



CITY COUNCIL SPECIAL CALLED MEETING

Donna Pittman-Mayor

Robert J. Patrick-District 1

Trudy Jones Dean – District 2

Karen Pachuta – District 3

Pam Fleming – District 1

Brian Bates – District 2

Maria Alexander – District 3

Mayor Pro-Tem

AGENDA

June 17, 2013 6:30 PM

I. CALL TO ORDER

II. ROLL CALL

III. SECOND PUBLIC HEARING

- Millage Rate Adoption
- First Read on Ordinance to adopt Millage Rate

IV. ADJOURNMENT:



AGENDA ITEM REQUEST SHEET

Subject: Millage Rate Public Hearing/First Read on Ordinance to adopt Millage rate

Date of Meeting: June 17, 2013

Budget Impact: ☐ Yes ☐ N/A

Budget Impact Amount: \$ _____

Funding Source:

- ☐ Annual
- ☐ Capital
- ☐ Grant(s)/ Technical Assistance
- ☐ N/A

- Regular ☐
- Work Session ☐
- Recommendation ☐
- Policy/Discussion ☐
- Report ☐
- Ceremonial ☐
- Other ☐

Department: Finance

Department Head: Lisa Ferguson

This will be the second public hearing on the proposed millage rate for the City of Doraville for the tax year 2013. While we are proposing that the millage rate be adopted at the same rate of 9.0 mills as the tax year 2012, the addition of the annexed properties has caused an increase in the overall value of the digest. This in turn, causes the rollback rate to be less than 9 mills. Therefore, we are required to advertise a tax rate increase.

The DeKalb County Value Change Summary report shows that the original city parcels had growth of \$1,091,480 which was offset by a revaluation change of -\$1,354,328 for a net effect of decreasing the original digest by \$262,848. It also indicates that our digest increased by \$17,875,737 with the addition of the annexed properties. Had our digest been valued based on the original parcels, advertising a tax increase would not be necessary.

Recommended Action: This is a public hearing and is also the first read on the ordinance to adopt the millage rate for the tax year 2013, which is the City's FYE 2014. No action is required.

Attachments:

Ad – Notice of Property Tax Increase and 5 Year History
2013 Rollback Computation
Consolidation and Evaluation of Digest 2013
DeKalb County New Value and Revaluation Statistics 2013 as of 05/16/2013
DeKalb County Value Change Summary Report
Ordinance to adopt Millage Rate

NOTICE OF PROPERTY TAX INCREASE

The City of Doraville has tentatively adopted a millage rate of 9.00 for the portion of the City annexed on December 31, 2012.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Doraville City Hall located at 3725 Park Avenue, Doraville, GA 30340 on June 10, 2013 at 6:30pm.

Times and places of additional public hearings on this tax increase are at the Doraville City Hall on June 17, 2013 at 6:30pm and on June 20, 2013 at 6:30pm.

This tentative millage rate of 9.00 mills will result in an increase of .957 mills. Without this tentative tax increase, the millage rate will be no more than 8.043 mills. The proposed tax increase for a home with a fair market value of \$75,000 is approximately \$29 and the tax increase for a non-homestead property with a fair market value of \$500,000 is approximately \$191.

State of Georgia statutes do not specifically address the setting of the initial millage rate for a newly annexed area by a municipality but the City of Doraville is advertising a Notice of Property Tax Increase, with associated public hearing notification, in order to ensure full disclosure of its intent to levy property taxes in the area annexed December 31, 2012. The millage rate of 9.00 proposed for the annexed area is the same as that proposed for the rest of the City and is below the rollback millage rate and therefore would not constitute a tax increase for the rest of the City.

CITY OF DORAVILLE NOTICE OF FIVE YEAR HISTORY

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. All citizens of Doraville are invited to attend.

