

**PUBLIC HEARING MINUTES  
CITY OF DULUTH, GA  
3167 Main Street  
Duluth, GA 30096  
JULY 22, 2019  
10:00 A.M.**

Councilmember Whitlock called the meeting to order at 10:00 a.m.

**PRESENT:** Council members Whitlock and Kelkenberg. City Staff: City Manager James Riker, City Clerk Teresa S. Lynn, Deputy City Clerk Kristin McGregor, Finance Manager Ken Sakmar and Property Tax Officer Crystal Huntzinger.

**I. PUBLIC HEARING**

**1. PROPOSED TAX MILLAGE RATE - 2019**

Councilmember Whitlock opened the public hearing and called forward City Manager James Riker to present.

Mr. Riker came forward to present. Georgia law required that the City publish a "Notice of Property Tax Increase" in the legal organ when the tentative adopted millage rate exceeds the rollback millage rate and holds three public hearing to allow the public an opportunity to express their opinion on the tax/millage increase. The notice includes the current year's digest and a five-year history of taxes levied. The current year's digest figures come from the PT32.1 form that is used to calculate the "Rollback Millage Rate". Georgia law requires that the City compute a "Rollback Millage Rate" and compare it to the City's current millage rate. The Rollback Millage Rate is the rate that would result in the City's tax assessment being the same (revenue neutral) as the prior year when increases in existing property values due to inflation (reassessments) are removed. The City then has the option to either adopt the Current Millage rate or the Rollback millage rate; different steps are required based on the rate adopted. This year the City's current millage rate exceeded the rollback millage rate by 0.473 mills or stated another way, as a percentage of the rollback millage rate, the current millage rate was 7.78% greater.

He further pointed out other changes to the Taxable Digest, mainly growth in real and personal property, are projected to result in an increase of \$98,193,872 or 7.15% in assessed value.

Reassessments of existing real property (reassessments less projected appeal losses) are projected to result in an increase of \$114,504,510 or 8.34% in assessed value. Due to the TAVT, the assessed value of motor vehicles decreased by \$3,690,190.

Reassessment of Existing Real Property

Gross Reassessment updates	\$176,074,640
Projected Appeals Loss	<u>-61,570,130</u>
Net Reassessment Update	\$114,504,510

Net Reassessment Value Breakdown

<u>Property Type</u>	<u>#of Parcels</u>	<u>Net Reassessment Value</u>	<u>per Parcel Value</u>
Residential	8,229	\$64,826,789	\$7,878
Commercial	926	<u>49,677,721</u>	86,045
		\$114,504,510	

Mr. Riker pointed out that a single parcel in the downtown area accounted for \$22,530,720 of the commercial property "Net Reassessment Value" amount.

The current millage rate	6.551	\$10,389,207
Rollback millage rate	6.078	9,639,078
Reassessment Value Added	.473	750,129

Mr. Riker showed the millage rate history, outlined the current property tax exemptions offered. He further noted that a resident with a home value of approximately \$200,000 would see an increase without homestead of approximately \$37.84 and with homestead approximately \$36.89. Exemption amounts are deducted from the assessed value of the property for tax purposes.

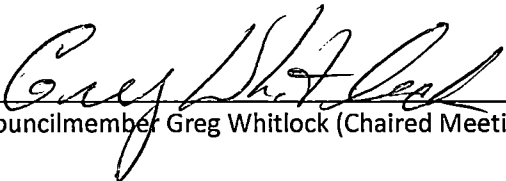
Following presentation, Councilmember Whitlock called for comments from the public forward to speak on this issue.

Being no comments or questions, Councilmember Whitlock closed the public hearing and explained that no official action of Council would be taken today. The second public hearing is scheduled to be held on July 29<sup>th</sup> at 5:30 p.m. in the City Hall Community Room and the third public hearing is scheduled for Monday, August 12<sup>th</sup> at 6:00 p.m. in Council chambers.

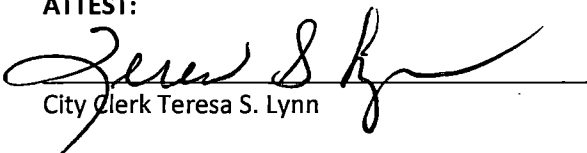
**II. ADJOURNMENT**

**Adjourned the public hearing at 10:15 a.m.**

Approved this 12 day of August, 2019.

  
Councilmember Greg Whitlock (Chaired Meeting)

**ATTEST:**

  
City Clerk Teresa S. Lynn