

**CITY COUNCIL MEETING  
SPECIAL MEETING MINUTES  
August 8, 2012 – 6:00 p.m.**

**CALL TO ORDER: 6:00 p.m.**

**ROLL CALL: Mallon, Lindsay, Hatfield, Lefebvre**

**TOPIC:**

**UNDERSTANDING PROPERTY  
TAX LEVY PROCESS**

Mayor Johnston announced the topic of the Special Meeting and turned the meeting over to Ryan Miller, Treasurer, to discuss the Understanding of the Property Tax Levy Process.

Miller then explained details of the tax levy process and Councilmembers asked for clarifications on several points of the presentation. Miller said the mill rate is probably going to go up even though the levy amount remains the same, since the net taxable values are down from last year with increases in new construction and annexations. More questions and conversation ensued.

***Synopsis:***

A faux sample explanation was given by Lefebvre: “If I have a house that is \$100,000.00 and last year’s levy rate was 5%, my taxes would be \$5,000. This year my value went down to \$80,000.00 but I still need to pay the \$5,000 tax bill. The value of my property went down but the County increases the Levy Rate to collect that same \$5,000.00. The tax amount itself won’t increase but the levy rate, in this case 5%, will adjust to collect the same amount of money.” Miller said to explain this to the public, ask them to look at last year’s budget and this year’s budget and look at the dollars the City is using to operate.

**ADJOURNMENT**

Councilmember Lefebvre moved to adjourn. Councilmember Lindsay seconded the motion. The meeting adjourned at 6:27 p.m.

---

Donna Ray, City Clerk

---

Olita Johnston, Mayor