CURRENT 2013 TAX DIGEST AND FIVE YEAR LEVY

	2009	2010	2011	2012	2013
Real & Personal	420,366,507	384,994,288	379,732,939	361,679,814	395,990,311
Motor Vehicle	16,436,920	15,899,150	15,898,760	15,848,630	15,906,220
Mobile Homes	200	200	200	0	0
Timber 100%	0			0	0
Heavy Duty Equipment	6,506	0	2,494	4,530	4,530
Gross Tax Digest	436,810,133	400,893,638	395,634,393	377,532,974	411,901,061
Exemptions	73,116,589	70,854,876	69,611,752	35,478,708	35,478,708
Net Tax Digest	363,693,544	330,038,762	326,022,641	342,054,266	376,422,353
Net Millage	7.50	8.00	9.00	9.00	9.00
Net Tax Levy 100%	2,725,452	2,640,310	2,934,204	3,078,488	3,387,801
Net Increase/(Decrease)	-400,591	-85,142	293,894	144,285	309,313
Net Levy % Increase/(Decrease)	-12.81%	-3.12%	11.13%	4.92%	10.05%

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PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2013

COUNTY **DeKalb**

TAXING JURISDICTION **44-Doraville**

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	2012 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2013 DIGEST
REAL	251,795,484	37,636,145	-2,775,958	286,655,671
PERSONAL	109,884,330		-546,431	109,337,899
MOTOR VEHICLES	15,848,630		57,590	15,906,220
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP	4,530		0	4,530
GROSS DIGEST	377,532,974	37,636,145	-3,264,799	411,904,320
EXEMPTIONS		0	36,255,812	36,255,812
NET DIGEST	377,532,974	37,636,145	-39,520,611	375,648,508
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	377,532,974	37,636,145	-39,520,611	375,648,508
	(PYD)	(RVA)	(NAG)	(CYD)
2012 MILLAGE RATE >>>	9.000	2013 PROPOSED MILLAGE RATE >>>		9.000

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2012 Net Digest	PYD	377,532,974	
Net Value Added-Reassessment of Existing Real Property	RVA	37,636,145	
Other Net Changes to Taxable Digest	NAG	-39,520,611	
2013 Net Digest	CYD	375,648,508	(PYD+RVA+NAG)
2012 Millage Rate	PYM	9.000	
Millage Equivalent of Reassessed Value Added	ME	0.902	(RVA/CYD) * PYM
Rollback Millage Rate for 2012	RR	8.098	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2013 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	8.098
	2013 Millage Rate	9.000
	Percentage Increase	11.14%

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 2013 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2013 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 2013 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 2013 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

