

CITY COUNCIL
GIL MCDOUGAL, MAYOR
(VACANT) MAYOR PRO TEM
SHIRLEY MARCHMAN
MATTHEW MOMTAHAN
ANNA MCCOY
DANNY CARTER

City of Villa Rica



CITY MANAGER: TOM BARBER
CITY CLERK: THERESA CAMPBELL
CITY ATTORNEY: C. DAVID MECKLIN

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

SPECIAL CALLED CITY COUNCIL MEETING AGENDA

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

August 22, 2023 | 6:00 PM

Meeting Call to Order (Mayor Gil McDougal)

Adoption of the Agenda (Mayor Gil McDougal)

A. Governing Body (Mayor Gil McDougal)

1. Resolution to Call for Special Election and Qualifying (Theresa Campbell, City Clerk)

B. Finance (Jennifer Hallman, Director)

1. Public Hearing #2 for Millage Rate

C. Adjournment (Mayor Gil McDougal)



CITY OF VILLA RICA

City Council Meeting Agenda Item Cover Sheet

SUBJECT: Ward 3 Special Election 2023 – Qualifying Dates

AGENDA DATE: August 22, 2023

DATE PREPARED: August 22, 2023

PREPARED BY: Theresa Campbell

PURPOSE: To pass a resolution to call for a Special Election for the Ward 3 Council seat due to the resignation of Councilwoman Leslie McPherson, and set Qualifying dates for the same.

BACKGROUND: After the Budget Workshop today, Councilwoman Leslie McPherson resigned from her Ward 3 City Council seat, effective today, as she Qualified to run for Mayor. This has created a vacant seat on the City Council requiring the Call for a Special Election and to set Qualifying for the same in order to fill the vacancy. Therefore, a Special Election will be held on Tuesday, November 7, 2023, to run concurrently with the General Election. I have discussed the proposed qualifying dates and early voting dates with the election supervisors of both counties, and City Attorney Kevin Drummond, and all have approved the proposed dates pending approval from their Boards.

Qualifying Dates (3 Days):

Wednesday, August 30, 2023	8:30 am – 4:30 pm
Thursday, August 31, 2023	8:30 am – 4:30 pm
Friday, September 1, 2023	8:30 am – 4:30 pm

Qualifying at City Hall

Early Voting Dates (3 Weeks):

1. October 16 – November 3, 2023 8:00 am – 5:00 pm
2. Saturdays, October 21 & 28, 2023 9:00 am – 6:00 pm

*Week 1 and Week 2 at Carroll County Election Office or Douglas County Courthouse depending on County of residency

*Week 3 at Powell Park in Villa Rica in addition to Carroll County Election Office or Douglas County Courthouse depending on County of residency.

STAFF RECOMMENDATION: Approval of the Qualifying Dates and Early Voting Dates for the Ward 3 Special Election to run concurrently with the general election.

MOTION: I move to approve the Resolution to Call for a Special Election and set Qualifying and Early Voting Dates for the Ward 3 Council seat.

CITY OF VILLA RICA
RESOLUTION

WHEREAS, Councilwoman Leslie McPherson has resigned her position as Ward 3 Council Member; and

WHEREAS, as a result of Councilwoman Leslie McPherson's resignation, there is a vacancy in the position of Ward 3 of the City Council; and

WHEREAS, the City of Villa Rica desires to call a special election to fill the vacancy created by the resignation of Councilwoman Leslie McPherson.

NOW, THEREFORE, be it hereby resolved by the City Council of the City of Villa Rica that a special election be called to fill the vacancy for Ward 3 on November 7, 2023, in conjunction with the General Georgia Primary Election.

All terms and conditions of the special election shall be in accordance with the terms and conditions of the Georgia Primary Election and in compliance with all State and Municipal Law provisions related to special elections.

IT IS SO RESOLVED on this _____ day of _____, 2023.

Gil McDougal, Mayor

Shirley Marchman, City Councilwoman

Matthew Momtahan, City Councilman

Anna McCoy, City Councilwoman

Danny Carter, City Councilman

Attest:

Theresa Campbell, City Clerk



2023 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 2023 Tax Digest & 5 Year History of Levy

