

1. Agenda

Documents:

[BOMC-6-29-23-PH-AGENDA.PDF](#)

2. Meeting Called To Order/Adoption Of Agenda

3. Receive Public Comment On The 2023 Tax Millage Rate

Documents:

[2023 AVONDALE PT 32.1 ROLLBACK.XLSX](#)
[2023 AVONDALE PRELIM CONSOLIDATION.PDF](#)
[AVONDALE FIVE YEAR DIGEST 062223.PDF](#)

4. Adjournment



**BOARD OF MAYOR AND COMMISSIONERS
PUBLIC HEARING
JUNE 29TH, 2023
6:00 P.M.**

AGENDA

- Item #1 Meeting Called to Order
- Item #2 Adoption of Agenda
- Item #3 **Receive Public Comment on the 2023 Tax Millage Rate**
The Governing Authority of the City of Avondale Estates has tentatively adopted a 2023 millage rate of **9.8 mills**, the same rate as the past five years.
- Item #4 Adjournment

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **002 -DEKALB** TAXING JURISDICTION: **AVONDALE ESTATES**

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	348,916,445	32,758,349	3,061,480	384,736,274
PERSONAL	4,006,636		618,752	4,625,388
MOTOR VEHICLES	1,053,700		(29,600)	1,024,100
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	353,976,781	32,758,349	3,650,632	390,385,762
EXEMPTIONS	39,918,113	0	3,388,692	43,306,805
NET DIGEST	314,058,668	32,758,349	261,940	347,078,957
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: 9.800

2023 MILLAGE RATE: 9.800

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	314,058,668	
Net Value Added-Reassessment of Existing Real Property	RVA	32,758,349	
Other Net Changes to Taxable Digest	NAG	261,940	
2023 Net Digest	CYD	347,078,957	(PYD+RVA+NAG)
2022 Millage Rate	PYM	9.800	PYM
Millage Equivalent of Reassessed Value Added	ME	0.925	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	8.875	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 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	8.875
	2023 Millage Rate	9.800
	Percentage Tax Increase	10.42%

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 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 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 2023 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 2023 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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CONSOLIDATION AND EVALUATION OF DIGEST 2023

