

AGENDA ITEM SUMMARY
July 24, 2023, Special Called City Council Meeting
Item Number: 6



Presented by: Interim Director Deborah Upshaw and Mike Clark, Consultant

Finance

ITEM SUMMARY:

A Public Hearing before the Mayor and Council will be held prior to any decision on the request for adoption of the Ordinance to establish the Millage Rate for FY 2023-2024, to consider comments from any persons wishing to be heard.

Request for adoption of the Ordinance to establish the Millage Rate for FY 2023-2024.

Authorize the Mayor to sign Forms PT-38 (Millage Rate Certification) and PT-32 (Computation of Millage Rate Rollback and Percentage Increase in Property Taxes 2023) and deliver to the Henry County Tax Commissioner.

SPECIAL CONSIDERATIONS OR CONCERNS:

None.

STAFF RECOMMENDATION:

Adopt the Millage Rate Ordinance and authorize the Mayor to sign the related forms and deliver them to the Commissioner after consideration of comments made during the Public Hearing.

FINANCIAL IMPACT:

None.

FUNDING SOURCE:

ATTACHMENTS:

Millage Rate Ordinance

PT-38 Form- Millage Rate Certification

PT-32 Form – Rollback Calculation 2023 – (Henry County Tax Commissioner to bring)

OTHER DEPARTMENTAL REVIEW NEEDED:

☐ Yes

☒ No

GOOD GOVERNANCE

Guiding Principle: Fiscal Responsibility, Accountability, Transparency

**STATE OF GEORGIA
CITY OF MCDONOUGH**

ORDINANCE NO. 23-07-24

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF MCDONOUGH, GEORGIA, ESTABLISHING THE AD VALOREM TAX MILLAGE RATE FOR FISCAL YEAR

WHEREAS, The Charter of the City of McDonough, Georgia (the "City") authorizes the City to assess, levy and collect an ad valorem property tax on all real and personal property within the corporate limits of the City, that is subject to taxation; and

WHEREAS, The ad valorem property tax shall be for the purpose of raising revenues to defray the costs of operating the City government, providing governmental services, repayment of principal and interest on general obligations, and for other permitted governmental purposes; and

WHEREAS, The City is required to adopt an ordinance, establishing a millage rate for the City property tax, a due date, and the deadline for payment; and

WHEREAS, The City has determined that an ad valorem tax rate of 3.033 mills is necessary and, together with other anticipated revenues, fund balances, and applicable reserves, shall be sufficient to meet its obligations and operating expenses during Fiscal Year 2023-2024; and

WHEREAS, The City has complied with the notice and hearing requirements in O.C.G.A. §§ 48-5-32 and 48-5-32.1, relative to the state law procedures for determining the City millage rate.

NOW THEREFORE BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MCDONOUGH AND IT IS HEREBY ORDAINED BY AUTHORITY HEREOF:

Section 1. The City of McDonough, Georgia, does hereby impose and levy the following ad valorem property tax, for the Fiscal Year 2023-2024, beginning July 1, 2023, and ending June 30, 2024:
3.033 per \$1,000.00 of assessed value.

Section 2. All taxes imposed or levied by this Ordinance shall be due and payable at the Office of the Henry County Tax Commissioner, in full, on or before November 15, 2023. Taxes which are not paid by the due date shall be delinquent; provided, however, taxpayers shall be afforded 60 days from the postmark on the tax notice to make full payment prior to the imposition of any interest or penalties.

Section 3. The rate of interest and penalty to be charged by the Henry County Tax Commissioner shall be the rate of interest and penalty specified by general law.

Section 4. Any ordinance or parts of ordinances in conflict with or inconsistent with this ordinance are hereby repealed.

SO ORDAINED this 24th day of July 2023.

CITY OF MCDONOUGH, GEORGIA

Sandra Vincent, Mayor

ATTEST:

Christy L. Taylor, City Clerk

APPROVED AS TO FORM:

Emilia Walker, City Attorney

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

<http://www.dor.ga.gov>

Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.



Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

CITY NAME CITY OF MCDONOUGH		ADDRESS 136 KEYS FERRY ST		CITY, STATE, ZIP MCDONOUGH GA 30253		
FEI # 58-6000618	CITY CLERK CHRISTY TAYLOR	PHONE NO. 770-957-3915	FAX 678-782-6432	EMAIL ctaylor@mcdonoughga.org		
OFFICE DAYS / HOURS MON - FRI (8 AM TO 5 PM)						
ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. MICHAEL C HARRIS, COUNTY TAX COMMISSIONER 140 HENRY PARKWAY MCDONOUGH GA 30253						
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
INDEPENDENT SCHOOL						
Exemption Amount	Qualifications	Exemption Amount	Qualifications			
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAX JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1 Gross Millage for Maintenance & Operations	COLUMN 2 Less Rollback for Local Option Sales Tax	COLUMN 3 Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	COLUMN 4 Bond Millage (If Applicable)	COLUMN 5 Total Millage Column 3 + Column 4
List Special Districts if different from City District below such as CID's, BID's, or DA's						
City Millage Rate	2	6.004	2.971	3.033		3.033
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

HENRY

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2023

July 24, 2023

Date

Mayor or City Clerk