CONSOLIDATION AND EVALUATION OF DIGEST 2013

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 43 - CITY OF DORAVILLE				Total Parcel Count: 2,883			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
R1	2,182		36,493,485	J3	0	0.00	0	E0	1		1,819	Residential Real	2,283	762.70	71,937,006
R3	2,276	739.40	35,416,321	J4	0	0.00	0	E1	95		2,845,200	Residential Personal	0		0
R4	1	8.60	27,200	J5	0	0.00	0	E2	10		1,181,044	Residential Total	2,283	762.70	71,937,006
R5	0	0.00	0	J9	0	0.00	0	E3	5		768,416	Residential Trans.	0	0.00	0
R6	0	0.00	0	FLPA FAIR MARKET ASMT				E4	1		4,000	Historic	0	0.00	0
R9	6	14.70	0	Code	Count	Acres	40% Value	E5	0		0	Agricultural Real	0	0.00	0
RA	0	0.00	0	F3	0	0.00	0	E6	4		5,255,080	Agricultural Personal	0	0.00	0
RB	0	0.00	0	F4	0	0.00	0	E7	0		0	Agricultural Total	0	0.00	0
RF	0	0.00	0	F5	0	0.00	0	E8	0		0	Preferential	0	0.00	0
RI	0	0.00	0	F9	0	0.00	0	E9	0		0	Conservation Use	0	0.00	0
RZ	0	0.00	0	Total	0	0.00	0	TOTAL	116		10,055,559	Environmentally Sen	0	0.00	0
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				Commercial Real			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Persona	1,164		99,967,093
T1	0	0.00	0	W3	0	0.00	0	S1	0	0	0	Commercial Total	1,538	619.30	252,053,823
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0	Industrial Real	110	455.60	62,628,676
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0	Industrial Personal	6		798,948
HISTORIC				COMMERCIAL				Industrial Total				Forest Lnd Con Use			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S4	0	0	0	Real Total	116	455.60	63,427,624
H1	0	0.00	0	C1	313		57,497,391	S5	3	111,880	0	Personal Total	1,170		100,766,041
H3	0	0.00	0	C3	351	311.50	54,267,663	SD	1	42,560	0	Digest Total	3,937	1,837.60	387,418,453
AGRICULTURAL				C4	21	303.00	40,321,676	SS	0	0	0	Public Utility	13	0.00	8,571,858
Code	Count	Acres	40% Value	C5	0	0.00	0	SE	0	0	0	Motor Vehicle	4,948		15,906,220
A1	0	0.00	0	C9	2	4.80	0	SG	0	0	0	Mobile Home	0	0.00	0
A3	0	0.00	0	CA	1		42,000	S6	0	0	0	Timber - 100%	0	0.00	0
A4	0	0.00	0	CB	0	0.00	0	S8	0	0	0	Heavy Duty Equip.	1		4,530
A5	0	0.00	0	CF	664		23,924,846	S9	0	0	0	Gross Digest Total	8,899	1,837.60	411,901,061
A6	0	0.00	0	CI	474		64,304,771	SF	0	0	0	Exemptions-Bonds			251,060
A9	0	0.00	0	CP	25		11,695,476	SA	0	0	0	Net Bond Digest			411,650,001
AA	0	0.00	0	CZ	0	0.00	0	SB	0	0	0	Gross Digest Total	8,899	1,837.60	411,901,061
AB	0	0.00	0	INDUSTRIAL				SP	197	251,060	251,060	Exemptions-M & O			36,255,812
AF	0	0.00	0	Code	Count	Acres	40% Value	SH	0	0	0	Net M & O Digest			375,645,249
AI	0	0.00	0	I1	95		31,128,768	ST	0	0	0	DO NOT USE L1 THRU L9 CODES ON STATE SHEET			
AZ	0	0.00	0	I3	98	186.00	15,680,548	SV	0	0	0	L1	1,126	26,944,072	0
PREFERENTIAL				I4	11	123.30	6,673,720	SJ	0	0	0	L2	281	8,906,240	0
Code	Count	Acres	40% Value	I5	1	146.30	9,145,640	SZ	0	0	0	L3	0	0	0
P3	0	0.00	0	I9	0	0.00	0	SN	0	0	0	L4	0	0	0
P4	0	0.00	0	IA	0	0.00	0	L5	0	0	0	L6	0	0	0
P5	0	0.00	0	IB	0	0.00	0	L7	0	0	0	L8	0	0	0
P6	0	0.00	0	IF	3		657,785	L9	0	0	0	L10	0	0	0
CONSERVATION USE				II	1		400	L11	0	0	0	L12	0	0	0
Code	Count	Acres	40% Value	IP	230		140,763	L13	0	0	0	L14	0	0	0
V3	0	0.00	0	IZ	0	0.00	0	L15	0	0	0	L16	0	0	0
V4	0	0.00	0	PUBLIC UTILITY				TOTAL	1,608	36,255,812	251,060				
V5	0	0.00	0	Code	Count	Acres	40% Value								
V6	0	0.00	0	U1	0	0.00	0								
BROWNFIELD PROPERTY				U2	12	0.00	8,568,599								
Code	Count	Acres	40% Value	U3	0	0.00	0								
B1	0	0.00	0	U4	0	0.00	0								
B3	0	0.00	0	U5	0	0.00	0								
B4	0	0.00	0	U9	0	0.00	0								
B5	0	0.00	0	UA	0	0.00	0								
B6	0	0.00	0	UB	0	0.00	0								
				UF	1		3,259								
				UZ	0	0.00	0								

