

Attachment A: City Council Resolution

RESOLUTION 16-23

A RESOLUTION AMENDING THE CITY OF DALTON REDEVELOPMENT PLAN; AMENDING THE BOUNDARIES OF THE CITY OF DALTON REDEVELOPMENT AREA; DISSOLVING AND TERMINATING TAX ALLOCATION DISTRICT NUMBER TWO – EAST WALNUT AVENUE; CREATING TAX ALLOCATION DISTRICT NUMBER THREE– EAST WALNUT AVENUE; DESIGNATING THE BOUNDARIES AND ESTABLISH THE TAX INCREMENT BASE OF TAX ALLOCATION DISTRICT NUMBER THREE– EAST WALNUT AVENUE; ESTABLISHING THE INTENT TO ISSUE AND SELL TAX ALLOCATION BONDS OR TO OBTAIN OTHER FINANCING NECESSARY TO EFFECTUATE THE REDEVELOPMENT OF THE TAX ALLOCATION DISTRICT NUMBER THREE – EAST WALNUT AVENUE; AUTHORIZING THE DALTON CITY COUNCIL TO ACT AS THE REDEVELOPMENT AGENCY TO IMPLEMENT THE AMENDED REDEVELOPMENT PLAN PURSUANT TO THE GEORGIA REDEVELOPMENT POWERS LAW; AUTHORIZING THE MAYOR TO EXECUTE ANY DOCUMENT RELATED HERETO, AND OTHERWISE TO PERFORM ALL ACTS NECESSARY TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR ALL OTHER PURPOSES.

WHEREAS, the Redevelopment Powers Law (O.C.G.A. §36-44-1, *et seq.*) provides for the exercise of redevelopment powers, the adoption of redevelopment plans, and the creation tax allocation districts by counties and municipalities in the State of Georgia; and

WHEREAS, a Redevelopment Plan was adopted for the City of Dalton Redevelopment Area pursuant to O.C.G.A. § 36-44-3(9) on December 30, 2015 (the “Redevelopment Plan”) and

WHEREAS, the Mayor and Council has determined that it is in the best interest of the City and its citizens that redevelopment of Tax Allocation District Number Two –East Walnut Avenue portion of the Redevelopment Area will best be served by the dissolution and termination of Tax Allocation District Number Two – East Walnut Avenue and the creation of a larger Tax Allocation District Number Three – East Walnut Avenue within the boundaries of the overall Redevelopment Area; and

WHEREAS, the Mayor and Council have determined that, as there are no outstanding redevelopment costs in the existing Tax Allocation District Number Two –East Walnut Avenue, that the interests of the City and its citizens will best be served by the dissolution and termination of the existing Tax Allocation District Number Two – East Walnut Avenue and by the creation of a larger tax allocation district to serve the East Walnut Avenue area; and

WHEREAS, the Mayor and Council propose to amend the previously adopted City of Dalton Redevelopment plan by adjusting the plan boundaries, dissolving Tax Allocation District Number Two – East Walnut Avenue and creating a larger tax allocation district to serve East Walnut Avenue to be known as Tax Allocation District Number Three – East Walnut Avenue; and

WHEREAS, the Mayor and Council held a public hearing on December 28, 2016, duly noticed as prescribed by law and published in the Dalton Daily Citizen and as set forth in the minutes of said meeting. The purpose of the meeting was to receive suggestions and comments on the proposed amendment to the redevelopment plan and the tax allocation district dissolution and creation; and

WHEREAS, the City of Dalton desires to adopt and approve amendments to the Dalton Redevelopment Plan; to dissolve and terminate Tax Allocation District Number Two –East Walnut Avenue and to create Tax Allocation District Number Three –East Walnut Avenue.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF DALTON, GEORGIA, AND IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. The City of Dalton finds and declares that the City of Dalton Redevelopment Area has not been subject to growth and development through private enterprise, and would not reasonably be anticipated to be develop without the approval of the amendments to the Redevelopment Plan.

Section 2. The City of Dalton finds and declares that the improvement of the East Walnut Avenue commercial corridor is likely to enhance the value of a substantial portion of real property in the district.

Section 3. The amendments to the Redevelopment Plan are hereby approved and adopted, and the Amendment to the City of Dalton Redevelopment Plan attached hereto as Exhibit “A” and incorporated herein by this reference, is hereby adopted and approved (the City of Dalton Redevelopment Plan as amended is hereinafter referred to as the “Amended Redevelopment Plan”).

Section 4. The City of Dalton hereby creates the Tax Allocation District Number Three – East Walnut Avenue, pursuant to the Amended Redevelopment Plan and the Redevelopment Powers Law.

Section 5. The Tax Allocation District Number Three –East Walnut Avenue is hereby created as of December 28, 2016, and shall continue in existence for thirty (30) years thereafter, or until all redevelopment costs, including financing costs and debt service on tax allocation bonds, are paid in full.

Section 6. Tax Allocation District Number Two –East Walnut Avenue is hereby dissolved and terminated.

Section 7. The City of Dalton hereby establishes the estimated Tax Allocation Increment Base of \$52,857,308, subject to verification and adjustment as needed by the Whitfield County Tax Assessor, for Tax Allocation District Number Three – East Walnut Avenue. The property taxes to be used for computing tax allocation increments are specified in the attached Amended Redevelopment Plan and incorporated herein by this reference.

Section 8. The Mayor and Council shall function as the City’s redevelopment agency to exercise redevelopment powers as necessary to implement the provisions of the Amended Redevelopment Plan and to effectuate the redevelopment of the Redevelopment Area, in accordance with O.C.G.A. §36-44-3(6).

