

CITY OF PINE LAKE, GEORGIA WORK SESSION AGENDA AUGUST 12, 2025 @ 6:00PM COURTHOUSE & COUNCIL CHAMBERS 459 PINE DRIVE, PINE LAKE, GA 30072

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

CALL TO ORDER - WORK SESSION

ANNOUNCEMENTS/COMMUNICATIONS

ADOPTION OF THE AGENDA OF THE DAY

PUBLIC COMMENT – 3 minutes each please

NEW BUSINESS

- 1. Planning Retreat Date and Topics (September 2025)
- 2. Proposed Tax Relief Program, Request for Proposal Response/Update
- 3. Comprehensive Plan Update
- 4. Community Investment Projects' (CIP) Updates
- 5. Code Compliance (Public Nuisances Chapter) Updates
- 6. Residential and Commercial Property Assessments

PUBLIC COMMENTS – 3 minutes each please

REPORTS AND OTHER BUSINESS

- Strategic Performance Report (SPR), August 2025
- Mayor
- City Council
- Information for the Pine Lake News "e-blast"

EXECUTIVE SESSION

ADJOURNMENT

MAYOR Brandy Hall

COUNCIL MEMBERS

Jean Bordeaux, Mayor pro tem Jeff Goldberg Tom Ramsey Thomas Torrent Augusta Woods

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404-999-4901

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The supplemental documentation for New Business Item 1, Planning Retreat

Date and Topics (September 2025)

is included as part of the August 2025

Strategic Performance Report (SPR).



New Business Item 2, Proposed Tax Relief Program, Request for Proposal Response/Update

includes no supplemental documentation.



Additional supplemental documentation for <u>New Business Item 3, Comprehensive Plan Update</u> is included as part of the August 2025

Strategic Performance Report (SPR).

Ned Dagenhard

To: Stanley Hawthorne

Subject: RE: October 31, 2026 - Your Next Comprehensive Plan Deadline

Subject: October 31, 2026 - Your Next Comprehensive Plan Deadline

All,

Good afternoon, this is Andrew Smith with the Atlanta Regional Commission (ARC). I'm writing to check in with each of you on your next Comprehensive Plan Update.

If you're receiving this email, your community has a Plan Update due by **October 31, 2026** - about 15 months away. By that date, the plan needs to be updated, reviewed and approved by ARC and Georgia DCA, and locally adopted.

Please reply to me individually by <u>Friday</u>, <u>August 15</u> and let me know your community's most <u>likely/probable strategy to meet this deadline</u> – whether you intend to update the plan using your own staff, a consultant, or ARC's assistance.

As you may be aware, the Georgia DCA Local Planning Rules allow communities to request assistance from their Regional Commission to prepare a basic plan update, at no additional cost to the jurisdiction. In accordance with the rules, the Regional Commission plan update process largely focuses on the local plan's Goals, Needs and Opportunities, Broadband Element, and five-year Community Work Program.

For more context, see p.6 of the rules

http://apps.dca.ga.gov/development/PlanningQualityGrowth/DOCUMENTS/Laws.Rules.Guidelines.Etc/DCARules.LPRs.pdf at 110-12-1-.03(7)(b). There's also some good general information on planning requirements at https://dca.georgia.gov/community-assistance/coordinated-planning/local-planning.

If you used ARC for your last Plan Update(s), we do recommend that you look into retaining a consultant, but we're happy to discuss that with you. Please contact me on that if needed.

Thanks for your time and your commitment to planning in Metro Atlanta!

Best,

Andrew Smith

Planning Coordinator
Community Development





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CITY OF PINE LAKE 2021 COMPREHENSIVE PLAN



ACKNOWLEDGEMENTS

City Council

Melanie Hammet, Mayor Brandy Beavers Tracey Brantley Jean Bordeaux, Mayor Pro Tem Brandy Hall Augusta Woods

Comprehensive Plan Steering Committee

Jean Bordeaux, Mayor Pro Tem David Burt Melanie Hammet, Mayor Megan Pulsts Thomas Ramsey Augusta Woods Sarai Y'Hudah-Green, Chief of Police

City of Pine Lake Staff

Peggy Merriss - Acting City Administrator Sarai Y'Hudah-Green - Chief of Police

Atlanta Regional Commission Staff

Anna Baggett, Senior Planner Mollie Bogle, Senior Planner



This document was prepared by the Atlanta Regional Commission. Unless otherwise noted, all photos were taken by ARC staff.

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EXECUTIVE SUMMARY

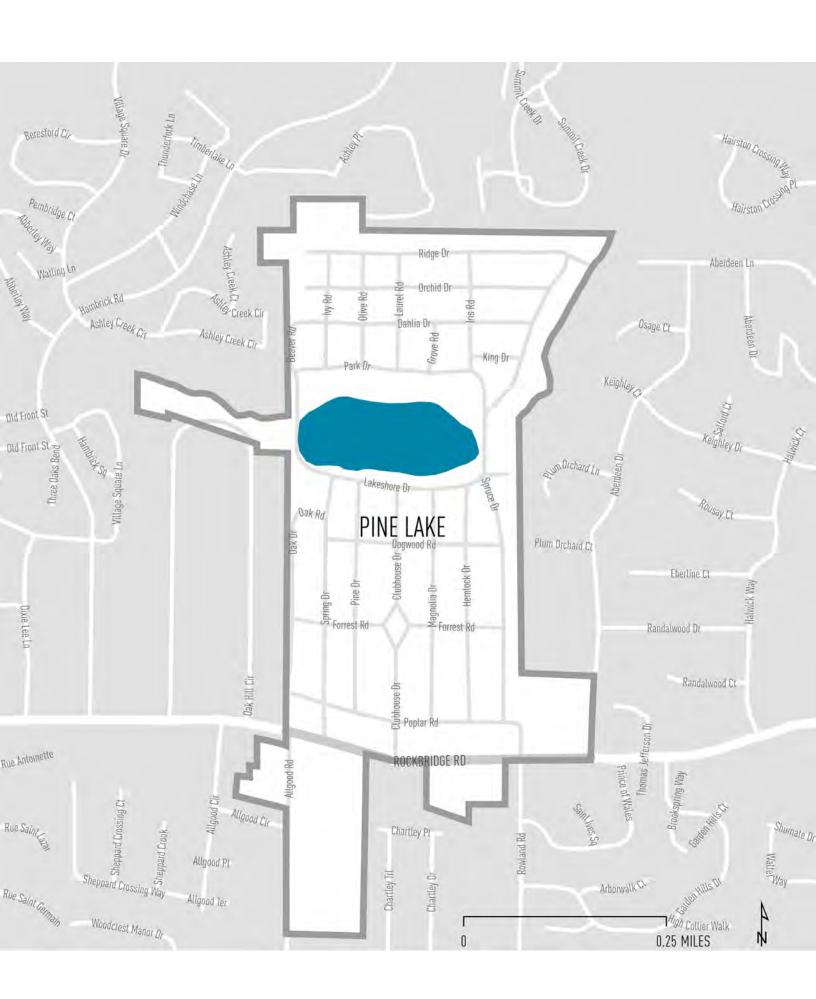
Pine Lake is DeKalb County's smallest City, both in population and geography. For much of its history, it has retained the legacy and identity associated with its beginnings as a rural "resort" community that provided recreation for Atlantans. Over time, it has incorporated a few commercial properties along Rockbridge Road, but even as DeKalb County has developed around it, the City has retained its village character and local charm. Its citizens identify with a strong sense of cultural involvement and environmental stewardship. The City has invested heavily in preserving the environmental quality of its lake and wetlands, fostering a community arts program, and improving recreation opportunities with projects such as a local community garden and new playground.



Pine Lake is a strongly connected community where individuals are valued.

It elevates the arts, the environment, and civic participation. To sustain these values, Pine Lake will plan growth and maintain the environment while improving services, city finances, and quality of life for our residents.

As the City worked through this Comprehensive Plan Update, it wrestled with the implications of how potential new cities in DeKalb County may impact Pine Lake. Citizens were very candid in their desire to increase the city's financial resources to alleviate the tax burden on the residential properties. Public input recognized that there may be some changes that would become inevitable. Pine Lake has proven its resiliency by stepping up to the challenge of meeting the demands of its constituents, tackling complex engineering and reconstruction projects, and continuing to deliver quality services with limited resources. In the next five years, this small city will continue to face very big decisions that will demand that same innovation and resiliency that has kept this community stable and progressive for over 75 years.



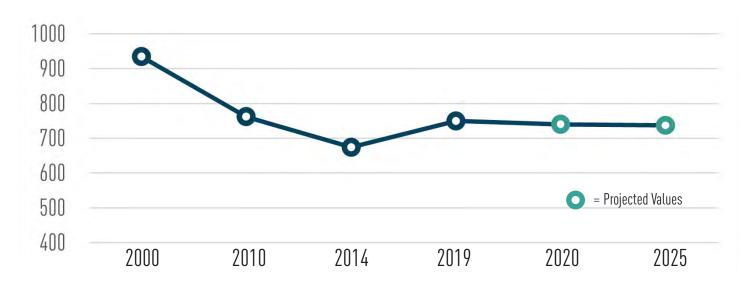


POPULATION

Pine Lake's current population is 749 according to American Community Survey (ACS) 2019 estimates. Pine Lake's population has remained consistently around 750 since 2010 with a slight dip in 2014. Population forecasts predict very slight decline in the next five years.

