



**CITY COUNCIL SPECIAL CALLED MILLAGE RATE PUBLIC HEARING MEETING AGENDA**  
**TUESDAY, JUNE 16, 2026 - 10:00 AM**  
**736 PARK NORTH BOULEVARD, SUITE 120 ♦ CLARKSTON, GEORGIA 30021**  
**(404) 296-6489 ♦ [WWW.CLARKSTONGA.GOV](http://WWW.CLARKSTONGA.GOV)**

Beverly H. Burks  
Mayor

ChaQuias Miller-Thornton  
City Manager

Debra Johnson  
Vice Mayor

Sharifa Adde  
Council  
Member

Yterenickia Bell  
Council  
Member

Lynn Bayonne  
Council  
Member

Dean Moore  
Council  
Member

Mark Perkins  
Council  
Member

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

Any member of the public may address the Council during the time allotted for public comment. Each attendee will be allowed 3 minutes for comments at the discretion of the Presiding Officer. The public comment period will be limited to 40 minutes, and it is not a time for dialogue. If your public comment contains a series of questions, please submit those to the City Clerk in writing. This will facilitate follow-up by the council or staff. The City Council desires to allow an opportunity for public comment; however, the business of the city must proceed in an orderly, timely manner.

**4. NEW BUSINESS**

A. Presentation and discussion of the Proposed 2026 Millage Rate.

**5. PUBLIC HEARINGS**

A. Public Hearing on the Proposed 2026 Millage Rate.

**6. ADJOURNMENT**

**PUBLIC PARTICIPATION BY VIDEO CONFERENCE**

The City of Clarkston, Georgia will conduct the City Council Meeting at 10:00 AM. on Tuesday, June 16, 2026. The public may participate in the meeting in-person or by using the following information below:

Register in advance for this webinar:

[https://us02web.zoom.us/webinar/register/WN\\_VpH3DiUhTMWc9m5b83hAzA](https://us02web.zoom.us/webinar/register/WN_VpH3DiUhTMWc9m5b83hAzA)

After registering, you will receive a confirmation email containing information about joining the webinar.



**CITY COUNCIL**

**CITY COUNCIL SPECIAL CALLED MILLAGE RATE PUBLIC HEARING**

**AGENDA ITEM SUMMARY SHEET**

**MEETING DATE: JUNE 16, 2026**

<b>Meeting Type</b>	<b>Item No.</b>	<b>Action Type</b>	<b>Public Hearing</b>
City Council	4A	New Business Items	YES

**SUBJECT:** Presentation and discussion of the Proposed 2026 Millage Rate.

**PRESENTER CONTACT:**

**PHONE NUMBER:**

**DEPARTMENT:** City Manager's Office

**PURPOSE:**

**IMPACT:**

**FUNDING SOURCE:**

**RECOMMENDATION:**



## Memo

**To:** Mayor and City Council

**From:** ChaQuias Thornton, City Manager

**Date:** June 12, 2026

**Re:** UPDATED Ad Valorem Tax/Millage Rate 2026 – Preliminary Digest Review, fy2026 Budget Analysis, and Millage Rate Scenario Review

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### PRESENTATION – PUBLIC HEARINGS JUNE 16, 2026 AT 10:00AM AND 6:30PM

On Tuesday, May 26, 2026 the Clarkston City Council tentatively adopted an 18.800 millage rate, representing a 19.84% increase in property taxes. This increase is a 3.000 mil rate increase above the previously adopted rate of 15.800 mils and is 3.113 mils above the calculated rollback rate of 15.687 mils. The proposed tax increase for a home with a fair market value of \$275,000 is approximately \$389.13 and the proposed tax increase for nonhomestead property with a fair market value of \$950,000 is approximately \$1,245.20.

The City Council chose to advertise the tentative rate with the understanding that the final adopted rate cannot be higher than the advertised rate. In the period between publication of the tentatively adopted rate and final rate adoption, the City Administration is charged with further analysis of the digest, review of budget projections, and identification of potential budget amendments in hopes of identifying scenarios that might warrant narrowing the gap between the 15.687 rollback rate and the tentatively adopted rate of 18.800.

### **ADMINISTRATIVE REVIEW**

On 05/15/2026, DeKalb County Tax Assessors Office released preliminary Consolidation and Revaluation Reports to the DeKalb cities as of 05/14/2026. Based on computation of the millage rate using relative digest data, the City Manager's (Administration) Office makes the following presentation:

The Revaluation Report submitted by the County as of 05/15/2025 represents a **1.01%** increase in real property value and a **23.82%** increase in personal property value for 2026. These percentages represent the following digest changes:

- Real Property - +**\$3,952,676**, from **\$389,423,232** in 2025 to **\$393,375,908** in 2026, and
- Personal Property - +**\$3,657,038**, from **\$15,349,972** in 2025 to **\$19,007,010** in 2026

In 2025 Clarkston adopted a mil rate of 15.800. The mil rate that will render the same amount of “as billed” revenue in 2026 as billed in 2025, based on current year’s valuation of property, is calculated at

**15.687 mils**. This rate is known as the **roll back rate**. Please note that this rate is lower than the most recent adopted rate of 15.800.

