

RESOLUTION OF ROCKDALE COUNTY BOARD OF COMMISSIONERS REQUESTING THE
INTRODUCTION OF LOCAL LEGISLATION AUTHORIZING THE CREATION OF COMMUNITY
IMPROVEMENT DISTRICTS

WHEREAS, the Rockdale County Board of Commissioners (the "Board of Commissioners"), the body charged with managing the affairs of Rockdale County, Georgia (the "County"), has determined that the creation of community improvement districts would be in the best interests of the residents of the County; and

WHEREAS, the creation of community improvement districts must be authorized by local legislation and approved by the affected properties.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONER, as follows:

1. The Board of Commissioners requests that its local legislative delegation introduce the local law attached hereto as Exhibit A with such minor changes as the local legislative delegation and legislative council shall determine should be made.
2. The Chairman of the Board of Commissioners is hereby authorized to do all things and to execute all documents necessary to carry out the intent of this resolution.
3. This resolution shall take effect immediately upon its adoption.
4. All resolutions or parts thereof that conflict with this resolution are hereby repealed.

Adopted this 29th day of February 2024.

ROCKDALE COUNTY BOARD OF
COMMISSIONERS

(SEAL)

By: _____
Osborn Nesbitt, Sr., Chairman

Attest:

By: _____
Sherri L. Washington, Commissioner, Post I

By: _____
Jennifer Rutledge, County Clerk

By: _____
Dr. Doreen L. Williams, Commissioner, Post II

Approved as to form:

By: _____
M. Qader A. Baig, County Attorney

EXHIBIT A

CLERK'S CERTIFICATE

The undersigned Clerk of the Rockdale County Board of Commissioners (the "Board of Commissioners") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution adopted by the Board of Commissioners on February 29, 2024 at a meeting that was duly called and assemble and at which a quorum was present and acting throughout, and that the original of said resolution has been duly recorded in the Minute Book of the Board of Commissioners, which is in my custody and control.

Witness my hand and the seal of the Board of Commissioners, this 29th day of February, 2024.

(SEAL)

Jennifer Rutledge, County Clerk

A BILL TO BE ENTITLED AN ACT

To provide for the creation of one or more community improvement districts in Rockdale County; to provide for a short title; to provide for the purpose of such districts; to provide for definitions; to provide for boards to administer such districts; to provide for appointment and election of members of such boards; to provide for taxes, fees, and assessments; to provide for the boundaries of such districts; to provide procedures for determining the specifications for projects to be undertaken by the district and the manner of levying taxes, fees, and assessments with respect thereto; to provide for the debt of such districts; to provide for cooperation with local governments; to provide for powers of such boards; to provide for general obligation bonds, notes, and other obligations of such districts; to provide for the form of bonds, provisions for exchange and transfer, certificates of validation, and specification of interest rates; to provide for definition of the terms "cost of the project" and "cost of any project" as used in bond resolutions and elsewhere; to provide for authorized contents of agreements and instruments of the boards generally; to provide for use of proceeds of sale of bonds, notes, and other obligations; to provide for subsequent issues thereof; to provide for construction; to provide that no notice, proceeding, publication, or referendum shall be required; to provide for procedures connected with all of the foregoing; to provide for the dissolution and reactivation of districts under certain conditions; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Short title.

This Act shall be known and may be cited as the "Rockdale County Community Improvement Districts Act."

SECTION 2.

Purpose.

The purpose of this Act shall be to provide for the creation of one or more community improvement districts within Rockdale County, and each such district shall be created for the provision of the following governmental services and facilities as may be provided for in the resolution activating such district created hereby. Such services and facilities shall be one or more of the following:

- (1) Street and road construction and maintenance, including curbs, sidewalks, street lights, and devices to control the flow of traffic on streets and roads;
- (2) Parks and recreational areas and facilities;
- (3) Storm water and sewage collection and disposal systems;
- (4) Development, storage, treatment, purification, and distribution of water;
- (5) Public transportation;
- (6) Terminal and dock facilities and parking facilities; and

- (7) Such other services and facilities as may be provided for by general law.

