

**OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING  
SPECIAL CALLED MEETING & PUBLIC HEARING  
MONDAY, JULY 18, 2011 – 6:00 PM  
COMMUNITY CENTER, OXFORD, NEWTON, GEORGIA**

**MEMBERS PRESENT: JERRY D. ROSEBERRY, MAYOR; FRANK DAVIS; MAYOR PRO-TEM; COUNCIL MEMBERS HOYT P. OLIVER; GEORGE HOLT; DAVID EADY; JIM WINDHAM**

**OTHERS PRESENT: THARON GIDDENS, THE COVINGTON NEWS; CLAUDE SITTON; GRADY SPRADLEY; J.P. GODFREY; DEAN STEVE BOWEN, OXFORD COLLEGE; CHIEF DAVID HARVEY; JODY REID,**

**SPECIAL CALLED MEETING**

Mayor Jerry D. Roseberry called the meeting to order and announced the purpose of the Public Hearing is to discuss the Rollback of the city taxes millage rate. The council will decide if the millage rate will be changed from what it is at present. Once decided on the millage rate will be voted on at the August 1, 2011 council meeting.

Mayor Roseberry opened the floor for citizen comments and discussion:

Mr. Grady Spradley addressed the council to ask what they have voted on. Mayor Roseberry directed his question to Councilman Holt for explanation.

Councilman Holt: The city has not increased the millage rate in the past three years. Because of the recent evaluations of property, normally the property value increases. Then the revenue received from the current millage rate may constitute an increase in taxes. The state allows the county to set a rollback rate. This rate is calculated based on the appreciation of property to keep the revenues around the same as in previous years. In the past the council has agreed to accept the rollback rate in order not to have a tax increase on the appreciated property value. The current millage rate is 6.28. This year the property values have decreased therefore the rollback rate will be an increase from the current rate. According to the state this does not constitute a tax increase because it is keeping the revenue level according to the previous year. All thought the 7.06 will not keep revenue level. Last years' revenue projection was \$154,000 in property taxes. If we accept the 2011 rollback rate of 7.06, revenue will be decreased by \$4,000.00. The city will not have an increase of revenue in property taxes by going with the rollback rate. To stay level we would have to increase the actual millage rate. From previous discussion it has been the consensus that the city will not increase the millage rate that they will adopt the rollback rate as done in past years.

Grady Spradley: Based on the rollback how much will the homeowners expect to pay?

Mr. Holt explained that a home with a property value of \$100,000 and an assessed value of \$40,000 under the rollback rate of 7.06 could expect an estimated increase of in taxes of \$31.20 over the current rate at 6.28.

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Claude Sitton: Mr. Sitton was in agreement of the recommendation to go with the rollback rate. He thinks the city should go with an actual increase in order to increase city's revenue. Sitton stated the property owners in the city are the minority. The city is outnumbered with students and renters. The city needs to change the source of revenue. Sitton suggested a (PILOT) program, "Payment in Lou of Taxes".

There being no further discussion:

**Councilman Holt made a recommendation that the Mayor and Council set the 2011 Millage at the Rollback rate of 7.06 which will be voted on at the August 1, 2011 council meeting.**

The meeting was held open until 7:00 pm.

Respectfully Submitted;

Lauran Willis  
City Clerk