Section 9. The Mayor and Council intends to authorize the issuance of tax allocation bonds and/or obtain commercial bank financing and/or commit available or future revenues and to use the proceeds of any tax allocation bonds or financing or revenues for any and all eligible uses including, without limitation, costs of issuance of the tax allocation bonds or commercial financing; capital costs of public and private improvements, including but not limited to buildings, streets, bridges, utilities, storm and sanitary sewers, sidewalks and streetscapes, parking facilities and parks; professional services costs, including fees for architectural, engineering and environmental services; real estate assembly; and such other uses deemed necessary pursuant to provisions of the Amended Redevelopment Plan and the Redevelopment Powers Law, as it has been and may hereafter be amended.

Section 10. The property proposed to be pledged for payment or as security for payment of tax allocation bonds will include the positive ad valorem tax allocation increments from ad valorem taxes levied on all taxable real property within the boundaries of the Tax Allocation District Number Three –East Walnut Avenue.

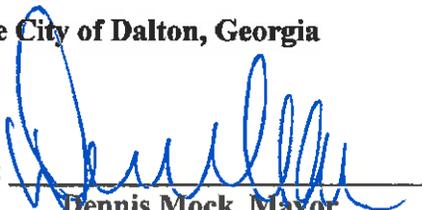
Section 11. The Mayor and Council request that the Whitfield County Tax Commissioner and Tax Assessor to take all appropriate measures to identify tax parcels within the Tax Allocation District Number Three –East Walnut Avenue upon the tax digest and authorizes the City’s Finance Director to allocate all positive tax allocation increments, and to establish individual Special Funds for the accrual of tax allocation increments the Tax Allocation District Number Three –East Walnut Avenue as provided by the Redevelopment Powers Law, as it has been or hereafter may be amended.

Section 12. All resolutions and parts of resolutions in conflict with this resolution are hereby repealed to the extent of such conflict.

Adopted and Effective this 28th day of December, 2016.

The City of Dalton, Georgia

By:


Dennis Mock, Mayor

Attest:


Bernadette Chattam, City Clerk

EXHIBIT "A"

Amendment to the City of Dalton Redevelopment Plan

The City of Dalton Redevelopment Plan (the "Plan") is hereby amended as follows:

1. The Tax Allocation District #2 – East Walnut Avenue ("District 2") is deleted from the Plan and is replaced by Tax Allocation District #3 – East Walnut Avenue ("District 3").
2. All data in the Plan pertaining to District 2 shall now pertain the District 3 unless stated otherwise in this Amendment.
3. On page 2 of the Plan, the phrase: "2,659 properties" is deleted in its entirety and the phrase: "2,660 properties" is substituted in lieu thereof.
4. On page 2 of the Plan, the phrase: "2,384 acres" is deleted in its entirety and the phrase: "2,385 acres" is substituted in lieu thereof.
5. On page 2 of the Plan, the phrase: "93 parcels" is deleted in its entirety and the phrase: "94 parcels" is substituted in lieu thereof.
6. On page 2 of the Plan, the phrase: "210.65 acres" is deleted in its entirety and the phrase: "211.07 acres" is substituted in lieu thereof.
7. On page 6 of the Plan, the phrase: "within the three TAD's" is deleted in its entirety and the phrase: "within the two TAD's" is substituted in lieu thereof.
8. On page 8 of the Plan, the phrase: "\$161.53 million" is deleted in its entirety and the phrase: "\$145.13 million" is substituted in lieu thereof.
9. On page 8 of the Plan, the table used to summarize the estimated base digest of the TADs is deleted in its entirety and the table entitled: "Summary of Estimated Base Digest" and attached to this Exhibit A as Insert 1, is substituted in lieu thereof and made a part of the Plan.
10. On page 14 of the Plan, the phrase: "2,659 individual tax parcels" is deleted in its entirety and the phrase: "2,660 individual tax parcels" is substituted in lieu thereof.
11. On page 15 of the Plan, the phrase: "2,659 properties" is deleted in its entirety and the phrase: "2,660 properties" is substituted in lieu thereof.
12. On page 17 of the Plan, the sentence: "The proposed TAD #2 includes 8.8 percent of the entire redevelopment area acreage and consists of 93 parcels totaling 210.6 acres." is deleted in its entirety and the sentence: "The proposed TAD #3 includes nearly 8.9

percent of the entire redevelopment area acreage and consists of 94 parcels totaling 211.07 acres.” is substituted in lieu thereof.

13. On page 45 of the Plan, the phrase: “93 tax parcels” is deleted in its entirety and the phrase: “94 tax parcels” is substituted in lieu thereof.
14. On page 45 of the Plan, the phrase: “estimated 2015 fair market (appraised) value of \$70,186,216” is deleted in its entirety and the phrase: “estimated 2016 fair market (appraised) value of \$53,858,935” is substituted in lieu thereof.
15. On page 45 of the Plan, the amount of \$69,253,233 is deleted in its entirety and the amount of \$ 52,925,952 is substituted in lieu thereof.
16. On page 45 of the Plan, the amount of \$27,701,293 is deleted in its entirety and the amount of \$21,142,923 is substituted in lieu thereof.
17. The map on page 49 of the Plan entitled: “Map 3: Proposed City of Dalton TAD #2 – East Walnut Avenue” is deleted in its entirety and the map entitled; “City of Dalton TAD #3: East Walnut Ave.” and attached to this Exhibit A as Insert 2, is substituted in lieu thereof and made a part of the Plan.
18. On page 50 of the Plan, the table entitled: “TAD #2 Summary – East Walnut Avenue” is deleted in its entirety and the table entitled: “TAD #3 Summary – East Walnut Avenue” and attached to this Exhibit A as Insert 3, is substituted in lieu thereof and made a part of the Plan.
19. On page 50 of the Plan, the table used to calculate property taxes in TAD #2 is deleted in its entirety and the table entitled: “Calculation of Property Taxes Within TAD #3” and attached to this Exhibit A as Insert 4, is substituted in lieu thereof and made a part of the Plan.
20. On page 51 of the Plan, the sentence: “The combined taxable digest contained within the proposed TADs totals \$161.5 million and consumes only 4.7% of Dalton’s digest.” is deleted in its entirety and the following sentence is substituted in lieu thereof: “The combined taxable digest contained within the proposed TADs totals \$145,134,482 million and consumes only 4.33% of Dalton’s digest.”
21. On page 51 of the Plan, the table entitled: “2015 M&O Millage Rates” is deleted in its entirety and the table entitled: “2017 M&O Millage Rates” and attached to this Exhibit A as Insert 5, is substituted in lieu thereof and made a part of the Plan.
22. On page 53 of the Plan, the table entitled: “Proposed City of Dalton TADS #1 and #2, Combined TAD Digest as a Percent of Taxing Jurisdictions” ” is deleted in its entirety and the table entitled: “Proposed City of Dalton TADS #1 and #2, Combined TAD Digest as a Percent of Taxing Jurisdictions” and attached to this Exhibit A as Insert 6, is substituted in lieu thereof and made a part of the Plan.

