

Mayor

Derek Easterling

City Manager

Jeff Drobney, ICMA-CM

City Clerk

Lea Alvarez, CMC

**Council**

Mayor Pro-Tem Tracey Viars

Lynette Burnette

Pat Ferris

Antonio Jones

Trey Sinclair

**City Council
Special Called Meeting Agenda
August 7, 2023 10:30 AM
Council Chambers**

1. Invocation**2. Pledge of Allegiance****3. Call to Order****4. Announcements**

- A. This public meeting is being conducted via the use of real-time telephonic technology allowing the public simultaneous access to the public meeting. You may also attend in person with limited seating available at both the Council Chambers and the Ben Robertson Community Center, if needed. Mayor and Council will be conducting their meeting via real-time telephonic technology using Zoom Meeting and Facebook Live. You can access the meeting via the following link: <https://www.facebook.com/CityofKennesaw/>
- B. If you are not able to attend a meeting in-person and would like to provide public comment on a specific agenda item, you can email kennesawcouncil@kennesaw-ga.gov no later than 6:00 PM the night of the regular meeting. Your comments on a specific agenda item will be read aloud or grouped into categories for the record. **Facebook Live is not monitored for public comment.**

5. Presentations**6. Public Comment/Business from the Floor****7. Old Business****8. New Business****9. Committee and Board Reports****10. Public Hearing(s)**

- A. Second Public Hearing on the proposed RESOLUTION to adopt the Maintenance and Operation (M&O) Millage Rate.
- B. Second Public Hearing on the proposed RESOLUTION to adopt the Bond Millage Rate.

11. Consent Agenda

12. General and Administrative

13. Public Safety

14. Information Technology

15. Public Works

16. Recreation and Culture

17. Community Development

18. Public Comment/Business from the Floor

19. City Manager's Report

20. Mayor's Report

21. Council Reports & Discussions

22. Executive Session

Pursuant to the provisions of O.C.G.A 50-14-3, the City Council could, at any time during the meeting, vote to close the public meeting and move to executive session to discuss matters relating to litigation, legal actions and/or communications from the City Attorney; and/or personnel matters; and/or real estate matters.

23. Adjourn



Item Report

TO: The Honorable Mayor and City Council

FROM: Latisha Gunn, Property Tax Administrator

DATE: August 7, 2023

TITLE: Second Public Hearing on the proposed RESOLUTION to adopt the Maintenance and Operation (M&O) Millage Rate.

Summary:

The City of Kennesaw is proposing a millage rate of 7.75 mills for M&O which is .25 mills less than last year. The dates of the public hearings and the Current 2023 Tax Digest and 5 Year History of Levy were properly advertised in the Marietta Daily Journal on July 22, 2023 and July 29, 2023 in accordance with O.C.G.A. Section 48-5-32. The third and final public hearing will take place on August 7, 2023 at 6:30 p.m.

Recommendation:

Fiscal Impact:

Attachments:

1. RES 2023 - M&O Millage Rate Adoption
2. Advertisement of 5 year history and adoption date - Kennesaw Tax Year 2023 FY 24 with .25 rollback per proposed budget
3. Notice of Property Tax Increase Ad Tax Year 2023 FY24
4. Additional Ad 2023
5. Press Release TY 2023 FY24
6. 07-22-23 Legal Ads

**CITY OF KENNESAW
GEORGIA**

RESOLUTION NO. 2023-, 2023

**RESOLUTION OF THE KENNESAW CITY COUNCIL TO ESTABLISH
A MAINTENANCE & OPERATION (M&O) MILLAGE RATE
FOR THE CITY OF KENNESAW FOR FISCAL YEAR 2023-2024**

**BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF KENNESAW,
COBB COUNTY, GEORGIA, AS FOLLOWS:**

WHEREAS, the City of Kennesaw, Georgia desires to establish its ad valorem tax millage rate for the fiscal year 2023-2024; and

WHEREAS, the governing authority has advertised its intent to establish said millage rate by placing an advertisement conforming to O.C.G.A. §48-5-32(c) in a newspaper of general circulation of Cobb County serving the residents of the City of Kennesaw, said advertisement appearing two (2) weeks prior to the hearing at which said millage rate is to be considered; and

WHEREAS, the public hearings required by O.C.G.A. §48-5-32(c) were duly held on July 31, 2023 and August 7, 2023 prior to the adoption of this resolution; and

WHEREAS, the final millage rate has been calculated by the governing authority to be 7.75 mills for Maintenance & Operation (M&O) and the final millage rate for the Bond will be adopted by separate resolution.

