



DeKalb County Government

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

Agenda Item

File #: 2026-0158

Substitute

7/7/2026

File Status:

Public Hearing: YES ☐ NO ☒

Department: Board of Commissioners - District 6

SUBJECT:

Commission District(s): All Commission Districts

A Resolution To Establish The “DeKalb For The People Dividend Fund” And Fiscal Stability Policy

Information Contact: Commissioner Edward C. “Ted” Terry

Phone Number: 404-371-4909

PURPOSE:

A resolution to establish the “DeKalb For The People Dividend Fund” and fiscal stability policy.

NEED/IMPACT:

DeKalb County has been the forefront of booming, new industries throughout it’s history. As global tech giants and state-level incentives push massive data center developments into DeKalb, our residents are being asked to bear the physical weight of an industrial transition they did not request. This resolution establishes a "Social Dividend" model, ensuring that if DeKalb must host these facilities, or future facilities of booming industries we do not yet know about, the priority remains the financial stability and quality of life of our people over corporate profit.

This 50/25/25 fiscal framework captures 100% of high value projects’ (High Value Project) on parcels zoned as Light Industrial (M) and Heavy Industrial (M-2) tax revenue to directly mitigate the disruptions these projects create. This captured funding will provide utility relief and job retraining while bolstering core services and "Rainy Day" reserves, ensuring the dividend of this industrial shift belongs strictly to the people of DeKalb.

FISCAL IMPACT:

Unknown at this time.

RECOMMENDATION:

To approve this resolution establishing a “DeKalb For The People Dividend Fund” and Fiscal Stability Policy and to have the Chief Executive Officer or her designee to execute any necessary documents needed to execute.

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

WHEREAS, DeKalb County has been at the forefront of booming, new industries, including the film industry, throughout the County’s history; and

WHEREAS, DeKalb County is currently 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, high value, industrial projects, including data centers, 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.

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

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

All new General Fund ad valorem tax revenue generated specifically by high value projects assessed value greater than or equal to \$100,000,000 (High Value Project) on parcels zoned as Light Industrial (M) and Heavy Industrial (M-2) shall be allocated according to the following permanent fiscal framework:

1. <https://www.congress.gov/118/meeting/house/117585/documents/HHRG-118-II00-20240911-SD011.pdf>
2. <https://bidenwhitehouse.archives.gov/wp-content/uploads/2022/02/CEQ-CEJST-QandA.pdf>
3. <https://www.epa.gov/system/files/documents/2024-07/ejscreen-tech-doc-version-2-3.pdf>

- **50% (The Dividend Share):** Dedicated to the "**DeKalb for the People**" **Dividend Fund** to support direct resident equity and environmental restoration.
- **25% (The Core Service Share):** Retained by the DeKalb County **General Fund** to assist with the cost of all County services. Priority will be given to forestalling residential tax increases.
- **25% (The Reserve Share):** Deposited into the **General Fund Reserves (Rainy Day Fund)** until the County achieves a fiscally prudent 120day operating fund balance.

Parcels within a Tax Allocation District do not apply.

Section 2: The “DeKalb for the People” Dividend Fund

- Allocation of the “**DeKalb for the People**” **Dividend Fund** shall prioritize those most directly affected by industrial growth. This includes:
 - **Primary Impact Zones:** Residents within a 3-mile radius of a High Value Project on a parcel zoned Light Industrial (M) and Heavy Industrial (M-2) shall receive 60% of funding. .
 - **Equity Priority Areas:** Additionally, 40% of 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.
 - The Justice40 Initiative was a goal established by the Biden Administration in which "40 percent of the overall benefits of certain Federal climate, clean energy, affordable and sustainable housing, and other investments flow to disadvantaged communities that are marginalized by underinvestment and overburdened by pollution.”¹
 - “A community qualifies as “disadvantaged [within the Justice40 Criteria] if the census tract is above the threshold for one or more environmental or climate indicators and the tract is above the threshold for the socioeconomic indicators.”²
 - Socioeconomic Indicators included: People of Color, Low Income, Unemployment Rate, Limited English Speaking Household, Less Than High School Education, Under Age 5, Over Age 64.
 - Environmental Burden Indicators included: Particulate Matter 2.5, Ozone, Nitrogen Dioxide, Diesel Particulate Matter, Toxic Releases to Air, Traffic Proximity and Volume, Lead Paint, Superfund Proximity, RMP Facility Proximity, Hazardous Waste Proximity, Underground Storage Tanks and Leaking Underground Storage Tanks, Wastewater Discharge, Drinking Water Non-Compliance³
 - In 2025 the Climate and Economic Justice Screening Tool identifying specific census tracts was removed. The DeKalb Environmental Justice

1. <https://www.congress.gov/118/meeting/house/117585/documents/HHRG-118-II00-20240911-SD011.pdf>
2. <https://bidenwhitehouse.archives.gov/wp-content/uploads/2022/02/CEQ-CEJST-QandA.pdf>
3. <https://www.epa.gov/system/files/documents/2024-07/ejscreen-tech-doc-version-2-3.pdf>

and Sustainability Resident Review Group shall identify these Justice40 census tracts following the Justice40 criteria.

- The following projects may be eligible for the “DeKalb for the People” Dividend Fund to be allocated towards: **Energy Equity:** Direct residential utility assistance and grants for home solar/weatherization to shield families from industrial-driven grid inflation.
 - The Board of Commissioners requests the Community Development Department establish a program similar to that of the C.A.R.E.S. Program to assist with the management and distribution of these funds for utility assistance and grants for solar / weatherization.
- **AI Workforce Transition:** Scholarships and retraining via **WorkSource DeKalb** to "future-proof" residents against AI-driven economic shifts.
- **The Digital-to-Green Trust:** Funding of the **DeKalb Trail and Greenway Master Plan**—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.
- **Core Healthcare Services:** Funding towards Grady Health, Mosaic Health Center, and/or similar healthcare services that provide care for individuals without health insurance.

Section 3: The Environmental Justice and Sustainability Resident Review Group

The DeKalb County Environmental Justice and Sustainability Resident Review Group has the authority to formally suggest revisions to this policy to the Board of Commissioners for approval, especially as it relates to:

- Emerging, “booming” industries in DeKalb County, such as the film industry and data centers, that should contribute to the Dividend Fund.
- Justice40 Criteria or eligible Census Tracts.

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 Value Projects on parcels zoned as Light Industrial (M) and Heavy Industrial (M-2). 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.

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2. <https://bidenwhitehouse.archives.gov/wp-content/uploads/2022/02/CEQ-CEJST-QandA.pdf>
3. <https://www.epa.gov/system/files/documents/2024-07/ejscreen-tech-doc-version-2-3.pdf>

ADOPTED this ____ day of _____, 2026.

CHAKIRA JOHNSON

Presiding Officer

Board of Commissioners

DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2026.

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

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2. <https://bidenwhitehouse.archives.gov/wp-content/uploads/2022/02/CEQ-CEJST-QandA.pdf>
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