



Fulton County Board of Commissioners

# Agenda Item Summary

**BOC Meeting Date**  
8/7/2019

**Requesting Agency**  
Finance

**Commission Districts Affected**  
All Districts

**Requested Action** (*Identify appropriate Action or Motion, purpose, cost, timeframe, etc.*)

Approval of a Resolution authorizing the advertisement of the proposed 2019 millage rate for the General Fund at the ceiling of the calculated rollback rate of 9.899 mills, advertisement of the 5 year levy history for the General Fund, the required public hearing date; authorizing the Chairman to sign the Pending Appeals For Properties Other than Public Utilities form; and authorizing the County Attorney to petition the Superior Court of Fulton County for immediate and temporary collection of 2019 taxes if it becomes necessary.

**Requirement for Board Action** (*Cite specific Board policy, statute or code requirement*)

OCGA 36-81-5, OCGA 48-5-32, OCGA 48-5-32-1 and O.C.G.A 48-5-310

**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 Resolution to begin the property tax billing process: (1) Authorizing advertisement of the 2019 millage rate for the General Fund at a maximum rate of 9.899, (the calculated rollback rate), with final rate to be determined later by the BOC.

(2) Authorizing the Director of Finance to advertise the five-year millage rate history (General Fund only), including required notice of the date for the required public hearing for the calculated rollback rate of 9.899 mills. We recommend the public hearing be held in Assembly Hall and via video conference from the North and South Service Centers;

(3) Authorizing the Chairman of Board of Commissioners to sign the Pending Appeals-For Properties Other Than Public Utilities for Tax Year 2019 form to allow the digest to be submitted to the State Department of Revenue.

(4) Authorizing the petitioning of Superior Court of Fulton County for an order authorizing the immediate and temporary collection of 2019 taxes pursuant to O.C.G.A. Sec. 48-5-310, if it becomes necessary.

This action will allow the Finance Director to advertise the 5-year millage rate history based on

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

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estimates received from the Tax Commissioner. This action will establish the ceiling for the 2019 General Fund millage rate at 9.899 mils. The Board will approve a final rate, which may be lower than the rollback rate of 9.899, following the required public hearing. As the rollback rate is anticipated to be the ceiling rate, no additional public hearings or advertisements of a tax increase would be required for 2019.

This also authorizes, if necessary, the approval to obtain a temporary collection order for collecting 2019 taxes should tax appeals exceed the thresholds for parcel count and value in appeal digest could not be approved by the Revenue Commissioner, or other instances where the Digest or may not be approved or enforceable or collectable.

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

<b>Agency Director Approval</b>		<b>County Manager's Approval</b>
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**# 19-0556**

<b>Solicitation Information</b>	<b>NON-MFBE</b>	<b>MBE</b>	<b>FBE</b>	<b>TOTAL</b>
No. Bid Notices Sent:				
No. Bids Received:				
<b>Total Contract Value</b>	.			
<b>Total M/FBE Values</b>	.			
<b>Total Prime Value</b>	.			
<b>Fiscal Impact / Funding Source</b>	<i>(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)</i>			
<b>Exhibits Attached</b>	<i>(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)</i>			
<b>Source of Additional Information</b>	<i>(Type Name, Title, Agency and Phone)</i>			

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Continued

**Procurement**

<b>Contract Attached:</b> .	<b>Previous Contracts:</b> .		
<b>Solicitation Number:</b> .	<b>Submitting Agency:</b> .	<b>Staff Contact:</b> .	<b>Contact Phone:</b> .
<b>Description:</b> .			
<b>FINANCIAL SUMMARY</b>			
<b>Total Contract Value:</b> Original Approved Amount: . Previous Adjustments: . This Request: . TOTAL: .	<b>MBE/FBE Participation:</b> Amount: . %: . Amount: . %: . Amount: . %: . Amount: . %: .		
<b>Grant Information Summary:</b> Amount Requested: <input type="checkbox"/> Cash Match Required: <input type="checkbox"/> In-Kind Start Date: <input type="checkbox"/> Approval to Award End Date: <input type="checkbox"/> Apply & Accept Match Account \$: .			
<b>Funding Line 1:</b> .	<b>Funding Line 2:</b> .	<b>Funding Line 3:</b> .	<b>Funding Line 4:</b> .

**KEY CONTRACT TERMS**

<b>Start Date:</b> .	<b>End Date:</b> .
<b>Cost Adjustment:</b> .	<b>Renewal/Extension Terms:</b> .