SECTION 3. Definitions.

As used in this Act, the term:

(1) "Agricultural" means the growing of crops for sale or raising of animals for sale or use, including the growing of field crops and fruit or nut trees, the raising of livestock or poultry, and the operation of dairies, horse boarding facilities, and riding stables.

(2) "Board" means the governing authority created for the governance of each community improvement district authorized by this Act.

(3) "Bonds" or "general obligation bonds" means any bonds of a district which are authorized to be issued under the Constitution and laws of Georgia, including refunding bonds but not including notes or other obligations of a district.

(4) "Caucus of electors" means, for each district, the meeting of electors provided for in this Act at which board members of the district are elected.

(5) "Cost of the project" or "cost of any project" means and includes:

(A) All costs of acquisition, construction, assembly, installation, modification, renovation, or rehabilitation incurred in connection with any project or any part of any project;

(B) All costs of real property, fixtures, or personal property used in or in connection with or necessary for any project or for any facilities related thereto, including, but not limited to, the cost of all land, estates for years, easements, rights, improvements, water rights, connections for utility services, fees, franchises, permits, approvals, licenses, and certificates; the cost of securing any such franchises, permits, approvals, licenses, or certificates; and the cost of preparation of any application therefor and the cost of all fixtures; machinery; equipment, including all transportation equipment and rolling stock; furniture; and other property used in or in connection with or necessary for any project;

(C) All financing charges and loan fees and all interest on bonds, notes, or other obligations of a district which accrue or are paid prior to and during the period of construction of a project and during such additional period as the board may reasonably determine to be necessary to place such project in operation;

(D) All costs of engineering, surveying, and architectural and legal services and all expenses incurred by engineers, surveyors, architects, and attorneys in connection with any project;

(E) All expenses for inspection of any project;

(F) All fees of fiscal agents, paying agents, and trustees for bondholders under any trust agreement, indenture of trust, or similar instrument or agreement; all expenses incurred by any such fiscal agents, paying agents, and trustees; and all other costs and expenses incurred relative to the issuance of any bonds, notes, or other obligations for any projects;

(G) All expenses of or incidental to determining the feasibility or practicability of any project;

(H) All costs of plans and specifications for any project;

(I) All costs of title insurance and examinations of title with respect to any project;
(J) Repayment of any loans made for the advance payment of any part of any of the foregoing costs, including interest thereon and any other expenses of such loans;
(K) Administrative expenses of the board and such other expenses as may be necessary for or incidental to any project or the financing thereof or the placing of any project in operation; and

(L) The establishment of a fund or funds for the creation of a debt service reserve, a renewal and replacement reserve, or such other funds or reserves as the board may approve with respect to the financing and operation of any project and as may be authorized by any bond resolution, trust agreement, indenture of trust, or similar instrument or agreement pursuant to the provisions of which the issuance of any bonds, notes, or other obligations of the district may be authorized.

(6) "District" means the geographical area designated as such by the resolution of the governing authority of Rockdale County consenting to the creation of the community improvement district or as thereafter modified pursuant to subsection (b) of Section 7 of this Act.

(7) "Electors" means the owners of real property used nonresidentially within the district which is subject to taxes, fees, and assessments levied by the board. An owner of property subject to taxes, fees, or assessments levied by the board shall have one vote for an election based on numerical majority. An owner of multiple parcels has one vote, not one vote per parcel, for an election based on numerical majority. Multiple owners of one parcel have one vote for an election based on numerical majority.

(8) "Equitably apportioned among the properties subject to such taxes, fees, and assessments according to the need for governmental services and facilities created by the degree of density of development of each such property," with reference to taxes, fees, and assessments levied by the board, means that the burden of the taxes, fees, and assessments shall be apportioned among the properties subject thereto based upon the values established in the most recent ad valorem tax reassessment of such properties certified by the chairperson of the Rockdale County Board of Tax Assessors or may be apportioned among the properties subject thereto in direct or approximate proportion to the receipt of services or benefits derived from the improvements or other activities for which the taxes, fees, or assessments are to be expended or may be apportioned in any other manner or combination of manners deemed equitable by the board, including, but not limited to, the recognition of differential benefits which may reasonably be expected to accrue to new land development in contrast to lands and improvements already in existence at the time of creation of the community improvement district.

