

OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING 2023 MILLAGE RATE PUBLIC HEARING OXFORD CITY HALL MONDAY, AUGUST 7, 2023 – 6:00 PM

PRESENT: David S. Eady, Mayor; Councilmembers: James Windham, Erik Oliver, Laura McCanless

Staff members present: City Manager Bill Andrew, City Clerk/Treasurer Marcia Brooks

OTHERS PRESENT: Curtis Jackson, Art Vinson, Laurie Vinson

The public hearing was called to order at 6:00 PM by Mayor David S. Eady.

The following citizens spoke against the proposed millage rate for 2023:

- 1. Curtis Jackson, 508 Haygood Ave., Oxford, GA 30054
- 2. Art Vinson, 903 Asbury St., Oxford, GA 30054

Both citizens were opposed to the proposed millage rate because it reflects an increase in property tax payments for citizens.

Mayor David Eady adjourned the public hearing at 6:15 pm.

Respectfully Submitted,

Marcia Brally

Marcia Brooks City Clerk/Treasurer

OXFORD MAYOR AND COUNCIL PUBLIC HEARING MONDAY, August 7, 2023 6:00 PM CITY HALL 110 W. Clark Street, Oxford, Georgia A G E N D A

Public Hearing for the FY 2024 Millage Rate

This Public Hearing on the proposed FY 2024 Millage Rate is scheduled for Monday, August 7, 2023, at 6:00 p.m. At this meeting, the Mayor and Council will receive both written and oral comments about the proposed millage rate for the City of Oxford. A copy of the five-year history of the millage is available in the office of the City Clerk at City Hall for public inspection.

The Council is scheduled to adopt the millage rate at its regular meeting on Monday, August 7, 2023, at 7:00 p.m.

- 1. Call to Order, Mayor David S. Eady
- 2. Review of the proposed FY 2024 Millage Rate and the Five-Year History of the Millage Rate
- 3. Questions/Public Comment
- 4. Adjourn.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023											
COUNTY:	OUNTY: NEWTON		TAXING JURISDICTION:								
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW											
DESC	DESCRIPTION 2022 DIGEST		REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST						
	REAL	36,576,342	6,354,785	73,079	43,004,206						
	PERSONAL 204,774		(66,		138,486						
	MOTOR VEHICLES 458,960		L – L	(11,930)	447,030						
	MOBILE HOMES 480 TIMBER -100% 0		L – L	0	480						
		0	0		0						
		169,200	C 254 705	(18,186)	151,014						
	S DIGEST	37,409,756	6,354,785	(23,325)	43,741,216						
	1PTIONS	3,558,609	C 254 705	99,186	3,657,795						
NET	DIGEST	33,851,147	6,354,785	(122,511)	40,083,421						
		(PYD)	(RVA)	(NAG)	(CYD)						
20	2022 MILLAGE RATE: 5.444 2023 MILLAGE RATE: 5.444										
			CALCULATION OF ROLLBACK	(RATE							
	DESCRIPT		ABBREVIATION	AMOUNT	FORMULA						
	2022 Net Di	5	PYD	33,851,147							
		of Existing Real Property	RVA	6,354,785							
0	ther Net Changes to	Taxable Digest	NAG	(122,511)							
	2023 Net D	igest	CYD	40,083,421	(PYD+RVA+NAG)						
	2022 Millage		РҮМ	5.444	PYM						
Millage	e Equivalent of Reas		ME	0.863	(RVA/CYD) * PYM						
	Rollback Millage R	ate for 2023	RR - ROLLBACK RATE	4.581	PYM - ME						
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate Rollback Millage Rate 4.50 computed above, this section will automatically calculate the amount of increase in property 2023 Millage Rate 5.4											
taxes that is part of the notice required in O.C.G.A.			§ 48-5-32.1(c) (2)	18-5-32.1(c) (2) Percentage Tax Increase							
			CERTIFICATIONS								
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.											
	Chairman, Board of Tax Assessors Date										
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.											
	Tax Collector or Tax Commissioner Date										
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is											
		CHECK THE APPROPRIA	TE PARAGRAPH BELOW THAT APPL	IES TO THIS TAXING JURISDICTIO	ON						
If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.											
th	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.										
	Respo	nsible Party	Title	Date							

Covington News: Please run this block ad: July 9, 2023 and July 16, 2023

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

The Mayor and Council of the City of Oxford do hereby announce that the millage rate will be set at a meeting to be held at the Oxford City Hall on August 7, 2023 at 7:00 PM. Pursuant to the requirements of O.C.G.A., 48-5-32, the Mayor and Council do 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.

CITY OF OXFORD	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Real & Personal	20,285,798	22,155,784	24,368,394	28,812,997	36,781,116	43,142,692
Motor Vehicles	824,640	729,820	593,120	500,270	458,960	447,030
Mobile Homes	480	480	480	480	480	480
Timber-100%					0	0
Heavy Duty Equipment				41,995	169,200	151,014
Gross Digest	21,110,918	22,886,084	24,961,994	29,355,742	37,409,756	43,741,216
Less M&O Exemptions	3,270,355	3,369,150	3,385,009	3,465,976	3,558,609	3,657,795
Net M&O Digest	17,840,563	19,516,934	21,576,985	25,889,766	33,851,147	40,083,421
Gross M&O Millage	22.710	22.860	23.611	20.945	20.419	19.815
Less Rollbacks	16.094	16.235	16.989	15.501	14.975	14.371
Net M&O Millage	6.622	6.622	6.622	5.444	5.444	5.444
Net Taxes Levied	\$118,140	\$129,241	\$142,883	\$140,944	\$184,286	\$218,214
Net Taxes \$ Increase	\$118,140	\$11,101	\$13,642	-\$1,939	\$43,342	\$33,928
Net Taxes % Increase	10.67%	9.40%	10.56%	-1.36%	30.75%	18.41%