Historic and Projected Population Change in the City of Pine Lake from 2000 to 2025

ACS 5-Year Estimates 2000-2019, Esri Business Analyst Projections 2020-2025



RACE

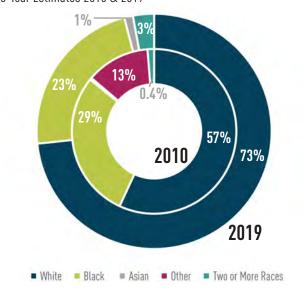
White people make up 73.3% of the racial distribution in Pine Lake as of 2019 ACS estimates. Black people make up 22.6%, Asian people are 1.2% of the population, and those of two or more races are 2.9% of the population.

People of Hispanic origin of any race are 4.27% of the population.

Since 2010, the share of white residents has increased as the share of black and those identifying as "other" has declined.

City of Pine Lake Racial Compostion, 2010 & 2019

ACS 5-Year Estimates 2010 & 2019

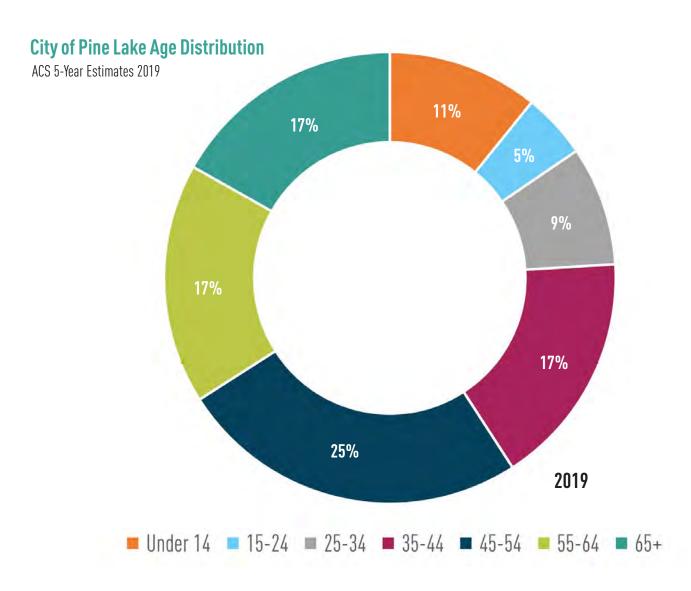


AGE

Over 50% of Pine Lake's population is above the age of 45. More specifically, a quarter of Pine Lake's population is between the age of 45 and 54. Understandably, the average age in Pine Lake is 48.4 years old. Since 2010, the average age has increased by 6 years. This change indicates that the proportion of middle-aged and older residents has increased while the proportion of younger residents has decreased. As of 2019 estimates, only a quarter of residents are below the age of 35.

City of Pine Lake Average Age 2010 & 2019			
	2010	2019	
Total Population	42	48.4	
Male	36.9	45.7	
Female	44.3	49.5	

ACS 5-Year Estimates 2010 & 2019

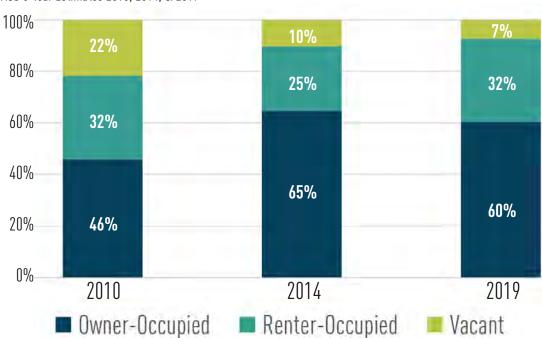


HOUSING DEMAND & VALUES

The majority of Pine Lake residents own their homes, with 60% of housing stock owned, 32% rented, and 7% vacant according to 2019 ACS Estimates. Since 2010, the proportion of vacant units has steadily decreased in the post-recession years. Between 2010 and 2014, the proportion of owner-occupied units increased drastically. Since 2014, the proportion of renter-occupied units have increased, but homeownership still remains high.

Housing Occupancy in the City of Pine Lake

ACS 5-Year Estimates 2010, 2014, & 2019



The DeKalb County Consolidated Plan for HUD Programs was consulted in the preparation of the Pine Lake Comprehensive Plan. There were not any programs, data, or recommendations that were determined to be relevant to Pine Lake. Data on Housing Characteristics. Housing Demand, and Housing Values are described here.

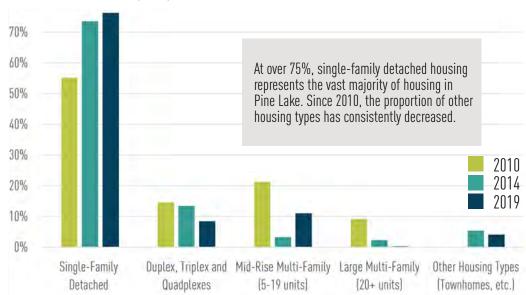
Median Home Value* \$172,100

Median Rent* \$1,042/mo

*ACS 5-Year Estimates, 2019

Housing Types in the City of Pine Lake

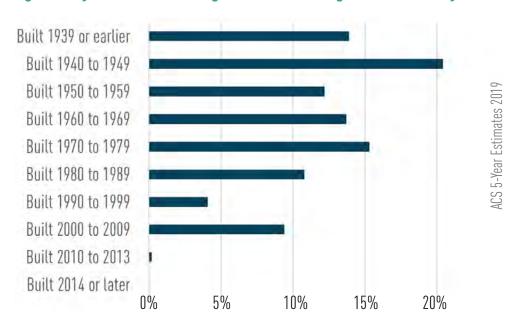
ACS 5-Year Estimates 2010, 2014, & 2019



HOUSING DEMAND & VALUES

Dates of construction for housing in Pine Lake reflect a range of historic periods and styles. The highest proportion of housing stock was constructed in the 1940's soon after Pine Lake was marketed as a rural "resort" community starting in 1935. Pine Lake regulates the size of housing through maximum square footage limitations to ensure compatibility with the historic character of the residential areas. In the last decade, few new residential units have been constructed compared to historic numbers. This is likely due to Pine Lake's limited space for new development and desire to maintain its character. However, there was at least one new house built in 2020 according to the project management team.

Housing Built by Year as Percentage of Total Housing Units in the City of Pine Lake



Housing Values in the City of Pine Lake, 2014 & 2019



On average, housing values in Pine Lake have increased. The number of homes valued above \$250,000 have increased compared to 2014 figures. Consequently, the share of homes valued below \$200,000 have decreased from 2014 values, aside from the \$50,000 to \$99,999 range. However, this value range only increased by one home in 2019.

INCOME

City of Pine Lake Median Household Income, 2010, 2014 & 2019

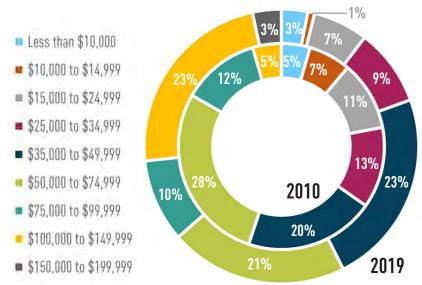
ACS 5-Year Estimates 2019



Since 2010, the median income has increased from below \$40,000 to almost \$52,500 in 2019. The proportion of households making between \$100,000 and \$149,999 has drastically increased from 5% in 2010 to 23% in 2019. Furthermore, the share of households making below \$35,000 has decreased from 36% to only 20%. The greatest share of households made between \$100,000 and \$149,999, followed closely by those making between \$35,000 and \$49,999.

City of Pine Lake Household Income, 2010 & 2019

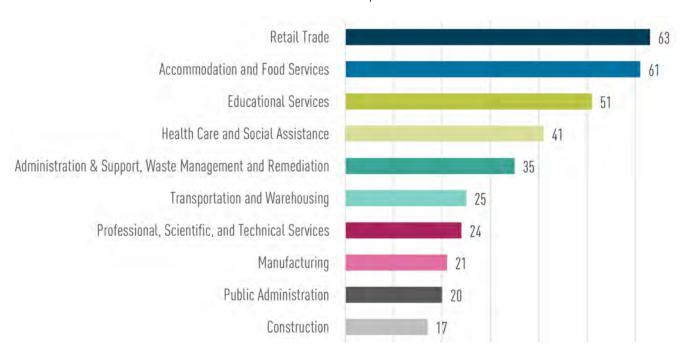
ACS 5-Year Estimates 2010 & 2019



EMPLOYMENT

What Jobs do Pine Lake Residents Do?

Census OnTheMap 2018



What Jobs Are Available in Pine Lake?