**Review Updates:**

The City Manager and City Clerk’s Office met with the DeKalb County Tax Commissioner’s Office to discuss digest factors and collection rates for property taxes. Based on information received by the City, it has been estimated the collection rate of current property taxes received by the City within an associated fiscal cycle is:

- approx. 89% – Collection Rate\* (Percentage of billed revenue estimated to be collected within 60 days after year end); and
- 11% appeals/adj. differential value (percentage of digest)

During adoption of the 2026 budget, total tax revenue for ad valorem style taxes (current year) was budgeted at \$5,603,608. Estimated collection of revenue **at the approximate collection rate of 89%** and at the current mil assessment of **15.800** is \$5,368,366 (\$235,241 **less** than budgeted). Estimated collection of revenue **at the approximate collection rate of 89% and** at the roll back rate of **15.687** mils is \$5,331,331 (\$272,277 **less** than budgeted). **Note: “As billed” expectations do not represent the percentage of billed revenue that, on average, remains uncollected at year-end.**

Tables 1.1 and 1.2 shown on the next page provide the estimated revenue versus budget scenario based on the 05/14/2026 consolidated values at:

- the current mil of 15.800, and
- the roll back rate of 15.687

**Table 1.1**

Description	5/14/2026					
Taxable Real Property	393,357,668					
Exempt Veterans	0					
Exempt Widows of Veterans	0					
Exempt Seniors	0					
Appeals Differential Value	43,269,343					
Real Property Digest	350,088,325					
<b>Taxable Public Utility</b>						
Taxable Public Utility	7,044,655					
<b>Taxable Motor Vehicle</b>						
Taxable Motor Vehicle	379,850					
<b>Taxable Personal Property Value</b>						
Taxable Personal Property Value	19,007,010					
Estimated Adjustments	-					
Adjusted Value	19,007,010					
		CURRENT RATE		ROLLBACK RATE		
		Rev As Billed	Revenue	Rev As Billed	Revenue	Adopted
		15.800	at Collection Rate	15.687	at Collection Rate	Budget
<b>Taxable Digest</b>						
Estimated Taxable RE Digest	350,088,325	5,531,396	4,917,964	5,491,836	4,882,791	5,052,343
Taxable Public Utility	7,044,655	111,306	107,966	110,510	107,194	89,770
Taxable Motor Vehicle	379,850	189,925	189,925	189,925	189,925	220,560
Taxable PP Value	19,007,010	300,311	282,821	298,163	280,798	240,935
Estimated Adjustments	(9,276,105)	(146,562)	(130,309)	(145,514)	(129,377)	
Adjusted Value - Gross Digest	367,243,735	5,986,376	5,368,367	5,944,920	5,331,331	5,603,608
<b>RE Property Rev over/under Budget</b>		382,768	(235,241)	341,312	(272,277)	

\*Based on previous year’s collection summary (unaudited) the City’s real property collection rate is approximately 89%.

Summary of the above analysis is shown below.

**Table 1.2**

Mil Rate	Collections	Estimated Revenue	FY2026 Budget	Over/Under
<b>Current 15.8</b>	As Billed (100%)	\$ 5,986,376	\$ 5,603,608	\$ 382,768
	Est. Collection (89%)	5,368,367	5,603,608	(235,241)
<b>Rollback 15.687</b>	As Billed (100%)	\$ 5,944,920	\$ 5,603,608	\$ 341,312
	Est. Collection (89%)	5,331,331	5,603,608	(272,277)

With no change in the previously adopted mil rate of 15.800, adoption of the same rate in 2026 will result in a 0.72% property tax increase. However maintaining the current rate or adopting the rollback rate will result in revenue deficit as budgeted. **NOTE:** Any rate above the rollback rate of 15.687 required advertisement of a tax increase.

Please also note that the current FY2026 budget only accounts for revenues, expenditures and special projects considered at budget adoption. The budget does not include average contingencies (7%) for shortfalls in revenue, unplanned increase in expenditures, unexpected projects, implementation funding for planned projects, capital asset purchases outside of SPLOST, or cost of living adjustments.

As shown in Tables 2.1 and 2.2 below, a mil rate of **16.518** is needed to maintain approximate current year ad valorem tax revenue as budgeted, at the "Collection Rate" of approximately 89%.

