

1 **A RESOLUTION OF THE FULTON COUNTY BOARD OF COMMISSIONERS TO**
2 **DECLINE PARTICIPATION IN NEW PROJECTS IN THE WESTSIDE TAX**
3 **ALLOCATION DISTRICT; TO DIRECT THE TAX COMMISSIONER TO CEASE THE**
4 **REMITTANCE OF THE COUNTY'S TAX INCREMENTS TO THE ATLANTA**
5 **DEVELOPMENT AUTHORITY RELATED TO THE WESTSIDE TAX ALLOCATION**
6 **DISTRICT; AND FOR OTHER PURPOSES.**

7 **WHEREAS**, the Redevelopment Powers Law (O.C.G.A. § 36-44-1 et seq.)
8 authorizes the dedication and use of certain ad valorem tax revenues for redevelopment
9 projects designed to stimulate growth and improve economic and social conditions in
10 blighted neighborhoods designated as tax allocation districts ("TADs"); and

11 **WHEREAS**, the primary mechanism utilized to support redevelopment through the
12 Redevelopment Powers Law is the issuance of bonds, which are secured by the pledge
13 of certain tax contributions from each participating city, county, and/or school system; and

14 **WHEREAS**, these tax contributions consist of the amount of additional tax revenue
15 generated as compared to the original tax revenue received in the TAD after the
16 redevelopment efforts have had a positive effect on property values, and are known as
17 the "positive increments"; and

18 **WHEREAS**, cities, counties, and school systems are empowered but not required
19 to participate in a TAD, and each may specify the conditions for its participation through
20 consenting resolutions or through intergovernmental agreements, which may include
21 limits on the contribution or use of its positive increments; and

22 **WHEREAS**, the Atlanta City Council created the Westside Tax Allocation District
23 ("Westside TAD") through the adoption of its initial resolution twenty-seven (27) years ago
24 on July 6, 1998; and

25 **WHEREAS**, Fulton County initially consented to the inclusion of its positive
26 increments for the Westside TAD conditioned upon (1) the County's right to "review the
27 terms of its participation" after the initial bond origination period ending in 2008, and (2) a
28 limit of twenty-five (25) years for any such bond's maturity (Resolution adopted November

1 18, 1998 at agenda item 98-1452, amended for purposes related to the creation of the
2 World of Coca Cola on July 20, 2005 at agenda item 05-0851); and

3 **WHEREAS**, on December 17, 2008, the County further amended its resolution at
4 agenda item 08-1010 to extend the initial bond origination period through December
5 2018, to set December 31, 2038 as the final date on which the County could consent to
6 the use of its increments, and to provide that “no Fulton County tax increments shall be
7 used (directly or as security for any bonds or other indebtedness) for new projects
8 receiving TAD financing after December 31, 2018 unless and until the Fulton County
9 Board of Commissioners adopts a resolution as to its participation”; and

10 **WHEREAS**, the County has contributed nearly \$96 million to the Westside TAD
11 from its inception through December 31, 2024 in support of the successful creation of
12 affordable housing and business redevelopment in the area; and

13 **WHEREAS**, the Westside TAD special fund has a balance in excess of the amount
14 required to pay the bond debt in full, of which the County’s excess share was
15 approximately \$5.85 million as of April 2024; and

16 **WHEREAS**, the continued payment of the County’s anticipated annual increment
17 of approximately \$9.4 million, based on the existing 2024 millage rate of 8.87, will only
18 continue to increase the accumulation of excess funds in the Westside TAD; and

19 **WHEREAS**, the County must weigh the needs of the Westside TAD against the
20 needs of all its citizens as it considers the best use of taxpayer dollars; and

21 **WHEREAS**, the County finds that it is in the best interest of its citizens to utilize
22 the full tax revenue from the Westside TAD for critical services that more directly benefit
23 all citizens; and

24 **WHEREAS**, funding these critical services that benefit all County citizens
25 necessitates that the County decline further participation in the Westside TAD and
26 withhold consent for any and all future projects in the Westside TAD; and

1 **WHEREAS**, pursuant to the 2008 Fulton County resolution at agenda item 08-
2 1010, the effect of the County withholding consent for all future projects is that the
3 County's increments may not be used directly or as security for indebtedness by the City,
4 thereby rendering the ongoing remittance of those increments to the City unusable and
5 unnecessary; and

6 **WHEREAS**, the cessation of County increments to the Westside TAD will help
7 avoid unnecessary increases to County property tax rates.

8 **NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of
9 Fulton County, Georgia, that Paragraph 1 of Resolution 98-1452, as amended by
10 Resolutions 05-0851 and 08-1010, is hereby further amended as follows:

- 11 **1.** That the Board of Commissioners of Fulton County, Georgia, as permitted by
12 the Redevelopment Powers Law, does hereby consent, for the Initial
13 Origination Period through and including December 31, 2018, to the inclusion
14 of Fulton County ad valorem taxes in the computation of the tax allocation
15 increment for the Atlanta Tax Allocation District Number One – Westside,
16 provided that projects financed after December 31, 1018, shall be subject to
17 review by the County regarding the terms of its participation in the
18 redevelopment efforts of the Atlanta Tax Allocation District Number One –
19 Westside, and no Fulton County tax increments shall be used (directly or as
20 security for any bonds or other indebtedness) for new projects receiving TAD
21 financing after December 31, 2018 unless and until the Fulton County Board
22 of Commissioners adopts a resolution as to its participation, and provided
23 that unless otherwise resolved, the Board of Commissioners does not
24 consent to new projects after July 9, 2025 or to the use or remittance of Fulton
25 County tax increments from the County to the City after July 9, 2025. Thus,
26 Fulton County tax increments shall not be remitted by the Tax Commissioner
27 unless a resolution consenting to new projects and the use of Fulton County
28 tax increments for the Atlanta Tax Allocation District Number One – Westside
29 is approved by the Board of Commissioners. In no event shall the County's
30 consent or use of County tax increments extend beyond December 31, 2038.

BE IT FINALLY RESOLVED, that, except as provided in this Resolution, all provisions of the County Resolution shall remain in full force and effect.

PASSED AND ADOPTED by the Board of Commissioners of Fulton County,
Georgia, this 9th day of July, 2025.

SPONSORED BY:

Bob Ellis, Vice Chair (District 2)

Khadijah Abdur-Rahman, Commissioner (District 6)

ATTEST:

Tonya R. Grier, Clerk to the Commission

APPROVED AS TO FORM:

Y. Soo Jo, County Attorney