

CITY COUNCIL
GIL MCDOUGAL, MAYOR
SHIRLEY MARCHMAN
MATTHEW MONTAHAN, MAYOR PRO TEM
LESLIE MCPHERSON
ANNA MCCOY
DANNY CARTER

City of Villa Rica



CITY MANAGER: TOM BARBER
CITY CLERK: ALISA DOYAL
CITY ATTORNEY: C. DAVID MECKLIN

571 W BANKHEAD HWY
VILLA RICA, GA. 30180
770.459.7000 | VILLARICA.ORG

Special Called City Council Meeting 2023 Budget Workshop, Public Hearing Budget #1, Public Hearing #3 Millage and Adoption of Millage Rate

Holt-Bishop Justice Center, Municipal Courtroom, 101 Main Street

August 30, 2022 | 6:00 PM

Meeting Call to Order (Mayor Gil McDougal)

A. Adoption of the Agenda (Mayor Gil McDougal)

B. Public Comment (We ask that you sign in for Public Comment before the meeting begins. Please state your Name and Address for the record and limit your comments to three minutes.)

C. Finance (Jennifer Hallman, Director)

1. Public Hearing -Millage Rate Public Hearing #3
2. Adoption of the Millage Rate
3. 2023 Budget Workshop
4. Public Hearing - Budget Public Hearing #1

D. Governing Body (Mayor Gil McDougal)

1. Intergovernmental Agreement with Carroll County for TAD (C. David Mecklin, City Attorney)

E. Adjournment (Mayor Gil McDougal)



2022 Tax Digest

Millage Rate Public Hearing

What is Included in the Digest?



- + **Real Property**
(Agricultural, Commercial, Industrial, Residential, Utility & Conservation)
- + **Personal Property**
(Agricultural, Commercial, Industrial, Residential & Conservation)
- + **Motor Vehicles**
- + **Mobile Homes**
- + **Timber**
- + **Heavy Duty Equipment**

