

**City of Leesburg**  
**City Hall, 107 N Walnut Avenue, Leesburg, GA 31763**  
**229-759-6465**

City Council members

Billy Breeden, Mayor  
Rufus Sherman, Mayor Pro Tem  
Judy Powell      Bob Wilson  
Jason Renfroe    Amanda White  
Richard Bush

City Staff

Bob Alexander, City Manager  
Bert Gregory, City Attorney

1.     **CALL TO ORDER**
2.     **APPROVAL OF MINUTES**  
      October 5, 2021
3.     **PUBLIC HEARING**
4.     **NEW BUSINESS**  
      (A) Consideration to approve the 2021 Millage Rate.
5.     **CITY MANAGER'S MATTERS**
6.     **DEPARTMENTAL REPORTS**
7.     **GOVERNMENTAL BOARDS/AUTHORITIES**
8.     **COUNCIL MEMBER'S MATTER**
9.     **OLD BUSINESS**
10.    **CITY ATTORNEY'S MATTERS**
11.    **EXECUTIVE SESSION**
12.    **PUBLIC FORUM**
13.    **ANNOUCEMENTS**  
      Next Scheduled Meeting is November 2, 2021
14.    **ADJOURNMENT**

*Agenda May Change Without Notice*

**City of Leesburg**  
**City Hall, 107 N Walnut Avenue, Leesburg, GA 31763**  
**229-759-6465**

**City Councilmembers**

Billy Breeden, Mayor  
Rufus Sherman, Mayor Pro Tem  
Bob Wilson      Judy Powell  
Jason Renfroe    Amanda White  
Richard Bush

**City Staff**

Bob Alexander, City Manager  
Bert Gregory, City Attorney

**1. CALL TO ORDER**

Mayor Breeden called the meeting to order at 6:00 PM. Mayor Breeden lead the pledge and Councilmember Wilson lead the prayer. The City Manager, and all Councilmembers were present. Councilmember Powell communicated by phone. City Attorney Gregory was absent.

**2. APPROVAL OF MINUTES**

Mayor Breeden asked for a motion to approve the minutes from September 7, 2021. Councilmember Bush made a motion to approve the minutes. Mayor Pro Tem Sherman seconded the motion. The vote was unanimous.

**3. PUBLIC HEARING****4. NEW BUSINESS**

- (A) City Manager Bob Alexander discussed the Update of the Compensation and Classification Study. Councilmember White made a motion to approve the Update of the Compensation and Classification Study. Mayor Pro Tem Sherman seconded the motion. The motion was unanimous.
- (B) The City Manager discussed the FY 22 LMIG Project on Park Street. Councilmember Renfroe made a motion to approve the FY 22 LMIG project contingent on the proposed 50 -50 partnership with Lee County. Councilmember Bush seconded the motion. The vote was unanimous.
- (C) The City Manager discussed the Alcohol Ordinance Amendment proposed by City Attorney Bert Gregory. Councilmember White made a motion to approve the Alcohol Ordinance Amendment. Councilmember Renfroe seconded the motion. The vote was unanimous.
- (D) Police Chief Chris Prokesh discussed the 2 Police vehicles from Albany Chrysler Dodge that are under State Contract at \$24,973. Due to Covid – 19 there could be an increase of 3%. Mayor Pro Tem Sherman made a motion to purchase 2 Police vehicles from Albany Chrysler Dodge. Councilmember Renfroe seconded the motion. The vote was unanimous.

**5. CITY MANAGER'S MATTERS.**

- (A) Financial Report- The City Manager discussed the Financial Report of the General Fund and Water & Sewer Fund and indicated that both funds are within budget for the year.
- (B) The City Manager presented the Annual Report.
- (C) The City Manager reported there was a need for a Special Called Meeting October 19, 2021 to set the 2021 Millage Rate.

**6. DEPARTMENTAL REPORTS****7. GOVERNMENTAL BOARDS/AUTHORITIES****8. COUNCIL MEMBER'S MATTER**

9. OLD BUSINESS

10. CITY ATTORNEY'S MATTERS

11. EXECUTIVE SESSION

12. PUBLIC FORUM

13. ANNOUNCEMENTS

Next Scheduled Meeting is October 19, 2021

14. ADJOURNMENT

Mayor Pro Tem Sherman made a motion to adjourn. Councilmember Bush seconded the motion. The vote was unanimous.



**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021**

COUNTY: **LEESBURG**

TAXING JURISDICTION: **M&O**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2020 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2021 DIGEST
REAL	55,925,917	7,464,519	9,672,056	73,062,492
PERSONAL	4,746,047		842,577	5,588,624
MOTOR VEHICLES	1,115,610		(157,680)	957,930
MOBILE HOMES	243,243		4,090	247,333
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	62,030,817	7,464,519	10,361,043	79,856,379
EXEMPTIONS	1,222,837		432,897	1,655,734
NET DIGEST	60,807,980	7,464,519	9,928,146	78,200,645
	(PYD)	(RVA)	(NAG)	(CYD)
2020 MILLAGE RATE:	6.000		2021 MILLAGE RATE:	4.665

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2020 Net Digest	PYD	60,807,980	
Net Value Added-Reassessment of Existing Real Property	RVA	7,464,519	
Other Net Changes to Taxable Digest	NAG	9,928,146	
2021 Net Digest	CYD	78,200,645	(PYD+RVA+NAG)
2020 Millage Rate	PYM	6.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.573	(RVA/CYD) * PYM
Rollback Millage Rate for 2021	RR - ROLLBACK RATE	5.427	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 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	5.427
2021 Millage Rate	4.665
Percentage Tax Increase	-14.04%

**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 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2021 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.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2021 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.

Sig

\_\_\_\_\_  
Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



## NOTICE

The Mayor and Council of the City of Leesburg do hereby announce that the millage rate will be set at a meeting of the City Council to be held on October 19, 2021 at 6:00pm in the Council Chambers of City Hall.

Pursuant to the requirements of O.C.G.A. Section 48-5-32 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.

### CURRENT 2021 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY OF LEESBURG	2016	2017	2018	2019	2020	2021
Real & Personal	58,272,986	60,273,180	60,151,954	60,438,102	60,671,964	78,651,116
Motor Vehicles	2,332,650	1,648,790	1,418,220	1,195,350	1,115,610	957,930
Mobile Homes	260,459	259,303	253,821	253,547	243,243	247,333
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	60,866,095	62,181,273	61,823,995	61,886,999	62,030,817	79,856,379
Less M & O Exemptions	873,823	1,218,567	1,229,242	1,161,773	1,222,837	1,655,734
Net M & O Digest	59,992,272	60,962,706	60,594,753	60,725,226	60,807,980	78,200,645
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	59,992,272	60,962,706	60,594,753	60,725,226	60,807,980	78,200,645
Gross M&O Millage	12.725	11.978	11.996	11.988	12.000	10.092
Less Rollback (LOST)	6.725	5.989	5.998	5.994	6.000	5.427
Net M&O Millage	6.000	5.989	5.998	5.994	6.000	4.665
Total City Taxes Levied	\$359,954	\$365,106	\$363,447	\$363,987	\$364,848	\$364,806
Net Taxes \$ Increase	\$5,085	\$5,152	-\$1,658	\$540	\$861	-\$42
Net Taxes % Increase	1.43%	1.43%	-0.45%	0.15%	0.24%	-0.01%