Census OnTheMap 2018



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COMMUNITY VISION

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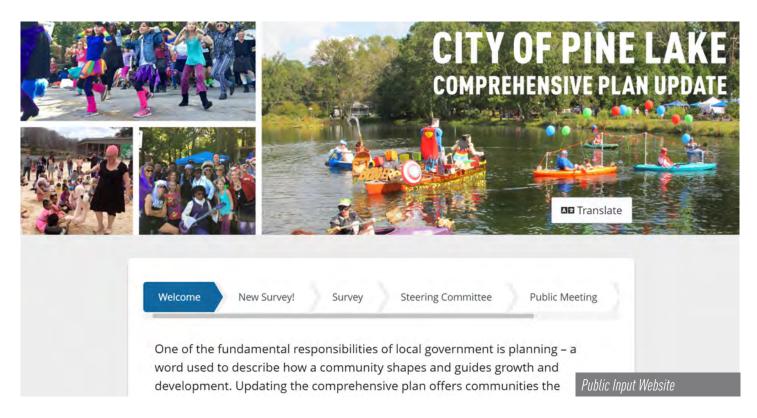
COMMUNITY INPUT OPPORTUNITIES

The Pine Lake Comprehensive Plan Update process was guided by a Steering Committee comprised of citizens, local business owners, elected officials, and city staff. The Steering Committee met on multiple occasions, providing direction and feedback at key points in the process. Meetings were advertised through the city's website and through posted notices.



COMMUNITY ENGAGEMENT TIMELINE

COMMUNITY FEEDBACK



Between February and July, two surveys were provided through Pine Lake's PublicInput webpage which included a series of questions covering a wide range of topics from natural and environmental resources to housing. Nearly 120 people responded in total - the majority of those respondents were >50 years old, white, female homeowners who have lived in Pine Lake for <10 years. The most popular description of Pine Lake described the community as "a slice of heaven in the middle of DeKalb County" and positioned it as a "suburban nature preserve [and] open and accepting community with [a] cultural arts and an environmental focus" - over half (63%) of respondents rated their quality of life in Pine Lake as "High" with only 7% rating is as "Low." However, several respondents also remarked on the racial homogeneity of its residents and elected officials. The ample natural resources, friendly active community, and committed elected officials were cited as Pine Lake's top assets while fiscal sustainability, economic development, and community inclusion were listed as the most pressing challenges.

A virtual public meeting was held on April 28 to discuss the City of Pine Lake's current and future

needs. In addition to soliciting the identification of the city's assets and challenges, attendees were asked a series of questions covering the same wide range of topics included in the survey. Overall, attendees described Pine Lake as a small, quirky village, welcoming to artists and nature lovers alike. However, attendees also acknowledged the size of the community poses some challenges with regard to financial sustainability and the economic development of its commercial district

Natural & Environmental Resources

Unsurprisingly, Pine Lake - the city's namesake - was identified as the most significant natural and environmental resource. The wetlands surrounding the lake as well as Snapfinger Creek were also identified in equal measure and their importance in maintaining the lake's water quality highlighted. However, the city's tree canopy was also identified by several people as a significant resource that deserves continued municipal protection and a discussion of additional opportunities for urban agriculture within the city were discussed at the public meeting.

COMMUNITY FEEDBACK

Historic & Cultural Resources

Pine Lake and its associated Beach House, as well as the beach and surrounding wetlands, were identified as the most significant historic and cultural resource. However, the former church that currenlty houses the Police Station, Courthouse and Council Chambers and the Clubhouse was also identified and a desire to see it preserved and repurposed emphasized. The Art Wall, Monarch Garden, and Frances Manuel Ortega Memorial were mentioned by some respondents as unique elements that speak to the true character of Pine Lake.

Future Development

Rockbridge Road was identified as the primary area future development should be located, especially the area adjacent to the post office. Many respondents indicated a desire to see mixed-use development along this corridor and the addition of a variety of destination businesses. A desire to see vacant lots along Poplar Road developed was shared by some and denounced by others.

Economic Development

50% of respondents visit Pine Lake's Commercial District for government services - the other 50% are divided between Other (20%), Shopping (13%), Automobile Service and Repair (10%), and Restaurants (7%). Respondents identified business diversity, multimodal access, and a cohesive appearance as the primary improvements that need to be made to

encourage resident use of the district. However, a number of respondents also indicated a need to support existing local businesses with regular citysponsored activities within the district.

Transportation

The majority of respondents indicated Pine Lake's transportation system is adequate with one exception - 42% ranked their satisfaction with road conditions as "Below Average." Several areas throughout the area were identified as dangerous for pedestrians and/or bicyclists (e.g., Clubhouse Drive at Rockbridge Road and Dogwood Road and intersection of Beaver Road and Park Road). Finally, the addition of street calming measures along Park Drive and Lakeshore Drive were requested.

Housing

Respondents were ultimately split between the need for more affordable housing (48%), senior housing (51%), and mixed-income housing (50%) through the survey, though mixed-income housing was identified as the primary housing need during the public meeting. However, when asked to identify Pine Lake's most important housing need, a number of respondents indicated a desire to see upgrades to existing multifamily properties through code enforcement and tax incentives. A desire to see the construction of new, low-income housing as well as higher homeownership rates and lower property taxes was expressed by respondents.





BACKGROUND

The City of Pine Lake was established as a rural "resort" community - a fishing and camping retreat for Atlanta's working class - during the early 1930s. It was incorporated on December 27, 1937. According to 2019 ACS estimates, the City of Pine Lake included 386 households, comprised of 749 residents in a geography that covered 161 acres, or 0.25 square miles. Given the historic development patterns that would allow for the creation of lots as small as 2,000 square feet (20' x 100'), the City has retained a compact, village-type feel. Though the majority of the residential area of the city lacks sidewalks, the grid-network of streets nonetheless creates a walkable network. This ties into a trail system that connects to the lake for which the community is named.

Common themes arise - throughout subsequent plan updates and numerous public meetings - that point back to the quality of life enjoyed by residents of the community. There is consensus that the physical form of the City coupled with the attendant environmental beauty create a strong sense of place. The community has attracted neighbors that share common interests in arts, culture and placemaking - preserving the unique and individualistic character that has drawn them there. However, the community is also quick to point out that the elements that make the community special, also result in challenges.

The City is geographically small, and for several years it has struggled with issues of annexation. Concerns are consistently voiced about whether annexation would change the dynamic of the community, though there is a desire to expand the commercial district (or at least commercial businesses) to provide greater services. Citizens voiced concerns that the current services do not match the needs of the community, nor do they generate sufficient revenue to alleviate a significant tax burden on residents.

The houses are small. Largely due to the legacy of the City's history as a rural "resort" community, many residential units retain a cottage type feel. Though houses have been renovated and enlarged over time, the City does enforce maximum square footage restrictions for residential units, and does encourage the development of "tiny houses" that are compliant with building codes. However, concerns have been voiced about whether the small houses, along with average public schools, may discourage families with children from living in the community.

Nonetheless, this doesn't necessarily make conversations about growth any easier. Previous Comprehensive Plans have identified the need for growth in the community. Whether this happened



BACKGROUND



through annexation or infill development, the growth hasn't really occured. The City has completed updates to regulations for commercial and mixed use developments. The City has also been working with GDOT and DeKalb County to implement corridor improvements along Rockbridge Road. Within the next 5 years of this Comprehensive Plan Update, the City may experience greater opportunity for new development along Rockbridge Road that would fulfill some of the new retail and service uses desired by the community.

The City of Pine Lake may have to deal more directly with issues of annexation as the potential for new cities in DeKalb County encroach upon the existing city limits. There may be limited opportunities for the expansion of municipal boundaries in the future, should the incorporation of new cities and the expansion of existing cities take in surrounding neighborhoods and commercial centers. Expanded municipal boundaries would bring in additional opportunities for revenues and resources, but would also demand additional services. In addition to thinking about the practical implications of annexation, the City could also benefit from a thoughtful and deliberate approach to an engagement strategy for surrounding businesses and neighborhoods. The City's own citizens may be the best ambassadors

to the neighbors to build a greater sense of common purpose in this area.

One of the key services provided by the City is their police staff. Pine Lake still struggles with a reputation for aggressive policing - mostly a legacy from many years ago. The reality is that police department has made significant changes over the last two decades resulting in a greatly improved relationship with the community. Also, Pine Lake police carry out code enforcement functions within the City, and concerns have been expressed about equal and balanced enforcement.

There is a recognition for a greater need for diversity within the community, and building stronger relationships with adjacent neighborhoods. To build on their strengths and overcome their challenges, the community will need to embrace everything from policing to placemaking to ensure the success of their endeavors. Issues, opportunities and policies have been developed as a part of this Comprehensive Plan Update to address the strengths and challenges of the community, and provide a guide for decision-making in the next 5-years.

ISSUES

- Pine Lake struggles to be financially sustainable, requiring relatively high levels of property taxes in return for the services desired by the community.
- Limited commercial development within the city's boundaries provides limited property tax revenue to the city.
- The limited number of commercial parcels makes it difficult to provide the local businesses desired by residents.
- Pine Lake still struggles with a reputation for aggressive ticketing, though for the last twenty years the police department has made significant changes to address this concern and are committed to continually improving.
- Many residents with school age children choose options other than the local school system.

