

**RESOLUTION**

**A RESOLUTION OF THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA TO THE DEKALB COUNTY DELEGATION OF THE GENERAL ASSEMBLY REQUESTING THAT A STUDY COMMITTEE BE CONVENED TO REVIEW TAX ABATEMENT REFORM**

**WHEREAS**, Tax Abatement is an unconstrained power granted to unelected Development Authorities that when misused can result in the transfer of needed revenues from one level of local government to another with no consideration of equity or impact; and

**WHEREAS**, Tax Abatement should be constrained to ensure that public resources are not needlessly transferred to a private party, or to another unit of government; and

**WHEREAS**, Reforms should focus on qualifying private properties for tax abatement, the transfer of resources or benefit from one unit of government to another, and strengthening the opportunities for public and private stakeholders to challenge tax abatement through bond validation hearings;

**NOW, THEREFORE, BE IT RESOLVED** by the governing authority of DeKalb County, Georgia that the following is requested:

1. The Dekalb County Delegation of the General Assembly convene a study committee to review tax abatement reform;
2. Review the attached Exhibit A for potential options for improvement;

**ADOPTED** by the DeKalb County Board of Commissioners, this \_\_\_\_ day of \_\_\_\_\_, 2020.

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**STEPHEN R. BRADSHAW**  
Presiding Officer  
Board of Commissioners  
DeKalb County, Georgia

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_ day of \_\_\_\_\_, 2020.

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**MICHAEL L. THURMOND**  
Chief Executive Officer

November 6, 2020

DeKalb County, Georgia

**ATTEST:**

**APPROVED AS TO FORM:**

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**BARBARA SANDERS-NORWOOD, CCC**  
Clerk

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**VIVIANE H. ERNSTES**  
County Attorney