= **Gross Digest**

- **Exemptions**

= **NET DIGEST**



Current 2022 Tax Digest & 5 Year History of Levy

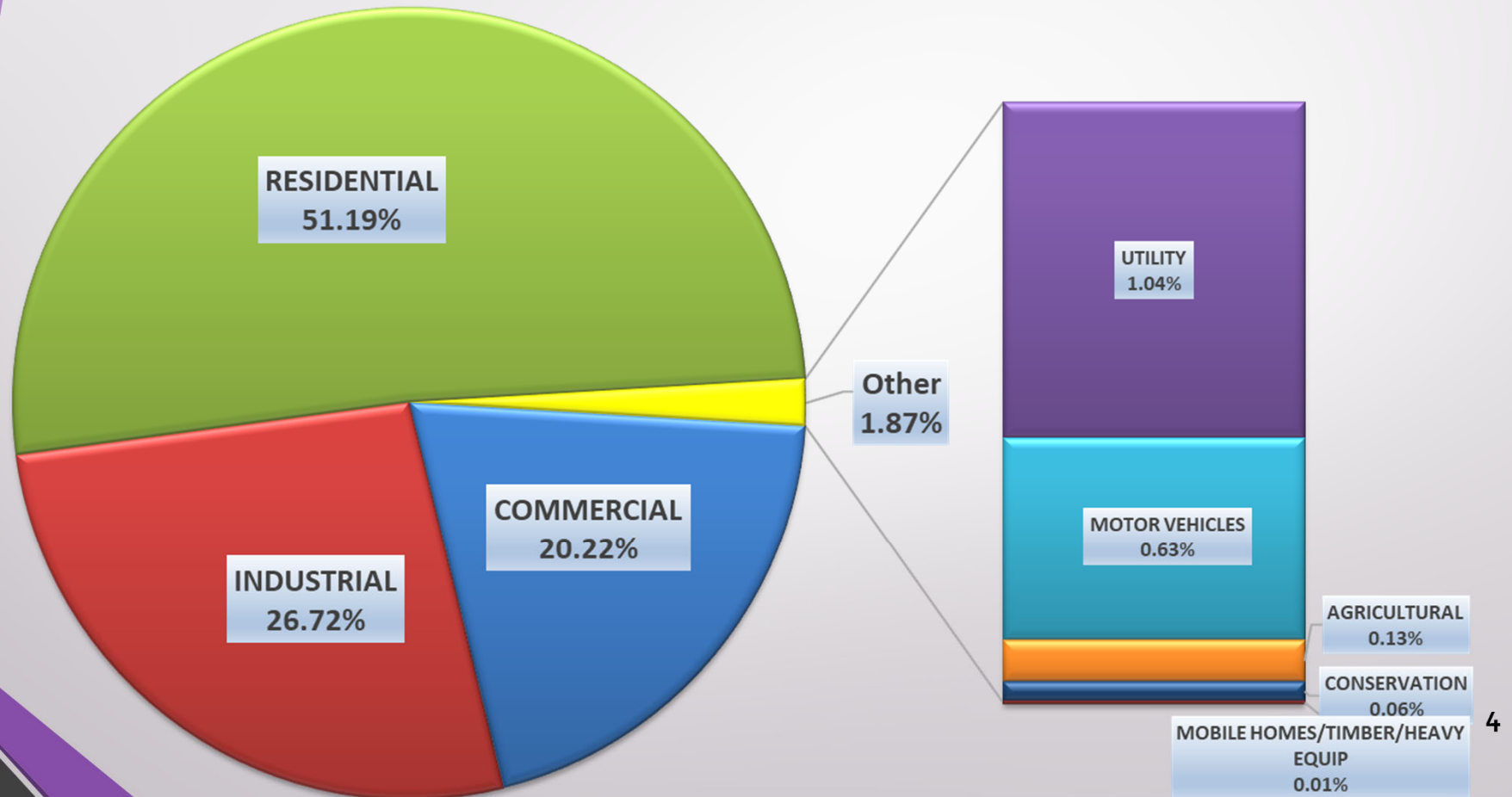
PUBLIC NOTICE

The Mayor and Council of the City of Villa Rica do hereby announce that the millage rate will be set at a Special Called Council Meeting to be held Tuesday, August 30, 2022 at 6:00 pm in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia. Pursuant to the requirements of O.C.G.A. Section 48-5-32, the City of Villa Rica 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 5 YEAR HISTORY OF LEVY

CITY OF VILLA RICA	2017	2018	2019	2020	2021	2022
Real & Personal	623,552,249	656,078,390	759,211,341	817,248,721	839,848,263	1,015,306,622
Motor Vehicles	11,064,660	8,871,570	5,813,750	6,433,940	5,276,280	6,444,450
Mobile Homes	39,435	38,982	38,942	34,678	34,678	34,044
Timber - 100%	-	-	3,000	-	-	29,962
Heavy Duty Equipment	-	-	7,158	139,014	-	36,060
Gross Digest	634,656,344	664,988,942	765,074,191	823,856,353	845,159,221	1,021,851,138
Less M&O Exemptions	77,250,562	84,695,581	130,229,112	123,116,009	118,052,609	154,432,591
Net M&O Digest	557,405,782	580,293,361	634,845,079	700,740,344	727,106,612	867,418,547
Gross M&O Millage	10.5427	10.2014	10.0645	10.4479	10.5678	10.3588
Less Rollbacks	4.1777	4.1454	4.3215	4.1979	4.3178	4.1088
Net M&O Millage	6.3650	6.0560	5.7430	6.2500	6.2500	6.2500
Total City Taxes Levied	3,547,888	3,514,257	3,645,915	4,379,627	4,544,416	5,421,332
Net Taxes \$ Increase	414,213	(33,631)	131,659	733,712	164,789	876,916
Net Taxes % Increase	13.22%	-0.95%	3.75%	20.12%	3.76%	19.30%