OPPORTUNITIES

- Preserve the environmental quality and natural environment that citizens enjoy and identify as a part of Pine Lake's identity.
- Apply commercial zoning and design standards to create a walkable commercial corridor along Rockbridge Road that reflects the character and identity of Pine Lake.
- Build relationships with local businesses along Rockbridge Road.
- Preserve the unique character of Pine Lake residential building stock, recognizing the elements of the city's urban design that attract and retain residents to live in the community.
- Promote placemaking as a tool to build on the artistic identity of Pine Lake as a cultural destination for Metro Atlanta

POLICIES

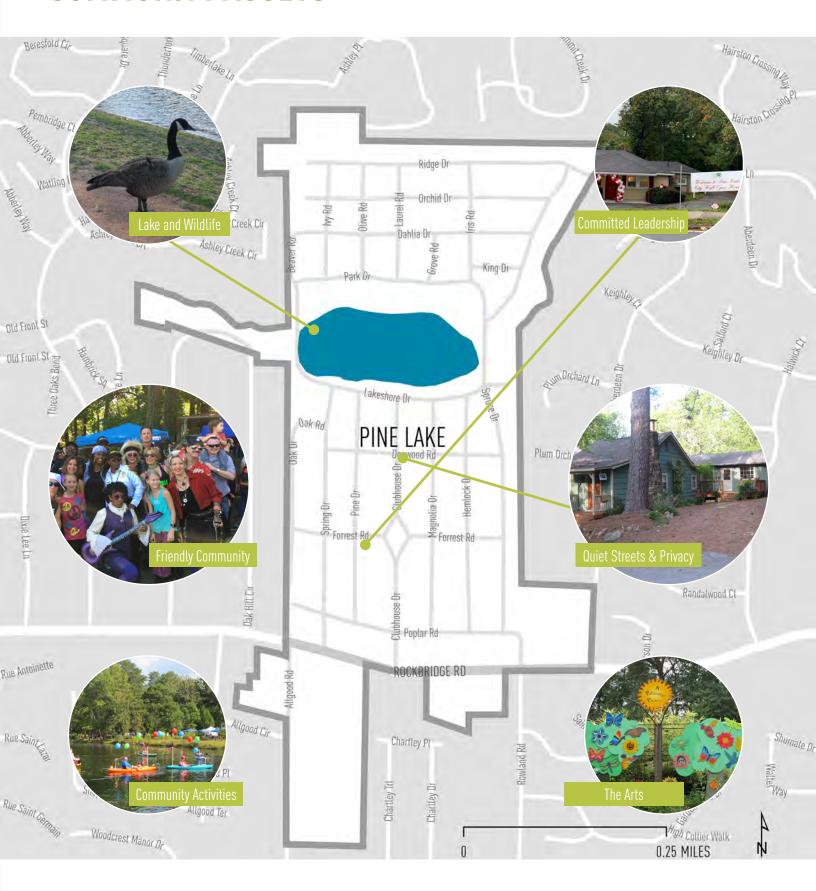
- The City of Pine Lake will preserve the residential character of the city while allowing compatible new single-family homes to infill on existing lots within the city limits consistent with the zoning ordinance.
- The City of Pine Lake will proactively encourage the development of commercial parcels to provide a balanced tax base serving the needs of the city consistent with the zoning ordinance.
- The City of Pine Lake will identify opportunities to expand city boundaries in a manner that appropriately fulfills the community's vision and desire for defining its boundaries and providing a stable tax base to serve current and future residents.
- The City of Pine Lake will preserve the environmental quality of its natural resources, including the lake, wetlands, tree canopy, existing vegetation, and wildlife habitat.
- The City of Pine Lake will manage the lake, beach, and other greenspaces not only as community amenities for the enjoyment of city residents, but also as critical environmental resources in need of protection, through a common understanding of purpose, use, and regulation.
- The City of Pine Lake will continue to cooperate with local, regional, and federal agencies and partners to seek collaborative solutions to common needs and achieve regional objectives, for the benefit of residents of our city, DeKalb County, and the regional community.
- The City of Pine Lake will continue relationship building with citizens, encouraging open dialogue that fosters honest and critical discussion of opportunities and challenges that the city will face in the next five years.



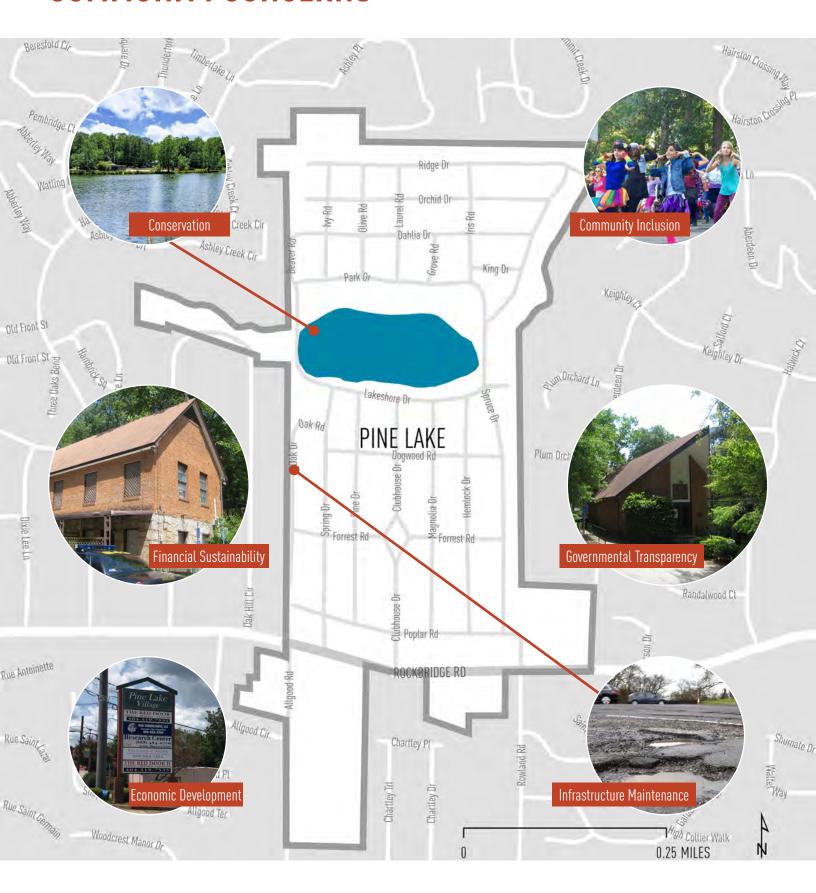
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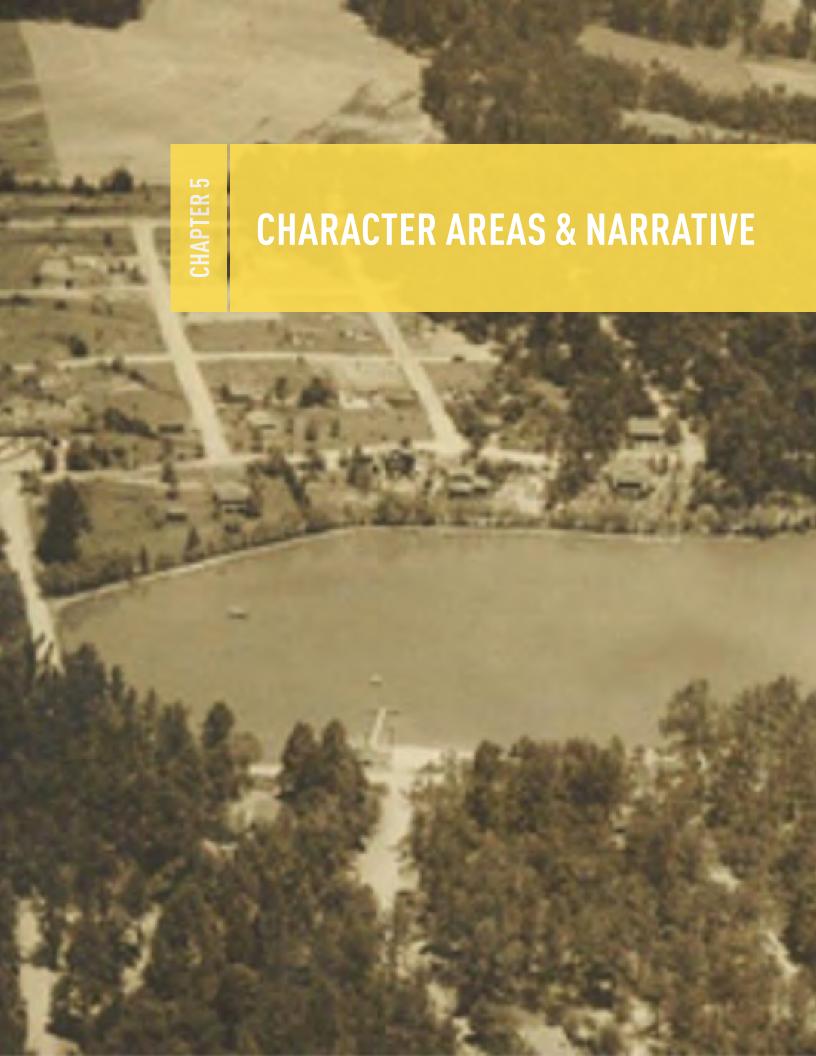
COMMUNITY ASSETS

