City of Flowery Branch
Special Called City Council Meeting
Thursday, June 16, 2022, 9:00 AM
City of Flowery Branch City Hall
5410 West Pine Street, Flowery Branch, GA 30542

CALL PUBLIC MEETING TO ORDER:

PLEDGE OF ALLEGIANCE:

PUBLIC HEARING:

- First Public Hearing: Ordinance 664 – To adopt an ad valorem tax rate for Tax Year 2022/Fiscal Year 2023

  Millage Rate Executive Summary.pdf
  Five Year History - Excel - advertise 6-8-2022.pdf
  MILLAGE RATE HISTORY 2003-2022.pdf
  Ordinance 664 Millage Rate 2022 - 3.264 millage rate.pdf
  Ordinance 664 Millage Rate 2022 - 2.869 millage rate.pdf

PUBLIC COMMENT:

ADJOURNMENT:

If you have a disability or impairment and need special assistance please contact the City Clerk prior to the meeting at 770-967-6371 - Meeting agenda is subject to change

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: First Public Hearing: Ordinance 664 – To adopt an ad valorem tax rate for Tax Year 2022/Fiscal Year 2023

COUNCIL MEETING DATE: June 16, 2022

HISTORY:
The City's current millage rate is set at 3.264.
The City wishes to maintain the millage rate at 3.264 for tax year 2022 and FY 2023.

FACTS AND ISSUES:
Keeping the millage rate at 3.264 will increase the property tax revenue by 13.77% percent.
To maintain the current property tax revenue the City would need to roll back the millage rate to 2.869.
The proposed millage rate of 3.264 will increase property tax revenue for a home with fair market value of $325,000 approximately $44.82 and the proposed tax increase for non-homestead property with a fair market value of $325,000 is approximately $51.35.

OPTIONS:
Keep millage rate at 3.264 or rollback the millage rate.

IF FUNDING IS INVOLVED, ARE FUNDS APPROVED IN THE CURRENT BUDGET:
No

AMOUNT AND SOURCE OF FUNDS:
Not applicable

RECOMMENDATION:
Approve Ordinance 664 to adopt an ad valorem tax rate for Tax Year 2022/Fiscal Year 2023.

SAMPLE MOTION:
I make a motion to approve First Reading of Ordinance 664 setting the millage rate at 3.264 mills.

COLLABORATING DEPARTMENT:
Administration

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

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- Five Year History - Excel - advertise 6-8-2022.pdf
- MILLAGE RATE HISTORY 2003-2022.pdf
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FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Ordinance 664 – To adopt an ad valorem tax rate for Tax Year 2022/Fiscal Year 2023

DATE: 05/31/2022

(X) RECOMMENDATION
( ) POLICY DISCUSSION
( ) STATUS REPORT

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: 06/23/2022

PURPOSE:
To approve ordinance 664 to adopt an ad valorem tax rate for Tax Year 2022/Fiscal Year 2023.

HISTORY:
The city's current millage rate is set at 3.264.
The city wishes to maintain the millage rate at 3.264 for tax year 2022 and FY 2023.

FACTS AND ISSUES:
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The proposed millage rate of 3.264 will increase property tax revenue for a home with fair market value of $325,000 approximately $44.82 and the proposed tax increase for non-homestead property with a fair market value of $325,000 is approximately $51.35.

OPTIONS: Keep millage rate at 3.264 or rollback the millage rate.

RECOMMENDED SAMPLE MOTION:
I make a motion to approve reading of Ordinance 664 setting the millage rate at _______.

