 for the taxing 5 the required evidenced by se Taxes" showing e local media. tify that

NOTICE

The City of Pine Lake City Council does hereby announce that the millage rate will be set at a meeting to be held at the Court House

459 Pine Drive, Pine Lake, GA on June 27, 2023 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2018	2019	2020	2021	2022	2023
		Real & Personal	25,488,198	26,414,786	28,633,252	32,715,662	36,282,334	45,817,979
		Motor Vehicles	264,140	187,340	139,790	120,180	100,300	89,640
	v	Mobile Homes						
	A	Timber - 100%						
C	U	Heavy Duty Equipment						
Ť	E	Gross Digest	25,752,338	26,602,126	28,773,042	32,835,842	36,382,634	45,907,619
Y		Less Exemptions	1,030,951	985,341	989,061	1,015,624	1,028,021	1,025,795
Α		NET DIGEST VALUE	24,721,387	25,616,785	27,783,981	31,820,218	35,354,613	44,881,824
r	R	Gross Maintenance & Operation Millage						
а	A T E	Less Rollback (Local Option Sales Tax)						
	⁻	NET M&O MILLAGE RATE	22.2000	21.5300	19.9090	19.3240	18.4220	18.4220
		TOTAL M&O TAXES LEVIED	\$548,815	\$551,529	\$553,151	\$614,894	\$651,303	\$826,813
	ТАХ	Net Tax \$ Increase		\$2,715	\$1,622	\$61,743	\$36,409	\$175,510
		Net Tax % Increase		0.49%	0.29%	11.16%	5.92%	26.95%



Memo

To: Mayor and City Council

From: ChaQuias Thornton, City Administrator

Date: May 26, 2023

Re: Increase of Mayor and Council Salaries

New Business – Increase of Mayor and Council Salaries – May 30, 2023

Please see item history below.

Item History - April 11, 2023 Regular Council Meeting

Process for consideration of and action taken to increase the salary of elected officials is governed by the Official Code of Georgia Annotated (O.C.G.A. § 36-35-4 (2021)), as shown below:

- (a) The governing authority of each municipal corporation is authorized to fix the salary, compensation, and expenses of its municipal employees and the members of its municipal governing authority and to provide insurance, retirement, and pension benefits, coverage under federal old-age, survivors and disability programs, hospitalization benefits, and workers' compensation benefits for its employees, their dependents, and their survivors and for members of the municipal governing authority, their dependents, and their survivors, when such benefits are provided to municipal employees. Any previous actions to extend insurance, federal old-age, survivors and disability programs, retirement, hospitalization, and workers' compensation benefits to members of the municipal governing authority and use the salary or compensation of insurance, federal old-age, survivors and workers' compensation of the elective members of the municipal governing authority shall be subject to the following conditions and requirements:
 - (1) Any such increase shall not be effective until after the taking of office of those elected at the next regular municipal election which is held immediately following the date on which the action to increase the compensation was taken;
 - (2) Such action shall not be taken during the period of time beginning with the date that candidates for election to membership on the municipal governing authority may first qualify as such candidates and ending with the date members of the municipal governing authority take office following their election; and
 - (3) Such action shall not be taken until notice of intent to take the action has been published in a newspaper of general circulation designated as the legal organ in the

county and in the municipal corporation at least once a week for three consecutive weeks immediately preceding the week during which the action is taken.