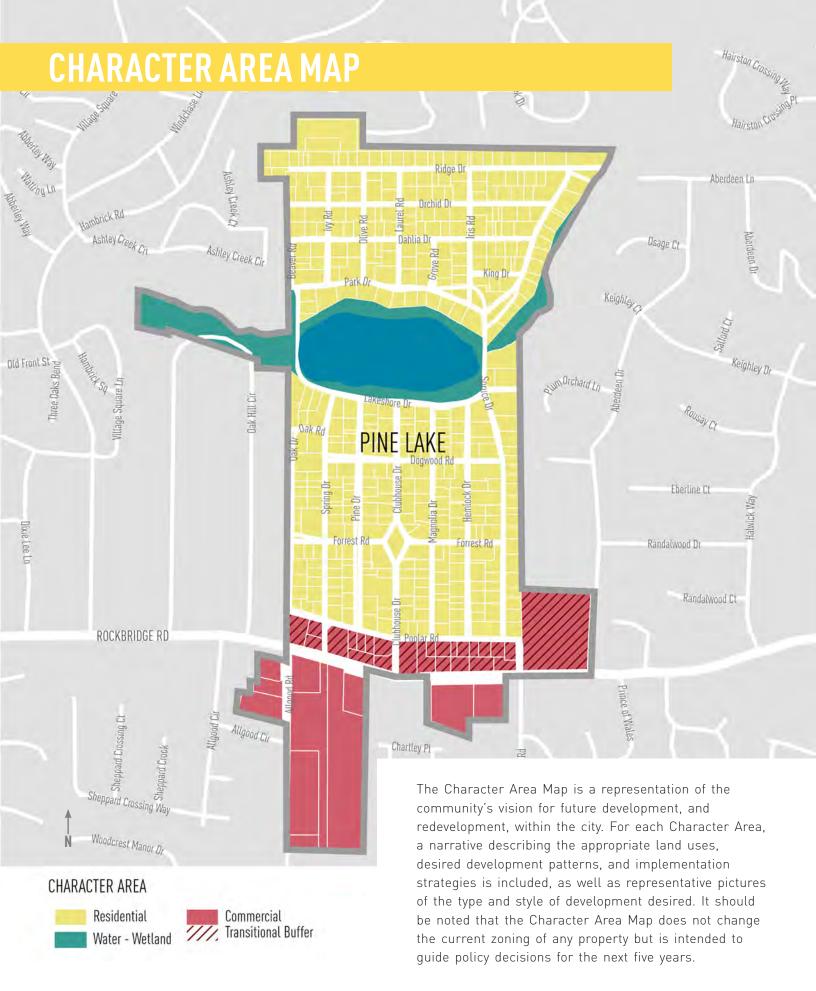


COMMUNITY CONCERNS



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RESIDENTIAL

The City of Pine Lake was established as a rural "resort" community for Atlanta during the early 1930s, and incorporated on December 27, 1937. At that time, this area of DeKalb County was largely rural and land was sold in lots as small as 20 feet by 100 feet (2,000 square feet). Many of the lots were used for little more than the placement of tents. The closely placed small cottages that were initially constructed were vacation homes for Atlanta residents who would come out to swim, fish, and socialize. As the area became more suburban after World War II, conventional homes were constructed for full-time use, but Pine Lake maintained its rural "resort" character despite the development of larger homes and landscaped lawns.

The City has retained a residential village atmosphere and many homes have been renovated in recent years. According to 2019 ACS estimates, the City is comprised of 417 housing units, with almost 60% owner-occupied and about 32% renter occupied - most of the City is zoned for residential use only. During the Comprehensive Plan update, the character of the residential community was identified as one of the leading reasons that Pine Lake remains a desirable place to live. The legacy of its early 20th century "rural" resort roots has created a character that is unique among neighboring communities in central DeKalb

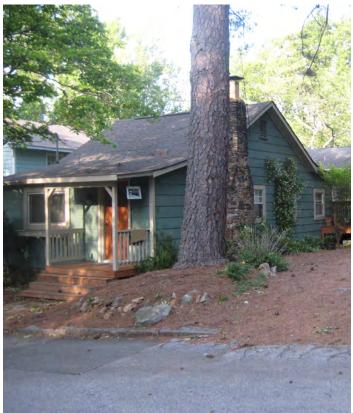
DESIRED DEVELOPMENT PATTERNS & IMPLEMENTATION STRATEGIES

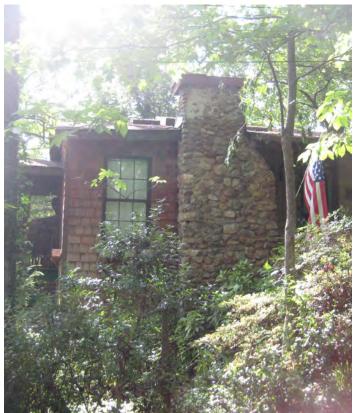
- Preserve existing single family homes.
- Encourage restoration of aging homes with historic character.
- Promote new single-family residential development with character that is compatible with existing development.
- Protect existing tree canopy and vegetation.
- Adhere to best practices for site development and stormwater management when constructing infill residential development.
- Utilize a balanced approach to code enforcement to maintain quality development and community character.
- Maintain existing community and recreation resources in a manner that is compatible with the residential character of the area.

PRIMARY LAND USES

- Single family housing development
- Limited institutional land uses, primarily existing community facilities, such as the Clubhouse, Beach House, and Police Station/Courthouse/Council Chambers
- Recreational uses, primarily existing facilities such as the public beach, tennis courts, playground, etc.
- Pocket parks, where appropriate
- Community art, where appropriate
- Gardens, for both personal and community use







COMMERCIAL

The Commercial Area of Pine Lake is intended to blend retail office and limited mixed-use development. This area is designed to accommodate stores that will provide goods and services to the local community and the neighborhoods that immediately surround Pine Lake. It is oriented toward neighborhood commercial uses. In areas where mixed-use development is determined to be appropriate, 25% of the project must be comprised of non-residential uses. Regulations within the commercial area provide additional development incentives for implementing environmentally sensitive site design measures, and emphasize protection of adjacent residential areas from noise, nuisance or light pollution. Design criteria include consideration for architectural controls, inclusion of greenspace and community gathering areas.



DESIRED DEVELOPMENT PATTERNS & IMPLEMENTATION STRATEGIES

- Encourage infill commercial development that meets the standards and requirements of Pine Lake's zoning regulations.
- A mix of service, retail, and office uses that serve the City of Pine Lake and immediate adjacent neighborhoods
- Limited opportunities for general service and/or commercial development that can meet the standards and requirements of Pine Lake's Zoning regulations
- Limited opportunities for mixed use development that can meet the standards and requirements of Pine Lake's zoning regulations, including requirements for non-residential development
- Environmentally sensitive site design, including parking standards that minimize impact on the natural environment
- Landscaping and vegetation requirements
- Transition of non-conforming uses over time

PRIMARY LAND USES

- Mix of Retail, Service and Office/ Professional Uses at a Neighborhood Scale
- Limited Mixed-Use (Residential with Service/ Retail Uses)
- Pocket Parks

TRANSITIONAL BUFFER

The Transitional Buffer Area between the Commercial and Residential Character Areas includes a mixture of neighborhood service uses with higher density residential development that could include townhomes, live-work units, and some single-family residential development. Height limitations allow for transition between the commercial and residential areas of Pine Lake while protecting the residential character of the city.

DESIRED DEVELOPMENT PATTERNS & IMPLEMENTATION STRATEGIES

- A mix of service and residential uses
- Environmentally sensitive site design
- Landscaping and vegetation requirements

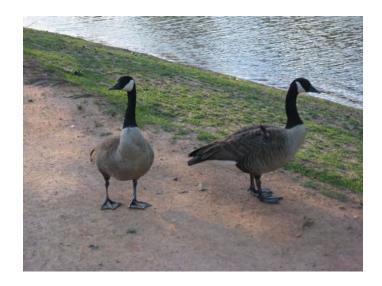
PRIMARY LAND USES

- Neighborhood Scale Service and Professional Uses; Limited Neighborhood Scale Commercial Uses
- Higher Density Residential Uses, with a 2-story height limitation on multi-family or live/ work units
- Pocket Parks



WATER - WETLAND

The Lake is a landmark and focal point for many community events including the annual LakeFest, held each October. The City has made significant investments in ensuring the environmental quality of the lake and surrounding areas. An investigation in 2003 discovered that the primary source of lake contamination came from Snapfinger Creek, which feeds the lake. Water from the creek was diverted from entering the flume that feeds the lake. The lake has been clean since the diversion, leaving rainfall to maintain the water levels. The lake can become the cornerstone feature for attracting new businesses and residents to Pine Lake. Because of its significance to community identity, it is given its own character area.



