



## **CITY OF DUNWOODY**

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### **MEMORANDUM**

**To:** Mayor and City Council

**From:** Chris Pike, Finance Director

**Date:** June 15, 2009

**Subject:** **Public Hearing to establish the 2009 Ad Valorem Tax Rate**

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This is one of three public hearings required under Georgia Code 48-5-32 prior to Council formally setting ad valorem tax rate for the City of Dunwoody. Second and final readings are scheduled for June 15<sup>th</sup>.

The proposed millage rate is a levy of 2.74 mills or \$2.74 for every \$1,000 of the assessed value of property (about 40% of the fair market value.) This rate applies to both real property and personal property for businesses.

State law requires the public hearings to advertise a millage rate of 2.74 as a tax increase even though the rate is the same as the rate paid by Dunwoody taxpayers under unincorporated DeKalb County. The same law may require a 2.74 rate to be advertised as a tax increase in 2010 should the assessed value for Dunwoody property increase on the 2010 evaluation of the tax digest.

Collection of the ad valorem taxes will contribute to General Fund revenues for the general operations of the City including police, public works, community development, and administration; as well as capital projects. The County has completed its revaluation regarding foreclosures and distressed sales. Staff has checked the detailed parcel level data and compared it against the same data from the prior year. The net anticipated levy totals \$6,429,713. The City's 2009 budget (netted to discount for uncollectible taxes) for real, personal, and motor vehicle property taxes totals \$6,103,260.

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF  
DUNWOODY, GEORGIA TO FIX THE AD VALOREM TAX RATE OF THE  
CITY OF DUNWOODY FOR FISCAL YEAR 2009 AND FOR OTHER  
PURPOSES**

**WHEREAS**, the City of Dunwoody is charged with operating and maintaining City Government and pursuant to the Charter of the City of Dunwoody to provide for the assessment of ad valorem property taxes on all real and personal property subject to ad valorem taxation; and

**WHEREAS**, pursuant to State Law, the City Charter (SB-82) and the City Transition Ordinance 2008-12-36, the City of Dunwoody's ad valorem tax rate for the previous year was, as adopted by DeKalb County, 2.74 mills; and

**WHEREAS**, the City of Dunwoody has approved a contract with the Tax Commissioner of DeKalb County, Georgia to serve as Tax Collector for the City for the collection of ad valorem taxes; and

**WHEREAS**, the City of Dunwoody, because it was incorporated on December 1, 2008, is unable to calculate a rollback millage rate as defined within State of Georgia law resulting in the need to consider the setting of the 2009 fiscal year ad valorem tax rate for city as a tax increase; and

**WHEREAS**, the City Council has properly given notice, and held three public hearings, in accordance with the law of the State of Georgia, on June 8, 2009 at 7 pm, June 15, 2009 at 11:45 am, and June 15, 2009 at 6:30 p.m. for the purpose of receiving relevant evidence, testimony, and public comment concerning the proposed millage rate for ad valorem property taxes; and

**WHEREAS**, the Mayor and City Council, after hearing and after duly considering all such relevant evidence, testimony and public comment, has determined that it is in the best interest of, and necessary to meet the expenses and obligations of, the City of Dunwoody to set a levy in the amount of \_\_\_\_\_ on each \$1,000.00 of taxable value for all property subject to ad valorem taxation by the City.

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

**SECTION 1:** The ad valorem tax at the rate for the City of Dunwoody, Georgia for the 2009 fiscal year on property subject to ad valorem taxation by the City, is hereby fixed at \_\_\_\_\_ on each \$1,000.00 of taxable value 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. Said millage rate is hereby levied for general government purposes.

**STATE OF GEORGIA  
CITY OF DUNWOODY**

**ORDINANCE 2009-06-34**

**SECTION 2:** Pursuant with the approved contract with the Tax Commissioner of DeKalb County the billing date and due date for ad valorem taxes for the City shall be the same as those for DeKalb County.

**SECTION 3:** The Tax Commissioner of DeKalb County or other designated tax collector is hereby authorized to bill and collect ad valorem taxes for the City of Dunwoody for fiscal year 2009 based on the millage rate set herein and to take, on behalf of the City, such actions authorized by the approved contract with the Tax Commissioner and State of Georgia law as may be necessary for this process.