- (b) As used in subsection (a) of this Code section, the phrase "elective members of the municipal governing authority" means, notwithstanding any terminology or designation of a municipal governing authority or governing body contained in any municipal charter, any elective municipal official who exercises any executive or legislative or executive and legislative powers of the municipal corporation, specifically including a mayor, vice-mayor, president or chairman of a municipal council, member of a municipal council, member of a board of aldermen, or member of a board of commissioners. Such phrase shall also include any person who is appointed to fill a vacancy in any such elective office.
- (c) As used in subsection (a) of this Code section, the words "salary or compensation," as applied to the elective members of a municipal governing authority, shall include any expense allowance or any form of payment or reimbursement of expenses, except reimbursement for expenses actually and necessarily incurred by members of a municipal governing authority in carrying out their official duties. The governing authority of each municipal corporation shall be authorized to provide by ordinance for the reimbursement of such actual and necessary expenses.
- (d) As used in subsection (a) of this Code section, the words "retirement" and "pension" shall mean termination from municipal service with the right to receive a benefit based upon all or part of such municipal service in accordance with the terms of the ordinance or contract pursuant to which the municipality provides for payment of such benefits. The General Assembly declares and affirms that the Act approved April 17, 1981 (Ga. L. 1981, p. 1741) was intended to assure that prior advertisement of actions to provide insurance, federal old-age, survivors and disability programs, retirement, pension, hospitalization, and workers' compensation benefits to elected members of the municipal governing authority, their dependents, and their survivors is not required.

The following timeline (tentative) is presented by the Administration Office for notification of Council's to take action on, and for Council's consideration of, the increase of salaries for the elected offices of Pine Lake, to include the position of Mayor and all five Council positions.

04/11/2023 - Council consent to publish NOTICE OF CONSENT TO TAKE ACTION (with proposed increase) 04/27/2023 - Submit ad to the news organ for publishing 05/04-05/10/2023 - Week 1 Advertisement 05/11-05/17/2023 - Week 2 Advertisement 05/15-05/24/2023 - Week 3 Advertisement 05/30/2023 - Council Consideration - Public Meeting

This timeline adheres to GA Code provisions regarding the matter. The period for the qualifying of candidates for the upcoming 2023 General Municipal Election is set to begin at 8:30 a.m. on Monday the 21st day of August 2023 and shall close at 4:30 p.m. on Wednesday the 23rd day of August 2023 (within regular business hours of City Hall).

Please see the next page for the public notice of INTENT TO TAKE ACTION. The table reflects an increase from \$3,600 annually (\$300/month) to \$7,200 annually (\$600/month) for the position of Mayor and an increase of from \$600 annually (\$50/month) to \$3,600 annually (\$300/month) for each Council position.

Please contact me if you should have any questions or concerns regarding this matter.

Thank you, CMThornton

PUBLIC NOTICE OF INTENT TO TAKE ACTION CITY OF PINE LAKE, GA

The Mayor and Council of the City of Pine Lake hereby extend public notice of its intent to take action to increase the salary of Pine Lake municipal elected officials, to include the positions of Mayor and Council. The proposed increase in salary, by position is shown below:

Elected Municipal Official	Annual Salary - Current	Annual Salary - Proposed	Proposed Increase
Mayor	3,600.00	7,200.00	3,600.00
Council Member 1	600.00	3,600.00	3,000.00
Council Member 2	600.00	3,600.00	3,000.00
Council Member 3	600.00	3,600.00	3,000.00
Council Member 4	600.00	3,600.00	3,000.00
Council Member 5	600.00	3,600.00	3,000.00
Total Salaries	6,600.00	25,200.00	18,600.00

Public hearing to consider the increase will be held on Tuesday, May 30, 2023 at 7:00pm in the Pine Lake Courthouse/Council Chambers at 459 Pine Drive, Pine Lake, Georgia 30072. Pursuant to O.C.G.A §36-35-4, any such increase shall not be effective until after the taking of office of those elected at the next regular municipal election which is held immediately following the date on which the action to increase the salary was taken.