**Table 2.1**

		Rev As Billed 16.518	Revenue at Collection Rate	Adopted Budget
Estimated Taxable RE Digest	350,088,325	5,782,759	5,141,451	5,052,343
Taxable Public Utility	7,044,655	116,364	112,873	89,770
Taxable Motor Vehicle	379,850	189,925	189,925	220,560
Taxable PP Value	19,007,010	313,958	295,654	240,935
Estimated Adj. - Exemptions M&O	(9,276,105)	(153,223)	(136,230)	
Adjusted Value - Gross Digest	367,243,735	6,249,783	5,603,673	5,603,608
<b>RE Property Rev over/under Budget</b>		646,175	65	

**Table 2.2**

Mil Rate	Collections	Estimated Revenue	FY2026 Budget	Over/ Under
<b>16.518</b>	As Billed (100%)	\$ 6,249,783	\$ 5,603,608	\$ 646,175
	Est. Collection (89%)	5,603,673	5,603,608	65

NOTE: Mil rate adopted at less than **16.518** mils will result in a shortfall in revenues expectancy for the 2026 fiscal year. Any substantial shortfall may warrant extreme budget and/or service cuts.

A **16.518** mil rate results in a **5.30%** tax increase.

**LOSS IN VALUE DUE TO APPEALS**

**NOTE: The scenarios on pages 3 and 4 includes consideration of an appeals differential value of approximately 11%. See loss values for 2022-2025**

Loss in values due to appeals - 2022-2025:

- 2022 \$ 16,067,752 (6%)
- 2023 \$ 27,195,246 (7.6%)
- 2024 \$ 39,802,914 (11%)
- 2025 \$ 42,812,199 (11%)

## ADMINISTRATIVE NOTES FOR MILLAGE RATE RECOMMENDATION:

### 1. Position and Employee Considerations

- a. The Administration is recommending organizational structure change for the Clarkston Police Department to include the establishment of a second lieutenant position (Lieutenant – Administrative).

It was observed and confirmed that a majority of the collective command functions had been held in a sole Lieutenant position. When too much responsibility is held in one position a “single point of failure” is created, where an operational bottleneck is formed and the officer is overburdened. Operational effectiveness most often suffers because the single position has to manage many administrative and operational functions like patrol, training, scheduling, evidence and fleet management, investigative supervision, etc. – simultaneously. The observation became confirmed with resignation of the lieutenant position in February 2026. As remedy to this structural issue, the recommendation is made to create a second lieutenant position (Lieutenant – Administration with the police department being divided into two divisions (Uniform Patrol & Support /Administration). The Support and Administration division will consist of CID and Records.

Uniform Patrol will keep its’ current rank structure to include (4) Sergeants, but the current Lieutenant position would be assigned strictly to Uniform Patrol and the (4) Sergeants would report to the Uniform Patrol Lieutenant. The Uniform Patrol Lieutenant will also be responsible for the Training Program in the department until manpower will afford the opportunity to dedicate at least two individuals full-time in this role.

- b. Consideration of Compensation Study Implementation and COLA

Mayor and Council consented in December 2025 to adopt the FY2026 budget with consideration of Cost of Living Adjustments and Compensation Study Implementation at April 1, 2026. The following represents a consideration for COLA, Compensation Study Implementation as of July 2026, and a Police Department restructuring component..

Please note that vacant and non-permanent positions at the time of the study were not included in the study narrative. These positions include:

- Accountant
- Court Clerk
- Executive Assistant/Special Projects Manager
- Parks Programs and Aquatics Manager
- Permit Technician
- Special Events Coordinator

Total estimated cost of Position and Employee Considerations

Est. cost of COLA implementation July 2026 (3%)	\$ 52,640
Est. cost of Compensation Study implementation	\$ 60,165
Est. cost of 2 <sup>nd</sup> Lieutenant Implementation(Aug-Dec)	<u>\$ 38,750</u>
Total Salaries Increase	\$151,555

\$151,555 plus employer taxes, retirement and group health are estimated at a total of **\$189,573** (.516 mil)

No data exists within the plan for these positions. The City Manager position was not included in the plan. Job descriptions for positions included in the plan have been under review since finalization of the plan.

2. Consideration of purchase of heavy equipment and vehicle for the City’s Public Works Department

Backhoe replacement for Public Works - \$158,000  
 F150 purchase – Asst. Public Works Director - \$50,000

Total - **\$208,000**

3. Consideration of ARPA positions and programs that are unfunded as of December 31, 2026

Current annual cost for positions currently funded by ARPA is approximately **\$418,931**.

4. No plan implementation costs for any of the City’s plans been considered in the FY2026 budget.

At 18.800 mils, with current preliminary digest data, and anticipating a collection rate of approximately 89%, the city expects to collect \$748,077 more than budgeted for the FY2026 year. Please consider appropriation of some portion of the estimated overage to fund the items listed for consideration above.

