



Fulton County Board of Commissioners  
**Agenda Item Summary**

# 17-0717

**BOC Meeting Date**  
 9/6/2017

**Requesting Agency**  
 Finance

**Commission Districts Affected**  
 All Districts

**Requested Action** *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*  
 Request approval of the 2017 Tax Resolution which sets the millage rates for 2017.

**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 and O.C.G.A 48-5-32-1

**Is this Item related to a Strategic Priority Area?** *(If yes, note strategic priority area below)*  
 Yes All People trust government is efficient, effective, and fiscally sound

**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 General fund, Bond Fund, and South Fulton Special Service District (before the May 1, 2017 incorporation) and the South Fulton Special Service District (post May 1, 2017 incorporation) millage rates. Per statute, the Fulton County Board of Education recommends a millage rate to the Board of Commissioners who in turn approves the recommended rates. The Fulton County Board of Education plans to adopt their final millage rate subsequent to the September 6, 2017 Board of Commissioner meeting. A supplemental resolution will be brought to the Board once we receive formal approval of the School Board millage rate.

Listed below are the proposed millage rates for 2017 and actual rates for the last two years:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Change</u>
General fund	10.500	10.450	10.380	(0.070)
Bond Fund	0.250	0.250	0.250	(0.000)
Special Services District fund	11.579	11.579	4.430	(7.149)
Special Services District-FID	-	-	12.160	12.160

The Board previously approved Item 17-0614 on August 2, 2017 that authorized advertisement of the 5 year levy ad, set the public hearing date for September 6, 2017, and authorized the Chair to sign the Pending Appeals for Properties Other than Public Utilities form.

The public hearing will be held in Assembly Hall during the regular meeting of the Board of Commissioners on September 6, 2017 at 10:00 a.m.

**Contract & Compliance Information** *(Provide Contractor and Subcontractor details.)*

Agency Director Approval		County Manager's Approval
Typed Name and Title	Phone	
Signature	Date	

Revised 03/12/09 (Previous versions are obsolete)

**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 2017 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, Fulton County Special Services District purposes for 4 months 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:

	<b>Rate Per</b> <b><u>\$1,000</u></b>
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 2017.....	11.065
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, \$36,034,692 which were received by Fulton County during the year 2016 .....	(.685)
Net Millage.....	10.380

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

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voter approved bonded indebtedness (except educational purposes, Fulton County School District bonded debt purposes and Fulton County Special Services 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:

	<b>Rate Per <u>\$1,000</u></b>
For general County purposes.....	10.380
For the payment of principal and interest on voter approved bonded indebtedness of the County, lawfully incurred.....	<u>.250</u>
Total.....	10.630

**PART II**

**SPECIAL TAX LEVY – SOUTH FULTON SPECIAL SERVICES DISTRICT  
(BEFORE INCORPORATION OF THE CITY OF SOUTH FULTON)**

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 2017 a tax of 4.43 mills on the dollar of all taxable property located within said South Fulton Special Services District as of January 1, 2017, to defray the cost of establishment, maintenance and operation of services in said district for all property located in said district prior to the May 1, 2017 incorporation of the City of South Fulton, said tax to be assessed, levied and collected for the period of January 1, 2017 through April 30, 2017, 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 South Fulton Special Services District, at the rate indicated below:

	<b>Rate Per <u>\$1,000</u></b>
Millage rate.....	4.43

PART III

SPECIAL TAX LEVY – FULTON INDUSTRIAL DISTRICT (POST INCORPORATION)

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 2017 a tax of 12.16 mills on the dollar of all taxable property located within said South Fulton Special Services District as of May 1, 2017, to defray the cost of establishment, maintenance and operation of services in said district for properties located in said district after the incorporation of the City of South Fulton, said tax to be assessed, levied and collected for the term May 1 to December 31, 2017, 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 South Fulton Special Services District, at the rate indicated below:

	<b>Rate Per</b> <b><u>\$1,000</u></b>
Millage rate of.....	12.16

Fulton County Board of Commissioners:

\_\_\_\_\_  
Bob Ellis  
Vice-Chairman/Interim Chair

Attest:

\_\_\_\_\_  
Clerk of the Commission

Approved as to form:

\_\_\_\_\_  
County Attorney