



# AGENDA

**DUNWOODY CITY COUNCIL  
SPECIAL CALLED MEETING  
JUNE 28, 2021 - 8:00 AM  
DUNWOODY CITY HALL, DUNWOODY HALL 4800  
ASHFORD DUNWOODY ROAD  
DUNWOODY, GA 30338  
And via Zoom**

Join from a PC, Mac, iPad, iPhone or Android device:  
Please click this URL to join.

<https://us02web.zoom.us/j/85904644967>

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or +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8782

Webinar ID: 859 0464 4967

## **DUNWOODY CITY COUNCIL SPECIAL CALLED MEETING**

### **CALL TO ORDER**

### **INVOCATION - (Stacey Harris)**

1. Invocation

### **PLEDGE OF ALLEGIANCE (Stacey Harris)**

### **PUBLIC COMMENTS - Public Comment allows the City Council the opportunity to listen to the public (3 minutes per speaker/30 minutes total).**

### **PUBLIC HEARINGS**

2. Second Hearing for Setting the Fiscal Year 2021 Millage Rate (Linda Nabers)

**CONSENT AGENDA**

**BUSINESS ITEMS (ACTION ITEMS)**

**DISCUSSION ITEMS**

**PUBLIC COMMENTS - Public Comment allows the City Council the opportunity to listen to the public (3 minutes per speaker).**

**CITY MANAGER COMMENTS**

**COUNCIL COMMENTS**

**EXECUTIVE SESSION**

**ADJOURN**



# AGENDA

**DUNWOODY CITY COUNCIL  
SPECIAL CALLED MEETING  
JUNE 28, 2021 - 6:00 PM  
DUNWOODY CITY HALL, DUNWOODY HALL  
4800 ASHFORD DUNWOODY ROAD  
DUNWOODY, GA 30338  
And via Zoom**

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join.

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Webinar ID: 859 2079 0631

## DUNWOODY CITY COUNCIL SPECIAL CALLED MEETING

### **CALL TO ORDER**

### **INVOCATION** (Joe Secorder)

1. Invocation

### **PLEDGE OF ALLEGIANCE** (Joe Secorder)

### **PUBLIC COMMENTS - Public Comment allows the City Council the opportunity to listen to the public (3 minutes per speaker/30 minutes total).**

### **PUBLIC HEARINGS**

2. Third Public Hearing and Resolution Establishing the 2021 Ad Valorem Tax Rate (Linda Nabers)

**CONSENT AGENDA**

3. Approval of May 24, 2021 City Council Meeting Minutes
4. Funding Authorization for Autaco to Construct Sidewalk on Perimeter Center East (Michael Smith)

**BUSINESS ITEMS (ACTION ITEMS)****DISCUSSION ITEMS**

**PUBLIC COMMENTS - Public Comment allows the City Council the opportunity to listen to the public (3 minutes per speaker).**

**CITY MANAGER COMMENTS****COUNCIL COMMENTS****EXECUTIVE SESSION****ADJOURN**



## **MEMORANDUM**

**To:** Mayor and City Council

**From:** Linda Nabers, Finance Director

**Date:** June 28, 2021, 8 am and 6 pm

**Subject:** **Public Hearing and Resolution Establishing the 2021 Ad Valorem Tax Rate**

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### **ITEM DESCRIPTION**

Second and Third Public Hearing and Resolution to establish the 2021 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.

There will be three public hearings, two advertisements for a tax increase and the five year history 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, the 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.

This year's digest projects a 7.07% increase in revenue over the prior year. Due to the assessment freeze on homesteaded property, most of the increase 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 budget amendment process; this is scheduled for the July 12<sup>th</sup> meeting.

### **RECOMMENDED ACTIONS**

Staff recommends adoption of the resolution establishing the 2021 Ad Valorem Tax Rate.