(9) "Equity electors" means electors who cast votes equal to each \$1,000 of assessed value of all owned real property within the district.

(10) "Forestry" means the planting and growing of trees for sale in a program which includes reforestation of harvested trees, regular underbrush and undesirable growth clearing, fertilizing, pruning, thinning, cruising, and marking which indicate an active tree-farming operation; it does not include the casual growing of trees on land otherwise idle or held for investment, even though some harvesting of trees may occur thereon.

(11) "Majority" means 50 percent or more of the total number of individuals composing the group or classification at issue.

(12) "Project" means the acquisition, construction, installation, modification, renovation, rehabilitation, or operation of land, interests in land, buildings, structures, facilities, or other improvements located or to be located within the district, and the acquisition, installation, modification, renovation, rehabilitation, or furnishing of fixtures, machinery, equipment, furniture, or other property of any nature whatsoever used on, in, or in connection with any such land, interest in land, building, structure, facility, or other improvement, for all essential public purposes set forth in Section 2 of this Act.

(13) "Property owner" or "owner of real property" means any entity or person owning one or more parcels of real estate on the most recent ad valorem tax records of Rockdale County within the district. Ownership as shown by the most recent ad valorem tax records of Rockdale County shall serve as prima-facie proof of ownership. Multiple owners, whether owned by individuals or a legal entity, of one parcel shall constitute one property owner and shall designate in writing one of their number to represent the whole.

(14) "Property used nonresidentially" means property or any portion thereof used for shopping, general commercial, transient lodging, tourist services, offices, light industry, heavy industry, central business district, parking, or other commercial or business use, as well as vacant land zoned or approved for any of the uses listed in this paragraph which does not include residential.

(15) "Residential" means a specific work or improvement undertaken primarily to provide single-family or multifamily dwelling accommodations for persons and families and such community facilities as may be incidental or appurtenant thereto.

(16) "Taxpayer" means any entity or person paying ad valorem taxes on real property, whether on one or more parcels of property within the district. Multiple owners of one parcel shall constitute one taxpayer and shall designate in writing one of their number to represent the whole.

SECTION 4. Creation.

(a) Pursuant to Article IX, Section VII of the Constitution of the State of Georgia, there is hereby created one or more community improvement districts to be located in Rockdale County in the unincorporated area thereof. Each district shall be activated upon compliance with the conditions provided in this Act and shall be governed by a board as constituted pursuant to this Act. The conditions for such activation shall be:

(1) The adoption of a resolution consenting to the creation of each community improvement district by the governing authority of Rockdale County; and

(2) Written consent to the creation of the community improvement district by:

(A) A majority of the owners of real property within the community improvement district which will

be subject to taxes, fees, and assessments levied by the board of the community improvement district; and

(B) The owners of real property within the community improvement district which constitutes at least 75 percent by value of all real property within the community improvement district which will be subject to taxes, fees, and assessments levied by the board of the community improvement district, and for this purpose, value shall be determined by the most recent approved county ad valorem tax digest.

(b) The written consents provided for in paragraph (2) of subsection (a) of this section shall be submitted to the Rockdale County tax commissioner, who shall certify whether paragraph (2) of subsection (a) of this section has been satisfied with respect to each such proposed district.

(c) No district or board created under this Act shall transact any business or exercise any powers under this Act until the foregoing conditions of this section are met. A copy of such resolutions shall be filed with the Secretary of State, who shall maintain a record of all districts activated under this Act, and a second copy shall be filed with the Department of Community Affairs.

SECTION 5.

Administration, appointment, and election of board members.

