



**Where Community Connects**

**STOCKBRIDGE  
CITY COUNCIL**

**Mayor**

**Anthony Ford**

**Mayor Pro Tem Yolanda Barber**

**Councilman Elton Alexander**

**Councilman John Blount**

**Councilwoman LaKeisha Gantt**

**Councilman Alphonso Thomas**

**CITY MANAGER**

**Frederick Gardiner**

**CITY CLERK**

**Vanessa Holiday**

**CITY TREASURER**

**John Wiggins**

**CITY ATTORNEY**

**Quinton G. Washington**

**SPECIAL CALLED MEETING  
Agenda  
July 18, 2023 6:00 PM**



**STOCKBRIDGE CITY HALL**

**4640 NORTH HENRY BLVD.**

**STOCKBRIDGE, GA 30281**

**Website: [www.stockbridgega.org](http://www.stockbridgega.org)**

**Phone: 770-389-7900**

**Fax: 770-389-7912**



**AGENDA  
SPECIAL CALLED MEETING  
CITY OF STOCKBRIDGE**

**TUESDAY, JULY 18, 2023 6:00 PM**

**CALL TO ORDER**

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**ADOPTION OF THE AGENDA**

**PUBLIC HEARING**

- 1 Proposed Millage Rate - Property Tax Increase - Presented by: Frederick Gardiner

**EXECUTIVE SESSION (Exemptions to the Georgia Open Meetings Acts)**

**ADJOURNMENT**

## **NOTICE OF PROPERTY TAX INCREASE**

The City of Stockbridge has tentatively adopted a 2023 millage rate which will require an increase in property taxes by 100% percent.

All concerned citizens are invited to the public hearings on this tax increase to be held at the 4640 North Henry Blvd, 2<sup>nd</sup> Floor, Stockbridge, GA on

July 18, 2023 at 9:00 AM

July 18, 2023 at 6:00 PM

Times and places of additional public hearings on this tax increase are at the 4640 North Henry Blvd, 2<sup>nd</sup> Floor, Stockbridge, GA on

July 27, 2023 at 9:00 AM

This tentative increase will result in a millage rate of 6.000 mills, an increase of 6.000 mills. Without this tentative tax increase, the millage rate will be no more than 0.000. The proposed tax increase for a home with a fair market value of \$325,000 is approximately: \$780.00 and the proposed tax increase for non-homestead property with a fair market value of \$425,000 is approximately \$1,020.00.

## NOTICE

The City of Stockbridge does hereby announce that the millage rate will be set at a meeting to be held at 4640 North Henry Blvd, 2nd Floor, Stockbridge GA 30281 on July 27, 2023 at 9:15 AM 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

| COUNTY WIDE                                    |                                        | 2018        | 2019        | 2020          | 2021          | 2022          | 2023          |
|------------------------------------------------|----------------------------------------|-------------|-------------|---------------|---------------|---------------|---------------|
| C<br>o<br>u<br>n<br>t<br>y<br>w<br>i<br>d<br>e | Real & Personal                        | 903,388,035 | 962,641,023 | 1,016,246,217 | 1,071,979,964 | 1,308,782,765 | 1,862,059,915 |
|                                                | Motor Vehicles                         | 5,912,810   | 4,770,560   | 3,822,220     | 3,081,600     | 2,928,210     | 3,223,550     |
|                                                | Mobile Homes                           | 1,534,666   | 1,755,941   | 1,767,905     | 1,774,787     | 1,862,463     | 1,934,485     |
|                                                | Timber - 100%                          | 0           | 0           | 0             | 0             | 0             | 0             |
|                                                | Heavy Duty Equipment                   | 57,530      | 112,255     | 42,036        | 39,322        | 18,410        | 5,260         |
|                                                | Gross Digest                           | 910,893,041 | 969,279,779 | 1,021,878,378 | 1,076,875,673 | 1,313,591,848 | 1,867,223,210 |
|                                                | Less Exemptions                        | 15,504,457  | 12,896,367  | 16,847,322    | 19,642,092    | 27,440,912    | 41,485,697    |
|                                                | NET DIGEST VALUE                       | 895,388,584 | 956,383,412 | 1,005,031,056 | 1,057,233,581 | 1,286,150,936 | 1,825,737,513 |
|                                                | Gross Maintenance & Operation Millage  | 0.0000      | 0.0000      | 0.0000        | 0.0000        | 0.0000        | 6.0000        |
|                                                | Less Rollback (Local Option Sales Tax) | 0.0000      | 0.0000      | 0.0000        | 0.0000        | 0.0000        | 0.0000        |
| R<br>A<br>T<br>E                               | NET M&O MILLAGE RATE                   |             |             |               |               |               | 6.0000        |
|                                                | TOTAL M&O TAXES LEVIED                 |             |             |               |               |               | \$10,954,425  |
|                                                | Net Tax \$ Increase                    |             |             |               |               |               | \$10,954,425  |
|                                                | Net Tax % Increase                     |             |             |               |               |               | 100.00%       |
| TAX                                            |                                        |             |             |               |               |               |               |

