

AN ORDINANCE BY FINANCE EXECUTIVE COMMITTEE 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TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.

Workflow List:

Charlene Parker	Completed	03/18/2014 11:52 AM
Jim Beard	Completed	03/18/2014 1:44 PM
Finance	Completed	03/18/2014 1:49 PM
Mayor's Office	Completed	03/18/2014 2:17 PM
Office of Research and Policy Analysis	Completed	03/18/2014 2:48 PM
Finance/Executive Committee	Completed	03/27/2014 12:22 PM
Atlanta City Council	Completed	04/23/2014 7:46 PM
Finance/Executive Committee	Pending	
Mayor's Office	Pending	

HISTORY:

03/26/14	Finance/Executive Committee	
04/21/14	Atlanta City Council	REFERRED TO COMMITTEE

RESULT:	REFERRED TO COMMITTEE [11 TO 0]	Next: 4/30/2014 1:00 PM
AYES:	Bond, Dickens, Smith, Hall, Young Jr., Winslow, Archibong, Wan, Adrean, Martin, Bottoms	
AWAY:	Mary Norwood, Howard Shook, Felicia A. Moore, Joyce Sheperd	

RESULT:	REFERRED TO COMMITTEE [11 TO 0]	Next: 4/30/2014 1:00 PM
AYES:	Bond, Dickens, Smith, Hall, Young Jr., Winslow, Archibong, Wan, Adrean, Martin, Bottoms	
AWAY:	Mary Norwood, Howard Shook, Felicia A. Moore, Joyce Sheperd	

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 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TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.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 13-O-1018 adopted by Council on June 17, 2013 and approved by the Mayor on June 26, 2013 levying the City's 2013 Millage Rates on real and personal property contained a General Levy of 10.05 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 \$1.224 mill; and

WHEREAS, Ordinance 13-O-1191 adopted by Council on August 19, 2013 and approved without signature by operation of law on August 28, 2013 levying the City's 2013 Millage Rates on real and personal property contained the Special Tax District (Library) Levy of one dollar and one hundred and sixty-three thousandths (\$1.163) on every \$1,000 or any part thereof to one dollar and two hundred and twenty four thousandths 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 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 hereby 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 _____ dollars and _____ cents (\$_____) less an amount equal to _____ dollars and _____ cents (\$_____) for the rollback of 2013 anticipated sales tax revenue, less an amount equal to _____ cents (\$_____) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of _____ dollars and _____ cents (\$_____) 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.”

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- (f) Special Tax District. An ad valorem tax at the rate of ___ dollar and _____ and _____ thousandths (\$.__) 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.

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: March 7, 2014

Anticipated Committee Meeting Date(s): March 26, 2014

Anticipated Full Council Date: April 21, 2014

Legislative Counsel's Signature: [Signature]

Commissioner's Signature: [Signature]

Chief Financial Officer: [Signature] G. Doolson

Chief Information Officer Signature (for IT Procurements) N/A

Chief Procurement Officer Signature: N/A

CAPTION

AN ORDINANCE BY FINANCE EXECUTIVE COMMITTEE

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FINANCIAL IMPACT:

Mayor's Staff Only

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

Received by Mayor's Office: [Signature] 3-7-14 (date) Reviewed by: [Signature] (date)

Submitted to Council: (date)

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BY FINANCE EXECUTIVE COMMITTEE**

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<p>CONSENT REFER</p> <p><input type="checkbox"/> REGULAR REPORT REFER</p> <p><input type="checkbox"/> ADVERTISE & REFER</p> <p><input type="checkbox"/> 1ST ADOPT 2ND READ & REFER</p> <p><input type="checkbox"/> PERSONAL PAPER REFER</p> <p>Date Referred: _____ Referred To: _____</p>	<p>Committee</p> <p>Date _____</p> <p>Chair</p> <p>Action Fav, Adv, Hold (see rev. side) Other _____</p> <p>Members</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Refer To</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>Committee</p> <p>Date _____</p> <p>Chair</p> <p>Action Fav, Adv, Hold (see rev. side) Other _____</p> <p>Members</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Refer To</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>CONSENT REFER</p> <p><input type="checkbox"/> REGULAR REPORT REFER</p> <p><input type="checkbox"/> ADVERTISE & REFER</p> <p><input type="checkbox"/> 1ST ADOPT 2ND READ & REFER</p> <p><input type="checkbox"/> PERSONAL PAPER REFER</p> <p>Date Referred: _____ Referred To: _____</p>	<p>Committee</p> <p>Date _____</p> <p>Chair</p> <p>Action Fav, Adv, Hold (see rev. side) Other _____</p> <p>Members</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Refer To</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>Committee</p> <p>Date _____</p> <p>Chair</p> <p>Action Fav, Adv, Hold (see rev. side) Other _____</p> <p>Members</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Refer To</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>MAYOR'S ACTION</p>		