



## Legislation Details (With Text)

**File #:** 2021-2369    **Version:** 1    **Name:**

**Type:** Resolution    **Status:** Action

**File created:** 3/16/2021    **In control:** Board of Commissioners

**On agenda:** 8/24/2021    **Final action:**

**Title:** Commission District(s): All Commission Districts  
A Resolution Conveying the Policy of DeKalb County concerning a Property Tax Abatement for the Manor  
Druid Hills Apartment/Hotel/Medical/Office Project in the City of Brookhaven

**Indexes:**

**Attachments:** 1. Substitute 2021 08.10 Item 2021-2369, 2. Manor Druid Hills Resolution 3-16-21, 3. DRUID MANOR PROJECT - Brookhaven Ga - PowerPoint Presentation #2 14 March 2021, 4. Manor Druid Hills\_Project Fact Sheet\_2.1.2021

Date	Ver.	Action By	Action	Result
8/24/2021	1	Board of Commissioners		
8/16/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for approval.	Pass
8/10/2021	1	Board of Commissioners		
7/29/2021	1	PECS-Planning, Economic Development & Community Services Committee	No recommendation	
7/27/2021	1	PECS-Planning, Economic Development & Community Services Committee	no official recommendation	
7/27/2021	1	Board of Commissioners		
7/14/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
7/13/2021	1	Board of Commissioners		
6/22/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
6/22/2021	1	Board of Commissioners		
6/8/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
6/8/2021	1	Board of Commissioners		
5/25/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
5/25/2021	1	Board of Commissioners		
5/11/2021	1	PECS-Planning, Economic Development & Community Services Committee	no official recommendation	

4/27/2021	1	Board of Commissioners		
4/13/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
4/13/2021	1	Board of Commissioners		
3/23/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for denial	Pass
3/23/2021	1	Board of Commissioners	deferred to the next meeting	Pass
3/16/2021	1	Committee of the Whole	Accepted to the BOC agenda and assigned	

**Substitute**

**Public Hearing:** YES  NO  **Department:** Board of Commissioners - District 2

**SUBJECT:**

**Commission District(s):** All Commission Districts

A Resolution Conveying the Policy of DeKalb County concerning a Property Tax Abatement for the Manor  
Druid Hills Apartment/Hotel/Medical/Office Project in the City of Brookhaven

**Information Contact:** Jeff Rader and Ted Terry, Commissioners

**Phone Number:** 404-371-2693

**PURPOSE:**

To Enact A Resolution Conveying the Policy of DeKalb County concerning a Property Tax Abatement for the Manor  
Druid Hills Apartment/Hotel/Medical/Office Project in the City of Brookhaven.

**NEED/IMPACT:**

This resolution opposes the transaction as structured and explained in the attached July 16, 2021 letter from Mayor Ernst of Brookhaven. This resolution shows the County's support of a transaction with the following different characteristics:

1. The Transaction will be structured to the standard graduated schedule with a ten year term, starting at 50% taxable, and increasing 5% per year until fully taxable in the 11<sup>th</sup> year,
2. The Transaction shall provide for a Payment in Lieu of Taxes in an amount to ensure that the DeKalb County School District receives revenue in an amount equal to all tax revenues normally due were the project fully taxable to the DeKalb County School District over the term of the Transaction, and
3. The tax abatement generated by the Project shall apply to municipal ad valorem taxes to the same extent that it applies to County ad valorem taxes.

**FISCAL IMPACT:**

As proposed, the school district would receive payment in lieu of taxes equal to the revenue it would have received without the tax abatement. The abatement applies equally to the County and the City.

**RECOMMENDATION:**

Adopt the attached Resolution and authorize the Chief Executive Officer to execute all necessary documents..