		Rev As Billed 18.800	Revenue at Collection Rate	Adopted Budget
Estimated Taxable RE Digest	350,088,325	6,581,661	5,851,754	5,052,343
Taxable Public Utility	7,044,655	132,440	128,466	89,700
Taxable Motor Vehicle	379,850	189,925	189,925	220,560
Taxable PP Value	19,007,010	357,332	336,521	240,935
Estimated Adj. - Exemptions M&O	(9,276,105)	(174,391)	(155,051)	
Adjusted Value - Gross Digest	367,243,735	7,086,967	6,351,615	5,603,538
<b>RE Property Rev over/under Budget</b>		<b>1,483,429</b>	<b>748,077</b>	

In consideration of the items listed above the Administration recommends Council’s continued consideration of the tentatively adopted rate of 18.800. Again, this tentatively approved rate is **NOT** the final adopted rate. This rate was initially adopted for advertising purposes only. A rate equal to or lower than the millage rate advertised can be adopted. In the interim, the City Administration will:

- Continue review of property tax data presented by the DeKalb County Assessors and Tax Commissioners Offices
- Continue review of digest data versus budget forecasts.
- Continue review of 2026 appeals through final adoption consideration.

Three (3) required public hearings (3 hearings required) to give will be held to provide public opportunity for Mayor and Council to receive stakeholder input regarding the proposed tax increase.

**NOTE: The Administration understands the importance of balancing the administrative and operational needs of the City with consideration for the tax burden that is placed on its real and personal property taxpayers. Please know that during the time between consent of a tentative millage rate for advertising purposes and final adoption of millage rate on June 23<sup>rd</sup>, 2026, the Administration will work to provide recommendation of the most favorable taxing scenario.**

Please see the timeline for adoption of the 2026 millage rate attached.

Please do not hesitate to contact me if you should have questions or concerns regarding the information that is provided within this memorandum.

Thank you,  
CMThornton

**Reference Notes:**

As reference, the following represents the Clarkston millage rate history back to Fiscal Year (FY) 2014:

FY	MILLAGE
2014	21.110
2015	17.110
2016	15.890
2017	15.890
2018	15.890
2019	15.890
2020	15.890
2021	14.890
2022	14.890
2023	13.890
2024	13.890
2025	15.800

Value of 1 mil: 2024 - \$391,768

Value of 1 mil: 2025 - \$404,378

Value of 1 mil: 2026 - \$410,513

The adjusted value of 1 mil in 2026 with estimated 11% appeals differential = \$367,244