**DEKALB COUNTY NEW VALUE AND REVALUATION STATISTICS
2013 AS OF 05/16/2013**

TAX DISTRICT	ROLL	2012 7/26/2012	2013 as of 05/16/2013	CHANGE IN DIGEST	NEW as of 05/16/2012	REVALUATION as of 05/16/2013
UNINCORPORATED (04)	RE	\$12,099,234,211	\$9,725,525,210	-\$2,373,709,001	\$78,562,448	-\$2,452,271,449
	PP	\$1,239,531,743	\$1,362,416,855	\$122,885,112	\$0	\$122,885,112
	MH	\$322,962	\$322,962	\$0	\$0	\$0
AVONDALE (14)	RE	\$130,310,867	\$138,221,123	\$7,910,256	\$482,080	\$7,428,176
	PP	\$1,558,678	\$1,712,102	\$153,424	\$0	\$153,424
	MH	\$0	\$0	\$0	\$0	\$0
CHAMBLEE (24)	RE	\$563,253,181	\$571,727,163	\$8,473,982	\$5,877,760	\$2,596,222
	PP	\$167,649,621	\$152,861,122	-\$14,788,499	\$0	-\$14,788,499
	MH	\$0	\$0	\$0	\$0	\$0
CLARKSTON (34)	RE	\$57,741,152	\$52,549,116	-\$5,192,036	\$69,044	-\$5,261,080
	PP	\$1,971,013	\$1,811,357	-\$159,656	\$0	-\$159,656
	MH	\$0	\$0	\$0	\$0	\$0
DORAVILLE (44)	RE	\$247,924,787	\$286,652,412	\$38,727,625	\$1,091,480	\$37,636,145
	PP	\$102,792,793	\$100,949,370	-\$1,843,423	\$0	-\$1,843,423
	MH	\$0	\$0	\$0	\$0	\$0
DUNWOODY (50)	RE	\$2,418,715,904	\$2,473,465,657	\$54,749,753	\$14,790,084	\$39,959,669
	PP	\$127,937,396	\$135,564,762	\$7,627,366	\$0	\$7,627,366
	MH	\$0	\$0	\$0	\$0	\$0
LITHONIA (54)	RE	\$14,183,572	\$12,663,448	-\$1,520,124	\$0	-\$1,520,124
	PP	\$1,503,471	\$1,448,443	-\$55,028	\$0	-\$55,028
	MH	\$117,094	\$117,094	\$0	\$0	\$0
ATLANTA (61)	RE	\$1,051,434,213	\$1,072,565,220	\$21,131,007	\$11,985,806	\$9,145,201
	PP	\$30,643,527	\$31,155,016	\$511,489	\$0	\$511,489
	MH	\$0	\$0	\$0	\$0	\$0
PINE LAKE (74)	RE	\$15,444,411	\$12,416,049	-\$3,028,362	\$0	-\$3,028,362
	PP	\$148,883	\$114,962	-\$33,921	\$0	-\$33,921
	MH	\$0	\$0	\$0	\$0	\$0
STONE MTN (84)	RE	\$59,005,934	\$49,339,259	-\$9,666,675	\$151,680	-\$9,818,355
	PP	\$2,717,162	\$2,435,814	-\$281,348	\$0	-\$281,348
	MH	\$0	\$0	\$0	\$0	\$0
DECATUR (92)	RE	\$934,693,386	\$934,236,783	-\$456,603	\$17,059,760	-\$17,516,363
	PP	\$17,739,309	\$17,578,223	-\$161,086	\$0	-\$161,086
	MH	\$0	\$0	\$0	\$0	\$0
BROOKHAVEN (20)	RE	\$0	\$2,198,733,559	\$2,198,733,559	\$40,693,748	\$2,158,039,811
	PP	\$0	\$35,097,359	\$35,097,359	\$0	\$35,097,359
	MH	\$0	\$0	\$0	\$0	\$0
DEKALB SCHOOLS (EXCEPT 61 AND 92)	RE	\$15,605,814,019	\$15,521,292,998	-\$84,521,023	\$0	-\$84,521,023
	PP	\$1,645,810,760	\$1,794,412,146	\$148,601,386	\$0	\$148,601,386
	MH	\$440,056	\$440,056	\$0	\$0	\$0
LENOX PARK CID (S1) (included in 04 totals)	RE	\$8,537,529	\$9,448,633	\$5,911,104	\$0	\$5,911,104
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
PERIMETER CID (S2 & S3) (included in 20 & 50 totals)	RE	\$821,547,969	\$630,370,109	-\$191,177,860	\$0	-\$191,177,860
	PP	\$0	\$2,545	\$2,545	\$0	\$2,545
	MH	\$0	\$0	\$0	\$0	\$0
STONE MTN CID (S4) (included in 04 totals)	RE	\$95,086,670	\$125,777,273	\$30,690,603	\$453,080	\$30,237,523
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TUCKER CID (S5) (included in 04 totals)	RE	\$0	\$19,472,930	\$19,472,930	\$193,440	\$19,279,490
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TAD#1 KEN/04 (T104) (included in 04 totals)	RE	\$60,851,678	\$57,056,734	-\$3,794,944	\$0	-\$3,794,944
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TAD#1 KEN/14 (T114) (included in 14 totals)	RE	\$823,800	\$822,960	-\$840	\$0	-\$840
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TAD#2 AVN/04 (T204) (included in 04 totals)	RE	\$27,563,969	\$25,667,689	-\$1,896,280	\$0	-\$1,896,280
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TAD#3 BRIAR/04 (T304) (included in 04 totals)	RE	\$87,920,533	\$82,687,373	-\$5,233,160	\$0	-\$5,233,160
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TAD#3 BRIAR(T320) (included in 20 totals)	RE	\$0	\$4,794,800	\$4,794,800	\$0	\$4,794,800
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
AVDL CITY TAD (TAV1) (included in 14 totals)	RE	\$12,959,120	\$12,521,480	-\$437,640	\$0	-\$437,640
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
STONE MTN CITY TAD (TSM1) (included in 84 totals)	RE	\$7,887,048	\$7,477,024	-\$410,024	\$68,360	-\$478,384
	PP	\$0	\$0	\$0	\$0	\$0
	MH	\$0	\$0	\$0	\$0	\$0
TOTAL GROSS	RE	\$17,591,941,618	\$17,528,094,999	-\$63,846,619	\$170,763,890	-\$234,610,509
TOTAL GROSS	PP	\$1,694,193,596	\$1,843,145,385	\$148,951,789	\$0	\$148,951,789
TOTAL GROSS	MH	\$440,056	\$440,056	\$0	\$0	\$0
TOTAL GROSS		\$19,286,575,270	\$19,371,680,440	\$85,105,170	\$170,763,890	-\$85,658,720