Lynn Deutsch Mayor

Eric Linton, ICMA-CM City Manager

Sharon Lowery, CMC City Clerk

Pam Tallmadge City Council Post 1

Jim Riticher City Council Post 2

Tom Lambert City Council Post 3

Stacey Harris City Council Post 4

Joe Seconder City Council Post 5

John Heneghan City Council Post 6

**A RESOLUTION 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 2021 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**, the millage rate set by the City of Dunwoody for fiscal year 2020 was 2.740 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**, due to the decrease in the Tax Digest for properties within the boundaries of the City of Dunwoody, the City’s anticipated millage rate will remain the same; and

**WHEREAS**, the City Council has properly given notice, and held a public hearing, in accordance with the law of the State of Georgia, on June 28, 2021 at 6:00 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 2.740 mills on each \$1,000 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 RESOLVES**, as follows:

**SECTION 1:** The ad valorem tax at the rate for the City of Dunwoody, Georgia for the 2021 fiscal year on property subject to ad valorem taxation by the City, is hereby fixed at 2.740 mills on each \$1,000 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.

**SECTION 2:** Pursuant to 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.

**STATE OF GEORGIA  
CITY OF DUNWOODY**

**ORDINANCE 2019-07-XX**

**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 2021 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:** This resolution hereby repeals any and all conflicting resolutions.

**SECTION 5:** This resolution shall become effective immediately upon its adoption by the City Council.

**SO RESOLVED**, this 28<sup>th</sup> day of June 2021.

Approved:

\_\_\_\_\_  
Lynn P. Deutsch, Mayor

ATTEST:

Approved as to Form and Content:

\_\_\_\_\_  
Sharon Lowery, City Clerk  
(Seal)

\_\_\_\_\_  
City Attorney

**NOTICE**

The **City of Dunwoody** does hereby announce that the millage rate will be set at a meeting to be held at **Dunwoody City Hall, 4800 Ashford Dunwoody Rd, Dunwoody GA 30338, Monday, June 28, 2021 at 6 p.m.** and pursuant to the requirements of O.C.G.A. § 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 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

		COUNTY WIDE	2016	2017	2018	2019	2020	2021
C o u n t y w i d e	V A L U E	Real & Personal	3,259,290,161	3,512,165,618	3,908,290,585	4,027,435,240	4,080,149,924	4,555,326,505
		Motor Vehicles	50,026,160	42,877,420	24,293,620	18,153,600	13,510,350	10,378,120
		Mobile Homes	0	0	0	0	0	0
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	0	0	7,438	0	0	0
		Gross Digest	3,309,316,321	3,555,043,038	3,932,591,643	4,045,588,840	4,093,660,274	4,565,704,625
		Less Exemptions	742,551,090	794,802,211	845,171,410	882,030,465	1,002,379,554	1,255,769,431
	<b>NET DIGEST VALUE</b>	<b>2,566,765,231</b>	<b>2,760,240,827</b>	<b>3,087,420,233</b>	<b>3,163,558,375</b>	<b>3,091,280,720</b>	<b>3,309,935,194</b>	
	R A T E	Gross Maintenance & Operation Millage	2.7400	2.7400	2.7400	2.7400	2.7400	2.7400
		Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>NET M&amp;O MILLAGE RATE</b>		<b>2.7400</b>	<b>2.7400</b>	<b>2.7400</b>	<b>2.7400</b>	<b>2.7400</b>	<b>2.7400</b>	
T A X	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$7,032,937</b>	<b>\$7,563,060</b>	<b>\$8,459,531</b>	<b>\$8,668,150</b>	<b>\$8,470,109</b>	<b>\$9,069,222</b>	
	Net Tax \$ Increase		\$530,123	\$896,472	\$208,619	(\$198,041)	\$599,113	
	Net Tax % Increase		7.54%	11.85%	2.47%	-2.28%	7.07%	



**NOTICE OF PROPERTY TAX INCREASE**

The City of Dunwoody has tentatively adopted a millage rate which will require an increase in property taxes by 10.48 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at Dunwoody City Hall, 4800 Ashford Dunwoody Rd, Dunwoody GA 30338 on Monday, June 14, 2021 at 6:00 p.m. Times and places of additional public hearings on this tax increase are at the same location on Monday, June 28 at 8:00 a.m. and at 6:00 p.m. This tentative increase will result in a millage rate of 2.740 mills, an increase of 0.260 mills.

Without this tentative tax increase, the millage rate will be no more than 2.480 mills. The proposed tax increase for a home with a fair market value of \$450,000 is approximately \$46.80 and the proposed tax increase for nonhomestead property with a fair market value of \$2,200,000 is approximately \$228.80.