6/26/2023

Tax District Name: STOCKBRIDGE

Henry County

2023 Consolidation and Evaluation of Digest

Page 10 of 14

Total Parcel Count for District:

10,937

| Residential |       |         | Forest Land Conservation Use |       |       |
|-------------|-------|---------|------------------------------|-------|-------|
| Code        | Count | Acres   | 40% Value                    | Count | Acres |
| R1          | 9,856 |         | 1,074,457,840                |       |       |
| R3          | 9,953 | 297,726 | 140,661,387                  |       |       |
| R4          | 166   | 919,448 | 4,660,776                    |       |       |
| R5          | 54    | 859,685 | 4,532,037                    |       |       |
| RB          | 29    |         | 180,509                      |       |       |

| FLPA Fair Market Assessment |       |       |
|-----------------------------|-------|-------|
| Code                        | Count | Acres |
|                             |       |       |

| 40% Value |       |       |
|-----------|-------|-------|
| Code      | Count | Acres |
|           |       |       |

| Residential Transitional |       |       |
|--------------------------|-------|-------|
| Code                     | Count | Acres |
|                          |       |       |

| Environmentally Sensitive |       |       |
|---------------------------|-------|-------|
| Code                      | Count | Acres |
|                           |       |       |

| Historic |       |       |
|----------|-------|-------|
| Code     | Count | Acres |
|          |       |       |

| Commercial |       |             |
|------------|-------|-------------|
| Code       | Count | Acres       |
| C1         | 516   | 350,363,351 |
| C3         | 538   | 663,211     |
| C4         | 94    | 716,212     |
| C5         | 18    | 918,293     |
| CF         | 1,942 | 25,319,600  |
| CI         | 797   | 45,585,476  |
| CZ         | 21    | 31,253,861  |

| Agricultural |       |         |
|--------------|-------|---------|
| Code         | Count | Acres   |
| A4           | 1     | 1,645   |
| A5           | 3     | 127,345 |

| 40% Value |       |       |
|-----------|-------|-------|
| Code      | Count | Acres |
|           |       |       |

| Preferential |       |       |
|--------------|-------|-------|
| Code         | Count | Acres |
|              |       |       |

| Industrial |       |            |
|------------|-------|------------|
| Code       | Count | Acres      |
| I1         | 50    | 31,088,840 |
| I3         | 55    | 3,488,520  |
| I4         | 29    | 135,212    |
| I5         | 9     | 312,637    |
| IF         | 10    | 5,366,620  |
| II         | 13    | 4,672,520  |
| IP         | 9     | 13,624,035 |
| IZ         | 2     | 1,909,603  |

| Conservation Use |       |         |
|------------------|-------|---------|
| Code             | Count | Acres   |
| V4               | 8     | 105,760 |
| V5               | 2     | 436,960 |

| Brownfield |       |       |
|------------|-------|-------|
| Code       | Count | Acres |
|            |       |       |

| Utility |       |         |
|---------|-------|---------|
| Code    | Count | Acres   |
| U2      | 15    | 234,640 |

| Exempt |       |         | Summary    |       |         |
|--------|-------|---------|------------|-------|---------|
| Code   | Count | Acres   | 40% Value  | Count | Acres   |
| E1     | 90    | 423,188 | 13,881,600 | 20    | 058     |
| E2     | 30    | 281,019 | 15,430,920 |       |         |
| E3     | 6     | 11,681  | 1,287,080  |       |         |
| E4     | 6     | 6,050   | 245,680    | 4     | 128,990 |
| E5     | 6     | 61,882  | 19,660,760 |       |         |
| E6     | 4     | 75,892  | 6,596,720  | 10    | 272,610 |

Brownfield Property  
Forest Land Cons.