DEPARTMENT: Administration

Prepared by: Alisha Gamble

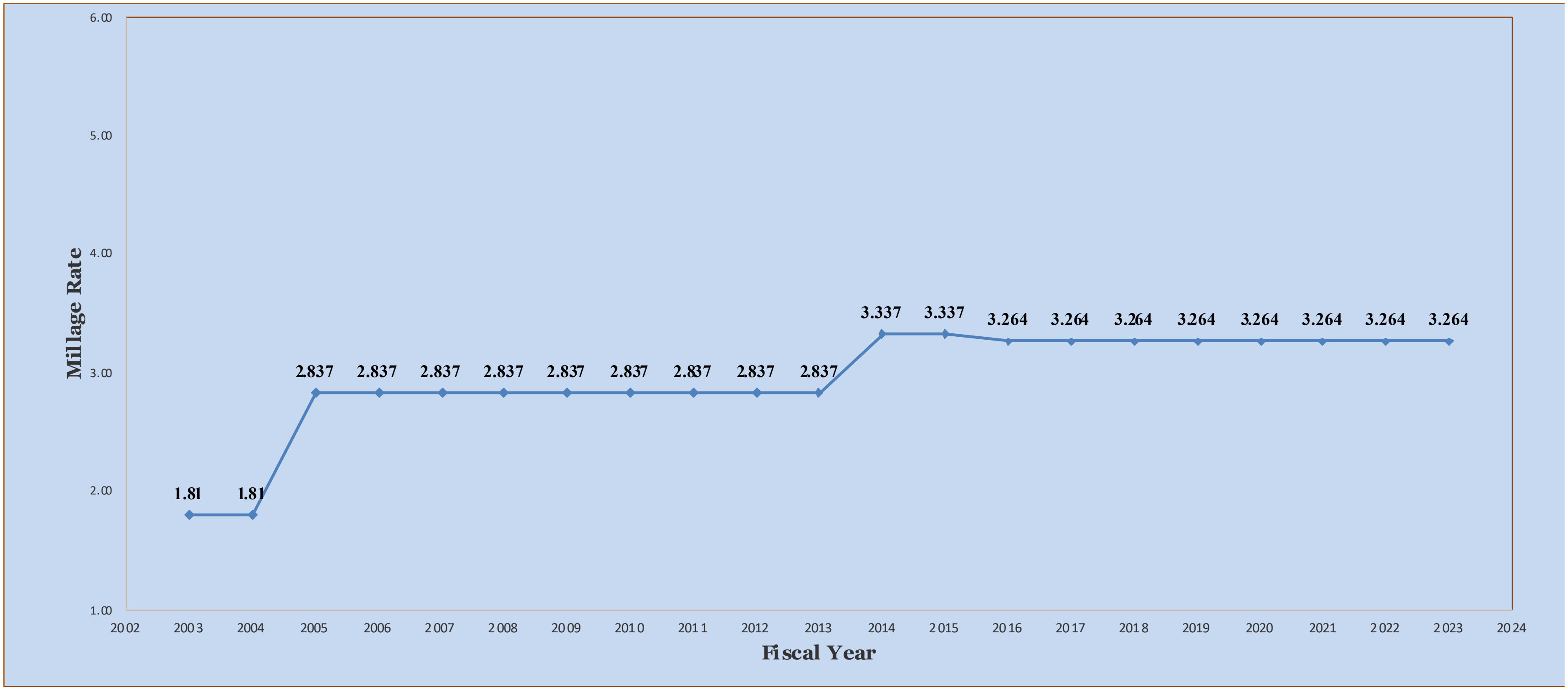
PUBLIC NOTICE TO THE CITY OF FLOWERY BRANCH TAXPAYERS

The City of Flowery Branch does hereby announce that the City millage rate will be set at a meeting to be held at the Flowery Branch City Hall located at 5410 W Pine Street, Flowery Branch, Georgia on June 23, 2022 at 4:00 pm and pursuant to the requirements of O.C.G.A. Section 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 2022 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

CITY WIDE	2018	2019	2020	2021	2022
Real & Personal	402,526,859	459,800,636	501,310,265	577,234,580	793,932,698
Motor Vehicles	4,037,540	3,537,650	2,994,510	2,562,770	2,516,100
Mobile Homes	381,903	388,014	371,973	365,455	549,020
Timber - 100%			-	-	-
Heavy Duty Equipment	-	49,756	20,946	10,845	7,295
Gross Digest	406,946,302	463,776,056	504,697,694	580,173,650	797,005,113
Less M&O Exemptions	5,356,953	11,120,002	11,453,997	11,366,227	13,481,662
Net M&O Digest	401,589,349	452,656,054	493,243,697	568,807,423	783,523,451
State Forest Land Assistance Grant Value					
Adjusted Net M&O Digest	401,589,349	452,656,054	493,243,697	568,807,423	783,523,451
Gross M&O Millage	5.565	5.458	5.419	5.542	5.039
Less Rollbacks	2.301	2.194	2.155	2.278	1.775
Net M&O Millage	3.264	3.264	3.264	3.264	3.264
Total City Taxes Levied	$1,310,788	$1,477,469	$1,609,947	$1,856,587	$2,557,421
Net Taxes $ Increase	$217,738	$166,682	$132,478	$246,640	$700,833
Net Taxes % Increase	19.92%	12.72%	8.97%	15.32%	37.75%

