

CITY OF PINE LAKE, GEORGIA

PUBLIC HEARING AGENDA

COUNCIL CHAMBERS

JUNE 20, 2023 @ 11:00AM and 6:00PM

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

Public Hearing

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 18.422 mils for maintenance and operations and debt service which will require an increase in property taxes of 26.70% for fiscal year 2023. This is the same millage rate adopted for the previous fiscal year 2022.

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

NOTICE OF PROPERTY TAX INCREASE

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate which will require an increase in property taxes of 26.70% for fiscal year 2023.

All concerned citizens are invited to the public hearings on this tax increase to be held in-person at **459 Pine Drive, Pine Lake, Georgia 30072 on Tuesday, June 20, 2023, at 11:00 a.m. and 6:00 p.m.**

Time and place of an additional public hearing on this tax increase is at **459 Pine Drive, Pine Lake, Georgia 30072 on June 27, 2023, at 7:00 p.m.** This tentative increase will result in a millage rate of 18.422 mills, an increase of 3.882 mills over the rollback millage rate. Without this tentative tax increase, the millage rate will be no more than 14.540 mills. The proposed tax increase for a home with a fair market value of \$225,000 is approximately \$388.20 and the proposed tax increase for a nonhomestead property with a fair market value of \$150,000 is approximately \$194.10.

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
CITY AREA	VALUE	Real & Personal	25,462,911	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
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment						
		Gross Digest	25,727,051	26,602,126	28,773,042	32,835,842	36,382,634	45,907,619
		Less Exemptions	1,030,660	985,341	989,061	1,015,624	1,028,021	1,025,795
		NET DIGEST VALUE	24,696,391	25,616,785	27,783,981	31,820,218	35,354,613	44,881,824
	RATE	Gross Maintenance & Operation Millage						
		Less Rollback (Local Option Sales Tax)						
NET M&O MILLAGE RATE		22.0000	21.5300	19.9090	19.3240	18.4220	18.4220	
TAX	TOTAL M&O TAXES LEVIED	\$543,321	\$551,529	\$553,151	\$614,894	\$651,303	\$826,813	
	Net Tax \$ Increase		\$8,209	\$1,622	\$61,743	\$36,409	\$175,510	
	Net Tax % Increase		1.51%	0.29%	11.16%	5.92%	26.95%	