AA202GAFUL
05/15/2013

DEKALB County GA
Value Change Summary Report
Tax Year 2013

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Tax Districts	2012 Assessed Value	2013 Assessed Value	Value Change	Chg %	Growth Change	Grth %	Reval Change	Rvl %	Unclassified Change
04 UNINCORPORATED	3,019,100,914	3,162,940,921	143,840,007	5	77,915,928	3	65,924,079	2	0
14 AVONDALE EST	50,652,240	56,763,164	6,110,924	12	482,080	1	5,628,844	11	0
20 BROOKHAVEN	688,967,300	816,492,683	127,525,383	19	40,693,748	6	86,831,635	13	0
24 CHAMBLEE	103,266,348	110,790,784	7,524,436	7	4,058,244	4	3,466,192	3	0
24A CHAMBLEE ANX	106,340,459	120,568,076	14,227,617	13	1,819,516	2	12,408,101	12	0
34 CLARKSTON	11,656,760	8,596,688	-3,060,072	-26	69,044	1	-3,129,116	-27	0
44 DORAVILLE	46,751,560	46,488,712	-262,848	-1	1,091,480	2	-1,354,328	-3	0
44A DORAVILLE ANX	14,662,680	17,875,737	3,213,057	22	0	0	3,213,057	22	0
50 DUNWOODY	882,037,880	989,369,161	107,331,281	12	14,790,084	2	92,541,197	11	0
54 LITHONIA	1,145,120	568,916	-576,204	-50	0	0	-576,204	-50	0
61 ATLANTA	297,366,138	344,441,743	47,075,605	16	11,985,806	4	35,089,799	12	0
61A ATLANTA ANX	319,840	251,360	-68,480	-21	0	0	-68,480	-21	0
74 PINE LAKE	7,714,382	7,154,100	-2,560,282	-26	0	0	-2,560,282	-26	0
74A PINE LK ANX	165,160	173,680	8,520	5	0	0	8,520	5	0
84 STONE MTN	22,146,555	14,599,506	-7,547,049	-34	83,320	0	-7,630,369	-35	0
92 DECATUR	92,655,734	112,259,623	19,603,889	21	16,908,560	18	2,695,329	3	0
92A DECATUR ANX	1,233,760	1,175,832	-57,928	-5	151,200	12	-209,128	-17	0
S1 LENOX PK CID	19,101,960	26,149,088	7,047,128	37	0	0	7,047,128	37	0
S2 PCCID DNWDY	42,355,360	36,000,580	-6,354,780	-15	0	0	-6,354,780	-15	0
S3 PCCID UNINC	26,758,000	30,416,625	3,658,625	14	0	0	3,658,625	14	0
S4 STONE MOUNTAIN CID	2,879,840	2,804,332	-75,508	-3	453,080	16	-528,588	-18	0
S5 TUCKER CID	2,196,840	2,194,480	-2,360	0	193,440	9	-195,800	-9	0
T104 TAD#1 KEN/04	3,825,800	3,339,332	-486,468	-13	0	0	-486,468	-13	0