23. On page 53 of the Plan, the taxable digest amount of \$69,253,233 is deleted in its entirety and the taxable digest amount of \$52,857,308 is substituted in lieu thereof.
24. On page 53 of the Plan, the sentence: "Combined, the proposed TADs represent 4.7 percent of the School District's total tax digest." is deleted in its entirety and the following sentence is substituted in lieu thereof: "Combined, the proposed TADs represent 4.33 percent of the School District's total tax digest." Any other reference in the Plan to 4.7 percent of the School District's total tax digest is hereby amended to read 4.33 percent of the School District's total tax digest.
25. On page 54 of the Plan, the caption: "Proposed Redevelopment in TAD #1, #2 and #3" is deleted in its entirety and a new caption: "Proposed Redevelopment in TAD #1 and #3" is substituted in lieu thereof.
26. The following changes are made to the taxable values listed in Appendix B to the Plan:

<u>Parcel Number</u>	<u>New taxable Value</u>
12-253-08-006	\$4,270,000
12-253-08-007	\$1,000,000
12-253-08-005	\$5,100,000
12-253-08-014	\$5,000
12-253-08-001	\$750,000
12-253-08-002	\$150,000
12-253-08-003	\$50,000

INSER #1

Parcel ID	Total Acres	Total Appr Val	Total Imp Val	land value	Taxable Val	Owner name
12-240-03-020	1.81	\$83,783	\$38,783	\$45,000	\$83,783	JACKSON MARGARET A, AUSTIN TERRY & JERRY
12-240-03-028	0.26	\$356,544	\$260,994	\$95,550	\$356,544	CHAPLAND PROPERTIES LLC
12-240-03-042	0.14	\$21,915	\$15,615	\$6,300	\$21,915	JOHNSON ROSE MARIE
12-240-03-045	0.5	\$513,326	\$397,076	\$116,250	\$513,326	CLEGHORN DEAN
12-240-07-010	1.14	\$605,880	\$468,225	\$137,655	\$605,880	GLASCOCK WILLIAM P & SUSAN G
12-240-07-016	0.26	\$4,909	-	\$4,909	\$4,909	ACREE EARNEST M JR
12-240-07-017	0.14	\$12,600	-	\$12,600	\$12,600	KNIGHT & MARSHALL LLC
12-240-07-025	1.97	\$928,801	\$690,923	\$237,878	\$928,801	MC FARLAND INVESTMENT PROPERTIES LP
12-240-07-029	0.44	\$63,193	\$55,318	\$7,875	\$63,193	QUINN JOHN LAWRENCE ETAL
12-240-07-032	0.15	\$1,313	-	\$1,313	\$1,313	MANTON W L
12-240-07-033	1.06	\$230,163	\$102,168	\$127,995	\$230,163	NAIK PROPERTIES LLC
12-240-07-034	1.36	\$164,220	-	\$164,220	\$0	CITY OF DALTON
12-240-15-003	1.1	\$729,354	\$613,854	\$115,500	\$729,354	JLM PROPERTIES INC
12-240-15-006	0.72	\$697,767	\$455,847	\$241,920	\$697,767	MAPCO EXPRESS
12-240-16-003	4	\$69,995	-	\$69,995	\$69,995	ALADDIN MILLS INC
12-241-03-009	0.94	\$781,073	\$306,073	\$475,000	\$781,073	WASH GROUP III LLC
12-241-03-010	0.94	\$58,550	\$44,900	\$13,650	\$58,550	OWNBEY DOROTHY MRS
12-241-03-011	0.67	\$316,812	\$159,312	\$157,500	\$316,812	KRYSTAL REAL ESTATE CO. II
12-241-03-012	1.2	\$122,338	\$68,435	\$53,903	\$122,338	WASH GROUP III LLC
12-241-03-013	0.86	\$54,209	\$41,399	\$12,810	\$54,209	SANCHEZ JUAN
12-241-03-040	0.98	\$175,751	\$149,586	\$26,165	\$175,751	HOMETOWN RENTALS & FINANCE LLC
12-241-03-056	1.22	\$137,850	-	\$137,850	\$137,850	ROBERTS GLENN E JR
12-241-03-063	0.18	\$52,727	\$642	\$52,085	\$52,727	KRYSTAL REAL ESTATE CO. II
12-241-04-016	0.67	\$56,921	-	\$56,921	\$56,921	ROBINSON GINGER R & WHITE KAY R
12-241-04-051	0.29	\$140,930	\$111,030	\$29,900	\$140,930	ROBINSON GINGER R & WHITE KAY R
12-241-11-001	0.21	\$73,753	\$53,808	\$19,945	\$73,753	RAMIREZ MARGARITA DURAN
12-241-11-002	0.32	\$164,510	\$110,106	\$54,404	\$164,510	NOTELE LLC
12-241-12-001	0.4	\$372,117	\$304,673	\$67,444	\$372,117	BOWMAN CHARLOTTE R
12-241-12-002	0.18	\$69,798	\$60,348	\$9,450	\$69,798	SMITH SYBLE R KELLEY & RONNI
12-241-12-018	1.22	\$369,700	\$269,700	\$100,000	\$369,700	ROBERT L MCENTIRE FAMILY LIMITED
12-241-13-012	3.11	\$340,190	\$186,740	\$153,450	\$340,190	BROWN EARL P & DORIS P
12-241-13-014	1.08	\$309,705	\$230,205	\$79,500	\$309,705	BROWN EARL P & DORIS P
12-241-13-015	5.36	\$762,712	\$649,717	\$112,995	\$762,712	CHWH HOLDINGS LP
12-241-13-016	0.43	\$408,074	\$368,174	\$39,900	\$408,074	ANACONDA DEVELOPMENT LLC
12-242-05-003	0.68	\$358,401	\$258,866	\$99,535	\$358,401	NOTELE LLC
12-242-05-009	0.6	\$252,546	\$117,546	\$135,000	\$252,546	J&T PARTNERS. LLP
12-242-10-000	0.09	\$9,301	-	\$9,301	\$9,301	BROWN EARL R & DORIS P
12-242-11-000	6.66	\$3,007,875	\$2,378,505	\$629,370	\$3,007,875	2518 INC
12-242-12-000	0.39	\$314,955	\$239,955	\$75,000	\$314,955	SMS DEVELOPMENT ENTERPRISES LLC
12-242-14-000	2.32	\$1,057,645	\$419,645	\$638,000	\$1,057,645	CMG DALTON DEVELOPMENT INC
12-242-20-000	1.7	\$1,708,143	\$1,115,727	\$592,416	\$1,708,143	J&T PARTNERS. LLP
12-242-31-000	1.49	\$1,426,245	\$907,013	\$519,232	\$1,426,245	5608 DALTON I LLC

