

**CITY COUNCIL  
ATLANTA, GEORGIA**

13-O-1191

**\*\*\* AN ORDINANCE BY FINANCE/EXECUTIVE COMMITTEE TO AMEND SECTION 146-26(F) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE SPECIAL TAX DISTRICT (LIBRARY) LEVY; TO PROVIDE THAT THE TAX RATE ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.**

**Review List:**

Charlene Parker	Completed	07/10/2013 10:45 AM
Jim Beard	Completed	07/10/2013 12:22 PM
Mayor's Office	Skipped	07/10/2013 12:26 PM
Office of Research and Policy Analysis	Completed	07/10/2013 12:49 PM
Finance/Executive Committee	Completed	07/11/2013 11:42 AM
Atlanta City Council	Completed	07/17/2013 7:38 PM
Finance/Executive Committee	Pending	

**HISTORY:**

07/10/13	Finance/Executive Committee	
07/15/13	Atlanta City Council	REFERRED WITHOUT OBJECTION

<p><b>RESULT:</b>      <b>REFERRED WITHOUT OBJECTION BY CONSENT VOTE [10 TO 0]</b></p> <p><b>AYES:</b>        Watson, Wan, Martin, Winslow, Moore, Young Jr., Bottoms, Bond, Archibong, Adrean</p> <p><b>ABSENT:</b>     Howard Shook, Joyce Sheperd</p> <p><b>AWAY:</b>        Carla Smith, H. Lamar Willis, Kwanza Hall</p>
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<p><b>RESULT:</b>      <b>REFERRED WITHOUT OBJECTION BY CONSENT VOTE [10 TO 0]</b></p> <p><b>AYES:</b>        Watson, Wan, Martin, Winslow, Moore, Young Jr., Bottoms, Bond, Archibong, Adrean</p> <p><b>ABSENT:</b>     Howard Shook, Joyce Sheperd</p> <p><b>AWAY:</b>        Carla Smith, H. Lamar Willis, Kwanza Hall</p>
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Certified by Presiding Officer	Certified by Clerk
Mayor's Action <i>See Authentication Page Attachment</i>	

LEGISLATION HISTORY – BLUE BACK

**AN ORDINANCE  
BY FINANCE/EXECUTIVE COMMITTEE**

**\*\*\* AN ORDINANCE BY FINANCE/EXECUTIVE COMMITTEE TO AMEND SECTION 146-26(F) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE SPECIAL TAX DISTRICT (LIBRARY) LEVY; TO PROVIDE THAT THE TAX RATE ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.**

WHEREAS, the Special Tax District (Library) Levy is normally submitted to the City of Atlanta from Fulton County in May of each year; and

WHEREAS, Fulton County submitted the Special Tax District (Library) Levy to the City of Atlanta on June 26, 2013, attached hereto as Exhibit A; 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(f), so as to change the ad valorem tax rate of real and personal property for the Special Tax District (Library) Levy.

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

SECTION 1: That Section 146-26(f) of the Code of Ordinances of the City of Atlanta, which read as follows:

(f) “Special Tax District. An ad valorem tax at the rate of one dollar and one hundred 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:

(f) “Special Tax District. An ad valorem tax at the rate of one dollar and one hundred and sixty-three thousandths (\$1.163) 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 DeKalb County, by copy of this Ordinance, be and is hereby requested to list the Special Tax District (Library) Levy of the City of Atlanta, as set forth in Section 146-26 (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.

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: CANDACE L. BYRD

Dept.'s Legislative Liaison: Charlene Parker

Contact Number: 404-330-6616

Originating Department: Finance

Committee(s) of Purview: Finance/Executive Committee

Chief of Staff Deadline:

Anticipated Committee Meeting Date(s): July 10, 2013

Anticipated Full Council Date: July 15, 2013

Legislative Counsel's Signature: Mariangela Corales



Commissioner Signature: \_\_\_\_\_



Chief Procurement Officer Signature: N/A

CAPTION

AN ORDINANCE  
BY FINANCE EXECUTIVE COMMITTEE

AN ORDINANCE TO AMEND SECTION 146-26(f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE SPECIAL TAX DISTRICT (LIBRARY) LEVY; TO PROVIDE THAT THE TAX RATE ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.