**SECTION 4:** The City Manager is hereby authorized to execute the Millage Rate Rollback Calculation Worksheet based upon the millage rate hereby adopted by the Mayor and Council and submit same to the Tax Commissioner of DeKalb County.

**SECTION 5:** This ordinance hereby repeals any and all conflicted ordinances.

**SECTION 6:** This ordinance shall become effective immediately upon its adoption by the City Council.

**SO ORDAINED**, this 15<sup>th</sup> day of June, 2009.

Approved:

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Ken Wright, Mayor

ATTEST:

Approved as to Form and Content:

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Sharon Lowery, City Clerk  
(Seal)

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Brian Anderson, City Attorney

## CITY OF DUNWOODY

### PUBLIC NOTICE

The City of Dunwoody's City Council does hereby announce that the millage rate will be set at a meeting to be held at the Dunwoody City Hall, 41 Perimeter Center East, Dunwoody, GA 30346 during a Special Called Meeting beginning at 6:30pm on June 15, 2009 and along with the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation and levy, along with the history of the tax digest and levy for the past five years.

#### CURRENT 2009 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY	2004	2005	2006	2007	2008	2009
Real & Personal						3,001,843,089
Motor Vehicles						
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest						3,001,843,089
Less M & O Exemptions						654,143,719
Net M & O Digest						2,347,699,370
Gross M&O Millage						2.740
Less Rollbacks						
Net M&O Millage						2.740
Total City Taxes Levied						\$6,432,696
Net Taxes \$ Increase						\$6,432,696
Net Taxes % Increase						

**Disclaimer:** There may be some minor differences in the data as it was obtained from County and City records. This data reflects billing adjustments to the digest and interim billing. All concerned citizens are invited to attend the meeting to be held at Dunwoody City Hall located at 41 Perimeter Center East, Dunwoody, Ga as well as the public hearings scheduled for Monday, June 8, 2009 at 7:00pm; Monday, June 15, 2009 at 11:45 am; and Monday, June 15, 2009 at 6:30pm.



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Sharon Lowery, City Clerk  
City of Dunwoody

**COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2009**

COUNTY **DEKALB**

TAXING JURISDICTION

**CITY OF DUNWOODY**

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2008 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2009 DIGEST
REAL	0	0	2,832,337,446	2,832,337,446
PERSONAL	0		169,505,643	169,505,643
MOTOR VEHICLES	0		0	0
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	0	0	3,001,843,089	3,001,843,089
EXEMPTIONS	0	0	654,143,719	654,143,719
FLPA Reimbursement Value			0	0
NET DIGEST	0	0	2,347,699,370	2,347,699,370
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2008 MILLAGE RATE &gt;&gt;&gt;</b>	<b>0.000</b>	<b>2009 PROPOSED MILLAGE RATE &gt;&gt;&gt;</b>		<b>2.740</b>

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2008 Net Digest	<b>PYD</b>	0	
Net Value Added-Reassessment of Existing Real Property	<b>RVA</b>	0	
Other Net Changes to Taxable Digest	<b>NAG</b>	2,347,699,370	
2009 Net Digest	<b>CYD</b>	2,347,699,370	<b>(PYD+RVA+NAG)</b>
2008 Millage Rate	<b>PYM</b>	0.000	
Millage Equivalent of Reassessed Value Added	<b>ME</b>	0.000	<b>(RVA/CYD) * PYM</b>
Rollback Millage Rate for 2009	<b>RR</b>	0.000	<b>PYM - ME</b>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2009 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	<b>Rollback Millage Rate</b>	0.000
	<b>2009 Millage Rate</b>	2.740
	<b>Percentage Increase</b>	0.00%

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

\_\_\_\_\_  
Chairman, Board of Tax Assessors

\_\_\_\_\_  
Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

\_\_\_\_\_  
Tax Collector or Tax Commissioner

\_\_\_\_\_  
Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2009 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2009 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2009 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2009 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date