Memo

DATE:	May 25, 2023
TO:	Mayor and City Council
FROM:	ChaQuias Thornton
RE:	City Clerk Appointment

Following interview for the position of City Clerk (with Municipal Court Clerk function), Mayor Hammet selects Ned Thomas Dagenhard for appointment to the position. Per Charter Sec. 3.14, "The mayor shall appoint a city clerk who shall not be a member of the city council, said appointment being subject to confirmation by the city council. The city clerk shall be the custodian of the official city seal; maintain city council records required by this Chatter; and perform such other duties as may be required by the city council and as are imposed upon that officer by state law. Except as otherwise provided in this Chatter or by law, the city clerk shall not be subject to termination or removal by the mayor or the city council acting alone, but only upon the joint action of the mayor and a concurring majority of the city council sitting at a regularly scheduled meeting of the city council. In the event that an appointment is not made to the city clerk position, the city manager shall serve as city clerk."

Mr. Dagenhard has administrative service experience with two congressional offices – One Georgia and the Office of Congresswoman Carolyn Bourdeaux. Please see the terms of appointment for Mr. Dagenhard as presented in the attached Resolution for Council consideration.

Thank you,

CMThornton

RESOLUTION NO. R-11-2023

A RESOLUTION APPOINTING NED THOMAS DAGENHARD AS CITY CLERK, SETTING THE COMPENSATION AND THE DATE OF HIRE OF SAID CLERK, AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY TO EFFECTUATE THE PURPOSES OF THIS RESOLUTION. AUTHORIZING THE CITY MANAGER/ACTING CITY CLERK TO ATTEST SIGNATURES AND AFFIX THE OFFICIAL SEAL OF THE CITY, AS NECESSARY, PROVIDING FOR AN EFFECTIVE DATE OF THIS RESOLUTION, AND FOR OTHER PURPOSES.

WHEREAS, The City of Pine Lake ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia and is charged with providing public services to residents located within the corporate limits of the City; and,

WHEREAS, pursuant to City Charter Section 3.14, the City Clerk shall be custodian of the official City seal, maintain City Council records, and perform such other duties as may be required by the City Council; and

WHEREAS, the appointee shall perform the duties of the Clerk if approved by the City Council, and notwithstanding any delegation of duties, the appointee shall remain responsible for the duties assigned to him by the City Charter and the City Council; and

WHEREAS, pursuant to City Charter Section 3.14, the Mayor desires to appoint Ned Thomas Dagenhard as the City Clerk, to be compensated at \$43,170 per year subject to any amendments enacted by the Council; and

WHEREAS, the City Council finds that the foregoing appointment is necessary and beneficial to its citizens and to the efficient operation of the City.

THEREFORE, IT IS NOW RESOLVED BY THE CITY COUNCIL OF THE CITY OF PINE LAKE GEORGIA AS FOLLOWS:

SECTION 1. Approval.

The City Council of the City of Pine Lake, pursuant to its authority under Section 3.14 of the City Charter, hereby confirms the mayor's appointment of Ned Thomas Dagenhard as City Clerk of the City of Pine Lake. The City Clerk appointed hereunder shall begin employment on a date to be mutually agreed upon by the City Manager and the City Clerk.

SECTION 2. Compensation, Termination and Benefits.

A. The City Clerk shall be compensated \$43,170 annually and is subject to termination according to the provisions of City Charter Section 3.14. The City Clerk's employment and benefits shall otherwise be governed by the City of Pine Lake Employee Handbook and any other personnel policies and procedures established by the City.

SECTION 3. Approval of Execution.

The Mayor is hereby authorized to sign all documents and the Mayor and/or City Manager are authorized to perform all other necessary acts necessary to effectuate this Resolution on behalf of the City of Pine Lake.

SECTION 4. Severability

To the extent any portion of this Resolution is declared to be invalid, unenforceable, or nonbinding, that shall not affect the remaining portions of this Resolution.

SECTION 5. Repeal of Conflicting Provisions.

All City Resolutions inconsistent with this Resolution are hereby repealed.

SECTION 6. Effective Date.

This resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Pine Lake.

SO RESOLVED this _____ day of May, 2023.

Melanie Hammet, Mayor			
ATTEST:			
ChaQuias M. Thornton, Cit	y Manager and		
Acting City Clerk			

APPROVED AS TO FORM:

Susan Moore, City Attorney