

**CITY OF PINE LAKE, GEORGIA
SPECIAL CALLED MEETING & PUBLIC HEARING
AGENDA**

**JUNE 26, 2025 @ 6:00PM
COURTHOUSE & COUNCIL CHAMBERS
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 – SPECIAL CALLED MEETING

PUBLIC HEARING – 6:00PM

- Consideration of Millage Rate, Property Tax Increase

ANNOUNCEMENTS/COMMUNICATIONS

ADOPTION OF THE AGENDA OF THE DAY

PUBLIC COMMENTS – 3 minutes each please

NEW BUSINESS

1. Resolution R-2025-48, Adoption of the Final 2025 Property Tax Millage Rate

PUBLIC COMMENTS – 3 minutes each please

REPORTS AND OTHER BUSINESS

- Mayor
- City Council

ADJOURNMENT

MAYOR

Brandy Hall

COUNCIL MEMBERS

Jean Bordeaux, Mayor pro tem
Jeff Goldberg
Tom Ramsey
Thomas Torrent
Augusta Woods

CITY OF PINE LAKE

425 ALLGOOD ROAD

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COUNCIL AGENDA MEMORANDUM (CAM)

TO: Honorable Mayor and Council Members

FROM: Stanley D Hawthorne, City Manager 

DATE: June 26, 2025

TITLE: Adoption of the Final 2025 Property Tax Millage Rate

RECOMMENDATION

Approve the resolution to adopt a final 2025 property tax millage rate of 19.40 mills.

BACKGROUND

On May 17, 2025, the DeKalb County Tax Commissioner's Office released tangible real and personal property value changes for 2025. The report represents a 5.48% increase in real estate valuation and a 10.24% decrease in personal property valuation for Pine Lake. These percentages represent a change in real estate of \$2,473,032 based on growth (\$644,760) and revaluation (\$1,828,272). Overall, Pine Lake's total tax digest valuation for real estate changes from \$45,138,290 (2024) to \$47,611,322 (2025) and personal property changes from \$426,712 (2024) to \$383,038 (2025).

In 2024, the Pine Lake City Council adopted a millage rate of 19.40; this same rate is recommended as the final rate for adoption in 2025. The mill rate that will render the same amount of "as billed" revenue in 2025 as billed in 2024, based on the current year's valuation of property is 18.653 mills. This rate is known as the rollback rate.

In the millage rate adoption process, there are several steps that must be taken to include public hearings, newspaper ads, etc. If a taxing authority elects to adopt a millage higher than the rollback rate, a press release must be issued, and three public hearings must be advertised and held before the adoption of the new millage rate. The final adoption of the millage rate deadline is July 1, 2025. All preliminary requirements will have been met with the final adoption of a property tax millage rate scheduled for June 26, 2025.

RESOURCE IMPACT

| Millage Rate(mills) | Assessed Values | Tax Revenue | Increase over last year |
|-----------------------|-----------------|-------------|-------------------------|
| 18.653 rollback rate | \$47,473,838 | \$885,530 | \$0 |
| 19.400 tentative rate | \$47,473,838 | \$920,992 | \$35,463 |

ATTACHMENTS

Resolution to Adopt 2025 Property Tax Millage Rate
Notice of Property Tax Increase
Current 2025 Property Tax Digest and 5 Year History of Levy

Stanley D Hawthorne
City Manager
stanleyhawthorne@pinelakega.net
425 Allgood Road Stone Mountain GA 30083
PO Box 1325 • Pine Lake, GA 30072 • 404-999-4932
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NOTICE OF PROPERTY TAX INCREASE

The City of Pine Lake has tentatively adopted a millage rate which will require an increase in property taxes by 4 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at **459 Pine Drive, Pine Lake, GA 30072** on Thursday, June 19, 2025 at 11:00AM.

Times and places of additional public hearings on this tax increase are at **459 Pine Drive, Pine Lake, GA 30072** on Thursday, June 19, 2025 at 6:00PM; and Thursday, June 26, 2025 at 6:00PM.

This tentative increase will result in a millage rate of *19.4 mills*, an increase of *.747 mills*. Without this tentative tax increase, the millage rate will be no more than 18.653 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$90 and the proposed tax increase for non-homestead property with a fair market value of \$175,000 is approximately \$56.

NOTICE

The City of Pine Lake does hereby announce that the millage rate will be set at a meeting to be held at the
459 Pine Drive, Pine Lake, GA 30072 on Tuesday June 26, 2025 at 6:00PM 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 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| CITY WIDE | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|--|------------|------------|------------|------------|------------|------------|
| C I T Y P R O P E R T Y T A X E S | Real & Personal | 28,633,252 | 32,715,662 | 36,282,334 | 45,817,979 | 45,965,058 | 48,483,659 |
| | Motor Vehicles | 139,790 | 120,180 | 100,300 | 89,640 | 83,620 | 59,900 |
| | Mobile Homes | | | | | | |
| | Timber - 100% | | | | | | |
| | Heavy Duty Equipment | | | | | | |
| | Gross Digest | 28,773,042 | 32,835,842 | 36,382,634 | 45,907,619 | 46,048,678 | 48,543,559 |
| | Less Exemptions | 989,061 | 1,015,624 | 1,028,021 | 1,017,795 | 1,060,951 | 1,069,721 |
| | NET DIGEST VALUE | 27,783,981 | 31,820,218 | 35,354,613 | 44,889,824 | 44,987,727 | 47,473,838 |
| | Gross Maintenance & Operation Millage | 19.9090 | 19.3240 | 18.4220 | 16.4810 | 19.4000 | 19.4000 |
| | Less Rollback (Local Option Sales Tax) | | | | | | |
| NET M&O MILLAGE RATE | | 19.9090 | 19.3240 | 18.4220 | 16.4810 | 19.4000 | 19.4000 |
| TOTAL M&O TAXES LEVIED | | \$553,151 | \$614,894 | \$651,303 | \$739,829 | \$872,762 | \$920,992 |
| TAX | | | | | | | |
| Net Tax \$ Increase | | | \$61,743 | \$36,409 | \$88,527 | \$132,933 | \$48,231 |
| Net Tax % Increase | | | 11.16% | 5.92% | 13.59% | 17.97% | 5.53% |