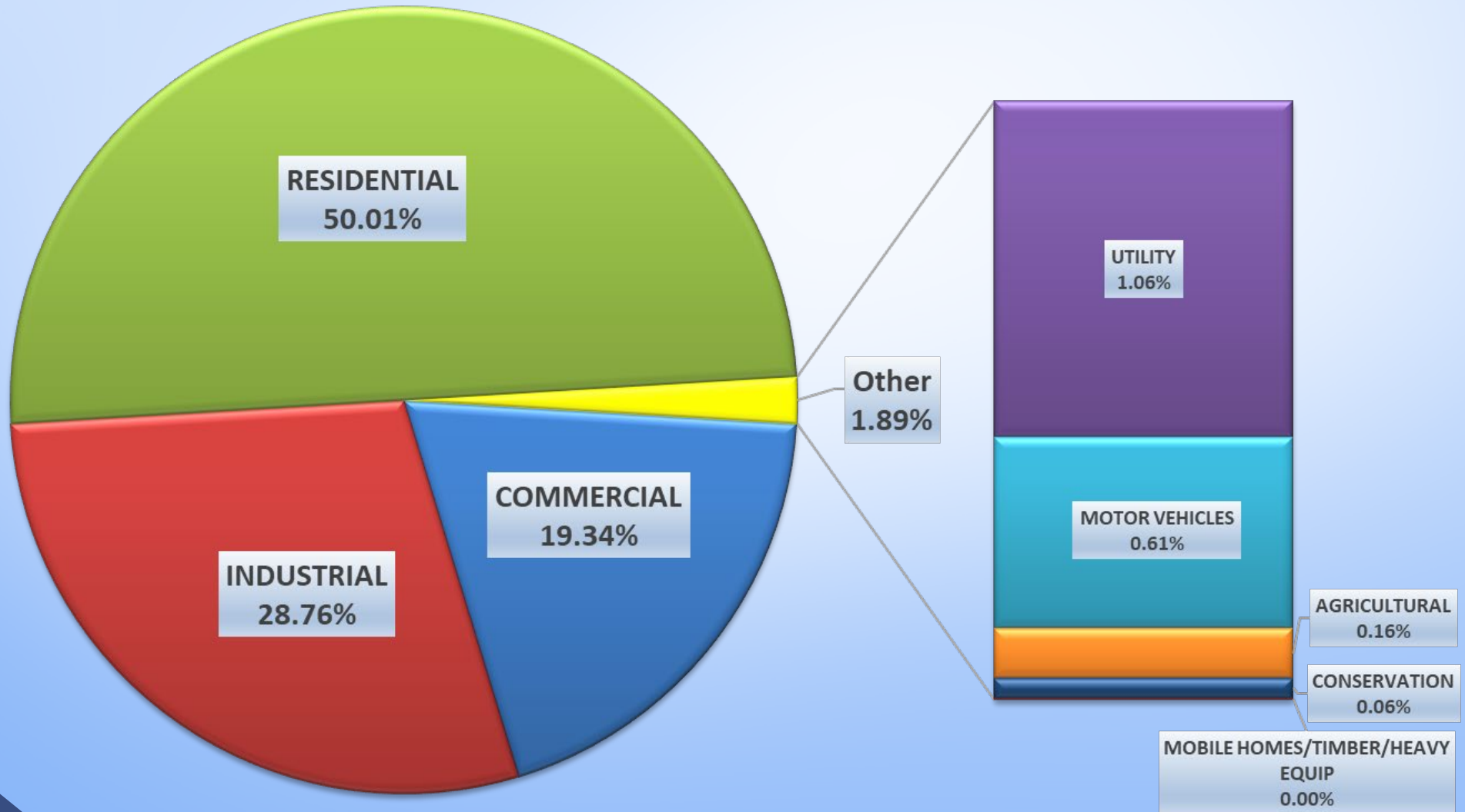
PUBLIC NOTICE

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 29, 2023 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 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY OF VILLA RICA	2018	2019	2020	2021	2022	2023
Real & Personal	656,078,390	759,211,341	817,248,721	839,848,263	1,006,211,593	1,211,140,102
Motor Vehicles	8,871,570	5,813,750	6,433,940	5,276,280	6,444,450	7,379,440
Mobile Homes	38,982	38,942	34,678	34,678	34,041	34,254
Timber - 100%	-	3,000	-	-	29,962	-
Heavy Duty Equipment	-	7,158	139,014	-	38,060	24,194
Gross Digest	664,988,942	765,074,191	823,856,353	845,159,221	1,012,758,106	1,218,577,990
Less M&O Exemptions	84,695,581	130,229,112	123,116,009	118,052,609	154,774,990	195,204,468
Net M&O Digest	580,293,361	634,845,079	700,740,344	727,106,612	857,983,116	1,023,373,522
Gross M&O Millage	10.201	10.065	10.448	10.568	10.359	10.179
Less Rollbacks	4.145	4.322	4.198	4.318	4.109	3.929
Net M&O Millage	6.056	5.743	6.250	6.250	6.250	6.250
Total City Taxes Levied	3,514,257	3,645,915	4,379,627	4,544,416	5,362,394	6,396,046
Net Taxes \$ Increase	(33,631)	131,659	733,712	164,789	817,978	1,033,652
Net Taxes % Increase	-0.95%	3.75%	20.12%	3.76%	18.00%	19.28%

