

13 13-0-10188

First Reading

Committee Fin. / Exec  
Date 5-1-13  
Chair Jelicia A. Moore  
Referred To \_\_\_\_\_

FINAL COUNCIL ACTION 1734  
 2<sup>nd</sup>  1<sup>st</sup> & 2<sup>nd</sup>  3<sup>rd</sup>  
Readings  
 Consent  V Vote  RC Vote

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TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.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 17 2013  
COUNCIL

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

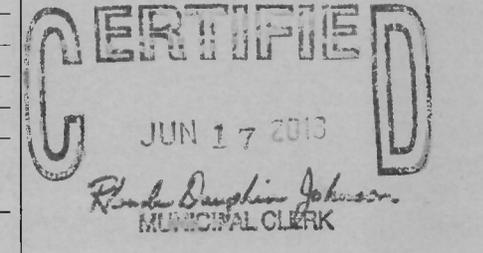
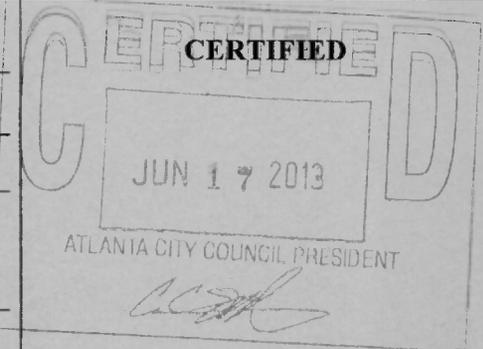
Date Referred: 5-6-13  
Referred To: Finance Executive  
Date Referred: \*5/23/13  
Referred To: Special Call Council meeting  
Date Referred: 5/23/13  
Referred To: finance Exec

Committee Fin. / Exec  
Date 5-15-13  
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 \_\_\_\_\_

Committee Fin. / Executive  
Date 6-12-13  
Chair Jelicia A. Moore  
Action Fav. Adv. Hold (see rev. side)  
Other on Substitute  
Members H. S. Adams  
Alyssa  
Refer To \_\_\_\_\_

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



MAYOR'S ACTION

APPROVED

JUN 26 2013  
WITHOUT SIGNATURE  
BY OPERATION OF LAW

\*Removed from Held status 5/23/13

**A SUBSTITUTE ORDINANCE  
BY FINANCE EXECUTIVE COMMITTEE**

**13-O-1018**

**AS SUBSTITUTED BY FULL COUNCIL**

**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 12-O-0401 adopted by Council on June 18, 2012 and approved by the Mayor on June 27, 2012 levying the City's 2012 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 .10 mill, a Park Levy of .50 mill, and a Special Tax District Levy of \$1.016 mill; and

**WHEREAS**, Ordinance 12-O-0662 adopted by Council on July 2, 2012 and approved without signature by operation of law on July 11, 2012 levying the City's 2012 Millage Rates on real and personal property amended the Special Tax District (Library) Levy contained in Ordinance 12-O-0401 from one dollar and sixteen hundredths (\$1.016) on every \$1,000 or any part thereof to one dollar and two hundred and twenty four thousandths (\$1.224) 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 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 two hundred and twenty four thousandths (\$1.224) 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.”

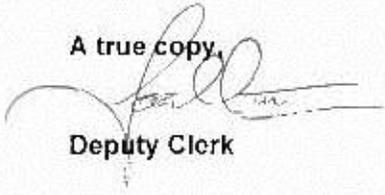
**Is hereby amended to read as follows:**

- (b) "General Levy. An ad valorem tax at the rate of fifteen dollars and ninety cents (\$15.90) less an amount equal to five dollars and sixty six cents (\$5.66) for the rollback of 2012 anticipated sales tax revenue, less an amount equal to nineteen cents (\$0.19) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of ten dollars and five cents (\$10.05) 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 two hundred and twenty four thousandths (\$1.224) 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 Commissioners 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,



Deputy Clerk

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

JUN 17, 2013  
JUN 26, 2013

RCS# 2797  
6/17/13  
4:08 PM

Atlanta City Council

13-O-1018

CHANGE THE AD VALOREM TAX RATE OF REAL  
AND PERSONAL PROPERTY.  
ADOPT/SUBST.

YEAS: 14  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 2  
EXCUSED: 0  
ABSENT 0

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