(a)(1) Each district created pursuant to this Act shall be administered by a board composed of five members to be appointed and elected as follows:

(A) A member appointed by the governing authority of Rockdale County, who shall serve on Post 1;

(B) Two members elected by a majority vote of the electors, who shall serve on Posts 2 and 3; and

(C) Two members elected by a majority vote of the equity electors, who shall serve on Posts 4 and 5.

(2) The member appointed by the governing authority of Rockdale County shall serve at the pleasure of the governing authority. The initial terms of office for Posts 2 and 3 shall be two years. Thereafter, all terms of office for Posts 2 and 3 shall be three years. All terms of office for Posts 4 and 5 shall be three years.

(b) The initial board members to be elected as provided in subsection (a) of this section shall be elected in a caucus of electors, which shall be held within 90 days after the adoption of the resolutions and obtaining of the written consents provided for in this Act at such time and place within the district as the governing authority of Rockdale County shall designate after notice thereof shall have been given to said electors by publishing notice in the legal organ of Rockdale County at least once each week for four weeks prior to such meeting. A quorum at such caucus shall consist of those electors present, and a majority of those present and voting is necessary to elect board members. No proxy votes may be cast. The chairperson of the governing authority of Rockdale County or such chairperson's designee shall convene the initial caucus of electors. Thereafter, there shall be conducted annually, not later than 60 days following the last day for filing ad valorem real property tax returns in Rockdale County, a caucus of such electors, as appropriate, at such time and place within the district as the board shall designate in such notice for the purpose of electing board members for those Posts which have terms expiring or are vacant, as appropriate. If a vacancy occurs in an elected position on the board, the board shall, within 60 days thereafter, call a special election to fill the same to be held within 60

days of the call unless such vacancy occurs within 180 days of the next regularly scheduled election, in which case a special election may, but need not, be called.

(c) The elected board members shall be subject to recall by the electors as any other elected public official.

(d) Board members shall receive no compensation for their services but shall be reimbursed for actual expenses incurred in the performance of their duties. They shall elect one of their number as chairperson and another as vice chairperson and shall also elect a secretary and a treasurer or a secretary-treasurer, either of whom may, but need not, be a member of the board.

(e) Chapter 2 of Title 21 of the O.C.G.A., the "Georgia Election Code," shall not apply to the election of district board members. Any district board may adopt such bylaws not inconsistent herewith to provide for any matter concerning such elections.

SECTION 6.

Taxes, fees, and assessments.

(a) The board may levy taxes, fees, and assessments within the district only on real property used nonresidentially, specifically excluding all property exempt from ad valorem taxation under the Constitution or laws of the State of Georgia, all property used for residential, agricultural, or forestry purposes, and all tangible personal property and intangible property. Any tax, fee, or assessment so levied shall not exceed five mills on the aggregate assessed value of all such real property. The taxes, fees, and assessments levied by the board shall be equitably apportioned among the properties subject to such taxes, fees, and assessments according to the need for governmental services and facilities created by the degree of density of development of each such property. The proceeds of taxes, fees, and assessments levied by the board shall be used only for the purpose of providing governmental services and facilities which are specially required by the degree of density of development within the applicable district and not for the purpose of providing those governmental services and facilities provided to the county as a whole. Any tax, fee, or assessment so levied shall be collected by Rockdale County in the same manner as taxes, fees, and assessments are levied by the county. Delinquent taxes shall bear the same interest and penalties as Rockdale County ad valorem taxes and may be enforced and collected in the same manner. The proceeds of taxes, fees, and assessments so levied, less a fee to cover the costs of collection of 1 percent thereof, but not more than \$25,000.00 in any one calendar year, shall be transmitted by Rockdale County to the board and shall be expended by the board only for the purposes authorized by this Act.

(b) The board shall levy the taxes, fees, and assessments provided for in subsection (a) of this section subsequent to the report of the assessed taxable values for the current calendar year and shall notify in writing the collecting governing authority so it may include the levy on its regular ad valorem tax bills.

(c) If, but for this provision, a parcel of real property is removed from a district or otherwise would become nontaxable, it shall continue to bear its tax millage for bonded indebtedness of the district then outstanding until the bonded indebtedness then outstanding is paid or refunded.

