

A RESOLUTION TO ESTABLISH THE “DEKALB FOR THE PEOPLE AI TECH DIVIDEND FUND” AND FISCAL STABILITY POLICY

WHEREAS, DeKalb County is at the forefront of a global technological shift driven by Artificial Intelligence (AI), necessitating the rapid development of high-technology data centers and hyper-industrial infrastructure; and

WHEREAS, these facilities place extraordinary and concentrated demands on our electrical grid, water systems, and local environment, often contributing to rising utility costs and physical stressors for neighboring residential communities; and

WHEREAS, the Board of Commissioners finds that while the wealth generated by the AI economy is often intangible and global, the costs—including noise, resource consumption, and potential workforce disruption—are tangible and local; and

WHEREAS, it is the moral and fiscal obligation of the Board of Commissioners to ensure that "progress" in DeKalb is measured by the resilience of its people rather than the density of its servers, necessitating a "Social Dividend" model that reinvests industrial wealth back into human dignity and environmental stewardship; and

WHEREAS, multi-billion-dollar global technology corporations already benefit from significant State of Georgia sales tax exemptions, making local property tax revenue the primary and essential mechanism for the County to mitigate local impacts and protect the public interest; and

WHEREAS, any reduction in local property tax revenue through corporate abatements or incentives would directly undermine the County’s ability to protect core services and build the necessary fiscal reserves to ensure a stable future for all residents; and

NOW, THEREFORE, BE IT RESOLVED by the DeKalb County Board of Commissioners that:

Section 1: The AI Tech Dividend & Stability Formula (50/25/25)

All new General Fund ad valorem tax revenue generated specifically by High-Technology Data Centers shall be allocated according to the following permanent fiscal framework:

- **50% (The Dividend Share):** Dedicated to the **"DeKalb for the People" AI Tech Dividend Fund** to support direct resident equity and environmental restoration.
- **25% (The Core Service Share):** Retained by the **General Fund** to bolster the "human touch" of county government—including Libraries, Senior & Youth Services, and Beautification—to forestall residential tax increases.
- **25% (The Reserve Share):** Deposited into the **General Fund Reserves (Rainy Day Fund)** until the County achieves a fiscally prudent 90-day operating fund balance.

Section 2: The "Impact Zone" & Equity Priority Model

Allocation of the **AI Tech Dividend Fund** shall prioritize those most directly affected by industrial growth:

- **Primary Impact Zones:** Neighborhoods within a 3-mile radius of a data center or heavy industrial cluster shall receive priority for "Greenway" connectivity and energy relief.
- **Equity Priority Areas:** Funding shall be targeted toward census tracts meeting **Justice40** criteria and having high **Social Determinants of Health (SDOH)** burdens, ensuring the dividend reaches those with the greatest need.

Section 3: The "Humanity First" Pillars

- **The Energy Equity Pillar:** Direct residential utility assistance and grants for home solar/weatherization to shield families from industrial-driven grid inflation.
- **The AI Workforce Transition Pillar:** Scholarships and retraining via **WorkSource DeKalb** to "future-proof" residents against AI-driven economic shifts.
- **The Digital-to-Green Trust:** Funding of the **County-wide Green Infrastructure Network**—comprised of trails and sidewalks and buffer land acquisition—connecting neighborhoods to parks and schools, with an emphasis on creating physical forest buffers in industrial zones.

Section 4: Opposition to Local Tax Abatements

It is the official policy of DeKalb County to **oppose the granting of any property tax abatements or incentives** for High-Technology Data Center developments. The Board requests that developers seeking a Special Land Use Permit (SLUP) formally waive any request for local tax incentives as a demonstration of their commitment to a "Community Benefit Agreement."

Section 5: Budgetary Safety Valve

In the event of a state-declared economic emergency or a revenue shortfall exceeding 5%, the Board may, by a supermajority vote, temporarily suspend this allocation to maintain essential life-safety services.

ADOPTED by the DeKalb County Board of Commissioners, this _____ '_____, 2026

MICHELLE LONG SPEARS

Presiding Officer, Board of Commissioners DeKalb County,
Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of
_____, 2024.

LORRAINE COCHRAN JOHNSON

Chief Executive Officer DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS-NORWOOD, CCC

Clerk to the Board of Commissioners and Chief Executive Officer, DeKalb County, Georgia

APPROVED AS TO FORM:

TERRY G. PHILLIPS

Interim County Attorney, DeKalb County, Georgia