FINANCIAL IMPACT (if any):

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Received by CPO: \_\_\_\_\_ Received by LC from CPO: \_\_\_\_\_  
(date) (date)

Received by Mayor's Office: \_\_\_\_\_ Reviewed by: \_\_\_\_\_  
(date) (date)

Submitted to Council: \_\_\_\_\_

Attachment: LIBRARY TAX LEVY (13-O-1191 : Library Tax Levy)

Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

**A. To be completed by Legislative Counsel:**

Committee of Purview: Transportation Committee

Caption:

**AN ORDINANCE  
BY FINANCE EXECUTIVE COMMITTEE**

**AN ORDINANCE TO AMEND SECTION 146-26(f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE SPECIAL TAX DISTRICT (LIBRARY) LEVY; TO PROVIDE THAT THE TAX RATE ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.**

Council Meeting Date: July 15, 2013

Requesting Dept.: Finance

FAC Confirmed by: N/A

**B. To be completed by the department:**

1. Please provide a summary of the purpose of this legislation (Justification Statement).

*Example:*

2. Please provide background information regarding this legislation.

3. If Applicable/Known:

- (a) Contract Type (e.g. Professional Services, Construction Agreement, etc):
- (b) Source Selection: n/a
- (c) Bids/Proposals Due: n/a
- (d) Invitations Issued: n/a
- (e) Number of Bids: n/a
- (f) Proposals Received: n/a

Attachment: LIBRARY TAX LEVY (13-O-1191 : Library Tax Levy)

(g) Bidders/Proponents: n/a

(h) Term of Contract:

4. Fund Account Center (*Ex. Name and number*) in legislation

5. Source of Funds:

6. Fiscal Impact:

7. Method of Cost Recovery:

This Legislative Request Form Was Prepared By: Yolanda McCrory

LEGISLATIVE COUNSEL  
REQUEST FOR LEGISLATION

For Legislative Counsel Use Only

\_\_\_\_\_ Date Received \_\_\_\_\_ Complete \_\_\_\_\_ Incomplete (Date returned: \_\_\_\_\_)

\_\_\_\_\_ Date of Department Consultation \_\_\_\_\_ Date of Finance Department Consultation

Commissioner Notified: \_\_\_ Yes \_\_\_ No If No, Why? \_\_\_\_\_

Legislation Required \_\_\_\_\_ Yes \_\_\_\_\_ No      Legislation Type \_\_\_\_\_ Resolution \_\_\_\_\_ Ordinance

Amends the Code \_\_\_\_\_ Yes \_\_\_\_\_ No      Blueback Prepared \_\_\_\_\_ Yes \_\_\_\_\_ No

Commissioner Signature \_\_\_\_\_

Council Members Only:  
 Authority to speak to Subject Matter Attorney \_\_\_ Yes \_\_\_ No  
 Authority to speak to Department \_\_\_ Yes \_\_\_ No

Date Submitted: 07.06.13

Department Submitting Request: Finance

Person Submitting Request: Yolanda McCrory      Extension: 8409

Bureau/Division Manager: Gary Donaldson      Extension: 1985

Requesting preliminary meeting with Legislative Counsel attorney?  Yes  No

Subject Matter of the Meeting \_\_\_\_\_

Cycle Number/Requested Full Council Date (not earlier than 4 weeks from date of submission): 13

If this must be submitted to Council in fewer than 4 weeks explain why. Please identify consequences if legislation is not submitted for requested cycle. All non-conforming requests must have Commissioner approval.

Attachment: LIBRARY TAX LEVY (13-O-1191 : Library Tax Levy)

**LEGISLATIVE COUNSEL  
REQUEST FOR LEGISLATION**

**Part I: Legislative Request Form:**

**Instructions: Please answer all questions fully before submitting. Attach additional pages if necessary. All requests for legislation must have approval of a manager prior to submission. All incomplete requests will be returned. Send request via electronic mail to Legislative Counsel. No hard copies will be accepted. Please refer to attached deadlines for the relevant Chief of Staff submission guidelines.**

**1. What is the purpose of this legislation? (check one)**

- Accept a grant or donation
- Amend budget
- Amend Code of Ordinances
- Amend Contract
- Anticipate funds
- Appropriate funds
- Apply for a grant or donation
- Authorize/renew Contract
- Fines/penalties
- Human Resources related
- Make a purchase
- New project
- Procuring goods
- Procuring services
- Other, please explain

- Please describe in detail the purpose of your legislation? The Department of Finance desires to amend Section 146-26(f) so as to provide for the ad valorem tax rate of real and personal property for the Special Tax District Levy and to provide that the tax rates established remain fixed each year until amended or repealed

- If this legislation is to award/amend/renew a contract, please provide the following:  
Expiration date of contract:  
Contract Term (months/yr): n/a

**2. Please describe why legislation is required rather than administrative action by the Department (please cite any relevant code sections or internal policies).**

An Ordinance is needed to change the ad valorem tax rate of real and personal property to comply with the City Code of Ordinances.

