



**CITY OF JONESBORO  
MAYOR AND COUNCIL  
PUBLIC HEARING AND BUDGET RETREAT  
1859 CITY CENTER WAY  
JONESBORO, GA 30236  
NOVEMBER 4<sup>TH</sup>, 2024 – 11:00am – 1:00pm**

Note: As set forth in the American with Disabilities Act of 1990, the City of Jonesboro will assist citizens with special needs given proper notice to participate in any open meetings of the City of Jonesboro. Please contact the City Clerk's Office via telephone (770-478-3800) should you need assistance.

## **Agenda**

- I. CALL TO ORDER – MAYOR DONYA L. SARTOR**
  
- II. PUBLIC HEARING #1 – NOTICE OF PROPERTY TAX INCREASE – 11:00AM**
  
- III. FY 2024 BUDGET REVIEW**
  
- IV. FY 2025 PRELIMINARY BUDGET REVIEW**
  
- V. ADJOURNMENT**

**PRESS RELEASE  
FOR IMMEDIATE RELEASE**

**Date: October 23, 2024**

**Contact: City Administration Office**  
**[sbentley@jonesboroga.gov](mailto:sbentley@jonesboroga.gov)**  
**770-478-3800**

**Subject: City of Jonesboro, GA Sets Tentative 2024 Millage Rate**

At its regular meeting on October 14th, 2024, the Jonesboro Mayor and Council adopted a tentative millage rate of 14.000 mills for fiscal year 2024 for general operations, capital improvements, and debt service. This is an increase of 6.853 mills over the rollback millage rate of 7.147. The tentatively adopted rate **IS NOT** the final millage rate and is adopted as a preliminary rate to allow continued review of the millage rate versus budget scenario and to allow for a requirement of at least three (3) public hearings to receive public comment on the tax increase.

The Jonesboro City Council will hold public hearings regarding this issue on Monday, November 4, 2024 at 11:00am and 6:00 p.m. and Monday, November 11, 2024 at 6:00 p.m. The final millage will be set at the Jonesboro Council meeting scheduled for Monday, November 11, 2024. All meetings will be held in-person at 1859 City Center Way, Jonesboro, GA 30236.

For more information, contact City Administration Office at 770-478-3800 or visit the City's website at [www.jonesboroga.gov](http://www.jonesboroga.gov).

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**GP-442812 (100%)**

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## NOTICE OF PROPERTY TAX INCREASE

The City Council of the City of Jonesboro, GA has tentatively adopted a millage rate which will require an increase in property taxes of 95.89% for fiscal year 2024.

All concerned citizens are invited to the public hearings on this tax increase to be held in-person at **1859 City Center Way, Jonesboro, Georgia 30236** on **Monday, November 4, 2024 at 11:00 a.m. and 6:00 p.m.**

Time and place of an additional public hearing on this tax increase is at **1859 City Center Way, Jonesboro, Georgia 30236** on **Monday, November 11, 2024 at 6:00 p.m.** This tentative increase will result in a millage rate of 14.000 mils, an increase of 6.853 mils over the rollback millage rate. Without this tentative tax increase, the millage rate will be no more than 7.147 mils. The proposed tax increase for a home with a fair market value of \$175,000 is approximately \$513.97 and the proposed tax increase for a nonhomestead property with a fair market value of \$525,000 is approximately \$1,370.60.

**NOTICE**

The City of Jonesboro City Council does hereby announce that the millage rate will be set at a meeting to be held at **Jonesboro City Center 1859 City Center Way, Jonesboro, Ga 30326** on **November 11, 2024** at **6:00pm** 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 2024 TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