## CONSOLIDATION AND EVALUATION OF DIGEST 2026

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 40 - CITY OF CLARKSTON (34, 34A)				Total Parcel Count: 1,575			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE	
R1	1,194		97,648,281	J3	0	0.00	0	E0	0	0	Residential Real	1,317	326.95	126,527,828	
R3	1,284	275.90	28,674,467	J4	0	0.00	0	E1	37	21,111,880	Residential Personal	0		0	
R4	7	8.52	205,080	J5	0	0.00	0	E2	26	4,294,960	Residential Total	1,317	326.95	126,527,828	
R5	0	0.00	0	J6	0	0.00	0	E3	6	1,093,640	Residential Trans.	0	0.00	0	
R6	0		0	FLPA FAIR MARKET ASMT				E4	0	0	Historic	0	0.00	0	
R9	26	42.53	0	Code	Count	Acres	40% Value	E5	0	0	Agricultural Real	0	0.00	0	
RA	0		0	F3	0	0.00	0	E6	4	2,367,320	Agricultural Personal	0		0	
RB	0		0	F4	0	0.00	0	E7	0	0	Agricultural Total	0	0.00	0	
RF	0		0	F5	0	0.00	0	E8	0	0	Preferential	0	0.00	0	
RI	0		0	F6	0	0.00	0	E9	1	6,895,040	Conservation Use	0	0.00	0	
RZ	0		0	Total		0	0	<b>TOTAL</b>	<b>74</b>	<b>35,762,840</b>	Environmentally Sen	0	0.00	0	
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				Commercial Real	159	413.62	219,426,040
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Personal	277		10,384,639
T1	0		0	W3	0	0.00	0	S1	0	0	0	Commercial Total	436	413.62	229,810,679
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0	Industrial Real	25	81.29	47,403,800
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0	Industrial Personal	5		8,622,371
HISTORIC				COMMERCIAL				S4	0	0	0	Industrial Total	30	81.29	56,026,171
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5	2	210,040	210,040	Forest Lnd Con Use	0	0.00	0
H1	0		0	C1	135		185,436,573	SD	1	126,526	126,526	Brownfield Property	0	0.00	0
H3	0	0.00	0	C3	138	91.99	11,121,448	SS	0	0	0	Qualified Timberland	0	0.00	0
AGRICULTURAL				INDUSTRIAL				SE	0	0	0	Real Total	1,501	821.86	393,357,668
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	SG	0	0	0	Personal Total	282		19,007,010
A1	0		0	C4	15	235.07	16,104,019	S6	0	0	0	Digest Total	1,783	821.86	412,364,678
A3	0	0.00	0	C5	4	86.56	6,764,000	S8	0	0	0	Public Utility	9	0.00	7,044,655
A4	0	0.00	0	C9	2	0.00	0	S9	0	0	0	Motor Vehicle	332		379,850
A5	0	0.00	0	CA	0		0	SF	5	6,198,681	6,198,681	Mobile Home			
A6	0		0	CB	0		0	SA	0	0	0	Timber - 100%	0	0.00	0
A9	0	0.00	0	CF	159		3,081,656	SB	0	0	0	Heavy Duty Equip.			
AA	0		0	CI	115		6,538,740	SP	77	180,858	180,858	Gross Digest Total	2,124	821.86	419,789,183
AB	0		0	CP	3		764,243	SH	0	0	0	Exemptions-Bonds			6,716,105
AF	0		0	CZ	0		0	ST	0	0	0	Net Bond Digest			413,073,078
AI	0		0	INDUSTRIAL				SV	0	0	0	Gross Digest Total	2,124	821.86	419,789,183
AZ	0		0	Code	Count	Acres	40% Value	SJ	0	0	0	Exemptions-M & O			9,276,105
PREFERENTIAL				I1	21		40,210,771	SX	0	0	0	Net M & O Digest			410,513,078
Code	Count	Acres	40% Value	I3	19	31.24	3,021,270	SN	0	0	0	<b>DO NOT USE L1 THRU L9 CODES ON STATE SHEET</b>			
P3	0	0.00	0	I4	6	50.05	4,171,759	L1	0	0	0	L1	0	0	0
P4	0	0.00	0	I5	0	0.00	0	L2	128	2,560,000	0	L2	0	0	0
P5	0	0.00	0	I9	0	0.00	0	L3	0	0	0	L3	0	0	0
P6	0		0	IA	0		0	L4	0	0	0	L4	0	0	0
CONSERVATION USE				IB	0		0	L5	0	0	0	L5	0	0	0
Code	Count	Acres	40% Value	IF	2		3,099,584	L6	0	0	0	L6	0	0	0
V3	0	0.00	0	II	1		88,349	L7	0	0	0	L7	0	0	0
V4	0	0.00	0	IP	2		5,434,438	L8	0	0	0	L8	0	0	0
V5	0	0.00	0	IZ	0		0	L9	0	0	0	L9	0	0	0
V6	0		0	PUBLIC UTILITY				L10	0	0	0	L10	0	0	0
BROWNFIELD PROPERTY				Code	Count	Acres	40% Value	L11	0	0	0	L11	0	0	0
Code	Count	Acres	40% Value	U1	0		0	L12	0	0	0	L12	0	0	0
B1	0		0	U2	9	0.00	7,044,655	L13	0	0	0	L13	0	0	0
B3	0	0.00	0	U3	0	0.00	0	L14	0	0	0	L14	0	0	0
B4	0	0.00	0	U4	0	0.00	0	L15	0	0	0	L15	0	0	0
B5	0	0.00	0	U5	0	0.00	0	L16	0	0	0	L16	0	0	0
B6	0		0	U9	0	0.00	0	<b>TOTAL</b>	<b>213</b>	<b>9,276,105</b>	<b>6,716,105</b>	<p>I, Nicole M. Golden, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2026, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.</p> <p>Witness my hand and official signature, this 31st day of July 2026.</p> <p style="text-align: right;">R.T.R.</p> <p>Tax Commissioner</p>			
Qualified Timberland				UA	0		0								
Code	Count	Acres	40% Value	UB	0		0								
Q4	0	0.00	0	UF	0		0								
Q5	0	0.00	0	UZ	0		0								

