



INTEROFFICE MEMORANDUM

TO: Board of Commissioners
FROM: Office of the County Manager
DATE: August 17, 2021
SUBJECT: Agenda Item # 21-0610 Revision

The attached agenda item has been revised to include the FC School Board Resolution.

#21-0610 - Finance

Request approval of a Resolution adopting the proposed 2021 Millage Rates for the General Fund, General Obligation Bond fund, and Fulton Industrial District fund based on the Rollback Rate in O.C.G.A § 48-5-32.1(A)(9), as well as the 2021 Fulton County Board of Education millage rate.

Thank you



Fulton County Board of Commissioners

Agenda Item Summary

Agenda Item No.: 21-0610

Meeting Date: 8/18/2021

Department

Finance

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Request approval of a Resolution adopting the proposed 2021 Millage Rates for the General Fund, General Obligation Bond fund, and Fulton Industrial District fund based on the Rollback Rate in O.C.G.A § 48-5-32.1(A)(9), as well as the 2021 Fulton County Board of Education millage rate.

Requirement for Board Action *(Cite specific Board policy, statute or code requirement)*

O.C.G.A 36-81-5; O.C.G.A 48-5-32; O.C.G.A 48-5-32-1 and O.C.G.A 48-5-310

Strategic Priority Area related to this item *(If yes, note strategic priority area below)*

Open and Responsible Government

Commission Districts Affected

All Districts ☒

District 1 ☐

District 2 ☐

District 3 ☐

District 4 ☐

District 5 ☐

District 6 ☐

Is this a purchasing item?

No

Summary & Background *(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)*

The Finance Department recommends approval of the attached Resolution which includes the County's 2021 General Fund, Bond Fund, and Special Service District - Fulton Industrial District millage rates. Per statute, the Fulton County Board of Education recommends a 2021 millage rate of 17.590 to the Board of Commissioners who in turn approved the recommended rates. The Fulton County Board of Education adopted their final millage rate on August 12, 2021.

Listed below are the proposed millage rates for 2021 and actual rates for the last two years:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Change</u>
General fund	9.899	9.776	9.330	(0.446)
Bond Fund	0.220	0.220	0.210	(0.010)
Fulton Industrial District	11.920	11.880	9.550	(2.330)

The Board previously approved Item 21-0514 on July 14, 2021 that authorized a proposed millage rate, advertisement of the 5 year levy ad, set the public hearing date, authorized the Chair to sign the Pending Appeals for Properties Other than Public Utilities form, and authorized the County Attorney to petition the Superior Court of Fulton County for immediate and temporary collection of 2021 taxes if it becomes necessary.

The required public hearing will be held at the regular meeting of the Board of Commissioners on August 18, 2021 at 10:00 a.m. in the Assembly Hall, located at 141 Pryor Street SW, Atlanta, GA 30303 and via video conferencing accessible via the Fulton County website at www.fultoncountyga.gov <<http://www.fultoncountyga.gov>>, or can be accessed electronically via the following internet link:https://zoom.us/webinar/register/WN_KGrsQGgeRD-PoqYvp65shQ.

FULTON COUNTY, GEORGIA
TAX RESOLUTION

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF FULTON COUNTY and it is hereby ordered by the same that there is hereby levied on all property in Fulton County subject to taxation, an ad valorem tax for the year 2021 for the following purposes and in the specific amounts, the same being levied and to be collected for County purposes (except educational purposes, Fulton County School District bonded debt purposes and Fulton Industrial District purposes for which separate levies are made) as provided by law:

PART I
COUNTY-WIDE TAX LEVY

WHEREAS, there was levied and collected in Fulton County during the year 1992, a joint sales and use tax in accordance with the provisions of Official Code of Georgia Annotated Title 48, Chapter 8, Article 2, and

WHEREAS, such provisions of law requires an annual adjustment of the millage rate for ad valorem taxation of tangible property within Fulton County,

NOW THEREFORE, the following determinations are hereby made by the Board of Commissioners of Fulton County:

	<u>Rate Per</u> <u>\$1,000</u>
1. Millage rate necessary to produce revenue from taxation of tangible property within Fulton County which when combined with other revenues reasonably expected to be received by Fulton County other than revenue derived from the tax imposed pursuant to O.C.G.A. Title 48, Chapter 8, Article 2, would produce revenues to defray the expenses of Fulton County for the year 2021.....	9.508
2. LESS, millage rate which if levied against the tangible property within Fulton County would produce an amount equal to the distribution of the proceeds of the tax imposed by O.C.G.A Title 48, Chapter 8, Article 2, \$12,894,795 which were received by Fulton County during the year 2020	(<u>.178</u>)
Net Millage.....	9.330

NOW THEREFORE, IT IS FURTHER RESOLVED by the Board of Commissioners of Fulton County that in accordance with the above determination there is hereby levied on the assessed value of all property in Fulton County subject to taxation, an ad valorem tax for general County operating purposes and as a sinking fund for the retirement of principal and payment of interests on voter approved bonded indebtedness (except educational purposes, Fulton County

School District bonded debt purposes and Fulton Industrial District purposes for which separate levies are made) and for such tax to be assessed, levied and collected for the year at the rate indicated below:

	Rate Per <u>\$1,000</u>
For general County purposes.....	9.330
For the payment of principal and interest on voter approved bonded indebtedness of the County, lawfully incurred.....	<u>.210</u>
Total.....	9.540

PART II **SCHOOL TAX LEVY**

WHEREAS, on August 12, 2021, pursuant to Article VIII, Section VI, and Article IX, Section V, of the Constitution of Georgia, and pursuant to the referendum election held on January 20, 1956, the Fulton County Board of Education passed the following resolution:

OPERATION OF SCHOOLS – Special District Levy

BE IT RESOLVED that, the County Commissioners of Fulton County be requested to levy for the year 2021 a tax of 17.590 mills upon the dollar of the assessed value of all taxable property in Fulton County, outside the City of Atlanta, for the support and maintenance of public schools, public education, and activities necessary or incidental thereto, including school lunches.