Parcel ID	Total Acres	Total Appr. Val	Total Imp. Val	land_value	Taxable_Val	Owner name
12-242-32-000	1.19	\$592,886	\$ 321,838	\$ 271,048	\$592,886	HARDWICK BANK & TRUST CO
12-242-37-000	1.17	\$835,053	\$ 665,403	\$ 169,650	\$835,053	BROWN EARL R & DORIS P
12-242-38-000	4.96	\$1,640,350	\$ 1,344,718	\$ 295,632	\$1,640,350	PALM ESTATE REALTY, INC
12-242-39-000	0.75	\$399,904	\$ 271,409	\$ 128,495	\$399,904	MFR PROPERTIES LLC
12-242-40-000	7.77	\$3,028,636	\$ 2,543,011	\$ 485,625	\$3,028,636	BARRETT FAMILY PARTNERSHIP LLLP
12-242-41-000	0.12	\$18,500	\$ -	\$ 18,500	\$18,500	HARDWICK BANK & TRUST CO
12-242-42-000	3.26	\$1,311,015	\$ 1,033,815	\$ 277,200	\$1,311,015	FOSTER STEVE
12-242-43-000	0.86	\$99,500	\$ -	\$ 99,500	\$99,500	HARDWICK BANK & TRUST CO
12-242-48-000	0.47	\$285,569	\$ 135,762	\$ 149,807	\$285,569	COLLIS FOODS INC
12-242-54-000	0.77	\$392,739	\$ 350,990	\$ 41,749	\$392,739	BARRETT FAMILY PARTNERSHIP LLLP
12-253-04-001	0.41	\$159,678	\$ 105,253	\$ 54,425	\$159,678	PARKER TROY
12-253-04-004	0.34	\$106,752	\$ 58,007	\$ 48,745	\$106,752	SU DING CHEN LLC
12-253-05-000	1.05	\$157,339	\$ -	\$ 157,339	\$157,339	WHITE C K
12-253-07-000	4.97	\$1,160,720	\$ 895,609	\$ 265,111	\$1,160,720	HUEBNER PROPERTIES LLC
12-253-08-001	1.09	\$750,000	\$ 612,894	\$ 137,106	\$750,000	RYAN'S FAMILY STEAK HOUSE INC
12-253-08-002	1.25	\$150,000	\$ -	\$ 150,000	\$150,000	RYAN'S FAMILY STEAK HOUSE INC
12-253-08-003	1.19	\$50,000	\$ -	\$ 50,000	\$50,000	CB L & ASSOCIATES
12-253-08-005	17.1	\$5,100,000	\$ 4,572,683	\$ 527,317	\$5,100,000	CB L & ASSOCIATES
12-253-08-006	44.11	\$4,270,000	\$ 3,750,735	\$ 519,265	\$4,270,000	CB L & ASSOCIATES
12-253-08-007	5.03	\$1,000,000	\$ 914,810	\$ 85,190	\$1,000,000	CB L & ASSOCIATES
12-253-08-009	2.29	\$529,603	\$ 299,703	\$ 229,900	\$529,603	HOUCHENS RESTAURANTS LLC
12-253-08-010	3.25	\$1,568,541	\$ 1,038,750	\$ 529,791	\$1,568,541	ALDI INC
12-253-08-011	7.84	\$62,720	\$ -	\$ 62,720	\$62,720	MITCHELL GEORGE W
12-253-08-012	0.95	\$768,763	\$ 270,013	\$ 498,750	\$768,763	GIRL SCOUT COUNCIL OF NORTHWEST
12-253-08-013	0.74	\$575,116	\$ 359,866	\$ 215,250	\$575,116	ARR-GOLD-2214 E WALNUT AVE LLC
12-253-08-014	0.09	\$5,000	\$ -	\$ 5,000	\$5,000	CB L & ASSOCIATES
12-253-08-015	1.5	\$941,371	\$ 738,121	\$ 203,250	\$941,371	COHUTTA BANKING COMPANY
12-253-08-017	0.26	\$179,386	\$ 121,021	\$ 58,365	\$179,386	RFC PROPERTIES LLC
12-253-08-018	0.18	\$177,107	\$ 82,607	\$ 94,500	\$177,107	SAMC REO 2013 01 LLC
12-253-20-000	1.01	\$823,291	\$ 524,291	\$ 299,000	\$823,291	PERRY & BRADY LAND HOLDINGS, LLC
12-254-03-001	0.25	\$30,188	\$ -	\$ 30,188	\$30,188	BURGESS LISA BROCK ETAL
12-254-03-005	0.18	\$23,500	\$ -	\$ 23,500	\$23,500	JAY SALES
12-254-03-007	3.5	\$520,200	\$ 336,450	\$ 183,750	\$520,200	LONG EUGENE A & LINDA L
12-254-03-010	0.33	\$343,808	\$ 293,818	\$ 49,990	\$343,808	SALES J B
12-254-03-011	0.24	\$24,900	\$ -	\$ 24,900	\$24,900	SALES JAY
12-254-03-017	0.43	\$31,500	\$ -	\$ 31,500	\$31,500	SALES JAY B
12-254-03-019	0.35	\$24,625	\$ -	\$ 24,625	\$24,625	SALES J B
12-254-03-020	0.22	\$18,995	\$ -	\$ 18,995	\$18,995	SALES JAY
12-254-03-025	0	\$55,775	\$ 55,775	\$ -	\$55,775	AARONS RENTAL PURCHASE INC
12-254-03-026	0	\$224,982	\$ 224,982	\$ -	\$224,982	LONG EUGENE
12-254-07-000	2.35	\$593,095	\$ 93,095	\$ 500,000	\$593,095	EBBCO, LLC
12-254-11-000	0.4	\$57,000	\$ -	\$ 57,000	\$57,000	WHITE CAPITAL GROUP LLC

