

12-0-0401

(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TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES. *substitute*

ADOPTED BY

JUN 18 2012

- CONSENT REFER **COUNCIL**
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1<sup>st</sup> ADOPT 2<sup>ND</sup> READ & REFER
- PERSONAL PAPER REFER

Date Referred 4/16/12  
 Referred To: Finance/Executive  
 Date Referred 5/6/12  
 Referred To: Finance/Special  
 Date Referred Finance/Exec

First Reading

Committee Finance/Executive  
 Date 3/8/12  
 Chair Debra K. Moore  
 Referred To Finance/Executive

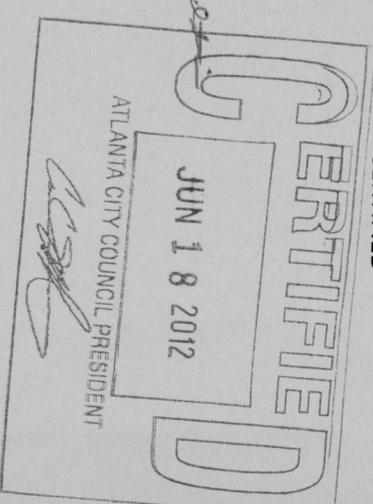
Committee Finance/Executive  
 Date 5/2/12  
 Chair \_\_\_\_\_  
 Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
 Other \_\_\_\_\_  
 Members [Signature]  
 Refer To \_\_\_\_\_

Committee Finance/Executive  
 Date 5/16/12  
 Chair Debra K. Moore  
 Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
 Other For and no recommendation  
 Members [Signature]  
 Refer To \_\_\_\_\_

Committee Finance/Executive  
 Date 5/30/12  
 Chair \_\_\_\_\_  
 Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
 Other Substitute  
 Members \_\_\_\_\_  
 Refer To \_\_\_\_\_

Committee \_\_\_\_\_  
 Date \_\_\_\_\_  
 Chair \_\_\_\_\_  
 Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
 Other \_\_\_\_\_  
 Members \_\_\_\_\_  
 Refer To \_\_\_\_\_

FINAL COUNCIL ACTION  
 2<sup>nd</sup>  1<sup>st</sup> & 2<sup>nd</sup>  3<sup>rd</sup>  
 Readings  
 Consent  V Vote  RC Vote



CERTIFIED  
 JUN 18 2012  
Rod Dampier Johnson  
 MUNICIPAL CLERK

MAYOR'S ACTION  
**APPROVED**  
 JUN 27 2012  
 WITHOUT SIGNATURE  
 BY OPERATION OF LAW



CITY COUNCIL  
ATLANTA, GEORGIA

**A SUBSTITUTE ORDINANCE  
BY FINANCE EXECUTIVE COMMITTEE**

**12-O-0401**

**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 11-O-0747 adopted by Council on June 30, 2011 and approved by the Mayor on July 9, 2011 levying the City's 2011 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 \$.878 mill; and

**WHEREAS**, Ordinance 11-O-1267 adopted by Council on September 19, 2011 and approved without signature by operation of law on September 28, 2011 levying the City's 2011 Millage Rates on real and personal property amended the Special Tax District (Library) Levy contained in Ordinance 11-O-1267 from eight hundred seventy eighth thousandth cents (\$0.878) on every \$1,000 or any part thereof to one dollar and sixteen hundredths (\$1.016) 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 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 one dollar and sixteen thousandths (\$1.016) 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 sixty three cents (\$15.63) less an amount equal to five dollars and thirty nine cents (\$5.39) 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 one tenth (\$.10) 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 one dollar and sixteen thousandths (\$1.016) 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.”

**SECTION 2:** That the Tax Commissioner of Fulton and DeKalb County, by copy of this Ordinance be and is hereby requested to specifically list all components of both the Bonded Indebtedness Levy of the City of Atlanta and Atlanta Board of Education and the



General Levy of the City of Atlanta, as set forth in Section 146-26 (b), (c), (d), (e) and (f) herein, on tax bills to be rendered to citizens of Atlanta.

**SECTION 3:** That all ordinances or parts of ordinances in conflict herewith are hereby waived to the extent of the conflict.

A true copy,

A handwritten signature in black ink, appearing to be "K. M. ...", written over a horizontal line.

Deputy Municipal Clerk

**ADOPTED** by the Atlanta City Council  
**APPROVED** as per City Charter Section 2-403

**June 18, 2012**  
**June 27, 2012**

RCS# 2099  
6/18/12  
5:20 PM

Atlanta City Council

12-O-0401            AMEND SEC. 146-26(B), (C), (D), (E) & (F)  
                         AD VALOREM TAX RATE  
                         ADOPT SUB

YEAS: 12  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 4  
EXCUSED: 0  
ABSENT 0

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