

CITY OF MOUNTAIN PARK
Regular Meeting of Mayor and Council
July 22, 2019
Community Building at 100 Lakeshore Drive
7:00 P.M.

CALL TO ORDER-Mayor Still called the meeting to order at 7:02 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL-Present: Mayor Jim Still, Jr., Council Members Joyce Ayers, Rob Belser, and Don Carlson, City Attorney, Brandon Bowen, and Clerk/Administrator, Karen Segars. Not present: Robert DeLaSalle and Mark Murphy.

DISPOSTION OF ABSENCES-N/A

PRESENTATIONS

Fulton County Tax Assessors Office Representative

Mr. Dwight Robinson appeared on behalf of the Fulton County Tax Assessors to attempt to explain the new homestead exemption. He noted the ballot question in no way explained the implication of a new homestead exemption for Mountain Park. Mr. Robinson stated the base year value is the lesser of the value of 2016, 2017, or 2018 with the value representing the completeness of structure (if in the process of construction). He stated the base year value is then multiplied by 1.0423 for 2019. For subsequent years, the value will be increased by the CPI or 3% whichever is less. He noted embedded in the legislation was an inflation rate of 4.23% between 2015 and 2017 on fully completed structures. Robinson explained the amount of the exemption is the total of the difference between the assessed value and the base value plus the applicable exemption amount. He noted this exemption does not apply to bonds. Robinson also stated the estimate will always be wrong as it is based on the previous year's millage rate. Belser asked if the lesser value was before the dramatic increase two years ago. Robinson stated most of those values got rolled back and it would be the lesser of 2016, 2017, and 2018. John McLaughlin asked for clarification of what applied to taxable value. Robinson advised the Board of Equalization increased the homestead exemption to \$50,000 so it would apply for the remainder of taxable, not appraised value. Wanda Taylor confirmed it would be the lesser of CPI or 3%. Robinson stated Fulton County had been using this value since 2004. Taylor inquired as to why have an assessed value if it wasn't being used for calculation. Robinson stated bonds aren't affected by this exemption. He further noted the Department of Revenue maintained strict controls on the wording of assessments. Dennis Hendrickson asked for an explanation of the homestead exemption. Robinson put forth a \$100,000 home, where the 2016 value was \$80,000 but only taxed at \$40,000 and exemptions would be subtracted from that number. Further discussion ensued regarding the difference of assessed value vs. base value. Robinson noted older homeowners would pay less in taxes than newcomers. Ben Counter stated he had made several calls for clarification but had not yet received any return calls. Robinson gave his assistant's phone number to the audience for any additional help needed.

FINANCIAL REPORT-presented by Segars

Ending Bank Balances as of 6/30 are:

General Fund	\$770,108.15
Enterprise Fund	\$422,415.27
Court	\$ 17,423.57

Lake Restoration Fund	\$267,593.97
SPLOST	\$ 37,101.04
TSPLOST	\$213,288.54
TOTAL	\$1,727,930.52

Performance for the month June:

Revenues Enterprise Fund:	\$ 23,097.75
Expenses Enterprise Fund:	\$ 21,838.80
Net Income:	\$ 1,258.95

Revenues General Fund:	\$ 31,173.46
Expenses General Fund:	\$ 30,366.15
Net Income:	\$ 807.31

APPROVAL OF MEETING MINUTES

Carlson moved to waive the reading and adopt the minutes of the Regular Council Meeting of June 24, 2019. 2nd by Belser. Approved 3-0-0.

ADOPT MEETING AGENDA

Belser moved to adopt the agenda as presented. 2nd by Carlson. Approved 3-0-0.

MAYOR’S REPORT

Still thanked the Ketchams, The Pardues and Trish Hill for their involvement in the July 4th activities. He noted the upcoming qualifying for mayor and council seats. Still advised he would be attending a pre-SDS meeting in Cherokee County on July 31 and that the city was hosting the NFMA on July 25 at 11:30 a.m. in the Community Building.

COUNCIL REPORTS

Don Carlson stated Partners in Progress had recessed to vacation.

CITY HALL REPORT

Segars stated the fourth of July preceding week had been busy with prep work at the dam, lake and pool area. She noted the swapping out of the trash receptacles and several building without permit code cases, as well as revamping a few codes for vagueness. Segars advised she is training a new employee. She noted the budget prep and millage rate hearing on July 31. Segars noted her upcoming absence on July 30 for jury duty and August 11-15 for vacation. She stated mediation dates of August 6 and 20 in Canton for Cherokee SDS. Segars reminded all qualifying begins on Monday, August 19 at 9 and end at noon on Wednesday, August 21. She stated paving should occur soon and that come right-of-way trimming was underway. She also advised the pool phone issue had been resolved.

UNFINISHED BUSINESS

NEW BUSINESS

1. Approval of BigLeaf Arbor Estimate in the Amount of \$500 to Remove Fallen Pine Branch on City Sign at West Lake and Mountain Park Road
Carlson moved to approve. 2nd by Ayers. Approved 3-0-0.

Carol Silver asked who to contact about dangerous limbs hanging over roadway and was directed to Cobb EMC.

2. Approval of Three Year Management Letter with RL Jennings & Associates, PC for Audit Services for Years 2019, 2020, and 2021 in the Amounts of \$12,500, \$12,500, and \$13,000 Respectively
Belser moved to approve. 2nd by Ayers. Approved 3-0-0.

Betty Hendricks reminded everyone of Sunday School Homecoming on Sunday, July 27.

ADJOURN

There being no further business, Belser moved to adjourn. 2nd by Carlson. Approved 3-0-0. 7:56 p.m.

Jim Still, Jr., Mayor

Karen Segars, Clerk/Administrator