NOW, THEREFORE, BE IT RESOLVED that the Kennesaw City Council does hereby establish the M&O millage rate for the City of Kennesaw, Georgia, ad valorem property tax, for the 2023-2024 fiscal year at 7.75 mills.

PASSED AND ADOPTED by the Kennesaw City Council on this ___ day of August, 2023.

ATTEST:

CITY OF KENNESAW

Lea Alvarez, City Clerk

Derek Easterling, Mayor

NOTICE

The Mayor and City Council of the City of Kennesaw does hereby announce that the tax millage rate for Fiscal Year 2024 will be set at a meeting of the Mayor and Council held in the Council Chambers of City Hall at 2529 J.O. Stephenson Avenue, Kennesaw, GA on August 7, 2023 at 6:30 PM. Pursuant to the requirements of O.C.G.A. Section 48-5-32, the City of Kennesaw 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 FIVE YEAR HISTORY OF LEVY						
	2018	2019	2020	2021	2022	2023
Real & Personal	1,438,655,388	1,518,982,186	1,626,627,090	1,740,178,425	2,018,309,824	2,293,915,007
Motor Vehicle	15,913,870	12,503,840	10,584,720	8,208,810	7,068,760	6,794,230
Mobile Homes	1,569,458	1,640,186	1,667,223	1,592,910	1,620,674	1,613,365
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	2,614	8,526	30,741	7,873	87,115	36,503
Gross Tax Digest	1,456,141,330	1,533,134,738	1,638,909,774	1,749,988,018	2,027,086,373	2,302,359,105
Less M&O Exemptions	276,955,288	305,346,338	334,808,625	321,498,717	466,305,125	537,172,801
Net M&O Digest	1,179,186,042	1,227,788,400	1,304,101,149	1,428,489,301	1,560,781,248	1,765,186,304
Gross M&O Millage Rate	8.00	8.00	8.00	8.00	8.000	8.000
Less Millage Rate Rollbacks	0.00	0.00	0.00	0.00	0.000	0.250
Net M&O Millage Rate	8.00	8.00	8.00	8.00	8.000	7.750
Net M&O Taxes Levied	9,433,488	9,822,307	10,432,809	11,427,914	12,486,250	13,680,194
Gross Tax Digest	1,456,141,330	1,533,134,738	1,638,909,774	1,749,988,018	2,027,086,373	2,302,359,105
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Gross Bond Millage Rate	1.50	1.50	1.50	1.50	1.500	1.500
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Net Bond Millage Rate	1.50	1.50	1.50	1.50	1.500	1.500
Net Bond Taxes Levied	1,884,208	1,975,816	2,113,613	2,335,650	2,663,419	3,055,317
Net M&O Taxes \$ Increase	291,218	388,819	610,502	995,105	1,058,336	1,193,944
Net M&O Taxes % Increase	3.2%	4.1%	6.2%	9.5%	9.3%	9.6%
Net Bond Taxes \$ Increase	122,854	91,608	137,796	222,037	327,769	391,898
Net Bond Taxes % Increase	7.0%	4.9%	7.0%	10.5%	14.0%	14.7%
All concerned citizens are invited to public hearings held at the Kennesaw City Hall Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw GA on the dates and times below: Monday, July 31, 2023 6:00 PM (Special Called Meeting) Monday, August 7, 2023 10:30 AM (Special Called Meeting) and 6:30 PM (Final Adoption)						

NOTICE OF PROPERTY TAX INCREASE

The City of Kennesaw has tentatively adopted a millage rate which will require an increase in property taxes by 12.68 percent for M&O and 13.81 percent for Bond.

All concerned citizens are invited to the public hearing on this tax increase to be held at Kennesaw City Hall Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on Monday, July 31, 2023 at 6:00 PM.

Times and places of additional public hearings on this increase are at Kennesaw City Hall Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on Monday, August 7, 2023 at 10:30 AM and 6:30 PM.

This tentative increase will result in a millage rate of 7.75 mills for M&O and 1.50 mills for Bond, an increase of .872 mills for M&O and .182 mills for Bond. Without this tentative tax increase, the millage rate will be no more than 6.878 mills for M&O and 1.318 mills for Bond. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$105 increase for M&O and \$22 increase for Bond and the proposed tax increase for non-homestead property with a fair market value of \$550,000 is approximately \$192 increase for M&O and \$40 increase for Bond.