DESIRED DEVELOPMENT PATTERNS & IMPLEMENTATION STRATEGIES

- Preserve water quality and ecological health of the Lake and sources of water that supply it.
- Ensure recreational access by residents of Pine Lake and individuals from outside of the community.
- Protect species habitat for animals that live in proximity to the Lake.
- Maintain the trail system that is located through the wetlands that are adjacent to the Lake.

PRIMARY LAND USES

- Recreation
- Wildlife Habitat



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TRANSPORATION PROJECTS

DeKalb County is jointly updating its comprehensive transportation and development plan under one process known as the DeKalb 2050 Unified Plan. Plan adoption is slated for early 2022. A more updated list of transportation projects affecting Pine Lake will be available once this unified plan is complete.

The 2014 DeKalb County Comprehensive Transportation Plan is the county's most recently adopted plan. It identifies priority transportation projects for the County and its cities. The City of Pine Lake does not have a list of projects because no projects are more than 20%

contained by the City. The multi-modal corridor project along Rockbridge Road (Project 1640) does fall partially within the City.

Project 1640 is the Rockbridge Road Multimodal Corridor Improvements - Phase I. This includes operational improvements, including a center turn lane, along Rockbridge Road. Plans also call for bicycle and pedestrian improvements. This project is programmed to run from Memorial Drive (SR 10) to Stone Mountain-Lithonia Road. Rockbridge Road improvements are currently under construction.



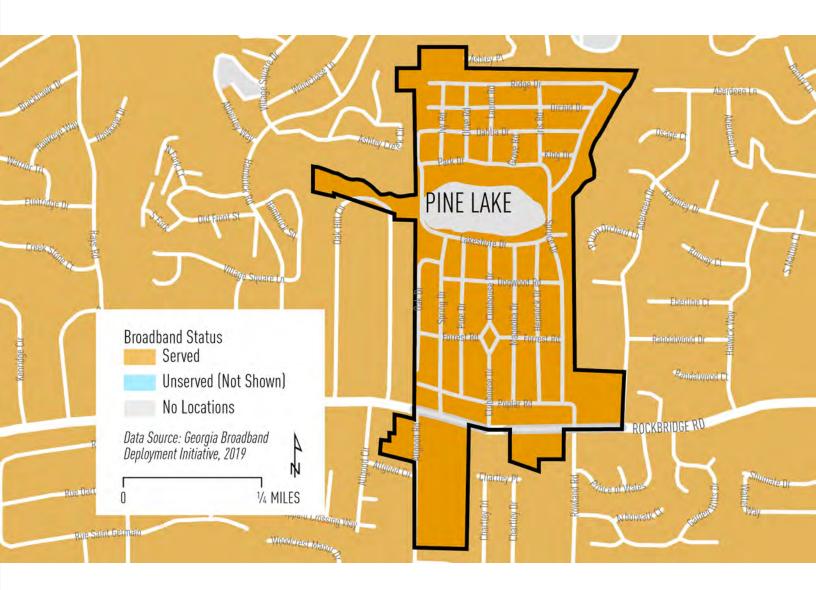


BROADBAND ACCESS

High-speed internet access is critical to education, businesses, and other aspects of daily life. The coronavirus pandemic stressed the need for more robust broadband connectivity for those who began working, schooling, and engaging with city processes in a virtual environment. Parts of the state of Georgia still struggle with broadband access. Specifically, 10% of the state does not receive high-speed internet services. Fortunately, 98% of DeKalb County has access to broadband according to 2019 data from the Federal Communications Commission (FCC) and the Georgia Broadband Center. Broadband serves the entire City of

Pine Lake, excluding the lake itself, and thus, this plan does not include an action plan for broadband service deployment.

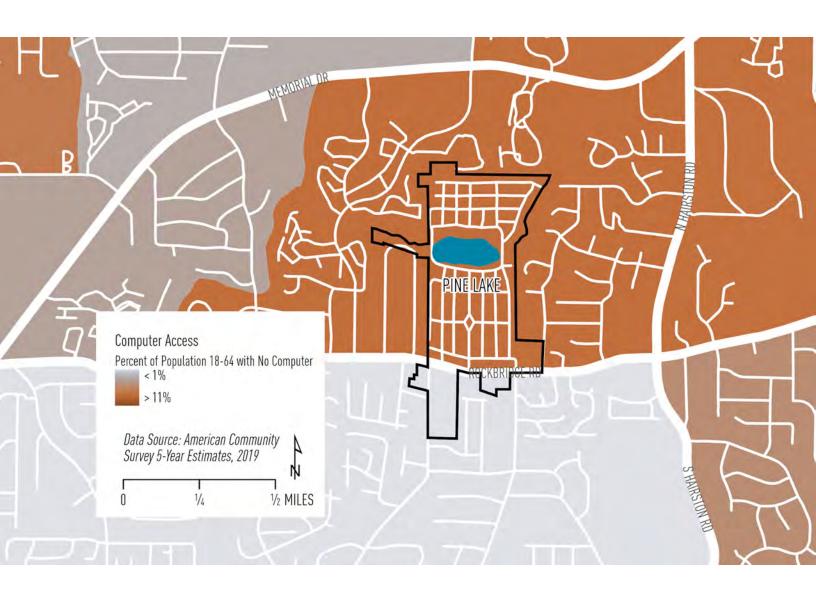
City officials should take necessary steps to achieve state certification as a Broadband Ready Community or designation of facilities and developments as Georgia Broadband Ready Community Sites. The Georgia Department of Community Affairs (DCA) provides more information on these certifications on its website: https://broadband.georgia.gov/ broadband-community-application-information.



COMPUTER ACCESS

Despite its widespread broadband service, a significant portion of the population in and surrounding Pine Lake does not have access to necessary computers. Specifically, 8.1% of households in the census tract encompassing Pine Lake have no computer according to 2019 ACS estimates.

Since the onset of the pandemic, DeKalb County and its various partners provided necessary computers to fill this need for families with children. DeKalb programs that lend laptops include Virtual Career Academy, the Virtual Village platform, and the County library system.¹



^{1.} Stone, Adam. "Q&A: How DeKalb County Is Trying to Bridge the Digital Divide." StateTech. March 29, 2021.

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REPORT OF ACCOMPLISHMENTS 2016-2021

Project	Status	Notes
ECONOMIC DEVELOPMENT (ED)		
Implement the new commercial zoning regulations to develop businesses along Rockbridge Road.	COMPLETED	Adopted 2019.
Develop a long-term annexation plan for the City.	COMPLETED	Mapped possible annexation areas and prioritized areas.
Develop and implement a community arts/ public arts master plan for the city	COMPLETED	Established Municipal Arts Panel (MAP). Established local grant fund (between local gov't and bussinesses) that is awarded annually to local artists. Created public arts policy and designated two spaces for displaying public art. Created public art page on city website highlighting historical and current local art.
Support the development of community arts programming to support community economic development.	COMPLETED	Established Municipal Arts Panel (MAP). Established Rockbridge Opportunity Kick Starters (ROKS) with a primary goal to use the arts to support community economic development.
COMMUNITY FACILITIES AND SERVICES (CFS)		
Work with GDOT and DeKalb County to implement corridor improvements on Rockbridge Road (Project #1640).	UNDERWAY	To be completed Winter 2022. See CFS 01.
Work toward the goal of providing 24-hour police services through the local police department.	CANCELED	See CFS 02. Redefined in 2021 CWP.
Undertake Improvements to the tennis courts	CANCELED	Proposed crowdsourcing efforts did not occur.
Update and expand gateway and wayfinding signage throughout the community	UNDERWAY	See CFS 03.
Create a committee to explore the possibility of developing a charter school that could serve the Pine Lake community.	CANCELED	Lack of public interest for pursuing effort with no school facilities located within city limits, increased home schooling, and lack of interest from surrounding community and DeKalb County School System.
Explore the creation of additional community level committees to address issues such as development, arts and culture, and elder affairs	COMPLETED	Established Municipal Arts Panel (MAP), Stewards for Environmental Education and Design (SEED), Rockbridge Opportunity Kickstarter (ROKS), and Seniors and Law Enforcement Together (SALT).