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05/15/2013

DEKALB County GA
Value Change Summary Report
Tax Year 2013

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Tax Districts	2012 Assessed Value	2013 Assessed Value	Value Change	Chg %	Growth Change	Grth %	Reval Change	Rvl %	Unclassified Change
T204 TAD#2 AVN/04	214,720	204,560	-10,160	-5	0	0	-10,160	-5	0
T304 TAD3 BRIAR04	6,907,800	8,065,000	1,157,200	17	0	0	1,157,200	17	0
TAV1 AVDL CITYTAD	160,280	63,968	-96,312	-60	0	0	-96,312	-60	0
TSM1 SIMTN CTYTAD	403,920	481,122	77,202	19	68,360	17	8,842	2	0

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF DORAVILLE,
GEORGIA, TO FIX THE AD VALOREM TAX RATE OF THE CITY OF DORAVILLE, FOR
FISCAL YEAR 2014 AND FOR OTHER PURPOSES**

- WHEREAS,** the Charter of the City of Doraville authorizes the City to levy and provide for the assessment of ad valorem property taxes on all property subject to taxation; and
- WHEREAS,** the Charter of the City of Doraville provides that the valuation of all property subject to taxation by the City shall be determined according to the tax digest prepared by the DeKalb County Board of Tax Assessors; and
- WHEREAS,** the City of Doraville has contracted with the Tax Commissioner of DeKalb County, Georgia to serve as Tax Collector for the City for collection of ad valorem taxes, as provided within Chapter 18 of the City Code and within State of Georgia law; and
- WHEREAS,** the City of Doraville calculated a rollback millage rate as defined within State of Georgia law, resulting in the need to advertise the setting of the millage rate for the 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 10, 2013, June 17, 2013 and June 20, 2013, 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 comments, has determined that it is in the best interests of, and necessary to meet the expenses and obligations of, the City of Doraville to set a levy in the amount of \$9.00 on each \$1,000.00 of taxable value for all property subject to ad valorem taxation by the City; now
- THEREFORE,** the Mayor and City Council of the City of Doraville, Georgia hereby ordain as follows:
- Section 1:** The ad valorem tax rate for the City of Doraville, Georgia for the 2014 fiscal year, on property subject to ad valorem taxation by the City, is hereby fixed at \$9.00 on each \$1,000.00 of taxable value.
- Section 2:** Said rate of \$9.00 on each \$1,000.00 of taxable value for all property subject to ad valorem taxation by the City is hereby levied for General Government purposes.
- Section 3:** As provided within the Charter of the City of Doraville, the billing date and due date for ad valorem taxes for the City shall be the same as those for DeKalb County; voluntary payment of property taxes prior to the due date is specifically authorized.

STATE OF GEORGIA
COUNTY OF DEKALB

ORDINANCE 2013-

Section 4: The Tax Commissioner of DeKalb County is authorized to bill and collect ad valorem taxes for the City of Doraville for FY 2014 based on the millage rate set herein and to take, on behalf of the City, such actions authorized by State of Georgia law as may be necessary for this process.

Section 5: The Mayor is authorized to execute the Millage Rate Rollback Calculation Worksheet based upon the millage rate adopted by the Mayor and Council and submit same to the DeKalb County Tax Commissioner.

Section 6: All ordinances and parts of ordinances in conflict herewith are hereby repealed.

Section 7: This Ordinance shall become effective immediately upon its adoption by the City Council.

SO ORDAINED, this 20th day of June, 2013.
CITY OF DORAVILLE, GEORGIA

Mayor

First Reading

Second Reading

ATTEST:

Sandra Bryant, Assistant City Clerk (SEAL)

APPROVED AS TO FORM:

Cecil G. McLendon, Jr., City Attorney

	Yea	Nay
Maria Alexander	☐	☐
Brian Bates	☐	☐
Pam Fleming	☐	☐
Karen Pachuta	☐	☐
Robert Patrick	☐	☐
Trudy Jones Dean	☐	☐