

11-0-0747

(Do Not Write Above This Line)

AN ORDINANCE BY FINANCE/ EXECUTIVE COMMITTEE

AN ORDINANCE TO AMEND SECTION 146-26 (b), (c), (d), (e) AND (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBT LEVY, CITY PARKS LEVY, SCHOOL OPERATING LEVY, SCHOOL DEBT LEVY AND THE SPECIAL TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.

ADOPTED BY

JUN 30 2011

COUNCIL

Tabled By Roll Call Vote 06/20/2011 To Appear on 06/30/2011 Special Call Mtg Agenda

- Consent Refer, Regular Report Refer, Advertise & Refer, 1st Adopt 2nd Read & Refer, Personal Paper Refer

Date Referred 05/10/11

Referred To: Finance Exec.

Date Referred

Referred To:

Date Referred

489536-1 Referred To:

Committee Finance/Executive, Date 5-11-11, Chair Yedraan, Referred To Finance/Executive

Committee Finance/Executive

Date 6/1/2011

Chair Yedraan

Action Fav, Adv, Hold (see rev. side) Other

Members J.P. Stiles, Jessica H. Moore

Refer To A.L. Smith

Committee Finance/Executive

Date 6-15-11

Chair Yedraan

Action Fav, Adv, Hold (see rev. side) Other Substitute

Members J.P. Stiles, Jessica H. Moore

Refer To A.L. Smith

Committee

Date

Chair

Action Fav, Adv, Hold (see rev. side) Other

Members

Refer To

Committee

Date

Chair

Action Fav, Adv, Hold (see rev. side) Other

Members

Refer To

FINAL COUNCIL ACTION: 2nd, 1st & 2nd, 3rd, Consent, V Vote, RC Vote

CERTIFIED JUN 30 2011 ATLANTA CITY COUNCIL PRESIDENT

CERTIFIED JUN 30 2011 Municipal Clerk

MAYOR'S ACTION

APPROVED

JUL 09 2011

WITHOUT SIGNATURE BY OPERATION OF LAW

**A SUBSTITUTE ORDINANCE  
BY FINANCE EXECUTIVE COMMITTEE**

**AN ORDINANCE TO AMEND SECTION 146-26 (b), (c), (d), (e) AND (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBT LEVY, CITY PARKS LEVY, SCHOOL OPERATING LEVY, SCHOOL DEBT LEVY AND THE SPECIAL TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Atlanta is charged with operating and maintaining City Government and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

**WHEREAS**, the Atlanta Board of Education is charged with operating and maintaining an independent school system and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

**WHEREAS**, Ordinance 10-O-0880 adopted by Council on June 21, 2010 and approved by the Mayor on June 30, 2010 levying the City's 2010 Millage Rates on real and personal property contained a General Levy of 10.24 mill, a Debt Levy of 1.20 mill, a School Operating Levy of 21.64 mill, a School Debt Levy of .054 mill, a Park Levy of .50 mill, and a Special Tax District Levy of one (1) mill; and

**WHEREAS**, Ordinance 10-O-1695 adopted by Council on October 4, 2010 and approved by the Mayor on October 12, 2010 levying the City's 2010 Millage Rates on real and personal property amended the Special Tax District (Library) Levy contained in Ordinance 10-O-0880 from one dollar (\$1) on every \$1,000 or any part thereof to eight hundred seventy eighth thousandth cents (\$0.878) on every \$1,000 or any part thereof; and

**WHEREAS**, Section 146-26 (a) provides that the taxes set forth in this Article continue to be levied and assessed each year until amended or repealed, and at this time the Department of Finance desires to amend Section 146-26 (b), (c), (d), (e) and (f) so as to change the ad valorem tax rate of real and personal property for the General Levy, Debt Levy, City Parks Levy, School Operating Levy, School Debt Levy and the Special Tax District Levy.

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS**, as follows:

**SECTION 1:** That Sections 146-26 (b), (c), (d), (e), and (f) of the Code of Ordinances of the City of Atlanta, which read as follows:

- (b) “General Levy. An ad valorem tax at the rate of fourteen dollars and twenty nine cents (\$14.29) less an amount equal to four dollars and fifty three cents (\$4.53) for the rollback of 2010 anticipated sales tax revenue plus forty eight cents (\$.48) for millage equivalent rate rollback, to yield a net ad valorem tax at the rate of ten dollars and twenty four cents (\$10.24) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (c) “Bonded Indebtedness. An ad valorem tax at the rate of one dollar and twenty five cents (\$1.25) less five cents (\$0.05) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of one dollar and twenty cents (\$1.20) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is here by levied. An ad valorem tax at the rate of fifty-four thousandth (\$.054) on every \$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.”
- (d) “Parks. An ad valorem tax at the rate of fifty two cents (\$0.52) less two cents (\$0.02) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of fifty cents (\$0.50) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.”
- (e) “Education Levy. An ad valorem tax at the rate of twenty-one dollars and sixty four cents (\$21.64) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (f) “Special Tax District. An ad valorem tax at the rate of one dollar (\$1.00) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in DeKalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta in DeKalb County, is hereby amended to read as follows hereby levied.”

**Is hereby amended to read as follows:**

- (b) “General Levy. An ad valorem tax at the rate of fifteen dollars and fifty-four cents (\$15.54) less an amount equal to five dollars and thirty cents (\$5.30) for the rollback of 2011 anticipated sales tax revenue to yield a net ad valorem tax at the rate of ten dollars and twenty four cents (\$10.24) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (c) “Bonded Indebtedness. An ad valorem tax at the rate of one dollar and twenty cents (\$1.20) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is here by levied. An ad valorem tax at the rate of fifty-four thousandth (\$.054) on every \$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.”
- (d) “Parks. An ad valorem tax at the rate of fifty cents (\$0.50) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.”
- (e) “Education Levy. An ad valorem tax at the rate of twenty-one dollars and sixty four cents (\$21.64) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (f) “Special Tax District. An ad valorem tax at the rate of eight hundred seventy-eight hundredths (\$.878) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in DeKalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta in DeKalb County, is hereby amended to read as follows hereby levied.”



RCS# 1200  
6/30/11  
10:01 AM

Atlanta City Council

REGULAR SESSION

11-O-0747

AMEND SEC.146-26(B) (C) (D) (E) (F) OF THE  
CITY CODE TO CHANGE AD VALOREM TAX RATE  
ADOPT ON SUB

YEAS: 13  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 2  
EXCUSED: 0  
ABSENT 1

Y Smith	Y Archibong	Y Moore	B Bond
Y Hall	Y Wan	Y Martin	Y Watson
Y Young	Y Shook	NV Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

11-O-0747

RCS# 1199  
6/30/11  
9:43 AM

Atlanta City Council

REGULAR SESSION

MINUTE

11-O-0638, 11-O-0747, 11-O-0748

REMOVE FR. TABLE

YEAS: 13  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 2  
EXCUSED: 0  
ABSENT 1

Y Smith	Y Archibong	Y Moore	B Bond
Y Hall	NV Wan	Y Martin	Y Watson
Y Young	Y Shook	Y Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

MULTIPLE

RCS# 1125  
6/20/11  
5:09 PM

Atlanta City Council

REGULAR SESSION

11-O-0747

AMEND SECTION 146-26 OF THE CODE OF ORD  
CHANGE AD VALOREM TAX RATE  
TABLE

YEAS: 14  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 1  
EXCUSED: 0  
ABSENT 1

Y Smith	Y Archibong	Y Moore	Y Bond
Y Hall	Y Wan	Y Martin	Y Watson
Y Young	B Shook	Y Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

11-O-0747