CONSOLIDATION AND EVALUATION OF DIGEST 2023

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 46 - CITY OF PINE LAKE (74, 74A)				Total Parcel Count: 452			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE	
R1	328		32,335,535	J3	0	0.00	0	E0	0	0	Residential Real	388	85.15	39,879,208	
R3	388	85.15	7,543,673	J4	0	0.00	0	E1	24	392,252	Residential Personal	0		0	
R4	0	0.00	0	J5	0	0.00	0	E2	10	276,200	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	
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				Commercial Real	27	19.72	4,914,802
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Personal	24		439,455
T1	0		0	W3	0	0.00	0	S1	0	0	0	Commercial Total	51	19.72	5,354,257
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0	Industrial Real	3	0.60	159,040
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0	Industrial Personal	0		0
HISTORIC				COMMERCIAL				S4	0	0	0	Industrial Total	3	0.60	159,040
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5	0	0	0	Forest Lnd Con Use	0	0.00	0
H1	0		0	C1	23		3,347,005	SD	0	0	0	Brownfield Property	0	0.00	0
H3	0	0.00	0	C3	27	19.72	1,567,797	SS	0	0	0	Qualified Timberland	0	0.00	0
AGRICULTURAL				INDUSTRIAL				SE	0	0	0	Real Total	418	105.47	44,953,050
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	SG	0	0	0	Personal Total	24		439,455
A1	0		0	C4	0	0.00	0	S6	0	0	0	Digest Total	442	105.47	45,392,505
A3	0	0.00	0	C5	0	0.00	0	S8	0	0	0	Public Utility	4	0.00	425,474
A4	0	0.00	0	C9	0	0.00	0	S9	0	0	0	Motor Vehicle	80		89,640
A5	0	0.00	0	CA	0		0	SF	0	0	0	Mobile Home			0
A6	0		0	CB	0		0	SA	0	0	0	Timber - 100%	0	0.00	0
A9	0	0.00	0	CF	15		301,338	SB	0	0	0	Heavy Duty Equip.			0
AA	0		0	CI	9		138,117	SP	9	9,795	9,795	Gross Digest Total	526	105.47	45,907,619
AB	0		0	CP	0		0	SH	0	0	0	Exemptions-Bonds			9,795
AF	0		0	CZ	0		0	ST	0	0	0	Net Bond Digest			45,897,824
AI	0		0	INDUSTRIAL				SV	0	0	0	Gross Digest Total	526	105.47	45,907,619
AZ	0		0	Code	Count	Acres	40% Value	SJ	0	0	0	Exemptions-M & O			1,025,795
PREFERENTIAL				I1	1		114,280	SX	0	0	0	Net M & O Digest			44,881,824
Code	Count	Acres	40% Value	I3	3	0.60	44,760	SN	0	0	0	DO NOT USE L1 THRU L9 CODES ON STATE SHEET			
P3	0	0.00	0	I4	0	0.00	0	L1	254	1,016,000	0	TYPE	MILLAGE	ASSESSED VALUE	TAX
P4	0	0.00	0	I5	0	0.00	0	L2	0	0	0	M & O	0.018422	44,881,824	826,813
P5	0	0.00	0	I9	0	0.00	0	L3	0	0	0	BOND		45,897,824	
P6	0		0	IA	0		0	L4	0	0	0	I, Irvin J. Johnson, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2023, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.			
CONSERVATION USE				IB	0		0	L5	0	0	0	Witness my hand and official signature, this 27th day of July 2023.			
Code	Count	Acres	40% Value	IF	0		0	L6	0	0	0	R.T.R.			
V3	0	0.00	0	II	0		0	L7	0	0	0	Tax Commissioner			
V4	0	0.00	0	IP	0		0	L8	0	0	0				
V5	0	0.00	0	IZ	0		0	L9	0	0	0				
V6	0		0	PUBLIC UTILITY				L10	0	0	0				
BROWNFIELD PROPERTY				Code	Count	Acres	40% Value	L11	0	0	0				
Code	Count	Acres	40% Value	U1	0		0	L12	0	0	0				
B1	0		0	U2	4	0.00	425,474	L13	0	0	0				
B3	0	0.00	0	U3	0	0.00	0	L14	0	0	0				
B4	0	0.00	0	U4	0	0.00	0	L15	0	0	0				
B5	0	0.00	0	U5	0	0.00	0	L16	0	0	0				
B6	0		0	U9	0	0.00	0	TOTAL	263	1,025,795	9,795				
Qualified Timberland				UA	0		0								
Code	Count	Acres	40% Value	UB	0		0								
Q4	0	0.00	0	UF	0		0								
Q5	0	0.00	0	UZ	0		0								

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **PINE LAKE**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,050
PERSONAL	787,882		77,047	864,929
MOTOR VEHICLES	100,300		(10,660)	89,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,619
EXEMPTIONS	1,028,021	0	(2,226)	1,025,795
NET DIGEST	35,354,613	9,458,598	68,613	44,881,824
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.422

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	35,354,613	
Net Value Added-Reassessment of Existing Real Property	RVA	9,458,598	
Other Net Changes to Taxable Digest	NAG	68,613	
2023 Net Digest	CYD	44,881,824	(PYD+RVA+NAG)
2022 Millage Rate	PYM	18.422	PYM
Millage Equivalent of Reassessed Value Added	ME	3.882	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	14.540	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	14.540
	2023 Millage Rate	18.422
	Percentage Tax Increase	26.70%

CERTIFICATIONS

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

 Chairman, Board of Tax Assessors Date

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

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **PINE LAKE**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	35,494,452	9,458,598	0	44,953,050
PERSONAL	787,882		77,047	864,929
MOTOR VEHICLES	100,300		(10,660)	89,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	36,382,634	9,458,598	66,387	45,907,619
EXEMPTIONS	1,028,021	0	(2,226)	1,025,795
NET DIGEST	35,354,613	9,458,598	68,613	44,881,824
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	18.422		2023 MILLAGE RATE:	18.422

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	35,354,613	
Net Value Added-Reassessment of Existing Real Property	RVA	9,458,598	
Other Net Changes to Taxable Digest	NAG	68,613	
2023 Net Digest	CYD	44,881,824	
2022 Millage Rate	PYM	18.422	PYM
Millage Equivalent of Reassessed Value Added	ME	3.882	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	14.540	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	14.540
	2023 Millage Rate	14.540
	Percentage Tax Increase	0.00%

CERTIFICATIONS

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

 Chairman, Board of Tax Assessors Date

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

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date