



# DeKalb County Government

Manuel J. Maloof Center  
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Decatur, Georgia 30030

## Legislation Details (With Text)

**File #:** 2020-0475    **Version:** 1    **Name:**  
**Type:** Resolution    **Status:** Action  
**File created:** 4/28/2020    **In control:** Board of Commissioners  
**On agenda:** 5/12/2020    **Final action:** 5/12/2020  
**Title:** 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  
**Indexes:**  
**Attachments:** 1. 2020 05.12 Item 2020-0475, 2. 2020 04.28 Walk- on Item 2020-0475

Date	Ver.	Action By	Action	Result
5/12/2020	1	Board of Commissioners	approved substitute	Pass
5/5/2020	1	PECS-Planning, Economic Development & Community Services Committee	recommended for approval.	Pass
4/28/2020	1	Board of Commissioners	deferred to the next meeting	Pass

**Public Hearing:** YES ☐ NO ☒    **Department:** Board of Commissioners

### **SUBJECT:**

**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.