Parcel ID	Total Acres	Total Appr Val	Total Imp Val	land value	Taxable_Val	Owner name
12-254-13-000	3.4	\$431,078	\$	\$ 431,078	\$431,078	WHITE CAPITAL GROUP LLC
12-254-35-000	1.63	\$680,136	\$ 590,486	\$ 89,650	\$680,136	WITHROW PROPERTIES SK LLC
12-254-45-000	1.01	\$9,555	\$	\$ 9,555	\$9,555	WALKER BARBARA ANN ETAL
12-254-46-000	4.65	\$837,655	\$ 224,501	\$ 613,154	\$837,655	PANIAGUA FRANCISCO
12-255-05-000	4.56	\$2,393,795	\$ 1,949,195	\$ 444,600	\$2,393,795	VALLEY PLACE SHOPPING CENTER LLP
12-255-06-004	2.91	\$487,094	\$ 153,281	\$ 333,813	\$487,094	USED CARS OF DALTON LLC
12-255-06-005	2.49	\$365,205	\$ 103,755	\$ 261,450	\$365,205	KIKER BEN L
12-255-06-006	1.64	\$316,907	\$ 250,179	\$ 66,728	\$316,907	KINNAMON ENTERPRISES LLC & OXFORD JOHN D
12-255-06-007	7.21	\$1,690,420	\$ 1,455,734	\$ 234,686	\$1,690,420	SHAW INDUSTRIES INC
12-255-10-018	8.11	\$103,745	\$ 79,050	\$ 24,695	\$103,745	PILCHER EVA LEA
TOTALS	211.07	\$53,790,291	\$38,472,518	\$15,317,773	\$52,857,308	94

INSERT 3

TAD #3 Summary – East Walnut Avenue

City of Dalton Redevelopment Plan	
TAD #3 Summary - East Walnut Avenue	
Number of Parcels	94
Total Acres	211.07
2016 Appraised (Full Market Value - Estimated)	\$ 53,790,291
2016 Taxable Digest (City and School District) @ 100%	\$ 52,857,308
2016 Taxable Digest (Whitfield County) @ 40%	\$ 21,142,923
City of Dalton Taxable Digest	\$ 3,355,363,636
TAD #3 % of Dalton Digest	1.58%

INSERT 4

Calculation of Property Taxes Within TAD #3

Property taxes collected within Tax Allocation District #3 to serve as base are calculated as follows:

Jurisdiction	Taxable Digest x	Millage =	Total Taxes	Tax/Ac
City of Dalton	\$ 52,857,308	2.506	\$ 132,460	\$ 628
School District	\$ 52,857,308	8.200	\$ 433,430	\$ 2,053
Whitfield County	\$ 21,142,923	9.561	\$ 202,147	\$ 958
Total taxes collected within the TAD to Serve as Base:			\$ 768,038	\$ 3,639

INSERT 5

2016 M&O Millage Rates

2016 M&O Millage Rates*	
City of Dalton	2.506
Dalton Independent School System	8.200
Whitfield County (40%)	9.561
Total (County Millage Converted to 100%)**	14.530

* Levies for bonded indebtedness are not included in calculation of millage rates for TAD purposes.