**3. If there is an existing process, will this legislation impact that process? How?**

NO.

**LEGISLATIVE COUNSEL  
REQUEST FOR LEGISLATION**

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**4. Please explain and estimate any financial impact on the City or your Department.**

- Will the City need to appropriate or transfer funds to accomplish this purpose?  
NO
- Has this purpose already been set forth in the budget?  
NO
- Will there be a fee or charge assessed by the City?
- o If so, how much? NO
  - o How was the fee or charge determined?
- What FAC #'s are needed for this legislation? Also, please provide the associated amounts. N/A
- 
- Funds will be charged as follows: N/A
- Is a grant required for this legislation?  Yes  No
- If so, is a matching grant required?  Yes  No
- Will there be an increase or decrease in personnel? NO
- o Has HR been made aware of the need for personnel changes?  Yes  No  
If so, who is the contact person? \_\_\_\_\_ at extension \_\_\_\_\_
  - o Will positions be created or abolished? NO
- Will additional resources be required to achieve this purpose? NO
- o If yes, what are those resources?
  - o Has the Department estimated the cost of those resources?
- Will revenue be generated for the City? The property tax revenues for Atlanta/DeKalb are used to fund Fulton County Library services for those Atlanta/DeKalb residents pursuant to an Inter-government Agreement.

**LEGISLATIVE COUNSEL  
REQUEST FOR LEGISLATION**

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5. **If there has been previous or similar legislation, please describe and cite the relevant legislation (e.g., 04-R-0001).** Ordinance #12-O-0662 authorized the Special Library Tax Levy tax rate for the calendar 2012.

6.

7. **Is this a computer/technology purchase?**  Yes  No

**If so, please forward ISR (Information System Hardware/Software Request) along with a copy of this Legislative Request Form via inter-office mail to: Legislative Counsel, Suite 4100, Law Department.**

**Please forward any additional pertinent or supporting documents (e.g. contracts, exhibits, requisitions, copies of any old ordinances/resolutions pertaining to this issue, etc.) along with a copy of this Legislative Request Form and legislative white paper via email to legislative\_counsel or via inter-office mail to: Legislative Counsel, Suite 4100, Law Department.**

Attachment: LIBRARY TAX LEVY (13-O-1191 : Library Tax Levy)

**Part II: Legislative White Paper:** (This portion of the Legislative Request Form will be shared with City Council members and staff)

**A. To be completed by Legislative Counsel:**

Committee of Purview:

Caption:

Council Meeting Date:

Requesting Dept.:

**B. To be completed by the department :**

1. Please provide a summary of the purpose of this legislation (Justification Statement).

*Example: The purpose of this legislation is to anticipate funds from a local assistance grant to purchase child safety seats.*

The Department of Finance desires to amend Section 146-26 (f) so as to change the ad valorem tax rate of real and personal property and the Special Tax District Levy and to provide that the tax rates established remain fixed each year until amended or repealed.

2. Please provide background information regarding this legislation.

*Example: The task force of homelessness conducted a study regarding homelessness, its impact and consequences on the City. This resolution reflects the Mayor's desire to open a twenty-four hour center that will respond to the needs of the homelessness in Atlanta.*

Ordinance is needed to change the ad valorem tax rate of real and personal property to comply with the City Code of Ordinances.

3. If Applicable/Known:

(a) Contract Type (e.g. Professional Services, Construction Agreement, etc):

(b) Source Selection: |

(c) Bids/Proposals Due:

Attachment: LIBRARY TAX LEVY (13-O-1191 : Library Tax Levy)

- (d) Invitations Issued:
- (e) Number of Bids:
- (f) Proposals Received:
- (g) Bidders/Proponents:
- (h) Term of Contract:

4. Fund Account Center: N/A

5. Source of Funds: *Example: Local Assistance Grant*

6. Fiscal Impact: na

*Example: This legislation will result in a reduction in the amount of \_\_\_\_\_ to Fund Account Center Number \_\_\_\_\_.*

7. Method of Cost Recovery: na

*Examples:*

- a. *Revenues generated from the permits required under this legislation will be used to fund the personnel needed to carry out the permitting process.*
- b. *Money obtained from a local assistance grant will be used to cover the costs of this Summer Food Program.*