Env. Sensitive

Commercial

Industrial

Utility

Motor Vehicle

Mobile Home

Timber - 100%

Heavy Duty Equip

Gross Digest

Exemptions - BOND

Net BOND Digest

Gross Digest

Exemptions - M&O

Net M&O Digest

1,867,223,210  
41,485,697  
1,825,737,513

I, \_\_\_\_\_, 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 tax returns received from the  
taxpayer (or assessed against defaulters) in said county of  
\_\_\_\_\_ for the year \_\_\_\_\_, and  
duplicate digests have been made and delivered to the county  
governing authority and tax collector of said county as required by law.

Witness my hand and official signature, this \_\_\_\_\_ day of \_\_\_\_\_

Receiver of Returns



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

COUNTY: HENRY

TAXING JURISDICTION: CITY OF STOCKBRIDGE

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             | 1,218,204,911 | 517,883,078                        | 19,794,650                      | 1,755,882,639 |
| PERSONAL         | 90,577,854    |                                    | 15,599,422                      | 106,177,276   |
| MOTOR VEHICLES   | 2,928,210     |                                    | 295,340                         | 3,223,550     |
| MOBILE HOMES     | 1,862,463     |                                    | 72,022                          | 1,934,485     |
| TIMBER -100%     | 0             |                                    | 0                               | 0             |
| HEAVY DUTY EQUIP | 18,410        |                                    | (13,150)                        | 5,260         |
| GROSS DIGEST     | 1,313,591,848 | 517,883,078                        | 35,748,284                      | 1,867,223,210 |
| EXEMPTIONS       | 27,440,912    |                                    | 14,044,785                      | 41,485,697    |
| NET DIGEST       | 1,286,150,936 | 517,883,078                        | 21,703,499                      | 1,825,737,513 |
|                  | (PYD)         | (RVA)                              | (NAG)                           | (CYD)         |

2022 MILLAGE RATE: 0.000

2023 MILLAGE RATE: 6.000

**CALCULATION OF ROLLBACK RATE**

| DESCRIPTION                                            | ABBREVIATION       | AMOUNT        | FORMULA         |
|--------------------------------------------------------|--------------------|---------------|-----------------|
| 2022 Net Digest                                        | PYD                | 1,286,150,936 |                 |
| Net Value Added-Reassessment of Existing Real Property | RVA                | 517,883,078   |                 |
| Other Net Changes to Taxable Digest                    | NAG                | 21,703,499    |                 |
| 2023 Net Digest                                        | CYD                | 1,825,737,513 | (PYD+RVA+NAG)   |
| 2022 Millage Rate                                      | PYM                | 0.000         | PYM             |
| Millage Equivalent of Reassessed Value Added           | ME                 | 0.000         | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2023                         | RR - ROLLBACK RATE | 0.000         | 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   | 0.000 |
| 2023 Millage Rate       | 6.000 |
| 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



# City Financials: Setting of a Millage Rate Proposal



## **Proposal of a Millage Rate**

- **Growth is Impacting City Services:**
  - **Growth of the City of Stockbridge**
  - **Impacts on Public Works**
  - **Impacts on Police Services**
- **Impact on FY 2024 Budget**
- **Proposed Millage Rate Option**

A close-up photograph of several stacks of coins, likely US dollars, resting on a yellow ruler. The coins are arranged in neat stacks, and the ruler shows measurements in inches and centimeters.

## Annexation and Growth Facts

- ✓ *On January 1, 2023, the City annexed in over 6,700 new residents. Over 2/3 the population of the City of Hampton.*
- ✓ *There are over 1900 units approved for development within the City and/or under construction. This represent a population of roughly 5,548 additional in the City. This put Stockbridge population over 41,000 people.*



A close-up photograph of several stacks of coins, likely US quarters and dimes, resting on a yellow ruler. The coins are arranged in neat stacks, with some showing signs of wear. The ruler has markings in inches and centimeters.