** County Millage rate is converted to 100% to calculate total available millage.

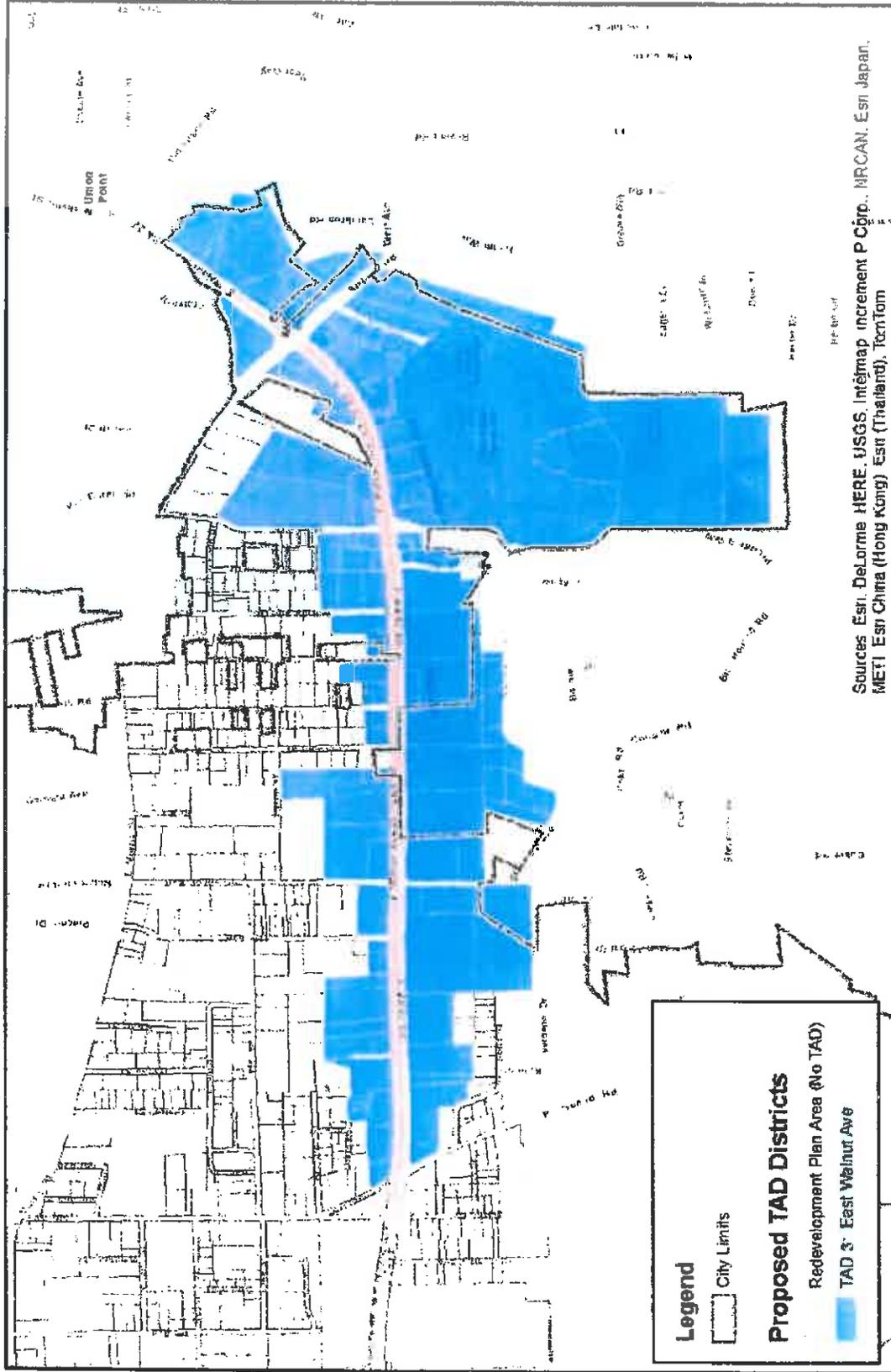
INSERT 6

**Proposed City of Dalton TADS #1 and #2
Combined TAD Digest as a Percent of Taxing Jurisdictions**

City of Dalton Proposed TAD #1 and #3 Combined TAD Digest as a Percent of Taxing Jurisdictions*	
Taxing Jurisdiction	Net Taxable M&O Digest
TAD #1 and #3 Combined	\$ 145,134,482
City of Dalton (100%)	\$ 3,355,363,636
Whitfield County (40%)	\$ 1,342,145,454
Dalton Independent School System	\$ 3,355,363,636
Dalton Combined TADs Taxable Digest as a % of	
City of Dalton	4.33%
Whitfield County	4.33%
Dalton Independent School System	4.33%

* This table reports tax values from the Whitfield County Tax Assessors Office

Attachment B: Boundary K for TAD #3 – East Walnut Avenue



Sources Esri, DeLorme HERE, USGS, Intermap, increment P Corp., MR.CAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Thailand), TomTom

Dalton TAD Redevelopment Plan:
City of Dalton TAD #3: East Walnut Ave.

