

**RESOLUTION**

**A RESOLUTION THAT ALLOWS A RELEVANT PORTION OF DEKALB COUNTY'S  
AD VALOREM PROPERTY TAXES TO BE INCLUDED IN COMPUTATION OF TAX  
ALLOCATION INCREMENT FOR THE MUNICIPAL TAX ALLOCATION DISTRICT  
IDENTIFIED AS AVONDALE ESTATES TAX ALLOCATION DISTRICT #1**

WHEREAS, the City of Avondale Estates developed a redevelopment plan and created Avondale Estates' Tax Allocation District #1 (AETAD #1) for downtown Avondale Estates in 2007; and

WHEREAS, the DeKalb County Board of Commissioners elected to consent to inclusion of a portion of the County's ad valorem property taxes in the computation of tax allocation increments for AETAD #1 by its Resolution dated December 12, 2006; and

WHEREAS, the City of Avondale Estates now intends to add parcel number 15-249-14-013, annexed into the City of Avondale Estates in December 2010, to AETAD #1 and seeks consent from the Governing Authority of DeKalb County for the inclusion of the County's share of the ad valorem taxes derived from parcel number 15-249-14-013 so those County ad valorem taxes may be included in computation of tax allocation increment for AETAD #1; and

WHEREAS, the "Redevelopment Powers Law", O.C.G.A. § 36-44-9, provides that DeKalb County ad valorem property taxes for property within a municipal tax allocation district may be included in the computation of tax allocation increment for the district if the governing body of the county consents to such inclusion by resolution; and

WHEREAS, the "Redevelopment Powers Law", O.C.G.A. § 36-44-10, provides that the tax allocation increment base for a municipal tax allocation district shall be redetermined as of the effective date of a boundary change of such tax allocation district, with the redetermined rate effective only if it exceeds the original tax allocation increment base;

**NOW, THEREFORE, IT BE RESOLVED, BY THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA** that the County consents to the inclusion of ad valorem property taxes levied for DeKalb County purposes from parcel number 15-249-14-013, in the computation of tax allocation increments for the AETAD #1.

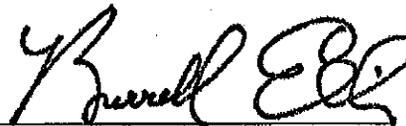
APPROVED by the DeKalb County Board of Commissioners, this 4 day of December  
2011. 2012.



**LARRY L. JOHNSON, MPH**  
Presiding Officer  
Board of Commissioners

DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this 6 day of ~~December~~ 2011. 2012.



W. BURRELL ELLIS, JR.  
Chief Executive Officer  
DeKalb County, Georgia

ATTEST:



BARBARA SANDERS, CCC  
Clerk to the Board of Commissioners  
and Chief Executive Officer  
DeKalb County, Georgia

APPROVED AS TO FORM:

\_\_\_\_\_  
LISA E. CHANG  
County Attorney

APPROVED AS TO SUBSTANCE:

  
\_\_\_\_\_  
ANDREW BAKER, AICP  
Interim Director, Planning & Sustainability

APPENDIX A-1

Boundary Map - City of Avondale Estates Tax Allocation District #1