Villa Rica's 2022 Gross Digest \$1.02B



Villa Rica's Digest Changes by County

DOUGLAS COUNTY

TYPE	VR 2021	VR 2022	\$ Change	% Change
COMMERCIAL	45,444,319	54,301,454	8,857,135	19.49%
INDUSTRIAL	69,522,301	93,129,393	23,607,092	33.96%
RESIDENTIAL	213,038,518	276,614,987	63,576,469	29.84%
OTHER	4,701,301	4,692,704	(8,597)	-0.18%
GROSS DIGEST	332,706,439	428,738,538	96,032,099	28.86%
MINUS EXEMPTIONS	55,454,136	73,133,015	17,678,879	31.88%
TOTAL	\$ 277,252,303	\$ 355,605,523	\$ 78,353,220	28.26%



Villa Rica's Net Digest is
41% in Douglas County

Villa Rica's Digest Changes by County

CARROLL COUNTY

TYPE	VR 2021	VR 2022	\$ Change	% Change
COMMERCIAL	146,217,799	152,317,153	6,099,354	4.17%
INDUSTRIAL	149,818,423	179,874,670	30,056,247	20.06%
RESIDENTIAL	204,109,293	246,493,677	42,384,384	20.77%
OTHER	12,307,267	14,427,100	2,119,833	17.22%
GROSS DIGEST	512,452,782	593,112,600	80,659,818	15.74%
MINUS EXEMPTIONS	62,598,473	81,299,576	18,701,103	29.87%
TOTAL	\$ 449,854,309	\$ 511,813,024	\$ 61,958,715	13.77%