Attachment C: Parcel List for TAD #3

Parcel ID	Total Acres	Total Appr. Val	Total Imp. Val	Land Value	Taxable Val	Owner name
12-240-03-020	1.81	\$83,783	\$ 38,783	\$ 45,000	\$83,783	JACKSON MARGARET A, AUSTIN TERRY & JERRY
12-240-03-028	0.26	\$356,544	\$ 260,994	\$ 95,550	\$356,544	CHAPLAND PROPERTIES LLC
12-240-03-042	0.14	\$21,915	\$ 15,615	\$ 6,300	\$21,915	JOHNSON ROSE MARIE
12-240-03-045	0.5	\$513,326	\$ 397,076	\$ 116,250	\$513,326	CLEGHORN DEAN
12-240-07-010	1.14	\$605,880	\$ 468,225	\$ 137,655	\$605,880	GLASCOCK WILLIAM P & SUSAN G
12-240-07-016	0.26	\$4,909	\$ -	\$ 4,909	\$4,909	ACREE EARNEST M JR
12-240-07-017	0.14	\$12,600	\$ -	\$ 12,600	\$12,600	KNIGHT & MARSHALL LLC
12-240-07-025	1.97	\$928,801	\$ 690,923	\$ 237,878	\$928,801	MCFARLAND INVESTMENT PROPERTIES LP
12-240-07-029	0.44	\$63,193	\$ 55,318	\$ 7,875	\$63,193	QUINN JOHN LAWRENCE ETAL
12-240-07-032	0.15	\$1,313	\$ -	\$ 1,313	\$1,313	MANTON W L
12-240-07-033	1.06	\$230,163	\$ 102,168	\$ 127,995	\$230,163	NAIK PROPERTIES LLC
12-240-07-034	1.36	\$164,220	\$ -	\$ 164,220	\$0	CITY OF DALTON
12-240-15-003	1.1	\$729,354	\$ 613,854	\$ 115,500	\$729,354	JLM PROPERTIES INC
12-240-15-006	0.72	\$697,767	\$ 455,847	\$ 241,920	\$697,767	MAPCO EXPRESS
12-240-16-003	4	\$69,995	\$ -	\$ 69,995	\$69,995	ALADDIN MILLS INC
12-241-03-009	0.94	\$781,073	\$ 306,073	\$ 475,000	\$781,073	WASH GROUP III LLC
12-241-03-010	0.94	\$58,550	\$ 44,900	\$ 13,650	\$58,550	OWNBEY DOROTHY MRS
12-241-03-011	0.67	\$316,812	\$ 159,312	\$ 157,500	\$316,812	KRYSTAL REAL ESTATE CO. II
12-241-03-012	1.2	\$122,338	\$ 68,435	\$ 53,903	\$122,338	WASH GROUP III LLC
12-241-03-013	0.86	\$54,209	\$ 41,399	\$ 12,810	\$54,209	SANCHEZ JUAN
12-241-03-040	0.98	\$175,751	\$ 149,586	\$ 26,165	\$175,751	HOMETOWN RENTALS & FINANCE LLC
12-241-03-056	1.22	\$137,850	\$ -	\$ 137,850	\$137,850	ROBERTS GLENN E JR
12-241-03-063	0.18	\$52,727	\$ 642	\$ 52,085	\$52,727	KRYSTAL REAL ESTATE CO. II
12-241-04-016	0.67	\$56,921	\$ -	\$ 56,921	\$56,921	ROBINSON GINGER R & WHITE KAY R
12-241-04-051	0.29	\$140,930	\$ 111,030	\$ 29,900	\$140,930	ROBINSON GINGER R & WHITE KAY R
12-241-11-001	0.21	\$73,753	\$ 53,808	\$ 19,945	\$73,753	RAMIREZ MARGARITA DURAN
12-241-11-002	0.32	\$164,510	\$ 110,106	\$ 54,404	\$164,510	NOTELE LLC
12-241-12-001	0.4	\$372,117	\$ 304,673	\$ 67,444	\$372,117	BOWMAN CHARLOTTE R
12-241-12-002	0.18	\$69,798	\$ 60,348	\$ 9,450	\$69,798	SMITH SYBLE R KELLEY & RONNI
12-241-12-018	1.22	\$369,700	\$ 269,700	\$ 100,000	\$369,700	ROBERT L MCENTIRE FAMILY LIMITED
12-241-13-012	3.11	\$340,190	\$ 186,740	\$ 153,450	\$340,190	BROWN EARL P & DORIS P
12-241-13-014	1.08	\$309,705	\$ 230,205	\$ 79,500	\$309,705	BROWN EARL P & DORIS P
12-241-13-015	5.36	\$762,712	\$ 649,717	\$ 112,995	\$762,712	CHWH HOLDINGS LP
12-241-13-016	0.43	\$408,074	\$ 368,174	\$ 39,900	\$408,074	ANACONDA DEVELOPMENT LLC
12-242-05-003	0.68	\$358,401	\$ 258,866	\$ 99,535	\$358,401	NOTELE LLC
12-242-05-009	0.6	\$252,546	\$ 117,546	\$ 135,000	\$252,546	J&T PARTNERS, LLP
12-242-10-000	0.09	\$9,301	\$ -	\$ 9,301	\$9,301	BROWN EARL R & DORIS P
12-242-11-000	6.66	\$3,007,875	\$ 2,378,505	\$ 629,370	\$3,007,875	2518 INC
12-242-12-000	0.39	\$314,955	\$ 239,955	\$ 75,000	\$314,955	SMS DEVELOPMENT ENTERPRISES LLC
12-242-14-000	2.32	\$1,057,645	\$ 419,645	\$ 638,000	\$1,057,645	CMG DALTON DEVELOPMENT INC
12-242-20-000	1.7	\$1,708,143	\$ 1,115,727	\$ 592,416	\$1,708,143	J&T PARTNERS, LLP
12-242-31-000	1.49	\$1,426,245	\$ 907,013	\$ 519,232	\$1,426,245	5608 DALTON I LLC