Villa Rica's 2023 Gross Digest \$1.2B



Villa Rica's Digest Changes by County

DOUGLAS COUNTY

TYPE	2022	2023	\$ Change	% Change
COMMERCIAL	53,736,874	61,695,058	7,958,184	14.81%
INDUSTRIAL	90,556,172	130,461,220	39,905,048	44.07%
RESIDENTIAL	276,614,987	290,318,815	13,703,828	4.95%
OTHER	4,692,704	6,659,804	1,967,100	41.92%
GROSS DIGEST	425,600,737	489,134,897	63,534,160	14.93%
MINUS EXEMPTIONS	73,411,351	100,354,651	26,943,300	36.70%
TOTAL	\$ 352,189,386	\$ 388,780,246	\$ 36,590,860	10.39%

Villa Rica's Net Digest is
38% in Douglas County

Villa Rica's Digest Changes by County

CARROLL COUNTY

TYPE	2022	2023	\$ Change	% Change
COMMERCIAL	152,237,991	173,980,173	21,742,182	14.28%
INDUSTRIAL	174,006,530	220,033,764	46,027,234	26.45%
RESIDENTIAL	246,485,751	319,034,028	72,548,277	29.43%
OTHER	14,427,097	16,395,128	1,968,031	13.64%
GROSS DIGEST	587,157,369	729,443,093	142,285,724	24.23%
MINUS EXEMPTIONS	81,363,639	94,849,817	13,486,178	16.58%
TOTAL	\$ 505,793,730	\$ 634,593,276	\$ 128,799,546	25.46%



Villa Rica's Net Digest is
62% in Carroll County

Villa Rica's Digest Changes in Total

TOTAL DOUGLAS & CARROLL

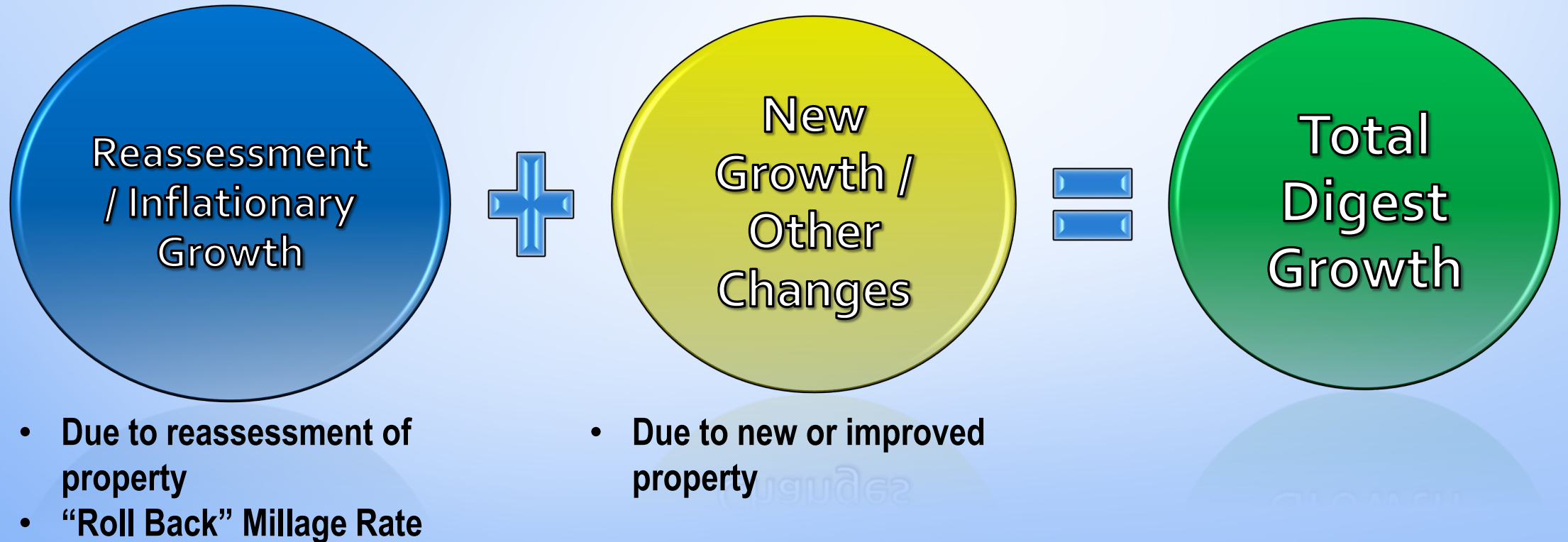
<u>TYPE</u>	<u>2022</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
COMMERCIAL	205,974,865	235,675,231	29,700,366	14.42%
INDUSTRIAL	264,562,702	350,494,984	85,932,282	32.48%
RESIDENTIAL	523,100,738	609,352,843	86,252,105	16.49%
OTHER	<u>19,119,801</u>	<u>23,054,932</u>	<u>3,935,131</u>	<u>20.58%</u>
GROSS DIGEST	\$ 1,012,758,106	\$ 1,218,577,990	\$ 205,819,884	20.32%
MINUS EXEMPTIONS	<u>154,774,990</u>	<u>195,204,468</u>	<u>40,429,478</u>	<u>26.12%</u>
TOTAL	<u>\$ 857,983,116</u>	<u>\$ 1,023,373,522</u>	<u>\$ 165,390,406</u>	<u>19.28%</u>