**DEKALB COUNTY TANGIBLE REAL AND PERSONAL PROPERTY VALUE CHANGES 2026  
AS OF 05/14/2026**

TAX DISTRICT	ROLL	2025	2026	CHANGE IN	VARIANCE	GROWTH	REVALUATION
		7/31/2025	5/14/2026	DIGEST	5/14/2026	5/14/2026	5/14/2026
UNINCORPORATED (04)	RE	\$23,199,328,957	\$23,152,046,379	-\$47,282,578	-0.20%	\$172,652,148	-\$219,934,726
	PP	\$664,179,093	\$685,436,671	\$21,257,578	3.20%	\$0	\$0
	MH	\$1,373,846	\$1,691,733	\$317,887	23.14%	\$0	\$0
ATLANTA (61)	RE	\$3,953,395,952	\$4,162,184,138	\$208,788,186	5.28%	\$123,973,165	\$84,815,021
	PP	\$44,981,566	\$45,762,257	\$780,691	1.74%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
AVONDALE (14)	RE	\$433,654,351	\$521,047,287	\$87,392,936	20.15%	\$40,730,240	\$46,662,696
	PP	\$2,482,102	\$2,853,412	\$371,310	14.96%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
BROOKHAVEN (20)	RE	\$6,630,731,086	\$7,066,441,879	\$435,710,793	6.57%	\$60,025,200	\$375,685,593
	PP	\$116,337,895	\$108,063,737	-\$8,274,158	-7.11%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
CHAMBLEE (24)	RE	\$2,825,395,995	\$3,066,254,765	\$240,858,770	8.52%	\$52,265,120	\$188,593,650
	PP	\$398,851,710	\$471,584,285	\$72,732,575	18.24%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
CLARKSTON (34)	RE	\$389,423,232	\$393,357,668	\$3,934,436	1.01%	\$1,005,360	\$2,929,076
	PP	\$15,349,972	\$19,007,010	\$3,657,038	23.82%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
DECATUR (92)	RE	\$2,774,038,689	\$2,911,823,262	\$137,784,573	4.97%	\$106,374,435	\$31,410,138
	PP	\$22,146,625	\$20,870,664	-\$1,275,961	-5.76%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
DUNWOODY (50)	RE	\$5,894,865,019	\$6,015,165,852	\$120,300,833	2.04%	\$16,547,920	\$103,752,913
	PP	\$145,795,102	\$146,040,487	\$245,385	0.17%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
DORAVILLE (44)	RE	\$1,360,114,718	\$1,509,961,507	\$149,846,789	11.02%	\$15,793,200	\$134,053,589
	PP	\$233,833,160	\$222,339,090	-\$11,494,070	-4.92%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
LITHONIA (54)	RE	\$71,779,261	\$71,073,572	-\$705,689	-0.98%	\$702,560	-\$1,408,249
	PP	\$1,404,016	\$1,520,628	\$116,612	8.31%	\$0	\$0
	MH	\$316,637	\$319,760	\$3,123	0.99%	\$0	\$0
PINE LAKE (74)	RE	\$47,611,322	\$46,464,900	-\$1,146,422	-2.41%	\$184,840	-\$1,331,262
	PP	\$404,430	\$380,738	-\$23,692	-5.86%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
STONE MTN (84)	RE	\$232,742,982	\$232,380,255	-\$362,727	-0.16%	\$507,680	-\$870,407
	PP	\$4,990,811	\$4,635,372	-\$355,439	-7.12%	\$0	\$0
	MH	\$570	\$1,743	\$1,173	205.79%	\$0	\$1,173
TUCKER (90)	RE	\$3,486,813,909	\$3,693,103,976	\$206,290,067	5.92%	\$13,591,000	\$192,699,067
	PP	\$388,497,048	\$408,012,715	\$19,515,667	5.02%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0
STONECREST (80)	RE	\$3,154,569,562	\$3,220,501,864	\$65,932,302	2%	\$10,412,428	\$55,519,874
	PP	\$260,272,644	\$257,518,268	-\$2,754,376	-1.06%	\$0	\$0
	MH	\$0	\$0	\$0		\$0	\$0

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026**

COUNTY: 002 - DEKALB TAXING JURISDICTION: CLARKSTON

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

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	389,423,232	2,929,076	1,005,360	393,357,668
PERSONAL	21,378,838		4,672,827	26,051,665
MOTOR VEHICLES	464,550		(84,700)	379,850
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	411,266,620	2,929,076	5,593,487	419,789,183
EXEMPTIONS	7,260,622		2,015,483	9,276,105
NET DIGEST	404,005,998	2,929,076	3,578,004	410,513,078
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 15.800

2026 MILLAGE RATE: 18.800

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	404,005,998	
Net Value Added-Reassessment of Existing Real Property	RVA	2,929,076	
Other Net Changes to Taxable Digest	NAG	3,578,004	
2026 Net Digest	CYD	410,513,078	(PYD+RVA+NAG)
2025 Millage Rate	PYM	15.800	PYM
Millage Equivalent of Reassessed Value Added	ME	0.113	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	<b>RR - ROLLBACK RATE</b>	<b>15.687</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2026 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	15.687
	2026 Millage Rate	18.800
	<b>Percentage Tax Increase</b>	<b>19.84%</b>

**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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 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 2026 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 2026 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.