<b>INCORPORATED</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
RESIDENTIAL	30,201,441	35,535,337	45,470,933	56,792,532	67,447,387	76,613,588
AGRICULTURAL/CONSERVATION	31,315	31,315	47,384	55,870	74,643	63,400
COMMERCIAL	74,218,151	78,300,110	85,371,461	88,532,496	100,112,028	102,943,939
INDUSTRIAL	6,799,242	6,739,059	9,838,808	10,685,080	16,256,080	20,167,640
UTILITY	6,063,576	5,733,475	5,729,057	5,538,831	7,102,223	7,264,548
MOTOR VEHICLE	1,911,910	1,607,070	811,220	1,111,480	1,094,190	1,617,120
MOBILE HOME	0	0	0	0	0	0
TIMBER - 100%	0	0	0	0	0	0
HEAVY DUTY EQUIPMENT	0	4,900	0	10,370	3,579	13,611
GROSS DIGEST	119,225,635	127,951,266	147,268,863	162,726,659	192,090,130	208,683,846
EXEMPTIONS M&O	13,809,076	16,116,267	13,841,977	13,806,653	13,805,596	247,294
CITY EXEMPTIONS	8,838,655	7,567,550				
Net M & O Digest	\$96,577,904	\$104,267,449	\$133,426,886	\$148,920,006	\$178,284,534	\$208,436,552
Gross M&O Millage						
Less Rollbacks (LOST)						
Net M&O Millage	4.000	6.000	7.000	8.000	7.500	14.000
<b>TOTAL</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
GROSS DIGEST VALUE						
Total Taxes Levied	\$386,312	\$625,605	\$933,988	\$1,191,360	\$1,337,134	\$2,918,135
Net Taxes \$ Increase	\$24,849	\$239,293	\$308,384	\$257,372	\$145,774	\$1,581,001
Net Taxes % Increase	6.87%	61.94%	49.29%	27.56%	12.24%	118.24%

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# City of Jonesboro, GA

## Memo

**To:** Mayor and Council  
**From:** ChaQuias M. Thornton, City Manager  
**Date:** 11/01/2024  
**Re:** Mil Rate Scenarios Update – Updated Digest and Rollback Info (pp. 3-4)

**HISTORY:** Please see the following computation of roll back rate for the City’s 2024 Digest at a tentative adoption rate of 14.000 mils.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024				
COUNTY:		TAXING JURISDICTION:		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	170,940,921	9,809,056	4,236,524	184,986,501
PERSONAL	20,051,440		2,015,174	22,066,614
MOTOR VEHICLES	1,094,190		522,930	1,617,120
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP	3,579		10,032	13,611
GROSS DIGEST	192,090,130	9,809,056	6,784,660	208,683,846
EXEMPTIONS	13,805,596		(13,558,302)	247,294
NET DIGEST	178,284,534	9,809,056	20,342,962	208,436,552
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2023 MILLAGE RATE:</b>	7.500		<b>2024 MILLAGE RATE:</b>	14.000
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	178,284,534		
Net Value Added-Reassessment of Existing Real Property	RVA	9,809,056		
Other Net Changes to Taxable Digest	NAG	20,342,962		
2024 Net Digest	CYD	208,436,552	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	7.500	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.353	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	<b>RR - ROLLBACK RATE</b>	<b>7.147</b>	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate		Rollback Millage Rate	7.147	
Imputed above, this section will automatically calculate the amount of increase in property		2024 Millage Rate	14.000	
taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		<b>Percentage Tax Increase</b>	<b>95.89%</b>	

As requested by Mayor and Council, the following tables provide the estimated tax increase for average homestead and non-homestead properties at average fair market values of \$175,000 and \$525,000 respectively. Millage rates included in the comparison scenario are:

- 7.500 mils
- 8.500 mils
- 9.500 mils
- 14.000 mils

The formula for calculating the tax increase is determined by the Georgia Department of Revenue.

The table below depicts tax increase at various mil rates for a home with a fair market value of \$175,000.					
\$175,000 X 40% = \$70,000 rounded to the nearest \$25,000 equals \$75,000					
Mil Rate Scenarios					
	7.147	7.500	8.500	9.500	14.000
\$ 75,000.00	\$ 536.03	\$ 562.50	\$ 637.50	\$ 712.50	\$ 1,050.00
Tax Increase		\$ 26.47	\$ 101.47	\$ 176.47	\$ 513.97

The table below depicts tax increase at various mil rates for a nonhomestead property with a fair market value of \$525,000.					
\$525,000 X 40% = \$210,000 rounded to the nearest \$25,000 equals \$200,000					
Mil Rate Scenarios					
	7.147	7.500	8.500	9.500	14.000
\$ 200,000.00	\$ 1,429.40	\$ 1,500.00	\$ 1,700.00	\$ 1,900.00	\$ 2,800.00
Tax Increase		\$ 70.60	\$ 270.60	\$ 470.60	\$ 1,370.60