Villa Rica's Digest Growth by County

	<u>Growth</u>		
	<u>Inflationary</u>	<u>New/Other</u>	<u>Total</u>
Douglas County	-1.75%*	12.14%	10.39%
Carroll County	15.09%	10.38%	25.46%
Total VR	8.18%	11.10%	19.28%

* Southwire experienced a substantial increase in State Freeport Exemption in 2023 (\$223M) compared to 2022 (\$160M).

Types of Growth in the Digest



Villa Rica's Digest Growth

2022 Value of a Mill = \$ 857,983

2023 Value of a Mill = \$1,023,374

DESCRIPTION	2022	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023	% Change
REAL	\$ 763,863,454	\$ 126,863,953	\$ 25,788,916	\$ 916,516,323	19.98%
PERSONAL	242,348,139	-	52,275,640	294,623,779	21.57%
MOTOR VEHICLES	6,444,450	-	934,990	7,379,440	14.51%
MOBILE HOMES	34,041	-	213	34,254	0.63%
TIMBER -100%	29,962	-	(29,962)	-	
HEAVY DUTY EQUIP	38,060	-	(13,866)	24,194	
GROSS DIGEST	1,012,758,106	126,863,953	78,955,931	1,218,577,990	20.32%
MINUS EXEMPTIONS	154,774,990	56,723,160	(16,293,682)	195,204,468	26.12%
NET DIGEST	\$ 857,983,116	\$ 70,140,793	\$ 95,249,613	\$ 1,023,373,522	19.28%



8.18%

Inflationary Growth



11.10%

New Growth

Revenue
Generated
\$438,380

Revenue
Generated
\$595,310

Reassessment/Inflationary Growth

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

$$\frac{\text{Inflationary Growth}}{\text{2023 Net Digest}} \times \text{Prior Year Millage} = \text{Millage Rollback}$$



$$\frac{70,140,793}{1,023,373,522} \times 6.250 = 0.428$$

2022 Millage	6.250
Rollback	<u>-0.428</u>
2023 Rollback Millage	5.822

Recommendation

6.250
Mills

- Maintain same millage as 2022 (no roll back)
- 6.250 mills vs. 5.822 mills

\$438k

- Revenue Generated by Inflation

Advertisement

NOTICE OF PROPERTY TAX INCREASE

The City of Villa Rica has tentatively adopted a millage rate which will require an increase in property taxes by 7.35 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia on Tuesday, August 22, 2023 at 10:00 am.

Times and places of additional public hearings on this increase are in the Villa Rica Municipal Courtroom, 101 Main Street, Villa Rica, Georgia on Tuesday, August 22, 2023 at 6:00 pm and Tuesday, August 29, 2023 at 6:00 pm.

This tentative increase will result in a millage rate of 6.250 mills, an increase of 0.428 mills. Without this tentative tax increase, the millage rate will be no more than 5.822 mills.

The proposed tax increase for a home with a fair market value of \$287,500 is approximately \$49.22 and the proposed tax increase for non-homestead property with a fair market value of \$400,000 is approximately \$68.48

Homestead Tax Relief Grant (HTRG)

- ❖ One-time property tax relief grant that became law when Governor Kemp signed HB18 on March 13, 2023.
- ❖ Dept. of Revenue will reduce the assessed value of homesteads by \$18k.
- ❖ Property tax reduction for homestead owners of approximately \$112.50.
- ❖ State will reimburse each municipality for the property tax reduction given to homestead property owners.



Millage Rate Schedule

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

**August
22nd**

Public Hearing #1 @ 10am

Public Hearing #2 @ 6pm

**August
29th**

Public Hearing #3 @ 6pm

Adoption of Millage – After Public Hearing #3



Questions?