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 38 - CITY OF AVONDALE (14,14A,T114,A,TAV1)				Total Parcel Count: 1,852																																																			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY																																																			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE																																																	
R1	1,526		214,618,363	J3	0	0.00	0	E0	1	600	Residential Real	1,639	470.53	293,309,007																																																	
R3	1,592	443.63	78,690,644	J4	0	0.00	0	E1	73	11,737,704	Residential Personal	1		2,612																																																	
R4	0	0.00	0	J5	0	0.00	0	E2	7	1,832,480	Residential Total	1,640	470.53	293,311,619																																																	
R5	0	0.00	0	J6	0	0.00	0	E3	6	1,012,229	Residential Trans.	0	0.00	0																																																	
R6	0		0	FLPA FAIR MARKET ASMT				E4	0	0	Historic	1	0.20	280,560																																																	
R9	47	26.90	0	Code	Count	Acres	40% Value	E5	0	0	Agricultural Real	0	0.00	0																																																	
RA	0		0	F3	0	0.00	0	E6	3	1,049,120	Agricultural Personal	0		0																																																	
RB	1		2,612	F4	0	0.00	0	E7	0	0	Agricultural Total	0	0.00	0																																																	
RF	0		0	F5	0	0.00	0	E8	0	0	Preferential	0	0.00	0																																																	
RI	0		0	F6	0	0.00	0	E9	0	0	Conservation Use	0	0.00	0																																																	
RZ	0		0	Total		0	0	TOTAL	90	15,632,133	Environmentally Sen	0	0.00	0																																																	
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Commercial Real</td><td>79</td><td>43.24</td><td>78,120,199</td> </tr> <tr> <td>Commercial Personal</td><td>158</td><td></td><td>2,560,366</td> </tr> <tr> <td>Commercial Total</td><td>237</td><td>43.24</td><td>80,680,565</td> </tr> <tr> <td>Industrial Real</td><td>43</td><td>27.42</td><td>13,026,508</td> </tr> <tr> <td>Industrial Personal</td><td>0</td><td></td><td>0</td> </tr> <tr> <td>Industrial Total</td><td>43</td><td>27.42</td><td>13,026,508</td> </tr> <tr> <td>Forest Lnd Con Use</td><td>0</td><td>0.00</td><td>0</td> </tr> <tr> <td>Brownfield Property</td><td>0</td><td>0.00</td><td>0</td> </tr> <tr> <td>Qualified Timberland</td><td>0</td><td>0.00</td><td>0</td> </tr> <tr> <td>Real Total</td><td>1,762</td><td>541.39</td><td>384,736,274</td> </tr> <tr> <td>Personal Total</td><td>159</td><td></td><td>2,562,978</td> </tr> <tr> <td>Digest Total</td><td>1,921</td><td>541.39</td><td>387,299,252</td> </tr> </table>				Commercial Real	79	43.24	78,120,199	Commercial Personal	158		2,560,366	Commercial Total	237	43.24	80,680,565	Industrial Real	43	27.42	13,026,508	Industrial Personal	0		0	Industrial Total	43	27.42	13,026,508	Forest Lnd Con Use	0	0.00	0	Brownfield Property	0	0.00	0	Qualified Timberland	0	0.00	0	Real Total	1,762	541.39	384,736,274	Personal Total	159		2,562,978	Digest Total	1,921	541.39	387,299,252
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Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT																																																				
T1	0		0	W3	0	0.00	0	S1	0	0	0																																																				
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0																																																				
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0																																																				
HISTORIC				COMMERCIAL				S4	0	0	0																																																				
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5	4	436,478	0																																																				
H1	1		214,600	C1	68		66,436,685	SD	1	109,986	0																																																				
H3	1	0.20	65,960	C3	79	43.24	11,683,514	SS	0	0	0																																																				
AGRICULTURAL				C4	0	0.00	0	SE	0	0	0																																																				
Code	Count	Acres	40% Value	C5	0	0.00	0	SG	0	0	0																																																				
A1	0		0	C9	0	0.00	0	S6	0	0	0																																																				
A3	0	0.00	0	CA	0		0	S8	0	0	0																																																				
A4	0	0.00	0	CB	0		0	S9	0	0	0																																																				
A5	0	0.00	0	CF	97		1,831,812	SF	0	0	0																																																				
A6	0		0	CI	59		614,292	SA	0	0	0																																																				
A9	0	0.00	0	CP	2		114,262	SB	0	0	0																																																				
AA	0		0	CZ	0		0	SP	45	44,578	44,578																																																				
AB	0		0	INDUSTRIAL				SH	1	111,960	111,960																																																				
AF	0		0	Code	Count	Acres	40% Value	ST	0	0	0																																																				
AI	0		0	I1	31		8,983,633	SV	0	0	0																																																				
AZ	0		0	I3	42	19.12	2,846,265	SJ	0	0	0																																																				
PREFERENTIAL				I4	1	8.30	1,196,610	SX	5	42,603,803	42,603,803																																																				
Code	Count	Acres	40% Value	I5	0	0.00	0	SN	0	0	0																																																				
P3	0	0.00	0	I9	0	0.00	0	DO NOT USE L1 THRU L9 CODES ON STATE SHEET																																																							
P4	0	0.00	0	IA	0		0	L1	0	0	0																																																				
P5	0	0.00	0	IB	0		0	L2	0	0	0																																																				
P6	0		0	IF	0		0	L3	0	0	0																																																				
CONSERVATION USE				II	0		0	L4	0	0	0																																																				
Code	Count	Acres	40% Value	IP	0		0	L5	0	0	0																																																				
V3	0	0.00	0	IZ	0		0	L6	0	0	0																																																				
V4	0	0.00	0	PUBLIC UTILITY				L7	0	0	0																																																				
V5	0	0.00	0	Code	Count	Acres	40% Value	L8	0	0	0																																																				
V6	0		0	U1	0		0	L9	0	0	0																																																				
BROWNFIELD PROPERTY				U2	9	0.00	2,062,410	L10	0	0	0																																																				
Code	Count	Acres	40% Value	U3	0	0.00	0	L11	0	0	0																																																				
B1	0		0	U4	0	0.00	0	L12	0	0	0																																																				
B3	0	0.00	0	U5	0	0.00	0	L13	0	0	0																																																				
B4	0	0.00	0	U9	0	0.00	0	L14	0	0	0																																																				
B5	0	0.00	0	UA	0		0	L15	0	0	0																																																				
B6	0		0	UB	0		0	L16	0	0	0																																																				
Qualified Timberland				UF	0		0	TOTAL	56	43,306,805	42,760,341																																																				
Code	Count	Acres	40% Value	UZ	0		0	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>TYPE</td><td>MILLAGE</td><td>ASSESSED</td><td>TAX</td> </tr> <tr> <td>M & O</td><td>0.009800</td><td>347,078,957</td><td>3,401,374</td> </tr> <tr> <td>BOND</td><td></td><td>347,625,421</td><td></td> </tr> </table> <p>I, Irvin J. Johnson, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2023, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.</p> <p>Witness my hand and official signature, this 27th day of July 2023.</p> <p style="text-align: right;">R.T.R.</p> <p>Tax Commissioner</p>				TYPE	MILLAGE	ASSESSED	TAX	M & O	0.009800	347,078,957	3,401,374	BOND		347,625,421																																									
TYPE	MILLAGE	ASSESSED	TAX																																																												
M & O	0.009800	347,078,957	3,401,374																																																												
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Q4	0	0.00	0																																																												
Q5	0	0.00	0																																																												

NOTICE

The City of Avondale Estates Board of Mayor and Commissioners does hereby announces that the millage rate will be set at a meeting to be held at Avondale Estates City Hall, 21 N. Avondale Plaza, Avondale Estates, GA 30002 on June 29th, 2023 at 6:00pm 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE		2018	2019	2020	2021	2022	2023	
C I T Y A r e a	V A L U E	Real & Personal	221,127,298	257,479,007	278,774,602	315,920,255	352,923,081	389,361,662
		Motor Vehicles	2,436,450	1,802,460	1,533,920	1,242,670	1,053,700	1,024,100
		Mobile Homes						
		Timber - 100%						
		Heavy Duty Equipment						
		Gross Digest	223,563,748	259,281,467	280,308,522	317,162,925	353,976,781	390,385,762
		Less Exemptions	550,270	11,721,333	693,689	12,007,306	39,918,113	43,306,805
		NET DIGEST VALUE	223,013,478	247,560,134	279,614,833	305,155,619	314,058,668	347,078,957
R A T E		Gross Maintenance & Operation Millage	9.8000	9.8000	9.8000	9.8000	9.8000	9.8000
		Less Rollback (Local Option Sales Tax)						
		NET M&O MILLAGE RATE	9.8000	9.8000	9.8000	9.8000	9.8000	9.8000
T A X		TOTAL M&O TAXES LEVIED	\$2,185,532	\$2,426,089	\$2,740,225	\$2,990,525	\$3,077,775	\$3,401,374
		Net Tax \$ Increase		\$240,557	\$314,136	\$250,300	\$87,250	\$323,599
		Net Tax % Increase		11.01%	12.95%	9.13%	2.92%	10.51%