

4800 Ashford Dunwoody Road Dunwoody, Georgia 30338 dunwoodyga.gov | 678.382.6700

<u>MEMORANDUM</u>

To: Mayor and City Council

From: Linda Nabers, Finance Director

Date: June 15, 2020

Subject: Public Hearings and Ordinance to establish the 2020 Ad Valorem

Tax Rate

ITEM DESCRIPTION

Public Hearings and Ordinance to establish the 2020 Ad Valorem Tax Rate.

BACKGROUND

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.

One public hearing, one advertisement in the Crier, a press release, and posting to our website are all required to adopt the proposed millage rate. Staff has addressed each of these required steps so the City will be in compliance with O.C.G.A. Section 48-1-9 Taxpayer's Bill of Rights.

Collection of the ad valorem taxes will contribute to General Fund revenues for the general operations of the City including police, public works, parks, community development, and administration; as well as capital projects.

This year's digest projects a 2% decrease in revenue over the prior year. Due to the assessment freeze on homestead property, most of the decrease is for commercial property. No one owning a home when Dunwoody incorporated is paying more for the same property as they did in 2009 with this credit. Also, no one who purchased since 2009 is paying more tax than when they acquired their homestead, except in cases where the property was improved. Differences from the budget in property tax revenues will be combined with other variances and subsequently allocated by Council through the normal budgetary process.

RECOMMENDED ACTIONS

Staff recommends adopting the ordinance to establish the 2020 Ad Valorem Tax Rate.

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NOTICE

The City Council of The City of Dunwoody does hereby announce that the millage rate will be set at a meeting to be held at the Dunwoody City Hall on July 13, 2020 at 6:00 pm. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2019 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2015	2016	2017	2018	2019	2020
Real & Personal	3,003,185,402	3,259,290,161	3,512,165,618	3,908,290,585	4,027,435,240	4,082,288,143
Motor Vehicles	69,585,460	50,026,160	42,877,420	24,293,260	18,153,600	13,510,350
Mobile Homes	0	0	0	0	0	0
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	7,438	0	0
Gross Digest	3,072,770,862	3,309,316,321	3,555,043,038	3,932,591,283	4,045,588,840	4,095,798,493
Less M& O Exemptions	732,697,792	742,551,090	794,802,211	845,171,410	882,030,465	1,001,528,131
Net M & O Digest	2,340,073,070	2,566,765,231	2,760,240,827	3,087,419,873	3,163,558,375	3,094,270,362
State Forest Land Assistance Grant Value	0	0	0	0	0	
Adjusted Net M&O Digest	2,340,073,070	2,566,765,231	2,760,240,827	3,087,419,873	3,163,558,375	3,094,270,362
Gross M&O Millage	2.740	2.740	2.740	2.740	2.740	2.740
Less Rollback (LOST)	0.000	0.000	0.000	0.000	0.000	0.000
Net M&O Millage	2.740	2.740	2.740	2.740	2.740	2.740
Total County Taxes Levied	\$6,411,800	\$7,032,937	\$7,563,060	\$8,459,530	\$8,668,150	\$8,478,301
Net Taxes \$ Increase		\$621,137	\$530,123	\$896,471	\$208,619	-\$189,849
Net Taxes % Increase		9.69%	7.54%	11.85%	2.47%	-2.19%

This 5 Year History format should be used by the City when advertising the required information for M&O purposes. Formulas have been built into the format which willautomatically calculate the totals and the dollar (\$) and percentage (%) increase upon input of the necessary digest information in the shaded fields.