



DeKalb County Government

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

Agenda Item

File ID: FileID

Walk-On Item

4/28/2020

Public Hearing: YES NO

Department: Board of Commissioners

SUBJECT:

Commission District(s): All Districts

To add an item to the agenda

Information Contact: Commissioner Jeff Rader

Phone Number: 404-371-2863

PURPOSE:

To add an item to the agenda.

NEED/IMPACT:

Commissioner Rader seeks to add an item to the agenda.

FISCAL IMPACT:

No Fiscal Impact

RECOMMENDATION:

To approve the addition of an item to the agenda.



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Public Hearing: YES NO

Department: Board of Commissioners

SUBJECT: A Resolution Opposing Tax Abatement by Jurisdictions in DeKalb County When the Cost of Service Delivery Associated with the Project Exceeds Property Taxes Collected on the Project, and for Other Purposes

Commission District(s): All Districts

A Resolution Opposing Tax Abatement by Jurisdictions in DeKalb County When the Cost of Service Delivery Associated with the Project Exceeds Property Taxes Collected on the Project, and for Other Purposes

Information Contact: Commissioner Jeff Rader

Phone Number: 404-371-2863

PURPOSE:

To approve the Resolution Opposing Tax Abatement by Jurisdictions in DeKalb County When the Cost of Service Delivery Associated with the Project Exceeds Property Taxes Collected on the Project, and for Other Purposes.

NEED/IMPACT:

The Governing Authority of DeKalb County seeks to suppress tax abatements inconsistent with the public interest and opposes all tax abatements in which the cost of services associated with a project exceed the tax revenues generated over the term of the abatement; and furthermore, directs the County Attorney to oppose such tax abatements in all relevant legal venues.

FISCAL IMPACT:

No Fiscal Impact.

RECOMMENDATION:

To approve the Resolution Opposing Tax Abatement by Jurisdictions in DeKalb County When the Cost of Service Delivery Associated with the Project Exceeds Property Taxes Collected on the Project, and for Other Purposes.

RESOLUTION

A Resolution Opposing Tax Abatement by Jurisdictions in DeKalb County When the Cost of Service Delivery Associated with the Project Exceeds Property Taxes Collected on the Project, and for Other Purposes

WHEREAS, subdivisions of the State of Georgia relevant to this resolution include local general-purpose governments governed by elected governing authorities and development authorities appointed by the governing authorities of their sponsoring local governments, and

WHEREAS, the authority to abate taxes on real property is available to certain subdivisions of the State of Georgia including development authorities, and

WHEREAS, such authority is overlapping among DeKalb County Development Authorities sharing a common ad valorem tax base, and

WHEREAS, action by one jurisdiction to abate taxes due to another jurisdiction denies the latter resources necessary to provide services essential to the property that is the object of the tax abatement, and

WHEREAS, action to abate taxes shifts the burden of service delivery to taxpayers who do not enjoy the benefit of the tax abatement, and

WHEREAS, the public interest in tax abatement may be measured by the calculation of the net value of the taxes foregone against the net cost of providing tax-funded public services to the project receiving the abatement over the term of the tax abatement, where net negative revenues are inconsistent with the public interest, and

WHEREAS, the Governing Authority of DeKalb County seeks to suppress tax abatements inconsistent with the public interest.

NOW, THEREFORE, BE IT RESOLVED the Governing Authority of DeKalb County, Georgia opposes all tax abatements in which the cost of services associated with the project exceed the tax revenues generated over the term of the abatement, and

BE IT FURTHER RESOLVED, the County Attorney is directed to oppose such tax abatements in all relevant legal venues.

ADOPTED by the DeKalb County Board of Commissioners, this _____ day of _____, 2020.

STEVE BRADSHAW
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2019.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

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

APPROVED AS TO FORM:

VIVIANE H. ERNSTES
County Attorney