



**CITY COUNCIL  
ATLANTA, GEORGIA**

**24-O-1099**

**A SUBSTITUTE ORDINANCE BY FINANCE/EXECUTIVE COMMITTEE TO AMEND SECTION 146-26 OF ATLANTA CITY CODE, TO SET THE AD VALOREM TAX RATE FOR THE GENERAL LEVY, BONDED INDEBTEDNESS LEVY, PARKS LEVY, EDUCATION LEVY, SPECIAL TAX DISTRICT LEVY, AND THE ATLANTA BELTLINE SPECIAL SERVICE DISTRICT LEVY BASED ON EVERY \$1,000.00 OR PART THEREOF OF THE VALUE OF ALL REAL AND PERSONAL PROPERTY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED UNTIL AMENDED OR REPEALED; TO REPEAL ORDINANCE NO. 24-O-1100; AND FOR OTHER PURPOSES.**

WHEREAS, the City of Atlanta (“City”) is charged with operating and maintaining City Government and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

WHEREAS, the Atlanta Board of Education is charged with operating and maintaining an independent school system and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

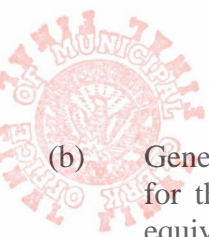
WHEREAS, the City’s ad valorem tax rates are set as mills on every \$1,000.00 or any part thereof of the value of all real and personal property (“Millage Rates”); and

WHEREAS, Ordinance No. 24-O-1100 was adopted on June 3, 2024 to levy the City’s preliminary 2024 Millage Rates with a General Levy of 8.52 mills, a Bonded Indebtedness Levy of 1.88 mills, a Parks Levy of 1.00 mill, an Education Levy of 20.5 mills, a Special Tax District Levy of 0.826 mills, and the Atlanta Beltline Special Service District Levy of 2.00 mills, overriding any inconsistencies with section 145-26 of the Atlanta City Code, and to align with the City’s FY 2025 proposed budget prior to receipt of the final digest from Fulton County and DeKalb County and prior to receipt of the Education Levy and the Special Tax District Levy; and

WHEREAS, the final digests from Fulton and DeKalb Counties have been received , and as a result, this Ordinance needs to be adopted by Council in order to amend section 146-26 of the Atlanta City Code to levy the City’s final 2025 Millage Rates with a General Levy of 8.52 mills, a Bonded Indebtedness Levy of 1.88 mills, a Parks Levy of 1.00 mill, an Education Levy of 20.5 mills, a Special Tax District Levy of 0.895 mills, and the Atlanta Beltline Special Service District Levy of 2.00 mills, and to repeal Ordinance No. 24-O-1100.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS, as follows:

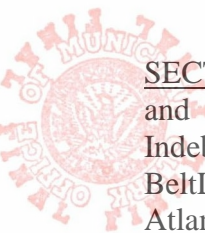
SECTION 1: That Part II (Code of Ordinances - General Ordinances), Chapter 146 (Taxation), Article II (Ad Valorem Taxes), Division 1 (Generally), Section 146-26 be amended to read as follows (with deleted language struck out and new language underlined):



- (b) General Levy. An ad valorem tax at the rate of ~~11.79~~11.33 mills less an amount equal to ~~3.293.17~~ mills for the rollback of ~~2023~~2024 sales tax revenue, less an amount equal to ~~0.650.31~~ mills for millage equivalent rate rollback, plus an amount equal to 0.67 mills for city-approved solid waste rates to yield a net ad valorem tax at the rate of 8.52 mills on every \$1,000.00 or any part thereof of the value of all real and personal property which under the laws of this state is subject to taxation within the corporate limits of the city for this purpose, is hereby levied.
- (c) Bonded Indebtedness. An ad valorem tax at the rate of 1.88 mills on every \$1,000.00 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is here by levied. An ad valorem tax at the rate of 0.00 mills on every \$1,000.00 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.
- (d) Parks. An ad valorem tax at the rate of 1.00 mill on every \$1,000.00 or any part thereof of the value of all real and personal property which under the laws of this state, is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.
- (e) Education Levy. An ad valorem tax at the rate of 20.500 mills on every \$1,000.00 or any part thereof of the value of all real and personal property which under the laws of this state is subject to taxation within the corporate limits of the city for this purpose, is hereby levied.
- (f) Special Tax District. An ad valorem tax at the rate of ~~0.8260~~0.895 mills on every \$1,000.00 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in DeKalb County, which under the laws of this state is subject to taxation within the corporate limits of the City of Atlanta in DeKalb County, is hereby amended to read as follows hereby levied.
- (g) Atlanta BeltLine Special Service District. An ad valorem tax at the rate of 2.00 mills on every \$1,000.00 or any part thereof of taxable real property within the Atlanta BeltLine Special Service District established by Ordinance No. 21-O-0052 is hereby levied. The proceeds of such tax shall be segregated, and the city shall not expend such funds for any purpose not authorized by said ordinance.

The tax commissioners of Fulton County and DeKalb County, by copy of this section, are requested to specifically list the levy set forth in this subsection on tax bills to be rendered to citizens and taxpayers of the city which are subject to such levy.

SECTION 2: That Ordinance No. 24-O-1100 is hereby repealed.



**SECTION 3:** That the Tax Commissioners of Fulton and DeKalb County, by copy of this Ordinance be and are hereby requested to specifically list all components of the General Levy, the Bonded Indebtedness Levy, the Parks Levy, the Education Levy, the Special Tax District Levy, and the Atlanta BeltLine Special Service District Levy, as set forth in Section 146-26(b), (c), (d), (e), (f) and (g) of the Atlanta City Code as amended herein, on tax bills to be rendered to citizens of Atlanta.

**SECTION 4:** That all ordinances or parts of ordinances in conflict herewith are hereby waived to the extent of the conflict.

A true copy,

Corrine A. Lindo

Municipal Clerk

**ADOPTED** by the Atlanta City Council

**AUG 19, 2024**

**APPROVED** per City Charter Section 2-403

**AUG 28, 2024**