MILLAGE RATE HISTORY



ORDINANCE NO. 664

AN ORDINANCE TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR THE TAX YEAR 2022 AND THE FISCAL YEAR OF 2023; TO LEVY SAID TAX UPON ALL PROPERTY SUBJECT TO TAXATION BY THE CITY OF FLOWERY BRANCH, GEORGIA; TO PROVIDE FOR THE TIME OF PAYMENT OF SAID TAXES; TO PROVIDE FOR INTEREST AND PENALTIES FOR THE FAILURE TO PAY TAXES; TO PROVIDE FOR AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES; TO PROVIDE AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES FOR YEARS PRIOR TO 2020; TO REPEAL CONFLICTING ORDINANCES TO THE EXTENT OF ANY CONFLICT; FOR SEVERABILITY; AND, FOR ALL OTHER LAWFUL PURPOSES.

WHEREAS the City of Flowery Branch, Georgia is authorized to assess, levy and collect an ad valorem tax for the purpose of raising revenue to defray the costs of operating the city government, providing governmental services, for the repayment of principal and interest on general obligations, and for all other lawful public purposes; and,

WHEREAS the City of Flowery Branch, Georgia is authorized to establish for said tax a millage rate, a due date and in what length of time said tax must be paid; and,

WHEREAS; and the City of Flowery Branch, Georgia is authorized to provide for interest and penalties for unpaid taxes and the collection of delinquent taxes.

WHEREAS, the City of Flowery Branch, Georgia held public hearings on 6/16/22 at 9 am, 6/16/22 at 6 pm and 6/23/22 at 4 pm in accordance with O.C.G.A. Sec. 48-5-32.1(c)(2); and

WHEREAS, this ordinance was first read at the city council's regularly scheduled meeting of 6/16/22 at 6 pm, and read for a second and final time at the city council's special called meeting of 6/23/22 at 4 pm.

NOW THEREFORE the Council of the City of Flowery Branch hereby ordains as follows:

SECTION 1. GROSS MILLAGE RATE.

The ad valorem tax rate for the City of Flowery Branch, Georgia for the tax year 2022 and for the 2023 fiscal year for the City of Flowery Branch, Georgia based upon an estimated total valuation by the tax assessors of Hall County of property subject to ad valorem taxation by the City of Flowery Branch, Georgia is hereby set at a gross millage of 5.039 mills.

SECTION 2. CALCULATION AND PURPOSE OF NET MILLAGE RATE.

Upon dividing the net property value of $783,523,451 into the total receipts of the local option sales tax for the 2022 tax year, which is $1,391,028 provides a total roll back of 1.775

mills. Subtracting the total roll back of 1.775 mills from the gross millage rate of 5.039 mills provides for a net millage rate of 3.264 mills to be levied on each $1,000 of taxable property within the corporate limits for the purpose of raising revenue:

a) to defray the cost of operating the city government;

b) to provide governmental services;

c) for the repayment of principal and interest on general obligations; and/or,

d) any other public purpose.

SECTION 3. 2021 AD VALOREM TAX LEVY.

There is hereby levied upon all property subject to ad valorem taxation by the City of Flowery Branch, Georgia, an ad valorem tax for the year 2022 of 3.264 mills on each $1,000 of value of taxable property.

SECTION 4. DUE DATE OF TAX.

The said tax imposed is due and payable upon receipt of a tax notice mailed to each owner of the property subject to taxation. In any event, all taxes due under this Ordinance shall be paid no later than the one hundred twentieth (120th) day after the postmark of said tax bills, without penalty.

