



Fulton County Board of Commissioners

Agenda Item Summary

Agenda Item No.: 22-0571

Meeting Date: 8/17/2022

Department

Finance

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

Request approval of a Resolution adopting the proposed 2022 Millage Rates for the General Fund, General Obligation Bond Fund, and Fulton Industrial District Fund, as well as the 2022 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 2022 General Fund, Bond Fund, and Special Service District - Fulton Industrial District millage rates. Per statute, the Fulton County Board of Education recommends a 2022 millage rate of 17.240 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 11, 2022.

Listed below are the proposed millage rates for 2022 and actual rates for the last two years:

| | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Change</u> |
|----------------------------|-------------|-------------|-------------|---------------|
| General fund | 9.776 | 9.330 | 9.330 | (0.000) |
| Bond Fund | 0.220 | 0.210 | 0.200 | (0.010) |
| Fulton Industrial District | 11.880 | 9.550 | 9.550 | (0.000) |

The Board previously approved Item 22-0479 on July 11, 2022 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 2022 taxes if it becomes necessary. The three required public hearings were held at the regular meeting of the Board of Commissioners on August 3, 2022 at 10:00 a.m. and 6 p.m. and on August 17, 2022 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 , or were accessed electronically via the following web addresses for the following public hearing dates:

| |
|--|
| August 3, 2022 10 a.m. meeting https://zoom.us/webinar/register/WN_n4Gv2K64SFq-LkL8uj1a3g |
| August 3, 2022 6 p.m. meeting https://zoom.us/webinar/register/WN_GGU92WO0SgO6ET758WW5Gg |
| August 17, 2022 10 a.m. meeting https://zoom.us/webinar/register/WN_46rIBK8mSmSRHVZGwGy-cA |

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 2022 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:

| | Rate Per <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 2022..... | 9.522 |
| 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, \$15,024,034 which were received by Fulton County during the year 2021 | (<u>.192</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>.200</u> |
| Total..... | 9.530 |

PART II
SCHOOL TAX LEVY

WHEREAS, on August 11, 2022, 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 2022 a tax of 17.240 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 2022 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 2022 for the support of public schools under the control of Fulton County Board of Education a tax of 17.240 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 2022 as a sinking fund for the retirement of principal and payment of interest on bonds issued by the Fulton County School District.

| | Rate Per <u>\$1,000</u> |
|--|------------------------------------|
| For Operation of Schools, Special District Levy..... | <u>17.240</u> |
| For School Bonds, Special District Levy..... | <u>0.000</u> |
| Total..... | <u>17.240</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 1481, continued by 1986 Ga. Laws, page 4430), there is hereby levied for the year 2022 a tax of 9.550 mills on the dollar of all taxable property located within said Fulton Industrial District as of January 1, 2022, 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 2022, 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

| | Rate Per <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:

Y. Soo Jo
County Attorney

RESOLUTION

WHEREAS, amended O.C.G.A §48-5-304 provides that the tax commissioner shall not approve the county tax digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year; and

WHEREAS, the tax digest submission requirements require Boards of Education to affirm their understanding that the tax commissioner shall not approve the county tax digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year, and to acknowledge the list of pending appeals in existence at the time of submission of the digest as provided and certified by the Chairman of the Board of Tax Assessors; and

WHEREAS the Fulton County Board of Education (the “Board”) has been provided with the list of the Pending Appeals – for Properties Other Than Public Utilities for Tax Year 2022, in Fulton County, which list has or will be certified by the board of tax assessors’ chairman and is attached hereto as Exhibit “A” and incorporated herein by reference (the “Pending Appeals List”) for acknowledgement; and

WHEREAS, Board has reviewed the Pending Appeals List, and the information contained therein;

ACCORDINGLY, NOW BE IT RESOLVED that:

- 1) The Board hereby acknowledges receipt of the 2022 Pending Appeals List and the information contained therein; and
- 2) The Board further recognizes that the Pending Appeals List which has or will be certified by the Chairman of the Board of Assessors represents the pending appeals and arbitrations filed in Fulton County at the time the tax digest is being submitted to the Revenue Commissioner for examination and the tax commissioner shall not approve the county tax digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year; and
- 3) The President of the Fulton County Board of Education and/or the Superintendent for the Fulton County School District are each authorized to affirm, execute and deliver the acknowledgements required by the new tax digest submission requirements under amended O.C.G.A §48-5-304 in accordance with the above resolutions.

RESOLVED this 11 day of August, 2022.

(Approved _____ by vote of _____.)

Julia C. Bernath
Julia C. Bernath, President

Gail Dean
Gail Dean

Linda McCain
Linda McCain

Kimberly R. Dove
Kimberly Dove, Vice President

Franchesca Warren
Franchesca Warren

Katie Reeves
Katie Reeves

Absent
Katha Stuart

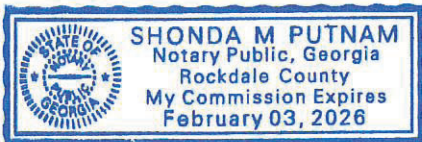
Mike Looney
Mike Looney, Ed. D., Superintendent