SCHOOL BONDS – Special District Levy

BE IT FURTHER RESOLVED that the County Commissioners of Fulton County be requested to levy for the year 2021 a tax of 0.0 mills upon the dollar of the assessed value of all taxable property in Fulton County, outside the City of Atlanta, as a sinking fund for the retirement of principal and payment of interests on bonds issued by the Fulton County School District.

(a) Operation of Schools – Special District Levy

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fulton County that pursuant to Article VIII, Section VI, Paragraph I, of the Constitution of Georgia, there is hereby levied for the year 2021 for the support of public schools under the control of Fulton County Board of Education a tax of 17.590 mills on the dollar of all taxable property in the County outside the City of Atlanta.

(b) School Bonds – Special District Levy

BE IT FURTHER RESOLVED and it is hereby ordered that there is hereby levied a tax of 0 mills on the dollar of all taxable property of the County outside the City of Atlanta for the year 2021 as a sinking fund for the retirement of principal and payment of interest on bonds issued by the Fulton County School District.

	<u>Rate Per</u> <u>\$1,000</u>
For Operation of Schools, Special District Levy.....	<u>17.590</u>
For School Bonds, Special District Levy.....	<u>0.000</u>
Total.....	<u>17.590</u>

PART III

SPECIAL TAX LEVY –FULTON INDUSTRIAL DISTRICT

WHEREAS, the Board of Commissioners of Fulton County have heretofore adopted a resolution on June 7, 2006, creating a South Fulton Special Services District.

NOW, THEREFORE, BE IT RESOLVED and it is hereby ordered pursuant to Article IX, Section II, Paragraph VI, of the Constitution of the State of Georgia and also an amendment to the Constitution of Georgia pertaining to Fulton County (1972 Ga. Laws, page 1482), there is hereby levied for the year 2021 a tax of 9.550 mills on the dollar of all taxable property located within said Fulton Industrial District as of January 1, 2021, to defray the cost of establishment, maintenance and operation of services in said district located in said district, said tax to be assessed, levied and collected for the year 2021, and annually thereafter, as long as said district shall remain and at the same time and in the manner other ad valorem taxes due the State and County are collected.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fulton County and it is hereby ordered by the same that there is hereby levied upon the assessed value of all property in said Fulton Industrial District, at the

	<u>Rate Per</u> <u>\$1,000</u>
A tax of.....	9.550

Fulton County Board of Commissioners:

Robert L. Pitts
Chairman

Attest:

Tonya Grier
Clerk of the Commission

Approved as to form:

Kaye Woodard Burwell
Interim County Attorney

BOARD OF EDUCATION


Julia C. Bernath, *President*
Kimberly Dove, *Vice President*
Gail Dean • Franchesca Warren • Linda McCain
Katie Reeves • Katha Stuart
Mike Looney, Ed.D., *Superintendent*

August 12, 2021

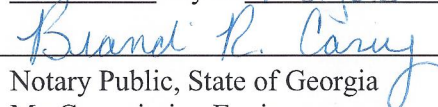
Fulton County Board of Commissioners
141 Pryor Street, SW
Atlanta, Georgia 30303

I, Mike Looney, Ed. D., Secretary to the Board of Education of Fulton, Georgia, DO HEREBY CERTIFY that the following page of typewritten matter constitutes a true and correct copy of the new resolution passed by the Board of Education of Fulton County, in a meeting duly assembled, on the twelfth day of August, 2021, the original of which resolutions have been duly recorded in the Minute Book of said Board, which is in my custody and control.

WITNESS, my official hand and seal of said Board this twelfth day of August 2021.


Mike Looney, Ed. D.
Secretary

Sworn to and subscribed before me this
12th day of August, 2021


Notary Public, State of Georgia
My Commission Expires



Enclosure

c: Fulton County Manager
Fulton County Director of Finance
Fulton County Tax Commissioner
Fulton County Chief Appraiser

**RESOLUTION ADOPTING
FY 2021- 2022 MILLAGE
RATES
(2021 Tax Year)**

OPERATION OF SCHOOLS – Special District Levy

BE IT RESOLVED that the County Commissioners of Fulton County, Georgia be requested to levy a tax for the tax year 2021 of 17.590 mills upon the dollar of assessed value of all taxable property in Fulton County outside of the City of Atlanta, for the support and maintenance of public schools, public education, and activities necessary or incidental thereto, including school lunches.

SCHOOL BONDS – Special District Levy

BE IT FURTHER RESOLVED that the County Commissioners of Fulton County, Georgia be requested to levy a tax for the tax year 2021 of 0 (zero) mills upon the dollar of assessed value of all taxable property in Fulton County outside of the City of Atlanta, as a sinking fund for the retirement of principal and payment of interest on bonds issued by the Fulton County School District.

AND BE IT FINALLY RESOLVED that these resolutions are hereby adopted by the Fulton County Board of Education for transmittal to the County Commissioners of Fulton County, Georgia as required by an Act of the 1955 General Assembly of Georgia, and as approved by the voters of the Fulton County School District on January 20, 1956.