



---

## CITY COUNCIL AGENDA ITEM

---

**TO:** Mayor & City Council                      **DATE:** July 31, 2013

**FROM:** John McDonough, City Manager

**AGENDA ITEM:** To receive input as it relates to establishing an ad valorem tax rate (millage) to be levied for Fiscal Year 2014 as required by O.C.G.A. Section 48-5-32 et seq. (Second Public Hearing)

**MEETING DATE:** For Submission onto the City Council Special Called Meeting Agenda at 7:30 am on August 6, 2013

---

*BACKGROUND INFORMATION: (Attach additional pages if necessary)*

See attached:

Memorandum  
Ordinance

---

APPROVAL BY CITY MANAGER:                     JAM                     APPROVED

PLACED ON AGENDA FOR:                     8/6/2013                    

CITY ATTORNEY APPROVAL REQUIRED: (  ) YES      (  ) NO

CITY ATTORNEY APPROVAL:                     [Signature]                    

REMARKS:



To: John McDonough, City Manager  
From: Karen Ellis, Finance Director  
Date: For the 7:30 am August 6, 2013, City Council Special Called Meeting  
Agenda Item: Ad Valorem Tax Rate Public Hearing (millage rate) for Fiscal Year 2014 (Second Public Hearing)

---

***City Manager's Office Recommendation:***

Approve the ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2013 calendar year, on property subject to ad valorem taxation by the City is hereby fixed at 4.731 on forty percent (40%) of each \$1,000 of property subject to ad valorem tax by the City. Said rate of \$4.731 on forty percent (40%) of each \$1,000 of taxable property is hereby levied.

***Background:***

The Georgia Taxpayers Bill of Rights, in effect since 2000, requires the City to advertise a millage rate as a property tax increase if this rate is not fully rolled back. The impact of the reassessment and reevaluations this past year resulted in a property tax increase of 1.63% following the "rollback" calculation that evaluates total revenue collected from property taxes year to year. This property tax increase contributed to an increase in total net taxes levied of 4.97% from 2012 to 2013.

The FY2014 Budget proposes the adoption of a millage rate of 4.731 mills, which is the same millage rate the Sandy Springs Charter permits.

***Discussion:***

The Sandy Springs's millage rate combined with the homestead exemption results in a lower tax burden than most of its neighboring municipalities. By leaving the millage rate the same, we continue to ensure superior, responsive customer service and the high quality of services to the residents of Sandy Springs. Notice has been advertised that the City of Sandy Springs will hold a public hearing and set the millage rate on the 6<sup>th</sup> day of August at 6:00 p.m. at City Hall.

*Finance*

STATE OF GEORGIA  
COUNTY OF FULTON

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, TO SET THE AD VALOREM TAX RATE OF THE CITY OF SANDY SPRINGS, FOR FISCAL YEAR 2014; AND FOR OTHER PURPOSES.**

**BE IT ORDAINED** by the Mayor and City Council of the City of Sandy Springs, Georgia as follows:

**SECTION I:** The ad valorem tax rate for the City of Sandy Springs, Georgia, for the 2013 calendar year, on property subject to ad valorem taxation by the City is hereby fixed at \$4.731 on forty percent (40%) of each \$1,000 of property subject to ad valorem tax by the City.

**SECTION II:** Said rate of 4.731 mills on forty percent (40%) of each \$1,000 of taxable property is hereby levied as follows:

(a) For General Government purposes 4.731 mills on forty percent (40%) of each \$1,000 of taxable property.

**SECTION III:** All ordinances and parts of ordinances in conflict herewith are hereby repealed.

**APPROVED and ADOPTED** the 6<sup>th</sup> day of August, 2013.

Approved:

\_\_\_\_\_  
Eva Galambos, Mayor

Attest:

\_\_\_\_\_  
Michael Casey, City Clerk

(Seal)