Jillie Baldwin
Witness

Sworn to and subscribed before me this
11 day of August, 2022

Shonda M Putnam
Notary Public, State of Georgia

My Commission Expires Feb 3, 2026



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY: **Fulton** TAXING JURISDICTION: **Fulton County Schools**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

| DESCRIPTION | 2021 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2022 DIGEST |
|------------------|----------------|------------------------------------|---------------------------------|----------------|
| REAL | 39,897,874,920 | 3,721,590,070 | 787,906,610 | 44,407,371,600 |
| PERSONAL | 5,968,053,665 | | 532,086,263 | 6,500,139,928 |
| MOTOR VEHICLES | 140,679,790 | | (20,268,290) | 120,411,500 |
| MOBILE HOMES | 891,152 | | (122,995) | 768,157 |
| TIMBER -100% | | | 0 | |
| HEAVY DUTY EQUIP | | | 2,027,100 | 2,027,100 |
| GROSS DIGEST | 46,007,499,527 | 3,721,590,070 | 1,301,628,688 | 51,030,718,285 |
| EXEMPTIONS | 6,696,851,015 | 1,748,349,322 | 94,812,011 | 8,540,012,348 |
| NET DIGEST | 39,310,648,512 | 1,973,240,748 | 1,206,816,677 | 42,490,705,937 |
| | (PYD) | (RVA) | (NAG) | (CYD) |

2021 MILLAGE RATE: **17.590**

2022 MILLAGE RATE: **17.240**

CALCULATION OF ROLLBACK RATE

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--|---------------------------|----------------|-----------------|
| 2021 Net Digest | PYD | 39,310,648,512 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 1,973,240,748 | |
| Other Net Changes to Taxable Digest | NAG | 1,206,816,677 | |
| 2022 Net Digest | CYD | 42,490,705,937 | (PYD+RVA+NAG) |
| 2021 Millage Rate | PYM | 17.590 | PYM |
| Millage Equivalent of Reassessed Value Added | ME | 0.817 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2022 | RR - ROLLBACK RATE | 16.773 | PYM - ME |

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

| | | |
|--|--------------------------------|--------------|
| If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds 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. § 48-5-32.1(c) (2) | Rollback Millage Rate | 16.773 |
| | 2022 Millage Rate | 17.240 |
| | Percentage Tax Increase | 2.78% |

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. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and 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 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Man Ouff CFO 8/11/2022

Responsible Party Title Date

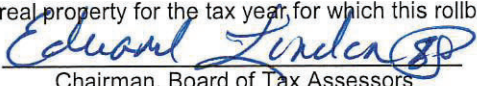
PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES 2022


| COUNTY | FULTON | TAXING JURISDICTION | 60 - FULTON SCHOOL GEN | |
|---|-----------------------|--|---------------------------------|-----------------------|
| 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 | 2021 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2022 DIGEST |
| REAL | 39,897,874,920 | 3,721,590,070 | 787,906,610 | 44,407,371,600 |
| PERSONAL | 5,968,053,665 | | 532,086,263 | 6,500,139,928 |
| MOTOR VEHICLES | 140,679,790 | | -20,268,290 | 120,411,500 |
| MOBILE HOMES | 891,152 | | -122,995 | 768,157 |
| TIMBER - 100% | | | | |
| HEAVY DUTY EQUIP | | | 2,027,100 | 2,027,100 |
| GROSS DIGEST | 46,007,499,527 | 3,721,590,070 | 1,301,628,688 | 51,030,718,285 |
| EXEMPTIONS | 6,696,851,015 | 1,748,349,322 | 94,812,011 | 8,540,012,348 |
| NET DIGEST | 39,310,648,512 | 1,973,240,748 | 1,206,816,677 | 42,490,705,937 |
| FLPA Reimbursement Value | | | | |
| Adjusted NET DIGEST | 39,310,648,512 | 1,973,240,748 | 1,206,816,677 | 42,490,705,937 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2021 MILLAGE RATE | .01759 | 2022 PROPOSED MILLAGE RATE >>> | | |
| THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE | | | | |
| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA | |
| 2021 Net Digest | PYD | 39,310,648,512 | | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 1,973,240,748 | | |
| Other Net Changes to Taxable Digest | NAG | 1,206,816,677 | | |
| 2022 Net Digest | CYD | 42,490,705,937 | (PYD+RVA+NAG) | |
| 2021 Millage Rate | PYM | .017590 | | |
| Millage Equivalent of Reassessed Value Added | ME | .00820 | (RVA/CYD) * PYM | |
| Rollback Millage Rate for 2022 | RR | .016770 | PYM - ME | |

| COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES | | |
|--|-----------------------|---------|
| If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds 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) | Rollback Millage Rate | .016770 |
| | 2022 Millage Rate | |
| | Percentage Increase | |

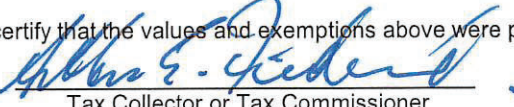
CERTIFICATIONS

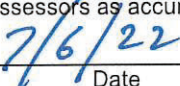
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.


 Chairman, Board of Tax Assessors


 Date

I hereby certify that the values and exemptions above were provided by the Board of Tax Assessors as accurate for 2022.


 Tax Collector or Tax Commissioner

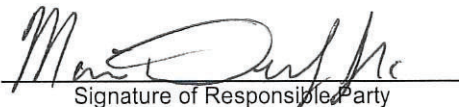

 Date

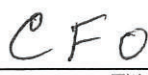
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is 17.24

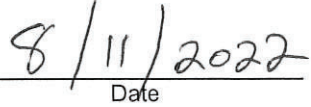
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 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 2022 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



**RESOLUTION ADOPTING
FY 2022- 2023 MILLAGE
RATES
(2022 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 2022 of 17.240 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 2022 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.