Parcel ID	Total_Acres	Total_Appr_Val	Total_Imp_Val	land_value	Taxable_Val	Owner name
12-242-32-000	1.19	\$592,886	\$ 321,838	\$ 271,048	\$592,886	HARDWICK BANK & TRUST CO
12-242-37-000	1.17	\$835,053	\$ 665,403	\$ 169,650	\$835,053	BROWN EARL R & DORIS P
12-242-38-000	4.96	\$1,640,350	\$ 1,344,718	\$ 295,632	\$1,640,350	PALM ESTATE REALTY, INC
12-242-39-000	0.75	\$399,904	\$ 271,409	\$ 128,495	\$399,904	MFR PROPERTIES LLC
12-242-40-000	7.77	\$3,028,636	\$ 2,543,011	\$ 485,625	\$3,028,636	BARRETT FAMILY PARTNERSHIP LLLP
12-242-41-000	0.12	\$18,500	\$ -	\$ 18,500	\$18,500	HARDWICK BANK & TRUST CO
12-242-42-000	3.26	\$1,311,015	\$ 1,033,815	\$ 277,200	\$1,311,015	FOSTER STEVE
12-242-43-000	0.86	\$99,500	\$ -	\$ 99,500	\$99,500	HARDWICK BANK & TRUST CO
12-242-48-000	0.47	\$285,569	\$ 135,762	\$ 149,807	\$285,569	COLLUS FOODS INC
12-242-54-000	0.77	\$392,739	\$ 350,990	\$ 41,749	\$392,739	BARRETT FAMILY PARTNERSHIP LLLP
12-253-04-001	0.41	\$159,678	\$ 105,253	\$ 54,425	\$159,678	PARKER TROY
12-253-04-004	0.34	\$106,752	\$ 58,007	\$ 48,745	\$106,752	SU DING CHEN LLC
12-253-05-000	1.05	\$157,339	\$ -	\$ 157,339	\$157,339	WHITE C K
12-253-07-000	4.97	\$1,160,720	\$ 895,609	\$ 265,111	\$1,160,720	HUEBNER PROPERTIES LLC
12-253-08-001	1.09	\$750,000	\$ 612,894	\$ 137,106	\$750,000	RYAN'S FAMILY STEAK HOUSE INC
12-253-08-002	1.25	\$150,000	\$ -	\$ 150,000	\$150,000	RYAN'S FAMILY STEAK HOUSE INC
12-253-08-003	1.19	\$50,000	\$ -	\$ 50,000	\$50,000	C B L & ASSOCIATES
12-253-08-005	17.1	\$5,100,000	\$ 4,572,683	\$ 527,317	\$5,100,000	C B L & ASSOCIATES
12-253-08-006	44.11	\$4,270,000	\$ 3,750,735	\$ 519,265	\$4,270,000	C B L & ASSOCIATES
12-253-08-007	5.03	\$1,000,000	\$ 914,810	\$ 85,190	\$1,000,000	C B L & ASSOCIATES
12-253-08-009	2.29	\$529,603	\$ 299,703	\$ 229,900	\$529,603	HOUCHENS RESTAURANTS LLC
12-253-08-010	3.25	\$1,568,541	\$ 1,038,750	\$ 529,791	\$1,568,541	ALDI INC
12-253-08-011	7.84	\$62,720	\$ -	\$ 62,720	\$62,720	MITCHELL GEORGE W
12-253-08-012	0.95	\$768,763	\$ 270,013	\$ 498,750	\$768,763	GIRL SCOUT COUNCIL OF NORTHWEST
12-253-08-013	0.74	\$575,116	\$ 359,866	\$ 215,250	\$575,116	ARP-GOLD-2214 E WALNUT AVE LLC
12-253-08-014	0.09	\$5,000	\$ -	\$ 5,000	\$5,000	C B L & ASSOCIATES
12-253-08-015	1.5	\$941,371	\$ 738,121	\$ 203,250	\$941,371	COHUTTA BANKING COMPANY
12-253-08-017	0.26	\$179,386	\$ 121,021	\$ 58,365	\$179,386	RFC PROPERTIES LLC
12-253-08-018	0.18	\$177,107	\$ 82,607	\$ 94,500	\$177,107	SAMC REO 2013 01 LLC
12-253-20-000	1.01	\$823,291	\$ 524,291	\$ 299,000	\$823,291	PERRY & BRADY LAND HOLDINGS, LLC
12-254-03-001	0.25	\$30,188	\$ -	\$ 30,188	\$30,188	BURGESS LISA BROCK ETAL
12-254-03-005	0.18	\$23,500	\$ -	\$ 23,500	\$23,500	JAY SALES
12-254-03-007	3.5	\$520,200	\$ 336,450	\$ 183,750	\$520,200	LONG EUGENE A & LINDA L
12-254-03-010	0.33	\$343,808	\$ 293,818	\$ 49,990	\$343,808	SALES J B
12-254-03-011	0.24	\$24,900	\$ -	\$ 24,900	\$24,900	SALES JAY
12-254-03-017	0.43	\$31,500	\$ -	\$ 31,500	\$31,500	SALES JAY B
12-254-03-019	0.35	\$24,625	\$ -	\$ 24,625	\$24,625	SALES J B
12-254-03-020	0.22	\$18,995	\$ -	\$ 18,995	\$18,995	SALES JAY
12-254-03-025	0	\$55,775	\$ 55,775	\$ -	\$55,775	AARONS RENTAL PURCHASE INC
12-254-03-026	0	\$224,982	\$ 224,982	\$ -	\$224,982	LONG EUGENE
12-254-07-000	2.35	\$593,095	\$ 93,095	\$ 500,000	\$593,095	EBBCO, LLC
12-254-11-000	0.4	\$57,000	\$ -	\$ 57,000	\$57,000	WHITE CAPITAL GROUP LLC

Parcel_ID	Total_Acres	Total_Appr_Val	Total_Imp_Val	land_value	Taxable_Val	Owner name
12-254-13-000	3.4	\$431,078	\$	\$ 431,078	\$431,078	WHITE CAPITAL GROUP LLC
12-254-35-000	1.63	\$680,136	\$ 590,486	\$ 89,650	\$680,136	WITHROW PROPERTIES SK LLC
12-254-45-000	1.01	\$9,555	\$	\$ 9,555	\$9,555	WALKER BARBARA ANN ETAL
12-254-46-000	4.65	\$837,655	\$ 224,501	\$ 613,154	\$837,655	PANIAGUA FRANCISCO
12-255-05-000	4.56	\$2,393,795	\$ 1,949,195	\$ 444,600	\$2,393,795	VALLEY PLACE SHOPPING CENTER LLP
12-255-06-004	2.91	\$487,094	\$ 153,281	\$ 333,813	\$487,094	USED CARS OF DALTON LLC
12-255-06-005	2.49	\$365,205	\$ 103,755	\$ 261,450	\$365,205	KIKER BEN L
12-255-06-006	1.64	\$316,907	\$ 250,179	\$ 66,728	\$316,907	KINNAMON ENTERPRISES LLC & OXFORD JOHN D
12-255-06-007	7.21	\$1,690,420	\$ 1,455,734	\$ 234,686	\$1,690,420	SHAW INDUSTRIES INC
12-255-10-018	8.11	\$103,745	\$ 79,050	\$ 24,695	\$103,745	PILCHER EVA LEA
TOTALS	211.07	\$53,790,291	\$38,472,518	\$15,317,773	\$52,857,308	94