**NOTICE TO KENNESAW TAXPAYERS
CITY PROPOSING A DECREASE IN THE MILLAGE RATE**

Kennesaw Mayor & Council are proposing a decrease in the maintenance & operation millage rate from 8 mills to 7.75 mills. According to Georgia law, all taxing agencies must advertise a tax increase and hold three public hearings to claim taxes on reassessed properties when it does not roll back the maintenance & operation millage to the full roll back rate. The City is proposing a roll back of .25 mills. Property tax rates have not increased since 2008.

In addition to the proposed millage rate reduction, the City has a Floating Homestead Exemption (or Property Tax Freeze). This exemption freezes property tax assessments for City taxes on residential properties that are homeowner occupied at the value that the property was purchased until the property is sold. This assessment freeze, along with the reduction in the City millage rate, will actually result in less City maintenance & operation taxes owed by homeowners than last year.

PRESS RELEASE ANNOUNCING PROPERTY TAX INCREASE

The City of Kennesaw today announces its intention to increase the 2023 property taxes it will levy this year by 12.68 percent for M&O and 13.81 percent for Bond over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the City of Kennesaw Council requires a millage rate higher than the rollback millage rate; therefore, before the City of Kennesaw Council may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the City of Kennesaw Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on July 31, 2023 at 6:00 PM and August 7, 2023 at 10:30 AM and 6:30 PM.

NOTICE

The Mayor and City Council of the City of Kennesaw does hereby announce that the tax millage rate for Fiscal Year 2024 will be set at a meeting of the Mayor and Council held in the Council Chambers of City Hall at 2529 J.O. Stephenson Avenue, Kennesaw, GA on August 7, 2023 at 6:30 PM. Pursuant to the requirements of O.C.G.A. Section 48-5-32, the City of Kennesaw 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.

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Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	2,614	8,526	30,741	7,873	87,115	36,503
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Net Bond Millage Rate	1.50	1.50	1.50	1.50	1.50	1.500
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Net M&O Taxes \$ Increase	291,218	388,819	610,502	995,105	1,058,336	1,193,944
Net M&O Taxes % Increase	3.2%	4.1%	6.2%	9.5%	9.3%	9.6%
Net Bond Taxes \$ Increase	122,854	91,608	137,796	222,037	327,759	391,898
Net Bond Taxes % Increase	7.0%	4.9%	7.0%	10.5%	14.0%	14.7%

All concerned citizens are invited to public hearings held at the Kennesaw City Hall Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw GA on the dates and times below:
Monday, July 31, 2023 6:00 PM (Special Called Meeting)
Monday, August 7, 2023 10:30 AM (Special Called Meeting) and 6:30 PM (Final Adoption)

NOTICE OF PROPERTY TAX INCREASE

The City of Kennesaw has tentatively adopted a millage rate which will require an increase in property taxes by 12.68 percent for M&O and 13.81 percent for Bond.

All concerned citizens are invited to the public hearing on this tax increase to be held at Kennesaw City Hall Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on Monday, July 31, 2023 at 6:00 PM.

Times and places of additional public hearings on this increase are at Kennesaw City Hall Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on Monday, August 7, 2023 at 10:30 AM and 6:30 PM.

This tentative increase will result in a millage rate of 7.75 mills for M&O and 1.50 mills for Bond, an increase of .872 mills for M&O and .182 mills for Bond. Without this tentative tax increase, the millage rate will be no more than 6.878 mills for M&O and 1.318 mills for Bond. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$105 increase for M&O and \$22 increase for Bond and the proposed tax increase for non-homestead property with a fair market value of \$550,000 is approximately \$192 increase for M&O and \$40 increase for Bond.

NOTICE TO KENNESAW TAXPAYERS CITY PROPOSING A DECREASE IN THE MILLAGE RATE

Kennesaw Mayor & Council are proposing a decrease in the maintenance & operation millage rate from 8 mills to 7.75 mills. According to Georgia law, all taxing agencies must advertise a tax increase and hold three public hearings to claim taxes on reassessed properties when it does not roll back the maintenance & operation millage to the full roll back rate. The City is proposing a roll back of .25 mills. Property tax rates have not increased since 2008.

In addition to the proposed millage rate reduction, the City has a Floating Homestead Exemption (or Property Tax Freeze). This exemption freezes property tax assessments for City taxes on residential properties that are homeowner occupied at the value that the property was purchased until the property is sold. This assessment freeze, along with the reduction in the City millage rate, will actually result in less City maintenance & operation taxes owed by homeowners than last year.



