

1. Agenda

Documents:

[BOMC-6-30-21-PH-SCM-AGENDA.PDF](#)

2. Meeting Called To Order/Adoption Of Agenda

3. Public Hearing On The 2021 Tax Millage Rate

Documents:

[NEWS RELEASE 2021 MILLAGE.PDF](#)
[2021 PT 32.1 CITY OF AVONDALE ROLLBACK.XLSX](#)
[2021 5 YEAR HISTORY FOR PUBLICATION.PDF](#)

4. Second Reading – Ordinance To 2021 Adopt Millage Rate

5. Adjournment



**BOARD OF MAYOR AND COMMISSIONERS
PUBLIC HEARING & SPECIAL CALLED MEETING
JUNE 30th, 2021
6:00 p.m.**

AGENDA

- Item #1 Meeting Called to Order
- Item #2 Adoption of Agenda
- Item #3 **Public Hearing on the 2021 Tax Millage Rate**
The Governing Authority of the City of Avondale Estates has tentatively adopted a 2021 millage rate of **9.8 mills**, the same rate as the past three years.
- Item #4 **Second Reading – Ordinance to 2021 Adopt Millage Rate**
- Item #5 Adjournment



FOR IMMEDIATE RELEASE

Friday, May 28, 2021

Media Contact: Rebecca Long

Tel: 404-294-5400

Avondale Estates Notice of Property Tax Increase

Avondale Estates, Ga. – The Governing Authority of the City of Avondale Estates has tentatively adopted a 2021 millage rate which will require an increase in property taxes by **2.10** percent. All concerned citizens are invited to the public hearings on this matter to be held at Avondale Estates City Hall, 21 N. Avondale Plaza, Avondale Estates, GA 30002:

- Wednesday, June 16th at 12:00 p.m.
- Wednesday, June 23rd at 5:30 p.m.
- Wednesday June 30th at 6:00 p.m.

The purpose of the hearings is to allow public input on the level of service desired by residents and businesses, as well as the millage rate necessary to maintain those services. Over the past three years, City General Fund costs increased by an average of **2.18** percent, so a similar increase in the dollar amount collected from property tax is likely necessary to maintain the same level of service to City residents and businesses in 2021.

This tentative increase will result in a millage rate of **9.8** mills, an increase of **0.202** mills. Without this tentative tax increase, the millage rate will be no more than **9.598** mills. The proposed tax increase for a home with a fair market value of **\$400,000** is approximately **\$32**. The proposed tax increase for nonhomestead property with a fair market value of **\$525,000** is approximately **\$36**.

About the City of Avondale Estates

Located just seven miles east of Atlanta. Avondale Estates is a dynamic and growing City, and a community of good neighbors who embrace local businesses, great ideas, and big opportunities.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021

COUNTY: 002-DEKALB TAXING JURISDICTION: AVONDALE

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

DESCRIPTION	2020 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2021 DIGEST
REAL	274,815,734	6,294,954	31,103,183	312,213,871
PERSONAL	2,197,178		(143,002)	2,054,176
MOTOR VEHICLES	1,533,920		(291,250)	1,242,670
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	278,546,832	6,294,954	30,668,931	315,510,717
EXEMPTIONS	693,689		11,237,427	11,931,116
NET DIGEST	277,853,143	6,294,954	19,431,504	303,579,601
	(PYD)	(RVA)	(NAG)	(CYD)
2020 MILLAGE RATE:	9.800		2021 MILLAGE RATE:	9.800

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2020 Net Digest	PYD	277,853,143	
Net Value Added-Reassessment of Existing Real Property	RVA	6,294,954	
Other Net Changes to Taxable Digest	NAG	19,431,504	
2021 Net Digest	CYD	303,579,601	(PYD+RVA+NAG)
2020 Millage Rate	PYM	9.800	PYM
Millage Equivalent of Reassessed Value Added	ME	0.203	(RVA/CYD) * PYM
Rollback Millage Rate for 2021	RR - ROLLBACK RATE	9.597	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 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	9.597
	2021 Millage Rate	9.800
	Percentage Tax Increase	2.12%

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 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 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 2021 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 2021 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.

----- Responsible Party	----- Title	----- Date
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NOTICE

The **Board of Mayor and Commissioners of the City of Avondale Estates** does hereby announce that the millage rate will be set at a meeting to be held at the **Avondale Estates City Hall** on **June 30** at **6:00 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
I n c o r p o r a t e d A r e a	V A L U E	Real & Personal	191,456,685	202,952,052	221,127,298	257,479,007	278,774,602	315,955,784
		Motor Vehicles	4,306,900	3,998,710	2,436,450	1,802,460	1,533,920	1,242,670
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment						
		Gross Digest	195,763,585	206,950,762	223,563,748	259,281,467	280,308,522	317,198,454
		Less Exemptions	466,802	512,749	550,270	11,721,333	693,689	11,931,116
	NET DIGEST VALUE	195,296,783	206,438,013	223,013,478	247,560,134	279,614,833	305,267,338	
	R A T E	Gross Maintenance & Operation Millage	9.957	9.957	9.800	9.800	9.800	9.800
		Less Rollback (Local Option Sales Tax)						
NET M&O MILLAGE RATE		9.9570	9.9570	9.8000	9.8000	9.8000	9.8000	
T A X	TOTAL M&O TAXES LEVIED	\$1,944,570	\$2,055,503	\$2,185,532	\$2,426,089	\$2,740,225	\$2,991,620	
	Net Tax \$ Increase		\$110,933	\$130,029	\$240,557	\$314,136	\$251,395	
	Net Tax % Increase		5.70%	6.33%	11.01%	12.95%	9.17%	