



Where Community Connects

SPECIAL CALLED MEETING ACTION MINUTES

THURSDAY, JULY 27, 2023 9:00 A.M.

Mayor & City Council

Mayor Anthony S. Ford
Mayor Pro Yolanda Barber
Councilman Elton Alexander
Councilman Alphonso Thomas
Councilman John Blount
Councilwoman LaKeisha Gantt

Administration

Frederick Gardiner, City Manager
Vanessa Holiday, City Clerk
John Wiggins, City Treasurer
Quinton Washington, City Attorney
Samantha Embry, City Attorney

Mission: To provide visionary leadership and superior municipal services that enhance the quality of life for citizens while creating a welcoming business atmosphere focused on sustainability and expansion of tourism and cultural events.

- I. **Call to Order** – Mayor Ford
- II. **Invocation** – Councilman Alexander
- III. **Pledge of Allegiance** – Recited by all in attendance.
- IV. **Roll Call** – All members were present except Councilman Blount.
- V. **Adoption of the Agenda** – Motion to adopt the Agenda made by Councilwoman Gantt; seconded by Councilman Alexander. The motion passed unanimously.

Mr. Gardiner gave an overview presentation of the City's Financials and the Setting of a Millage Rate Proposal; noted the growth of the City from the Census in 2021 and the increase in population and the major impact of services to Public Works, the Police Department, and the FY2024 Budget; noted the startup of the police department in 2022 was with 52 officers based on the city's population at the time of 29,000, and the additional 10 officers added via a grant would be transferred to the city's budget after 3 years; presented Millage Rate options; noted the annexed 6,700 new residents, 91 miles of new roadways to service, and over 1900 units approved for development that are under construction with an estimated population of 41,000 by 2030; noted the projected 29% increase of public safety call, presented a comparison of similar sized populations with police departments including the millage rates and annual budgets, and number of officers; gave a preliminary FY2024 General Fund Budget at a glance with 6 options of proposed millage rates of 0.00, 1.904, 3.77, 4, 4.215 and 6 (noting the 1.904 is already included); reviewed the 4-year Fund Balance Review; presented a Stockbridge Property tax Analysis referencing average homes at their assessed values and incorporating the proposed 6 millage rates options; reviewed how the current Henry County Millage Rate is

distributed; reviewed the proposed funding for the City of Stockbridge with General Government at 32% of the Budget; 16% Debt Service; 32% Public Safety and 21% Public Works; noted there would be a shortfall if the millage is approved at 3.77 or 4.0, and recommended 4.215, noting that while 6 mills was advertised, that is not staff's recommendation.

Mr. Wall referenced the city's fund balance for 2018, 2019, 2020, 2021 and 2022 noting a drop for each of the years, and having eight months of reserve, and stated the city cannot continue to spend fund balance and recommends setting the millage at 4.215; noted 1.904 is already levied for everyone in the county for police services; noted the city's Tax Digest is \$1.8 billion dollars; and noted the advertisement of 6mils means the City cannot levy a tax higher than that number, but can levy anything under that number.; compared the mils of Hampton at 4.5 mils, McDonough at 3.033 Mils and Henry County at 10.511 mils; noted the School Board is levying 60% of the taxes on the property tax bill and the County is levying 37% and the Water Authority is levying 2%; gave an example of the monthly tax to be assessed on a \$100,000 home in the City of Stockbridge based on 4.215 mils to be \$14/per month; referenced the presentation of the Tax Distribution by Entity and Tax Funding by City Function.

Mr. Harris noted today's Public Hearing is the 3rd of the required three public hearings; noted the Board of Commissioners will finalize the county's millage rate at their meeting on Tuesday and then submit to the State; reviewed the process on how the millage is calculated: Fair Market Value (FMV) completed by the Tax Assessors Office, the Assessed Value which equals 40%, less Exemptions, times the adopted millage rate; noted Henry County has a special exemption for the County portion where the taxes are calculated on the rate when the homeowner purchased the home and is frozen at the rate as long as there is a Homestead Exemption in place, noting it does not apply to renters or corporations; and noted the savings to homeowners is approximately \$32 million dollars; and reviewed the exemptions that can be applied as the homeowner ages at age 62, 65, 68 and 70 for the School Board portion; noted the County is still considering what its millage rate will be and that the McDonough and Hampton have adopted their millage, noting Locust Grove did not; referenced the timeline to get information from the cities and county to submit to the State and generate the bills to homeowners by September 1, noting the City's property tax, if levied, will appear on the property tax bill as City Tax; noted there is good news to report as well, noting the State of Georgia had a financial windfall and as a result, the Governor has signed a bill for Homestead Tax Relief Grant whereas homeowners will receive a minimum of \$500 credit on the tax bill, noting it is only for those homeowners who currently have a homestead exemption for their property.

Mr. Wall noted the City must adopt a millage rate today for the Tax Commissioner's Office to meet their deadlines.

Mr. Harris noted that if a millage is not adopted today, there would not be enough time to advertise and meet the requirements to be placed on the Property Tax Statement.

Attorney Embry joined the meeting at 9:32 a.m.

Members of the Council commented about budget and looking at areas of the proposed budget to cut and discussed which millage rate to adopt.

PUBLIC HEARING

Proposed Millage Rate - Property Tax Increase

Mayor Ford opened the Public Hearing

Speakers in Favor: No Speakers

Speakers Opposed:

Ms. Lisa Green; Ms. Pamela Burrell and Ms. Sunny Randazzo

Public Hearing Closed

Mr. Wall noted the City renegotiated L.O.S.T. (Local Option Sales Tax) and those number will be reflected in the city's budget, which currently, the city relies on heavily; noted the City Council has worked hard to try to balance Quality of Life events for its citizens; and noted the city of Stockbridge has not levied a property tax since 1977 and that almost all of the 535 cities in Georgia levy a property tax.

Motion to adopt a Millage Rate of 3.77, and to move forward with the Homestead Exemption, Frozen Exemption, Septic Exemption and Senior Exemptions for the City of Stockbridge residents made by Councilman Alexander; seconded by Mayor Pro Tem Barber. Mayor Ford stated his support of the 4.215 millage rate recommended by staff. Councilwoman Gantt stated her support of the 4.215 millage rate and agreed to move forward; Mayor Pro Tem Barber stated she has made requests for a mid-year budget review. The motion to adopt the 3.77 mills passed unanimously.

Motion to adjourn the meeting made by Councilman Alexander; seconded by Mayor Pro Tem Barber. The motion passed unanimously. The meeting adjourned at 10:40 a.m.