

## **Municipal group's split on tax issue leaves lingering scars**

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**DATE:** April 5, 1990

**PUBLICATION:** The Atlanta Journal and The Atlanta Constitution

**EDITION:** The Atlanta Journal Constitution

**SECTION:** EXTRA

**PAGE:** A/4

Clarkston Mayor Ernest Whaley has said that if the seven DeKalb municipalities do not "stick together" in fighting the county tax system, the DeKalb Municipal Association (DMA) should simply disband. An attempt to extend a one-year cap that prevents DeKalb County from taxing property in municipalities at a higher rate than in unincorporated areas died for lack of legislative support last month. Clarkston Mayor Ernest Whaley has said that if the seven DeKalb municipalities do not "stick together" in fighting the county tax system, the DeKalb Municipal Association (DMA) should simply disband.

"If [cities] aren't willing to stick together, the only way we're going to have to deal with [the county] is individually," Mayor Whaley said at the DMA's March meeting last week.

An attempt to extend a one-year cap that prevents DeKalb County from taxing property in municipalities at a higher rate than in unincorporated areas died for lack of legislative support last month.

Property owners in five DeKalb municipalities - Avondale Estates, **Pine Lake**, Lithonia, Clarkston and Stone Mountain - were paying up to 2.68 mills more for county services than unincorporated areas before the cap, which expired during this legislative term. The tax rates for 1990 will not be available until July, according to county tax officials.

DeKalb residents in Atlanta, Chamblee, Decatur and Doraville are taxed by the county at a lower rate than unincorporated county areas, partly because they rely less on county services than smaller cities. The larger municipalities also have more varied sources of revenue.

"We've proven that going through the DMA didn't do any good. This was one of the main thrusts of the DMA and it was not a total group thrust. I don't really know what [the DMA's] purpose is," said Mayor Whaley.

**Pine Lake** Mayor Neil Copeland said he would not go so far as to say the DMA needs to disband, despite his disappointment with Legislature's refusal to extend the cap.

"I think [Chamblee, Decatur and Doraville] are missing the boat," he said.

"Their lack of support on this issue is not very good relations among the other cities. There may be some other issue down the road that could affect them where they will need our support."

Chamblee Mayor Johnson "Dub" Brown agreed that the DeKalb cities should support one another, but added that should the existing tax structure change, Chamblee would object.

"I understand the smaller cities have a problem. But [the current tax system] is the only way you can do an evaluation on the [county] services equally," he said. "Of course, I'm on the winning side."

Although he sympathized with the cities adversely affected by the current tax structure, Decatur Mayor Mike Mears said he would not support measures that are detrimental to Decatur just for the sake of unity.

"I don't think there's ever going to be a consensus [in the DMA]," said Mayor Mears. "It's unrealistic to expect Decatur to support a plan that would mean greater taxes for Decatur," he said.

A permanent solution won't be found until the Legislature "revamps the taxing structure for the whole state," Mayor Mears said.

Avondale Estates will not hesitate to go the length alone on the tax issue, said Mayor John Lawson. He said the controversy would be resolved by repealing the current county tax law.

"I wish everyone would be of a common mind. But if [repealing the law] will help our people, I don't care if it hurts another city. And I'm sure Decatur feels the same way in reverse," he said.

Photo: mug shots of Ernest Whaley, Clarkston; Neil Copeland, **Pine Lake**; Johnson Brown, Chamblee; Mike Mears, Decatur; John Lawson, Avondale Estates