



**MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING  
PUBLIC HEARING  
MONDAY, August 5, 2019 – 6:00 PM  
CITY HALL**

**PRESENT: Jerry D. Roseberry, Mayor; Council members: George Holt; Jim Windham; Jeff Wearing, Sarah Davis.  
Not present: Mike Ready and David Eady.**

**OTHERS PRESENT: Matt Pepper, City Manager and Connie Middlebrooks, City Clerk; Nick Cole, Larry Daniel, Rob Bayliss, and Steve Roan.**

The Public Hearing was called to order at 6:00 PM by the Hon. Jerry D. Roseberry, Mayor.

Mayor Roseberry announced the purpose of the third and final public hearing is to review the proposed change in property taxes. Council intends to adopt a millage rate which will require an increase in property taxes by 9.36%. This tentative increase will result in a millage rate of 6.622 mills, an increase of 0.607 mills. Without this tentative tax increase, the millage rate will be no more than 6.015 mills. During this public hearing, Council will review the current year's tax digest and levy along with the history of the tax digest and levy for the past five years to determine if they will adopt the 2019 millage rate of 6.622 mills.

Mayor Roseberry informed attendees that a copy of the Five-Year History was available and pointed out that the city's tax digest net this year will be 19,516,934. According to the five-year history, the net taxes levied is 129,202. Which amounts to about 7% of the general fund revenue. He also pointed out that in past years (2014, 2015, 2016) the city had reduced taxes. Councilmember Holt questioned why we would consider increasing property taxes when for so many years the city had accepted the rollback rate. He reiterated there is no way to conceive that a tax increase could support the city and the city had fared well the past 10 years without increasing taxes. Councilmember Eady reminded Council that the millage rate is staying the same as the previous three years, and that the revenue from taxes for the last ten plus years has been flat. He also stated that we are just letting the natural increase of property values increasing to catch back up from the decline experienced in 2008 - 2009.

Mayor Roseberry informed Council that the city had always covered any deficit by transferring funds from the electric fund, which has been about 30% of the operating budget revenue. However, he stated the electric industry is changing, and the city will start to see a decline in that revenue.

Councilmember Holt reiterated that it keeps being said that the city is not raising taxes because the millage rate is not changing, but if the property value increases then the amount the homeowner is paying is going to increase. Mayor Roseberry reminded Council that back in 2008 – 2009 during the "recession" the city reduced taxes and absorbed increases in costs primarily within the electric fund by refunding customer deposits to those

who had a good payment history. He stated that we have to look to the future and not wait till its required to increase taxes by 50%.

Nick Cole (1104 Emory Street) ask for clarification. He offered the example of his house if he paid taxes on a value of 100 thousand last year and his assessment stayed the same, how much could he expect to pay in taxes? Councilmember Windham explained that Georgia Law requires that tax assessment be at market value. When the market goes up, property owner assessments go up. When the market goes down, property owner assessments go down.

Larry Daniel (590 West Richardson Street) addressed Council on his concerns regarding paying taxes to the city, however he is not receiving any services from the city such as garbage pickup, water, sewer, or electric. Councilmember Wearing suggested to Council looking into Mr. Daniel's issue more in depth. Councilmember Windham agreed Council should spend some time talking about the issue in order to be able to offer Mr. Daniel some explanation.

There being no further discussion, Mayor Roseberry adjourned the public hearing at 6:20 pm.

Respectfully Submitted;

Connie Middlebrooks

City Clerk