Item Report

TO: The Honorable Mayor and City Council

FROM: Latisha Gunn, Property Tax Administrator

DATE: August 7, 2023

TITLE: Second Public Hearing on the proposed RESOLUTION to adopt the Bond Millage Rate.

Summary:

The City of Kennesaw is proposing a millage rate of 1.5 for the Bond which is the same as last year. The Bond millage rate is levied to fund the debt service on the \$15 million Recreation and Traffic Safety Bonds that were approved by the voters September 21, 2004. The dates of the public hearings and the Current 2023 Tax Digest and 5 Year History of Levy were properly advertised in the Marietta Daily Journal on July 22, 2023 and July 29, 2023 in accordance with O.C.G.A. Section 48-5-32. The third and final public hearing will take place on August 7, 2023 at 6:30 p.m.

Recommendation:

Fiscal Impact:

Attachments:

1. RES 2023- Bond Millage Rate Adoption
2. Advertisement of 5 year history and adoption date - Kennesaw Tax Year 2023 FY 24 with .25 rollback per proposed budget
3. Notice of Property Tax Increase Ad Tax Year 2023 FY24
4. Additional Ad 2023
5. Press Release TY 2023 FY24
6. 07-22-23 Legal Ads

**CITY OF KENNESAW
GEORGIA**

RESOLUTION NO. 2023-, 2023

**RESOLUTION OF THE KENNESAW CITY COUNCIL TO ESTABLISH
THE BOND MILLAGE RATE FOR THE CITY OF KENNESAW FOR
FISCAL YEAR 2023-2024**

**BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF KENNESAW,
COBB COUNTY, GEORGIA, AS FOLLOWS:**

WHEREAS, the City of Kennesaw, Georgia desires to establish its ad valorem tax millage rate for the fiscal year 2023-2024; and

WHEREAS, the governing authority has advertised its intent to establish said millage rate by placing an advertisement conforming to O.C.G.A. §48-5-32(c) in a newspaper of general circulation of Cobb County serving the residents of the City of Kennesaw, said advertisement appearing two (2) weeks prior to the hearing at which said millage rate is to be considered; and

WHEREAS, the public hearings required by O.C.G.A. §48-5-32(c) were duly held on July 31, 2023 and August 7, 2023 prior to the adoption of this resolution; and

WHEREAS, the Bond millage rate has been calculated by the governing authority to be 1.5 mills and the final millage rate for Maintenance & Operation (M&O) will be adopted by separate resolution.

NOW, THEREFORE, BE IT RESOLVED that the Kennesaw City Council does hereby establish the bond millage rate for the City of Kennesaw, Georgia, ad valorem property tax, for the 2023-2024 fiscal year at 1.5 mills.

PASSED AND ADOPTED by the Kennesaw City Council on this __ day of August, 2023.

ATTEST:

CITY OF KENNESAW

Lea Alvarez, City Clerk

Derek Easterling, Mayor

NOTICE

The Mayor and City Council of the City of Kennesaw does hereby announce that the tax millage rate for Fiscal Year 2024 will be set at a meeting of the Mayor and Council held in the Council Chambers of City Hall at 2529 J.O. Stephenson Avenue, Kennesaw, GA on August 7, 2023 at 6:30 PM. Pursuant to the requirements of O.C.G.A. Section 48-5-32, the City of Kennesaw 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.

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The budget tentatively adopted by the City of Kennesaw Council requires a millage rate higher than the rollback millage rate; therefore, before the City of Kennesaw Council may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the City of Kennesaw Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on July 31, 2023 at 6:00 PM and August 7, 2023 at 10:30 AM and 6:30 PM.

