



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File #: 2021-3274

Substitute

12/14/2021

Public Hearing: YES NO

Department: Board of Commissioners

SUBJECT:

Commission District(s): All Districts

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

Information Contact: John W. Manson IV

Phone Number: 404 371 6207

PURPOSE:

To pass a resolution requesting that the General Assembly convene a study committee to review tax abatement reform;

NEED/IMPACT:

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;

FISCAL IMPACT:

None;

RECOMMENDATION:

To approve the resolution and authorize the chief executive officer to execute all necessary documents.....

RESOLUTION**A RESOLUTION OF THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA TO THE DEKALB COUNTY DELEGATION OF THE GENERAL ASSEMBLY SUPPORT TAXABATEMENT REFORM AND FOR OTHER LAWFUL PURPOSES**

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; and,

WHEREAS, Representatives within the Georgia General Assembly and other entities including ACCG, have supported efforts of Tax Abatement reform in Georgia.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERING AUTHORITY OF DEKALB COUNTY GEORGIA, AS FOLLOWED:

1. The Dekalb County Delegation of the General Assembly support the proposed House Bill 24 that provides County Governing Authorities with the ability to object to annexations based on proposed tax abatements, rebates, and other financial incentives; and,
2. The DeKalb County Delegation of the General Assembly support the proposed House Bill 66 that provides local school systems and county or municipal governing authorities with the ability to object to certain proposed tax abatements, rebates, and other financial incentives; and,
3. In addition to the request that the General Assembly convene a study committee to review tax abatement reform; and,
4. Review the attached Exhibit A for potential options for improvement; and,
5. The Executive Assistant or designee deliver a copy of this Resolution to each member of the Georgia General Assembly representing a portion of DeKalb County.

ADOPTED by the Board of Commissioners of DeKalb County, this _____ day of _____, 2021.

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

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2021.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

APPROVED AS TO FORM:

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

VIVIANE H. ERNSTES
County Attorney