SECTION 5. INTEREST AND PENALTIES ASSESSED.

(A) In any instance in which any person willfully fails to pay within 120 days of the date when due, any ad valorem tax owed, such person shall pay, in absence of a specific statutory civil penalty for failure, a penalty of five percent (5%) of the amount of tax due and not paid at the time such penalty is assessed with interest as specified in this section. After 120 days from the imposition of the initial penalty, an additional penalty of five percent (5%) of any tax amount remaining due shall be imposed, together with interest as specified in this section. Should any tax amount remain due 120 days after such date, a penalty of five percent (5%) shall be imposed, together with interest as specified in this section. The aggregate amount of penalties shall not exceed an amount equal to twenty (20%) of the principal amount of the tax originally due. These penalties shall not, however, apply in the case of:

(1) Ad valorem taxes of $500.00 or less on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated; or

(2) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for the tax year and who immediately before acquiring the homestead property resided outside the State of Georgia and if the taxes are paid within one year following the due date.

(B) Taxes owed the city shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus three percent (3%), to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. For the purpose of this section, any period of less than one month shall be considered one month.

SECTION 6. NOTICE, ISSUANCE OF FI. FA. AND LEVY AND SALE TO COLLECT PAST DUE AND DELINQUENT AD VALOREM TAXES.

(A) In any instance in which any person willfully fails to pay within 120 days of the date when due, any ad valorem tax owed, such person shall pay, in absence of a specific statutory civil penalty for failure, a penalty of five percent (5%) of the amount of tax due and not paid at the time such penalty is assessed with interest as specified in this section. After 120 days from the imposition of the initial penalty, an additional penalty of five percent (5%) of any tax amount remaining due shall be imposed, together with interest as specified in this section. Should any tax amount remain due 120 days after such date, a penalty of five percent (5%) shall be imposed, together with interest as specified in this section. The aggregate amount of penalties shall not exceed an amount equal to twenty (20%) of the principal amount of the tax originally due. These penalties shall not, however, apply in the case of:

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SECTION 7. PROCEDURE FOR COLLECTION OF PAST DUE AND DELINQUENT AD VALOREM TAXES FOR THE YEARS PRIOR TO 2021.

For all past due and delinquent ad valorem taxes for the years prior to the calendar year 2021, which are due and owing to the City of Flowery Branch, Georgia by delinquent taxpayers, the City of Flowery Branch, Georgia, through a duly authorized agent which may be, but does not have to be, the Mayor, the City Manager, or other authorized agent, shall send a past due and delinquent tax notice by mail to all owners of property subject to taxation for the calendar years. This past due and delinquent tax notice shall be sent to aid delinquent by certified or registered mail, return receipt requested. Upon failure to pay the tax due within sixty (60) days of the return receipt of the past due and delinquent tax notice sent by certified or registered mail, the Mayor, the City Manager, or other properly duly authorized agent of the City of Flowery Branch, Georgia shall cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Flowery Branch, Georgia or on the general execution docket of Hall County. All property of a taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and the delinquent ad valorem taxes, or through any other foreclosure procedure allowed under Georgia Law including, but not limited to the procedure set out by O.C.G.A. Section 48-4-75, et seq. The City of Flowery Branch, Georgia shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Flowery Branch, Georgia incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed."

SECTION 8. REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.

Any part of any prior ordinances, in conflict with the terms of this Ordinance, are hereby repealed to the extent of the conflict; but it is hereby provided, that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this Ordinance on behalf of the City of Flowery Branch, Georgia.

SECTION 9. SEVERABILITY.

If any paragraph, subparagraph, sentence, clause, phrase or any portion of this Ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of the Ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Flowery Branch to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SO ORDAINED this 23rd day of June, 2022.

____
Edward R. Asbridge, Mayor

ATTEST:

____
Shelia R. Cooper, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

ORDINANCE NO. 664

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(2) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for

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SECTION 9. SEVERABILITY.

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SO ORDAINED this 23rd day of June, 2022.

____

Edward R. Asbridge, Mayor

ATTEST:

Shelia R. Cooper, City Clerk

APPROVED AS TO FORM:

E. Ronald Bennett, Jr., City Attorney