NOTICE

The Mayor and City Council of the City of Kennesaw does hereby announce that the tax millage rate for Fiscal Year 2024 will be set at a meeting of the Mayor and Council held in the Council Chambers of City Hall at 2529 J.O. Stephenson Avenue, Kennesaw, GA on August 7, 2023 at 6:30 PM. Pursuant to the requirements of O.C.G.A. Section 48-5-32, the City of Kennesaw 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 FIVE YEAR HISTORY OF LEVY						
	2018	2019	2020	2021	2022	2023
Real & Personal	1,438,655,388	1,518,982,186	1,626,627,090	1,740,178,425	2,018,309,824	2,293,915,007
Motor Vehicle	15,913,870	12,503,840	10,584,720	8,208,810	7,068,750	6,794,230
Mobile Homes	1,569,458	1,640,186	1,667,223	1,592,910	1,620,674	1,613,365
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	2,614	8,526	30,741	7,873	87,115	36,503
Gross Tax Digest	1,456,141,330	1,533,134,738	1,638,909,774	1,749,988,018	2,027,086,373	2,302,359,105
Less M&O Exemptions	276,955,288	305,346,338	334,808,625	321,498,717	466,305,125	537,172,801
Net M&O Digest	1,179,186,042	1,227,788,400	1,304,101,149	1,428,489,301	1,560,781,248	1,765,186,304
Gross M&O Millage Rate	8.00	8.00	8.00	8.00	8.00	8.00
Less Millage Rate Rollbacks	0.00	0.00	0.00	0.00	0.00	0.250
Net M&O Millage Rate	8.00	8.00	8.00	8.00	8.00	7.750
Net M&O Taxes Levied	9,433,488	9,822,307	10,432,809	11,427,914	12,486,250	13,680,194
Gross Tax Digest	1,456,141,330	1,533,134,738	1,638,909,774	1,749,988,018	2,027,086,373	2,302,359,105
Less Bond Exemptions	200,002,666	215,923,976	229,834,718	192,887,844	251,473,580	265,480,930
Net Bond Digest	1,256,138,664	1,317,210,762	1,409,075,056	1,557,100,174	1,775,612,793	2,036,878,175
Gross Bond Millage Rate	1.50	1.50	1.50	1.50	1.50	1.500
Less Millage Rate Rollbacks	0.00	0.00	0.00	0.00	0.00	0.000
Net Bond Millage Rate	1.50	1.50	1.50	1.50	1.50	1.500
Net Bond Taxes Levied	1,884,208	1,975,816	2,113,613	2,335,650	2,663,419	3,055,317
Net M&O Taxes \$ Increase	291,218	388,819	610,502	995,105	1,058,336	1,193,944
Net M&O Taxes % Increase	3.2%	4.1%	6.2%	9.5%	9.3%	9.6%
Net Bond Taxes \$ Increase	122,854	91,608	137,796	222,037	327,759	391,898
Net Bond Taxes % Increase	7.0%	4.9%	7.0%	10.5%	14.0%	14.7%

All concerned citizens are invited to public hearings held at the Kennesaw City Hall Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw GA on the dates and times below:
Monday, July 31, 2023 6:00 PM (Special Called Meeting)
Monday, August 7, 2023 10:30 AM (Special Called Meeting) and 6:30 PM (Final Adoption)

NOTICE OF PROPERTY TAX INCREASE

The City of Kennesaw has tentatively adopted a millage rate which will require an increase in property taxes by 12.68 percent for M&O and 13.81 percent for Bond.

All concerned citizens are invited to the public hearing on this tax increase to be held at Kennesaw City Hall Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on Monday, July 31, 2023 at 6:00 PM.

Times and places of additional public hearings on this increase are at Kennesaw City Hall Council Chambers located at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia on Monday, August 7, 2023 at 10:30 AM and 6:30 PM.

This tentative increase will result in a millage rate of 7.75 mills for M&O and 1.50 mills for Bond, an increase of .872 mills for M&O and .182 mills for Bond. Without this tentative tax increase, the millage rate will be no more than 6.878 mills for M&O and 1.318 mills for Bond. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$105 increase for M&O and \$22 increase for Bond and the proposed tax increase for non-homestead property with a fair market value of \$550,000 is approximately \$192 increase for M&O and \$40 increase for Bond.

NOTICE TO KENNESAW TAXPAYERS CITY PROPOSING A DECREASE IN THE MILLAGE RATE

Kennesaw Mayor & Council are proposing a decrease in the maintenance & operation millage rate from 8 mills to 7.75 mills. According to Georgia law, all taxing agencies must advertise a tax increase and hold three public hearings to claim taxes on reassessed properties when it does not roll back the maintenance & operation millage to the full roll back rate. The City is proposing a roll back of .25 mills. Property tax rates have not increased since 2008.

In addition to the proposed millage rate reduction, the City has a Floating Homestead Exemption (or Property Tax Freeze). This exemption freezes property tax assessments for City taxes on residential properties that are homeowner occupied at the value that the property was purchased until the property is sold. This assessment freeze, along with the reduction in the City millage rate, will actually result in less City maintenance & operation taxes owed by homeowners than last year.