This Legislative Request Form Was Prepared By: Yolanda McCrory

141 PRYOR STREET, N.W.  
 SUITE 7001  
 ATLANTA, GEORGIA 30303  
 Telephone (404) 730-7600  
 Fax (404) 730-7711

## DEPARTMENT OF FINANCE



June 26, 2013

Mr. Gary Donaldson  
 Revenue Chief  
 City of Atlanta  
 55 Trinity Avenue, S.W. Suite 1350  
 Atlanta, Georgia 30303

Dear Mr. Donaldson:

On March 28, 1986, the Governor approved Act Number 1358 (H.B. No. 1493). This Act amends the provisions of previous acts relating to the transfer of the City's Library System to the County.

The 1.163 estimated ad valorem tax millage rate set by Fulton County to support the county-wide library system for tax year 2013 was determined as follows:

Library Operating Budget - 2013	\$28,893,983
Debt Service Payment for Library Bond-Super Summer Budget - 2013	11,256,998
Kirkwood Library Lease - 2013	0
Library (COP's) Lease Payment (prorated)	173,308
Overhead Cost Allocation	1,060,370
College Park Library Lease	11,946,054
Total Anticipated Expense	219,400
	<u>53,550,113</u>
Less:	
Actual 2012 General Operating Revenues	392,806
Anticipated State Grant Revenues - 2013	1,019,005
Total Anticipated Revenue	<u>1,411,812</u>
TOTAL FUNDS NEEDED FROM PROPERTY TAXES	<u>\$52,138,301</u>

For your information, I have attached our calculation sheet for your review. I also want you to know that the amount indicated above as debt service payment for library bond represents payment made on \$166 million voters-approved bond for improvement of existing and construction of new libraries.

If you have any questions pertaining to this matter, please call me at (404) 612-7688.

Sincerely,

  
 Patrick J. O'Connor  
 Director of Finance

PJO/slw

Attachment: LIBRARY TAX LEVY (13-O-1191 : Library Tax Levy)

2013

**Expenditures**

Library Operating Budget - 2013  
 Debt Service Payment for Library Bond  
 Super Summer Budget - 2013  
 Kirkwood Library Lease - 2013  
 Library COPS Lease Payment (prorated)  
 Overhead Cost Allocation (2010Actual)  
 College Park Library Lease  
 Total Expenditures

28,893,983
11,256,998
-
173,308
1,060,370
11,946,054
219,400
53,550,113

**Revenue**

Actual 2012 General Operating Revenues  
 Anticipated State Grant Revenue - 2013

392,806
1,019,005
1,411,812

Total Funds Needed From Property Taxes

52,138,301
------------

City of Atlanta Dekalb Library Millage Calculation

Total Library Expenses  
 Library Direct Revenues

53,550,113
(1,411,812)

Total Cost of Library System Supported by Fulton County Ad Valorem Taxes

52,138,301
------------

A

Fulton County Wide Net Tax Digest  
 City of Atlanta Dekalb Net Tax Digest

44,760,153,934 *
946,568,630 ?

Total Net Tax Digest

45,706,722,564
----------------

B

Equals B \* 2012 Collection Rate Factor ( From CAFR 95.5%)

44,838,294,835
----------------

C

Equals A/C=D

0.001162807
-------------

D

Equals D\*1000 (Fulton County Library Tax Millage Rate)

1.163
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\*2013 Tax Digest figures are preliminary, subject to further change by the County and final approved Tax Digest by the Georgia Department of Revenue

**First Reading**

Committee \_\_\_\_\_  
 Date \_\_\_\_\_  
 Chair \_\_\_\_\_  
 Referred 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 Vo

**AN ORDINANCE BY FINANCE EXECUTIVE COMMITTEE**

AN ORDINANCE TO AMEND SECTION 146-26(F) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE SPECIAL TAX DISTRICT (LIBRARY) LEVY; TO PROVIDE THAT THE TAX RATE ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.

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

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

**CERTIFIED**

Refer To \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Refer To \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAYOR'S ACTION**

- CONSENT REFER
  - REGULAR REPORT REFER
  - ADVERTISE & REFER
  - 1<sup>ST</sup> ADOPT 2<sup>ND</sup> READ & REFER
  - PERSONAL PAPER REFER
- Date Referred: \_\_\_\_\_
- Referred To: \_\_\_\_\_

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

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

**MAYOR'S ACTION**