On the following page, I have included the following that were forwarded to the local news organ for publishing in the 10/23/2024 edition of the Clayton Daily News:

- The Millage Rate Press Release
- The 5-year History of Digest
- The Notice of Property Tax Increase

NOTE: I have reached out to the Clayton County Tax Commissioner regarding the Exemptions M&O amount that was shown on the final digest presented to the City. As we work to clarify property totals with updated exemption amounts, I will update both the Council and the Public regarding. I do expect to have revised results and confirmations before the first of 3 scheduled public hearings.

Hearings are scheduled for:

Monday, November 4<sup>th</sup>, 2024 at 11am

Monday, November 4<sup>th</sup>, 2024 at 6pm

Monday, November 11, 2024 at 6pm

I am working to schedule both the Government 101 for public education on the mil rate and the Budget Retreat. Please be on the lookout for more information regarding.

Please do contact me if you should have any questions.

Thank you, CMThornton

### **MEMO UPDATE: ROLLBACK RATE – 7.137**

Based on the most recent and updated digest submitted to the City by the Clayton County Tax Commissioner's Office and confirmed with the City Manager's Office on 10/24/2024, the following represents an updated Computation of Rollback. The change in roll back is affected, in large part, by the update of Exemptions M&O from \$247,294 to \$5,437,630. City exemptions are calculated for 519 parcel numbers with Homestead Exemption in the amount of \$10,000 per parcel. The exemption amount is \$10,000 for the 2024 tax year.

FOR INFORMATION: Please see **updated** Computation of Rollback shown on the next page.

<b>PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024</b>				
<b>COUNTY:</b>		<b>TAXING JURISDICTION:</b>		
<b>ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW</b>				
DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	170,940,921	9,809,056	2,133,989	182,883,966
PERSONAL	20,051,440		1,991,033	22,042,473
MOTOR VEHICLES	1,094,190		522,930	1,617,120
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP	3,579		10,032	13,611
GROSS DIGEST	192,090,130		9,809,056	4,657,984
EXEMPTIONS	13,805,596		(8,367,966)	5,437,630
NET DIGEST	178,284,534	9,809,056	13,025,950	201,119,540
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2023 MILLAGE RATE:</b>	7.500		<b>2024 MILLAGE RATE:</b>	14.000
<b>CALCULATION OF ROLLBACK RATE</b>				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	178,284,534		
Net Value Added-Reassessment of Existing Real Property	RVA	9,809,056		
Other Net Changes to Taxable Digest	NAG	13,025,950		
2024 Net Digest	CYD	201,119,540	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	7.500	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.366	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	<b>RR - ROLLBACK RATE</b>	<b>7.134</b>	PYM - ME	
<b>CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES</b>				
If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	7.134		
	2024 Millage Rate	14.000		
	<b>Percentage Tax Increase</b>	<b>96.24%</b>		

Based on updated values and exemptions at the time of presentation of the updated digest, the Rollback Rate is calculated at 7.134 mils. This tentative increase will result in a millage rate of 14.000 mils, an increase of 6.866 mils over the updated rollback millage rate. Without this tentative tax increase, the millage rate will be no more than 7.134 mils. The proposed tax increase for a home with a fair market value of \$175,000 is approximately \$514.95 and the proposed tax increase for a non-homestead property with a fair market value of \$525,000 is approximately \$1,373.20.

Change in advertised rollback of 7.147 (based on certified digest) and updated rollback of 7.134 (based on updated digest) is 0.18%. Change in proposed tax increase based on the same factor is 0.19% for a home with a fair market value of \$175,000 with proposed tax increase going from \$513.97 as advertised (based on certified digest) to \$514.95 (based on updated digest) and 0.19% for a non-homestead property with a fair market value of \$525,000 with



proposed tax increase going from \$1,370.60 as advertised (based on certified digest) to \$1,373.20 (based on updated digest).

**Please note that Digest values are fluid and therefore are subject to change based on appeals and other factors relating to the valuation of properties.**

**Please let me know if you should have any questions regarding. CMT**