COMMUNITY WORK PROGRAM 2022-2026

#	Project	2022	2023	2024	2025	2026	Responsible Party	Cost Estimate		
ECON	ECONOMIC DEVELOPMENT (ED)									
ED 01	Organize annual clean up along Rockbridge Road with residents and business owners.		Х	χ	χ	Х	ROKS	Staff Time, \$500 for garbage bags and water and snacks for volunteers		
ED 02	Create sense of place on Rockbridge Road including benchs, display banners, mural, and "Pole Art" project.		Х	Х	Х		ROKS, City Council	Staff Time, Donated Funds, General Fund		
ED 03	Organize annual Community and Business Owners get-together, starting with BBQ in Poplar Park in 2021.	Х	Х	Х	Х	Х	ROKS, Staff	Staff time, >\$1,500		
ED 04	Increase participation of business owners joining or attending Rockbridge Opportunity Kick Starters (ROKS) meetings.		Х	χ	χ	χ	ROKS	Staff Time		
COMN	MUNITY FACILITIES AND SERVICES (CFS)									
CFS 01	Work with GDOT and DeKalb County to implement corridor improvements on Rockbridge Road (Project #1640).	Х	Х				Staff, GDOT, DeKalb County	Funds have been allocated to this project, including a TE grant transferred from Pine Lake to DeKalb County		
CFS 02	Increase Seniors and Law Enforcement Together (SALT) membership and expand activities.	Х	Х	Х	Х	Х	City Council, Police Department	General Fund		
CFS 03	Update and expand gateway and wayfinding signage throughout the community.		χ	Х			City Council	Capital Improvement Fund (\$20,000)		
CFS 04	Develop new Poplar Park into a community gathering and event space.	χ	χ	Х			ROKS, Volunteers, Staff, City Council	Capital Improvement Fund, Grant Funds, Donated Funds		
CFS 05	Develop future service delivery and funding policies through analysis of City operating functions and budget.		Х	Х			City Council, Staff, Volun- teers, possibly Consultants	City Council and Staff Time, Consultants (\$5,000 - \$10,000)		
CFS 06	Follow-up on Community Conversations to develop a plan to strengthen the "One City, Many Voices," principles.		Х	Х	Х	Х	City Council, Staff, Volunteers	City Council and Staff Time, possible General Fund (\$5,000 - \$10,000)		
CFS 07	Develop five-year capital community improvement plan.		Х				City Council, Staff, possi- bly Consultants	Staff Time, Consultants (\$5,000 - \$10,000)		
CFS 08	Begin implementation of five-year capital plan.			Х	Х	Х	City Council, Staff, possi- bly Consultants	SPLOST Funds, Capital Improvement Funds, Storm Water Utility, Grant and Loan Funds		
CFS 09	Complete dam maintenance and repair project.		Х	Х	Х		City Council, Staff, Consultants.	Staff Time, Consultants (\$10,000). Construction covered by Stormwater Utility and Grant and Loan Funds.		





The supplemental documentation for New Business Item 4, Community Investment Projects (CIP) Updates Is included as part of the August 2025 Strategic Performance Report (SPR).



The supplemental documentation for New Business Item 5, Code Compliance

(Public Nuisances Chapter) Updates

is included as part of the August 2025

Strategic Performance Report (SPR).



Additional supplemental documentation for New Business Item 6, Residential and Commercial Property Assessments is included as part of the August 2025 Strategic Performance Report (SPR).

Ned Dagenhard

To: Stanley Hawthorne

Subject: RE: Apartment Property Taxes

From: Stanley Hawthorne < stanleyhawthorne@pinelakega.net>

Sent: Friday, August 1, 2025 9:24 AM

To: Chris Balch <chris@balchlawgroup.com>; Jeff Goldberg <jeffgoldberg@pinelakega.net>

Cc: Ned Dagenhard < neddagenhard@pinelakega.net >

Subject: Re: Apartment Property Taxes

Happy August, everyone,

Council Member Goldberg, would you like a related discussion item listed for the August Work Session and/or a resolution expressing concern and calling for attention by the applicable agencies of DeKalb County at the August Regular Meeting?

Stanley

From: Chris Balch < com>

Sent: Thursday, July 24, 2025 12:40 PM

To: Stanley Hawthorne <stanleyhawthorne@pinelakega.net>; Jeff Goldberg <jeffgoldberg@pinelakega.net>

Subject: Re: Apartment Property Taxes

It is all over the place. It is part of why the commercial properties are suing the County and all of the cities over tax assessments.

--Chris

404/202-5934 (m)

From: Stanley Hawthorne < stanleyhawthorne@pinelakega.net >

Date: Thursday, July 24, 2025 at 12:32 PM

To: Jeff Goldberg < jeffgoldberg@pinelakega.net >, Chris Balch < chris@balchlawgroup.com >

Subject: Re: Apartment Property Taxes

Thank you, Jeff.

Chris, would you advise on your experience as related to previous jurisdictions and DeKalb County's commercial residential property assessments?

Stanley

From: Jeff Goldberg < <u>jeffgoldberg@pinelakega.net</u>>

Sent: Thursday, July 24, 2025 11:41 AM

To: Stanley Hawthorne < stanley Hawthorne@pinelakega.net; Chris Balch < chris@balchlawgroup.com>

Subject: Apartment Property Taxes

Hi Stanley and Chris,

I hope you are well.

I am attaching my updated spreadsheet with data about the apartments in Pine Lake. It is mostly up to date, but as I was double-checking everything, the Property Tax page was closed down for a few weeks due to maintenance.

We need to figure out a way to address his situation. When I see that some of these properties have not had a change in their assessed value since 2021, I want to scream. I wish that would happen to our homeowners.

Do you have any thoughts about how we can address this?

Jeff



4672 Ridge Drive

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 09 017 Year Built: 1972

Date last sold: 10/20/2015 Sale price: \$806,900.00 Base RNCLD: \$593,320.00 Total RNCLD: \$278,860.00 1 Building 8 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$48,698.00	\$325,902.00	\$374,600.00	\$149,840.00	
2024	\$48,698.00	\$325,902.00	\$374,600.00	\$149,840.00	\$9,237.94
2023	\$48,698.00	\$325,902.00	\$374,600.00	\$149,840.00	\$7,575.82
2022	\$50,400.00	\$324,200.00	\$374,600.00	\$149,840.00	\$9,097.98
2021	\$50,400.00	\$324,200.00	\$374,600.00	\$149,840.00	\$9,210.52
2020	\$50,400.00	\$324,200.00	\$374,600.00	\$149,840.00	\$8,092.78
2019	\$48,698.00	\$325,902.00	\$374,600.00	\$127,364.00	\$8,304.46
2018	\$50,400.00	\$272,282.00	\$322,682.00	\$129,073.00	\$9,083.36
2017	\$51,629.00	\$271,053.00	\$322,682.00	\$129,073.00	\$9,066.44
2016	\$50,400.00	\$189,600.00	\$240,000.00	\$96,000.00	\$7,139.70

4680 Ridge Drive

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 09 017 Year Built: 1972

Date last sold: 10/20/2015 Sale price: \$806,900.00 Base RNCLD: \$598,970.00 Total RNCLD: \$281,510.00 2 Buildings 12 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$84,270.00	\$477,530.00	\$561,800.00	\$224,720.00	
2024	\$84,270.00	\$477,530.00	\$561,800.00	\$224,720.00	\$13,667.42
2023	\$84,270.00	\$477,530.00	\$561,800.00	\$224,720.00	\$11,184.68
2022	\$86,400.00	\$475,400.00	\$561,800.00	\$224,720.00	\$13,467.52
2021	\$86,400.00	\$475,400.00	\$561,800.00	\$224,720.00	\$13,636.30
2020	\$86,400.00	\$475,400.00	\$561,800.00	\$224,720.00	\$13,878.32
2019	\$84,270.00	\$477,530.00	\$561,800.00	\$191,012.00	\$12,277.48
2018	\$86,400.00	\$397,623.00	\$484,023.00	\$193,609.00	\$12,960.24
2017	\$87,124.00	\$396,899.00	\$484,023.00	\$193,610.00	\$12,934.88
2016	\$86,400.00	\$277,600.00	\$360,000.00	\$144,000.00	\$9,787.04

3 Buildings 12 Units

658 Spruce Drive
Playa Homes Atl LLC
1194 Oxford Rd NE
Atlanta, GA 30306
Parcel ID: 18 041 09 066

Year Built: 1972 Date last sold: \$715,000 Sale price: \$715,000 Base RNCLD: \$296,980.00 Total RNCLD: \$139,590.00

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$177,492.00	\$456,408.00	\$633,900.00	\$253,560.00	
2024	\$177,492.00	\$456,408.00	\$633,900.00	\$253,560.00	\$15,485.92
2023	\$177,492.00	\$456,408.00	\$633,900.00	\$253,560.00	\$14,683.40
2022	\$177,492.00	\$456,408.00	\$633,900.00	\$253,560.00	\$15,249.10
2021	\$177,492.00	\$456,408.00	\$633,900.00	\$253,560.00	\$15,716.48
2020	\$176,161.00	\$457,739.00	\$633,900.00	\$253,560.00	\$15,712.60
2019	\$176,161.00	\$176,218.00	\$352,379.00	\$140,951.00	\$10,620.06
2018	\$184,620.00	\$184,620.00	\$369,240.00	\$147,696.00	\$11,788.24
2017	\$184,620.00	\$184,620.00	\$369,240.00	\$147,696.00	\$10,967.64
2016	\$184,620.00	\$184,620.00	\$369,240.00	\$147,696.00	\$10,961.58