Villa Rica's Net Digest is
59% in Carroll County

Villa Rica's Digest Changes in Total

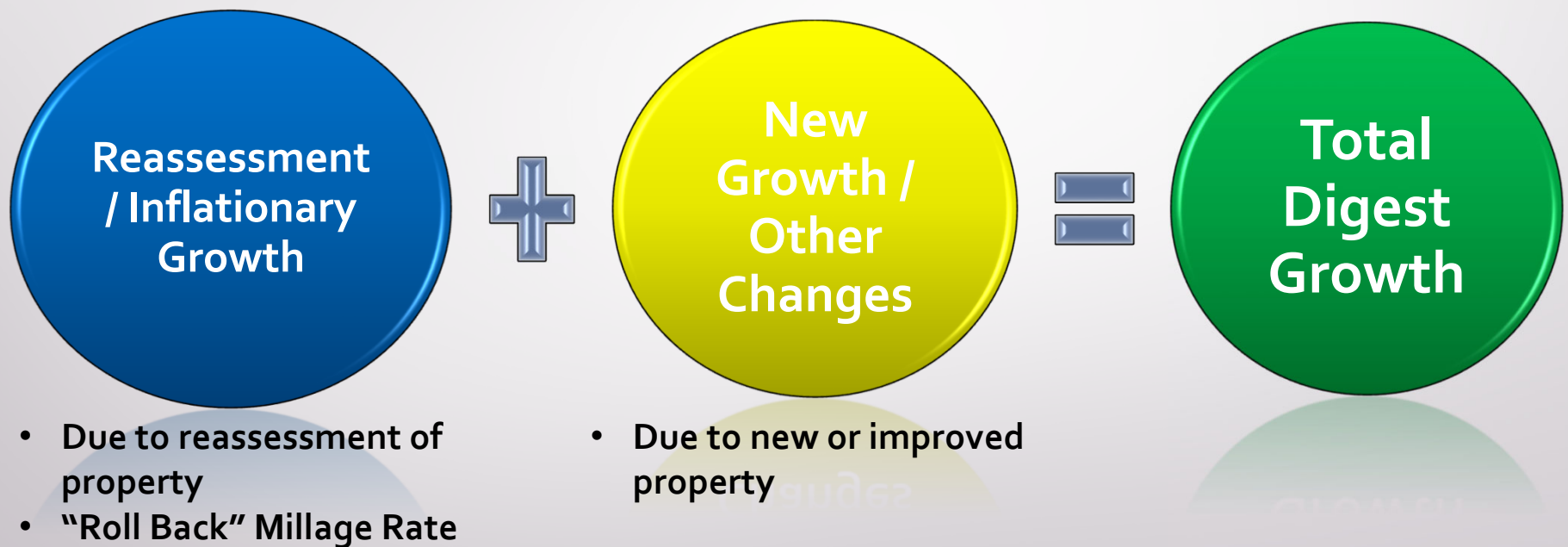
TOTAL DOUGLAS & CARROLL

<u>TYPE</u>	<u>VR 2021</u>	<u>VR 2022</u>	<u>\$ Change</u>	<u>% Change</u>
COMMERCIAL	191,662,118	206,618,607	14,956,489	7.80%
INDUSTRIAL	219,340,724	273,004,063	53,663,339	24.47%
RESIDENTIAL	417,147,811	523,108,664	105,960,853	25.40%
OTHER	17,008,568	19,119,804	2,111,236	12.41%
GROSS DIGEST	\$ 845,159,221	\$ 1,021,851,138	\$ 176,691,917	20.91%
MINUS EXEMPTIONS	118,052,609	154,432,591	36,379,982	30.82%
TOTAL	\$ 727,106,612	\$ 867,418,547	\$ 140,311,935	19.30%

Villa Rica's Digest Growth by County

	<u>Growth</u>		
	<u>Inflationary</u>	<u>New/Other</u>	<u>Total</u>
Douglas County	11.62%	16.64%	28.26%
Carroll County	7.54%	6.23%	13.77%
Total VR	9.10%	10.20%	19.30%

Types of Growth in the Digest



Villa Rica's Digest Growth

2021 Value of 1 Mill = \$727,106

2022 Value of 1 Mill = \$867,418

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST	% Change
REAL	\$ 636,309,332	\$ 112,387,849	\$ 18,006,103	\$ 766,703,284	20.49%
PERSONAL	203,538,931	-	45,064,407	248,603,338	22.14%
MOTOR VEHICLES	5,276,280	-	1,168,170	6,444,450	22.14%
MOBILE HOMES	34,678	-	(634)	34,044	-1.83%
TIMBER -100%	-	-	29,962	29,962	
HEAVY DUTY EQUIP	-	-	36,060	36,060	
GROSS DIGEST	845,159,221	112,387,849	64,304,068	1,021,851,138	20.91%
MINUS EXEMPTIONS	118,052,609	46,237,887	(9,857,905)	154,432,591	30.82%
NET DIGEST	\$ 727,106,612	\$ 66,149,962	\$ 74,161,973	\$ 867,418,547	19.30%



9.10%

Inflationary Growth

**Revenue
Generated
\$413,437**



10.20%

New Growth

**Revenue
Generated
\$463,512**

Reassessment/Inflationary Growth

- State law requires the calculation of a “roll back” millage rate to offset any inflationary increases to the digest.

$$\frac{\text{Inflationary Growth}}{\text{2022 Net Digest}} \times \text{Prior Year Millage} = \text{Millage Rollback}$$



$$\frac{66,149,962}{867,418,547} \times 6.250 = 0.477$$

2021 Millage	6.250
Rollback	<u>-0.477</u>
2022 Rollback Millage	5.773

Recommendation

6.250
Mills

- Maintain same millage as 2021 (not roll back)
- 6.250 mills vs. 5.773 mills
- 8.26% Increase

\$413k

- Revenue Generated

Millage Rate Schedule

Due to State requirements, this is considered a tax increase and three public hearings are required.

August
23rd

Public Hearing #1 @ 11am

Public Hearing #2 @ 6pm

August
30th

Public Hearing #3 @ 6pm

Adoption of Millage – After Public Hearing #3



Questions?

State of Georgia
City of Villa Rica



RESOLUTION

Be it resolved that the 2022 Villa Rica General Fund Tax Levy be as follows:

Maintenance & Operation of Villa Rica's General Fund	10.359
Local Option Sales Tax Rollback	<u>(4.109)</u>
Net Total for Villa Rica's General Fund	<u>6.250</u>

Adopted by Villa Rica City Council this 30th day of August 2022.

Gil McDougal, Mayor

Alisa Doyal, City Clerk