**ROUTING & APPROVALS**

(Do not edit below this line)

X	Originating Department:	Oshikoya, Hakeem	Date: 6/28/2019
X	County Attorney:	Lowman, David	Date: 6/28/2019
.	Purchasing/Contract Compliance:	.	Date: .
.	Finance/Budget Analyst/Grants Admin:	.	Date: .
.	Grants Management:	.	Date: .
X	County Manager:	Gillespie, Alana	Date: 6/28/2019

1       **RESOLUTION SETTING THE PROPOSED 2019 MILLAGE RATES FOR THE**  
2       **GENERAL FUND BASED ON THE ROLL BACK RATE IN O.C.G.A. § 48-5-**  
3       **32.1(A)(9); AUTHORIZING ADVERTISEMENT OF THE PROPOSED**  
4       **GENERAL FUND MILLAGE RATE ALONG WITH THE FIVE-YEAR MILLAGE**  
5       **RATE HISTORY AND ADVERTISEMENT OF THE DATE FOR THE REQUIRED**  
6       **PUBLIC HEARING; AUTHORIZING THE CHAIRMAN OF THE BOARD OF**  
7       **COMMISSIONERS TO SIGN THE PENDING APPEALS - FOR PROPERTIES**  
8       **OTHER THAN PUBLIC UTILITIES FOR THE TAX YEAR 2019 TO ALLOW THE**  
9       **DIGEST TO BE SUBMITTED TO THE STATE DEPARTMENT OF REVENUE;**  
10       **AND AUTHORIZING THE COUNTY ATTORNEY TO PETITION THE**  
11       **SUPERIOR COURT OF FULTON COUNTY FOR AN ORDER AUTHORIZING**  
12       **THE IMMEDIATE AND TEMPORARY COLLECTION OF 2019 TAXES**  
13       **PURSUANT TO O.C.G.A. § 48-5-310, IF IT BECOMES NECESSARY.**

14

15       **WHEREAS**, the Board of Commissioners of Fulton County, Georgia  
16       ("Board of Commissioners") has determined that it is in the best interest of the  
17       citizens of Fulton County to have the 2019 millage rate set at the proper time,  
18       utilizing the methods proscribed by law; and

19

20       **WHEREAS**, the Fulton County Department of Finance has  
21       recommended that the proposed millage rate should be set at a maximum rate  
22       at the calculated rollback rate of 9.899 or lower.

23

24       **NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners  
25       that the 2019 proposed millage rate for the General Fund, shall be set at the rate  
26       of 9.899 or lower as determined at a future date, as defined by O.C.G.A. § 48-5-  
27       32.1(a)(9).

28

29       **BE IT FURTHER RESOLVED** that the Board of Commissioners hereby  
30       approves the advertisement of the proposed general fund millage rate, the five-  
31       year millage rate history, and the advertisement of the required public hearing,  
32       pursuant to O.C.G.A. §§ 48-5-32(b) and 48-5-32.1(c).

33

34       **BE IT FURTHER RESOLVED** that the Board of Commissioners

1 authorizes the Chairman to sign the "Pending Appeals - for Properties Other  
2 Than Public Utilities for Tax Year 2019" certification form, as required by  
3 O.C.G.A. § 48-5-304.

4 **BE IT FURTHER RESOLVED** that pursuant to O.C.G.A. § 48-5-310 the  
5 County Attorney has authorization to petition the Superior Court of Fulton County  
6 for an order authorizing the immediate and temporary collection of 2019 taxes, if  
7 it becomes necessary.

8 **BE IT FURTHER RESOLVED** that pursuant to O.C.G.A. § 48-5-32 the  
9 actual millage rate will be set at a later date, after a public hearing.

10 **BE IT FURTHER RESOLVED** that this Resolution shall become effective  
11 upon its adoption, and that all resolutions and parts of resolutions in conflict with  
12 this Resolution are hereby repealed to the extent of the conflict.

13 **SO PASSED AND ADOPTED**, this \_\_\_\_\_ day of\_\_\_\_\_, 2019.

14  
15 **FULTON COUNTY BOARD OF COMMISSIONERS**  
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19 Robert L. Pitts, Chairman  
20  
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24 ATTEST: APPROVED AS TO FORM:  
25  
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27

28 \_\_\_\_\_ Jesse A. Harris  
29 Clerk to the Commission  
30  
31

\_\_\_\_\_ Patrise Perkins-Hooker  
County Attorney