## Public Works Department Annexations Facts

- ✓ *The City of Stockbridge assumed responsibility for over 91 miles of public streets and 43 miles of sidewalks in the annexed areas.*
- ✓ *This includes stormwater management (Storm Drains, Culverts, Storm Pipes) ; street sweeping, and litter pickup.*



A close-up photograph of several stacks of coins, including gold and silver ones, resting on a yellow ruler. The coins are stacked in a way that shows their edges and some of their faces.

## Public Works Department Annexations Facts

- ✓ *Services also include Street Resurfacing and Paving*
- ✓ *Right of Way Maintenance and Cleaning*
- ✓ *Roadway Restriping*



A close-up photograph of several stacks of coins, including gold and silver ones, resting on a yellow ruler. The coins are stacked in a way that shows their edges and some of their faces.

## Public Works Department Annexations Facts

- ✓ *Improving traffic signals, street lights and signs through the city*
- ✓ *Improving sidewalk installation and maintenance*

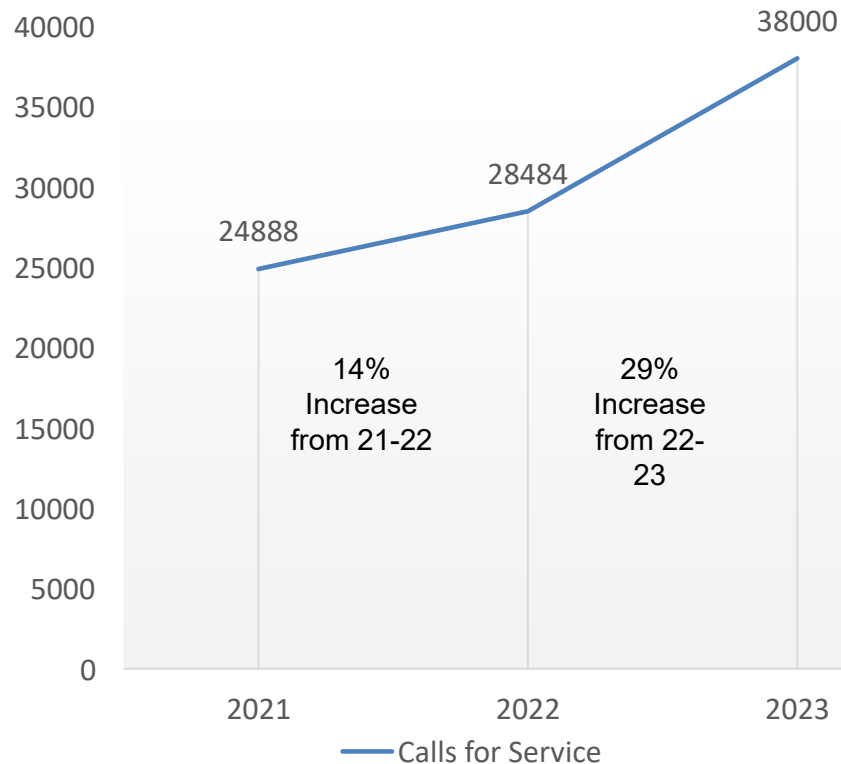






## Increase in Calls for Police Service

Calls for Service



We have experienced a 14% increase in calls for service between 2021 and 2022.

We are projecting a 29% increase in calls for service from 2022 through 2023.

This increase in call volume reflects the growing needs and demands of our community.



# Police Staffing Comparison

| CITY               | POPULATION   | OFFICERS  | 2023 CALLS FOR SERVICE | CITIZEN TO OFFICER RATIO | MILLAGE RATE | POLICE ANNUAL BUDGET  |
|--------------------|--------------|-----------|------------------------|--------------------------|--------------|-----------------------|
| Griffin            | 23430        | 79        | 22456                  | 297                      | 6.258        | \$11,672,799.00       |
| Duluth             | 33454        | 70        | 14884                  | 478                      | 6.551        | \$11,372,088.47       |
| Dalton             | 34804        | 78        | 21588                  | 446                      | 8.095        | \$10,400,000.00       |
| Douglasville       | 35757        | 98        | 33701                  | 365                      | 7.211        | \$14,487,000.00       |
| <b>Stockbridge</b> | <b>35763</b> | <b>62</b> | <b>38000</b>           | <b>577</b>               | <b>0</b>     | <b>\$8,246,528.03</b> |
| Chamblee           | 36245        | 81        | 34305                  | 447                      | 6.25         | \$12,070,959.00       |
| Average            |              |           | 22354.43               | 439                      | 6.6334       | \$11,657,611.49       |