-----  
Responsible Party

-----  
Title

-----  
Date

## NOTICE

The **City of Clarkston** does hereby announce that the millage rate will be set at a meeting to be held at the  
**City of Clarkston Municipal Building, 736 Park North Blvd, Suite 120, Clarkston, GA 30021,**  
[https://us02web.zoom.us/webinar/register/WN\\_P-ePGbZgT6ypF14k8ybqjQ](https://us02web.zoom.us/webinar/register/WN_P-ePGbZgT6ypF14k8ybqjQ)  
on **June 23, 2026** at **6:00PM** and pursuant to the requirements of O.C.G.A. § 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 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2021	2022	2023	2024	2025	2026
CITY	VALU E	Real & Personal	255,708,668	267,399,571	354,451,791	397,207,777	410,802,070	419,409,333
		Motor Vehicles	596,540	521,900	555,340	537,610	464,550	379,850
		Mobile Homes	0	0	0	0	0	0
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	0	0	0	0	0	0
		Gross Digest	256,305,208	267,921,471	355,007,131	397,745,387	411,266,620	419,789,183
		Less Exemptions	4,134,482	4,457,987	5,885,665	6,209,458	7,260,622	9,276,105
	<b>NET DIGEST VALUE</b>	252,170,726	263,463,484	349,121,466	391,535,929	404,005,998	410,513,078	
	R A T E	Gross Maintenance & Operation Millage	14.8900	14.8900	13.8900	13.8900	15.8000	18.8000
		Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>NET M&amp;O MILLAGE RATE</b>		14.8900	14.8900	13.8900	13.8900	15.8000	18.8000	
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$3,754,822	\$3,922,971	\$4,849,297	\$5,438,434	\$6,383,295	\$7,717,646	
	Net Tax \$ Increase		\$168,149	\$926,326	\$589,137	\$944,861	\$1,334,351	
	Net Tax % Increase		4.48%	23.61%	12.15%	17.37%	20.90%	

### NOTICE OF PROPERTY TAX INCREASE

The City of Clarkston has tentatively adopted a millage rate which will require an increase in property taxes by 19.84 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at City of Clarkston Municipal Building, 736 Park North Blvd, Ste 120, Clarkston, GA 30021 on June 16, 2026 at 10:00 AM and by teleconference/videoconference: [https://us02web.zoom.us/webinar/register/WN\\_VpH3DiUhTMWc9m5b83hAzA](https://us02web.zoom.us/webinar/register/WN_VpH3DiUhTMWc9m5b83hAzA).

Times and places of additional public hearings on this tax increase are at City of Clarkston Municipal Building, 736 Park North Blvd, Ste 120, Clarkston, GA 30021 on June 16, 2026, at 6:30 PM and by teleconference/videoconference: [https://us02web.zoom.us/webinar/register/WN\\_Y9y9gmV5QC-CIqpu7F1YuW](https://us02web.zoom.us/webinar/register/WN_Y9y9gmV5QC-CIqpu7F1YuW).

Times and places of additional public hearings on this tax increase are City of Clarkston Municipal Building, 736 Park North Blvd, Ste 120, Clarkston, GA 30021 on June 23, 2026, at 6:00 PM and by teleconference/videoconference: [https://us02web.zoom.us/webinar/register/WN\\_P-ePGbZgT6ypFI4k8ybqjQ](https://us02web.zoom.us/webinar/register/WN_P-ePGbZgT6ypFI4k8ybqjQ).

This tentative increase will result in a millage rate of 18.800 mills, an increase of 3.113 mills. Without this tentative tax increase, the millage rate will be no more than 15.687 mills. The proposed tax increase for a home with a fair market value of \$275,000 is approximately \$389.13 and the proposed tax increase for nonhomestead property with a fair market value of \$950,000 is approximately \$1,245.20.

## PUBLIC NOTICE

On May 26<sup>th</sup>, 2026 the City of Clarkston set a tentative millage rate of 18.800 mils for the 2027 ad valorem tax cycle. This rate is 3.113 mils above the rollback rate of 15.687 mils, and 3.000 mils higher than the previously adopted rate of 15.800 mils. The 18.800 millage rate will result in a tax increase of 19.84%.

The City Council has set the tentative millage rate of 18.800 mils with the following considerations:

- Setting a tentative millage rate above the rollback rate requires the City to hold a minimum of three (3) public hearings to allow the public an opportunity to express their opinions on the increase. Public hearings are set for:
  - Tuesday, June 16<sup>th</sup>, 2026 at 10am  
[https://us02web.zoom.us/webinar/register/WN\\_VpH3DiUhTMWc9m5b83hAzA](https://us02web.zoom.us/webinar/register/WN_VpH3DiUhTMWc9m5b83hAzA)
  - Tuesday, June 16<sup>th</sup>, 2026 at 6pm  
[https://us02web.zoom.us/webinar/register/WN\\_Y9y9gmV5QC-Clqpu7F1Yuw](https://us02web.zoom.us/webinar/register/WN_Y9y9gmV5QC-Clqpu7F1Yuw)
  - Tuesday, June 23<sup>rd</sup>, 2026 at 6pm  
[https://us02web.zoom.us/webinar/register/WN\\_P-ePGbZgT6ypFI4k8ybqjQ](https://us02web.zoom.us/webinar/register/WN_P-ePGbZgT6ypFI4k8ybqjQ)
- The final adopted millage rate cannot be higher than the tentatively adopted millage rate.
- The following determinants that are not controlled by the City of Clarkston:
  - A 1.02% increase in real property value from 2025 to 2026 (0.98% less than anticipated).
  - An ~~8.9%~~**11.0%** average loss in digest value due to appeals (an estimated ~~\$33million~~**43million** in loss value).
  - An increase in total exemptions of approximately \$2million from 2025 to 2026.
- On average the City receives an estimated ~~8689%~~**8689%** of the tax revenue billed during the ad valorem tax cycle. During adoption of the 2026 budget, total tax revenue for ad valorem style taxes (current year) was budgeted at \$5,603,608.
  - ~~8689%~~**8689%** of revenue at the previous mil assessment of 15.800 mils is estimated at ~~\$265,870,235,241~~**\$265,870,235,241 less** than budgeted.
  - ~~8689%~~**8689%** of revenue at the roll back rate of 15.687 mils is estimated at ~~\$302,686,272,277~~**\$302,686,272,277 less** than budgeted.
  - The 2026 budget adopted by the Clarkston City Council requires a millage rate higher than the rollback millage rate and higher than the previously adopted millage rate.
- The City's FY2026 general fund budget does not consider capital expenditures. All capital considerations are included within the City's SPLOST Fund for specific purchases and projects. For example, capital expenditures for public works vehicles and equipment would be paid by the general fund. Capital vehicle/equipment needs for public works have currently been identified in the amount of approximately ~~\$175K-208K~~**\$175K-208K** dollars (an approximately ~~0.460.566~~**0.460.566** adjusted mil rate equivalent).
- The City's FY2026 general fund budget does not consider contingencies, unexpected expenditures or projects, and does not include employee pay related increases.

The City Council, City Manager and City Administration will use the time between tentative adoption of the 18.800 mil rate and final millage rate adoption on June 23, 2026 at 6:00pm to continue assessment and comparison of the Property Tax Digest and the City's budget scenario.

All hearings related to millage rate adoption and consideration will be held at the City of Clarkston Municipal Building, 736 Park North Boulevard, Suite 120, Clarkston, GA 30021 and via Zoom access.

**MILLAGE RATE PUBLIC HEARINGS AND ADOPTION SCHEDULE 2026**

MAY 27, 2026	9:00AM	Submit 1st Notice of Property Tax Increase to Champion Newspaper for Millage Rate Public Hearings on: <ul style="list-style-type: none"> <li>• June 16<sup>th</sup> at 10:00AM</li> <li>• June 16<sup>th</sup> at 6:30PM</li> <li>• June 23<sup>rd</sup> at 6:00PM</li> </ul>
MAY 27, 2026	9:00AM	Submit 5-Year History of Levy to Champion Newspaper
JUNE 4, 2026	-	1st Notice of Property Tax Increase published in Champion Newspaper for all (3) three Millage Rate Public Hearings & Post 1st Notice of Property Tax Increase on city website
JUNE 4, 2026	-	5-Year History of Levy published in Champion Newspaper & Post on city website
JUNE 4, 2026	8:30AM	Press Release must be issued ( <i>emailed</i> ) to local media at the same time of the 1st Notice of Property Tax Increase is published in Champion Newspaper
JUNE 3, 2026	9:00AM	Submit 2nd Notice of Property Tax Increase to Champion Newspaper for Millage Rate Public Hearing & Adoption on: <ul style="list-style-type: none"> <li>• June 23<sup>rd</sup> at 6:00PM</li> </ul>
JUNE 3, 2026	9:00AM	Submit Current Tax Digest and 5-Year History of Levy to Champion Newspaper
JUNE 16, 2026	10:00AM	SPECIAL CALLED CITY COUNCIL MEETING / PUBLIC HEARING - MILLAGE RATE PUBLIC HEARING AT 10:00AM
JUNE 16, 2026	6:30PM	SPECIAL CALLED CITY COUNCIL MEETING / PUBLIC HEARING - MILLAGE RATE PUBLIC HEARING AT 6:30PM
JUNE 11, 2026	-	2nd Notice of Property Tax Increase published in Champion Newspaper for June 26 <sup>th</sup> Millage Rate Public Hearing & Adoption
JUNE 11, 2026	-	Current Tax Digest and 5-Year History of Levy published in Champion Newspaper & Post on city website
JUNE 23, 2026	6:00PM	SPECIAL CALLED CITY COUNCIL MEETING/ PUBLIC HEARING & ADOPTION - MILLAGE RATE PUBLIC HEARING AND ADOPTION AT 6:00PM