4589 Orchid Drive

888 Estates LLC 513 SYCAMORE ST Decatur, GA 30030 Parcel ID: 18 041 09 095 Year Built: 1972

Date last sold: 2023 Sale price: \$510,000 Base RNCLD: \$449,100 Total RNCLD: \$206,590 1 Building 6 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$27,100.00	\$482,900.00	\$510,000.00	\$204,000.00	
2024	\$27,100.00	\$482,900.00	\$510,000.00	\$204,000.00	\$12,291.58
2023	\$27,100.00	\$482,900.00	\$510,000.00	\$204,000.00	\$11,527.13
2022	\$30,144.00	\$286,856.00	\$317,000.00	\$126,800.00	\$7,408.90
2021	\$30,144.00	\$286,856.00	\$317,000.00	\$126,800.00	\$7,703.90
2020	\$31,700.00	\$285,300.00	\$317,000.00	\$126,800.00	\$7,731.20
2019	\$30,144.00	\$221,056.00	\$251,200.00	\$100,480.00	\$6,309.82
2018	\$30,144.00	\$221,056.00	\$251,200.00	\$100,480.00	\$7,931.70
2017	\$30,144.00	\$221,056.00	\$251,200.00	\$100,480.00	\$7,918.52
2016	\$30,144.00	\$221,056.00	\$251,200.00	\$100,480.00	\$7,881.88

4618 Ridge Drive

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 09 011 Year Built: 1972

Date last sold: 4/19/2017 Sale price: \$715,000 Base RNCLD: \$310,020.00 Total RNCLD: \$145\7200.00 1 Building 4 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$67,734.00	\$308,566.00	\$376,300.00	\$150,520.00	
2024	\$67,734.00	\$308,566.00	\$376,300.00	\$150,520.00	\$8,859.04
2023	\$67,734.00	\$308,566.00	\$376,300.00	\$150,520.00	\$4,894.46
2022	\$67,899.00	\$143,401.00	\$211,300.00	\$84,520.00	\$5,083.04
2021	\$67,899.00	\$143,401.00	\$211,300.00	\$84,520.00	\$5,146.50
2020	\$67,899.00	\$143,401.00	\$211,300.00	\$84,520.00	\$5,237.54
2019	\$46,486.00	\$168,814.00	\$211,300.00	\$56,928.00	\$4,439.26
2018	\$71,160.00	\$71,160.00	\$142,320.00	\$56,928.00	\$5,082.34
2017	\$71,160.00	\$71,160.00	\$142,320.00	\$56,928.00	\$5,029.10
2016	\$71,160.00	\$71,160.00	\$142,320.00	\$56,928.00	\$4,755.78

4626 Ridge Drive

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 09 023 Year Built: 1972

Date last sold: 3/5/2018 Sale price: \$960,000 Base RNCLD: \$296,980.00 Total RNCLD: \$139,590.00 1 Building 4 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$67,734.00	\$308,566.00	\$376,300.00	\$150,520.00	
2024	\$67,734.00	\$308,566.00	\$376,300.00	\$150,520.00	\$9,176.04
2023	\$67,734.00	\$308,566.00	\$376,300.00	\$150,520.00	\$5,211.46
2022	\$67,899.00	\$143,401.00	\$211,300.00	\$84,520.00	\$5,400.40
2021	\$67,899.00	\$143,401.00	\$211,300.00	\$84,520.00	\$5,463.50
2020	\$67,899.00	\$143,401.00	\$211,300.00	\$84,520.00	\$5,554.54
2019	\$46,486.00	\$168,814.00	\$211,300.00	\$56,928.00	\$4,778.45
2018	\$71,160.00	\$71,160.00	\$142,320.00	\$56,928.00	\$5,408.32
2017	\$71,160.00	\$71,160.00	\$142,320.00	\$56,928.00	\$5,038.04
2016	\$71,160.00	\$71,160.00	\$142,320.00	\$56,928.00	\$4,680.78

455 Hemlock Drive

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 08 231 Year Built: 1972

Date last sold: 2/26/2018 Sale price: \$1,300,000 Base RNCLD: \$441,600.00 Total RNCLD: \$207,560.00

1 Building 6 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$40,071.00	\$360,636.00	\$400,707.00	\$160,282.00	
2024	\$40,071.00	\$360,636.00	\$400,707.00	\$160,282.00	\$9,790.86
2023	\$40,071.00	\$360,636.00	\$400,707.00	\$160,282.00	\$7,962.92
2022	\$40,071.00	\$360,636.00	\$400,707.00	\$160,282.00	\$9,591.16
2021	\$40,071.00	\$360,636.00	\$400,707.00	\$160,282.00	\$9,779.40
2020	\$43,293.00	\$400,707.00	\$444,000.00	\$177,600.00	\$10,869.72
2019	\$43,293.00	\$142,249.00	\$185,542.00	\$74,217.00	\$5,109.54
2018	\$50,400.00	\$165,600.00	\$216,000.00	\$86,400.00	\$5,880.98
2017	\$50,400.00	\$165,600.00	\$216,000.00	\$86,400.00	\$5,869.66
2016	\$50,400.00	\$165,600.00	\$216,000.00	\$86,400.00	\$5,915.72

4612 Poplar Road

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 08 207 Year Built: 1972

Date last sold: 2/26/2018 Sale price: \$1,300,000 Base RNCLD: \$391,560.00 Total RNCLD: \$184,030.00 1 Building 6 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$32,781.00	\$435,519.00	\$468,300.00	\$187,320.00	
2024	\$32,781.00	\$435,519.00	\$468,300.00	\$187,320.00	\$10,915.42
2023	\$32,781.00	\$435,519.00	\$468,300.00	\$187,320.00	\$8,837.56
2022	\$31,336.00	\$436,964.00	\$468,300.00	\$187,320.00	\$10,740.46
2021	\$31,336.00	\$436,964.00	\$468,300.00	\$187,320.00	\$11,093.92
2020	\$31,336.00	\$436,964.00	\$468,300.00	\$187,320.00	\$11,082.90
2019	\$26,000.00	\$298,996.00	\$324,996.00	\$126,314.00	\$7,820.98
2018	\$36,480.00	\$295,918.00	\$332,398.00	\$132,959.00	\$8,472.68
2017	\$36,480.00	\$295,918.00	\$332,398.00	\$132,959.00	\$8,455.26
2016	\$36,480.00	\$178,320.00	\$214,800.00	\$85,920.00	\$6,012.39

429 Magnolia Drive

Playa Homes Atl LLC 1194 Oxford Rd NE Atlanta, GA 30306 Parcel ID: 18 041 08 197 Year Built: 1972

Date last sold: 2/26/2018 Sale price: \$1,300,000 Base RNCLD: \$748,330.00 Total RNCLD: \$351,710.00 1 Building 12 Units

1 Building 4 Units

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$84,285.00	\$852,215.00	\$936,500.00	\$374,600.00	
2024	\$84,285.00	\$852,215.00	\$936,500.00	\$374,600.00	\$21,684.10
2023	\$84,285.00	\$849,915.00	\$936,500.00	\$374,600.00	\$20,498.48
2022	\$86,585.00	\$849,915.00	\$936,500.00	\$374,600.00	\$21,334.22
2021	\$86,585.00	\$849,915.00	\$936,500.00	\$374,600.00	\$22,041.06
2020	\$86,585.00	\$849,915.00	\$936,500.00	\$374,600.00	\$22,018.98
2019	\$77,999.00	\$571,993.00	\$649,992.00	\$252,600.00	\$15,495.78
2018	\$100,800.00	\$563,997.00	\$664,797.00	\$265,919.00	\$17,190.92
2017	\$100,800.00	\$563,997.00	\$664,797.00	\$265,919.00	\$17,190.92
2016	\$100,800.00	\$331,200.00	\$432,000.00	\$172,800.00	\$11,223.94

4624 Dahlia Drive

4649 Burk Property Holdings LLC

1581 Bayhill Dr Duluth, GA 30097

Parcel ID: 18 041 09 087

Year Built: 1979

Date last sold: 7/17/2024

Sale price: \$490,000

Base RNCLD: \$252,750.00 Total RNCLD: \$139,020.00

	Land	Building	100% Appraised Value	40% Taxable Value	Property Tax
2025	\$33,000.00	\$365,500.00	\$398,500.00	\$159,400.00	
2024	\$33,000.00	\$365,500.00	\$398,500.00	\$159,400.00	\$9,726.78
2023	\$33,000.00	\$365,500.00	\$398,500.00	\$159,400.00	\$8,770.94
2022	\$27,160.00	\$164,840.00	\$192,000.00	\$76,800.00	\$4,576.80
2021	\$27,160.00	\$164,840.00	\$192,000.00	\$76,800.00	\$4,634.46
2020	\$26,880.00	\$165,120.00	\$192,000.00	\$76,800.00	\$4,960.48
2019	\$27,160.00	\$108,640.00	\$135,800.00	\$54,320.00	\$3,528.14
2018	\$27,160.00	\$108,640.00	\$135,800.00	\$54,320.00	\$4,492.24
2017	\$27,160.00	\$108,640.00	\$135,800.00	\$54,320.00	\$4,722.18
2016	\$27,160.00	\$108,640.00	\$135,800.00	\$54,320.00	\$4,342.81

Replacement Cost New Less Depreciation (RCNLD) is a guide to accurate asset valuation. Base Assessment Freeze (Base RNC) and 40% Assessment (Total RNC) are related to the property's value as determined by the DeKalb County Property Appraisal Department