# FY 24 Budget at a Glance



# Preliminary General Fund FY 24 Budget at a Glance

| EXPENDITURES                   | Option 1<br>2024 | Option 2<br>2024 | Option 3<br>2024 | Option 4<br>2024 | Option 5<br>2024 | Option 6<br>2024 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    |
| Preliminary FY 24 General Fund | 26,766,410.00    | 26,766,410.00    | 26,766,410.00    | 26,766,410.00    | 26,766,410.00    | 26,766,410.00    |
| REVENUE                        | 2024             | 2024             | 2024             | 2024             | 2024             | 2024             |
|                                | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    | BUDGET AMOUNT    |
| GENERAL FUND                   | 19,950,637.92    | 19,950,637.92    | 19,950,637.92    | 19,950,637.92    | 19,950,637.92    | 19,950,637.92    |
| PROPERTY TAX REVENUE           | -                | 3,457,664.00     | 6,760,998.00     | 7,264,000.00     | 7,654,440.00     | 10,896,000.00    |
| TOTAL                          | 19,950,637.92    | 23,408,301.92    | 26,711,635.92    | 27,214,637.92    | 27,605,077.92    | 30,846,637.92    |
| DIFFERENCE (REV-EXP)           | (6,815,772.08)   | (3,358,108.08)   | (54,774.08)      | 448,227.92       | 838,667.92       | 4,080,227.92     |
|                                | No Mills         | 1.904 Mills      | 3.77 Mills       | 4 Mills          | 4.215 Mills      | 6 Mills          |



## 4 Year Stockbridge Fund Balance Review

|                                            |  | Actual      |             |             | Unaudited   |
|--------------------------------------------|--|-------------|-------------|-------------|-------------|
|                                            |  | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
| Beginning Fund Balance                     |  | 18,737,608  | 19,240,653  | 17,001,666  | 16,043,016  |
| Less:                                      |  |             |             |             |             |
| Appropriation of Fund Bal for Amphitheater |  |             | -           |             |             |
| Ending Fund Balance                        |  | 19,240,653  | 17,001,666  | 16,043,016  | 12,009,903  |
| % of Annual Budget                         |  | 218.11%     | 191.13%     | 151.55%     | 66.73%      |
| # of Months in Reserve                     |  | 26.17       | 22.94       | 18.19       | 8.01        |

# Stockbridge Property Tax Analysis

|                          |                 |               |                                           |             |             |             |             |              |
|--------------------------|-----------------|---------------|-------------------------------------------|-------------|-------------|-------------|-------------|--------------|
|                          |                 |               | City of Stockbridge Property Tax Analysis |             |             |             |             |              |
|                          | Appraised Value | Assesed Value | Current Millage Rate<br>1.904 Mills       | 2 Mills     | 3.77 Mills  | 4 Mills     | 4.215 Mills | 6 Mills      |
| Homes in Stockbridge     |                 |               |                                           |             |             |             |             |              |
| Real Property            |                 |               |                                           |             |             |             |             |              |
|                          | \$100,000.00    | \$40,000.00   | \$76.16                                   | \$80.00     | \$150.80    | \$160.00    | \$168.60    | \$240.00     |
|                          | \$175,000.00    | \$70,000.00   | \$133.28                                  | \$140.00    | \$263.90    | \$280.00    | \$295.05    | \$420.00     |
|                          | \$225,000.00    | \$90,000.00   | \$171.36                                  | \$180.00    | \$339.30    | \$360.00    | \$379.35    | \$540.00     |
|                          | \$275,000.00    | \$110,000.00  | \$209.44                                  | \$220.00    | \$414.70    | \$440.00    | \$463.65    | \$660.00     |
|                          | \$325,000.00    | \$130,000.00  | \$247.52                                  | \$260.00    | \$490.10    | \$520.00    | \$547.95    | \$780.00     |
|                          | \$375,000.00    | \$150,000.00  | \$285.60                                  | \$300.00    | \$565.50    | \$600.00    | \$632.25    | \$900.00     |
|                          |                 |               |                                           |             |             |             |             |              |
| Total Taxes              |                 |               | \$3,457,664                               | \$3,632,000 | \$6,760,998 | \$7,264,000 | \$7,654,440 | \$10,896,000 |
|                          |                 |               |                                           |             |             |             |             |              |
| Other Cities Milage Rate |                 |               |                                           |             |             |             |             |              |
| McDonough                | 3.033 Mills     |               |                                           |             |             |             |             |              |
| Hampton                  | 4.500 Mills     |               |                                           |             |             |             |             |              |
| Henry County             | 10.511 Mills    |               |                                           |             |             |             |             | 13           |



## Typical House Types



House Valued at \$100,000  
Currently 1.904 = \$76 /Year  
= \$6.33 /Month  
At 4.215 = \$168/ Year  
= \$14/ Month



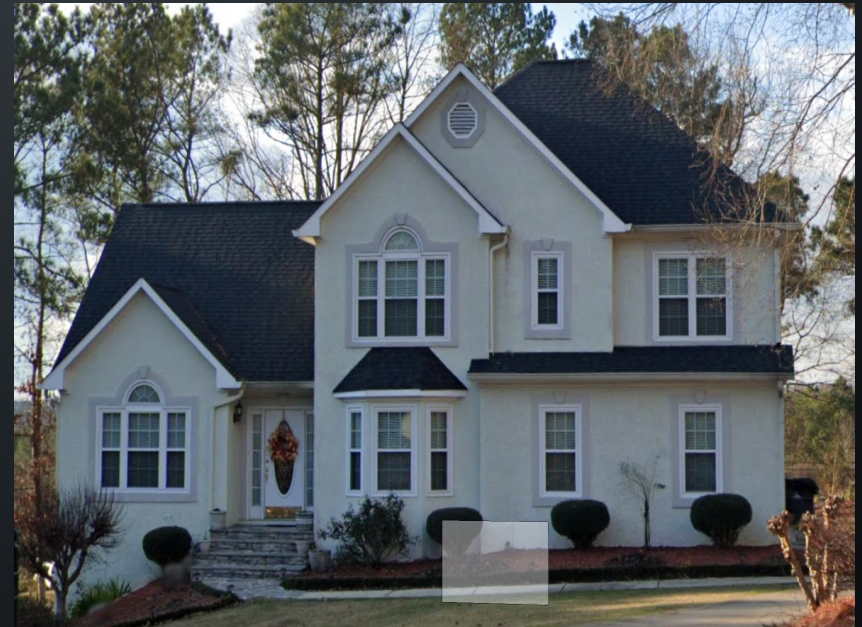
House Valued at \$225,000  
Currently 1.904 = \$171.36/ Year  
\$14.28/ Month  
At 4.2.15 = \$379/ Year  
= \$31.5/ Month



## Typical Housing Type



House Valued at \$275,000  
Currently 1.904 = \$209.44/Year  
\$17.44/ Month  
At 4.215 = 436.65/ Year  
= \$36.39/ Month



House Valued at \$375,000  
Currently 1.904 = \$285.60/Year  
\$23.80/ Month  
At 4.215 = \$632.25/ Year  
= \$52.69/ Month



# Proposed Tax Distribution by Gov't Entity

11.5% City at  
4.2 Mills

59% BOE at  
23.628 Mills



5% Water Authority  
At 2 Mills

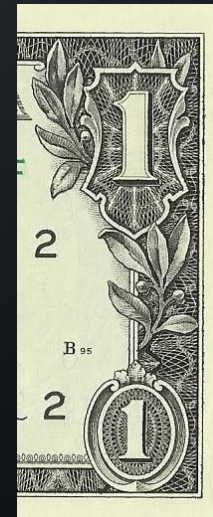
26% Henry County  
at 10.511 Mills



# Proposed Funding Distribution by City Function

31% General  
Govt

16% Debt Service



32% Public Safety

21% Public Works



# End