SECTION 7.
Boundaries of the districts.

(a) The boundaries of each district shall be designated by the governing authority of Rockdale County and shall lie wholly within the unincorporated area of Rockdale County as set forth in the resolutions required by Section 4 of this Act, or as may thereafter be added as provided in this Act.

(b) The boundaries of a district may be increased after the initial creation of a district (i) by following the procedures set forth in Section 4 with respect to the area sought to be annexed into the district and (ii) the adoption of a resolution consenting to the annexation by the board of the district.

SECTION 8.
Debt.

Each district may incur debt without regard to the requirements of Article IX, Section V of the Constitution of Georgia, or any other provision of law prohibiting or restricting the borrowing of money or the creation of debt by political subdivisions of the State of Georgia, which general obligation debt shall be backed by the full faith, credit and taxing power of the community improvement district, but which debt in any case shall not be an obligation of the State of Georgia, Rockdale County, or any other unit of government of the State of Georgia other than the district.

SECTION 9.
Cooperation with local governments.

The services and facilities provided pursuant to this Act shall be provided for in a cooperation agreement executed jointly by the board and the governing authority of Rockdale County. The provisions of this section shall in no way limit the authority of Rockdale County to provide services or facilities within the district; and Rockdale County shall retain full and complete authority and control over any of its facilities located within its respective areas of any district. Such control shall include, but not be limited to, the modification of, access to, and degree and type of services provided through or by facilities of the county. Nothing contained in this section shall be construed to limit or preempt the application of any governmental laws, ordinances, resolutions, or regulations to the district or the services or facilities provided within the district.

SECTION 10.
Powers.

(a) Each district and its board created pursuant to this Act shall have all of the powers necessary or convenient to carry out and effectuate the purposes and provisions of this Act, including, without limiting the generality of the foregoing, the power:

- (1) To bring and defend actions;
- (2) To adopt and amend a corporate seal;
- (3) To make and execute contracts, agreements, and other instruments necessary or

convenient to exercise the powers of the board or to further the public purposes for which the district is created, including, but not limited to, contracts for construction of projects, leases of projects, contracts for sale of projects, agreements for loans to finance projects, and contracts with respect to the use of projects;

(4) To acquire by purchase, lease, or otherwise and to hold, lease, and dispose of real and personal property of every kind and character, or any interest therein, in furtherance of the public purposes of the district;

(5) To finance by loan, grant, lease, or otherwise and to construct, erect, assemble, purchase, acquire, own, repair, remodel, renovate, rehabilitate, modify, maintain, extend, improve, install, sell, equip, expand, add to, operate, or manage projects and to pay the cost of any project from the proceeds of bonds, notes, or other obligations of the district or any other funds of the district, or from any contributions or loans by persons, corporations, partnerships, whether limited or general, or other entities, all of which the board is authorized to receive, accept, and use;

(6) To borrow money to further or carry out its public purposes and to execute bonds, notes, other obligations, leases, trust indentures, trust agreements, agreements for the sale of its bonds, notes, or other obligations, loan agreements, security agreements, assignments, and such other agreements or instruments as may be necessary or desirable, in the judgment of the board, to evidence and to provide security for such borrowing;

(7) To issue bonds, notes, or other obligations of the district and use the proceeds thereof for the purpose of paying or reimbursing all or any part of the cost of any project and otherwise to further or carry out the public purposes of the district and to pay all costs of the board incidental to, or necessary and appropriate to, furthering or carrying out such purposes;

(8) To make application directly or indirectly to any federal, state, county, or municipal government or agency or to any other source, whether public or private, for loans, grants, guarantees, or other financial assistance in furtherance of the district's public purposes and to accept and use the same upon such terms and conditions as are prescribed by such federal, state, county, or municipal government or agency or other source;

(9) To enter into agreements with the federal government or any agency thereof to use the facilities or services of the federal government or any agency thereof in order to further or carry out the public purposes of the district;

(10) To contract for any period, not exceeding 50 years, with the State of Georgia, state institutions, or any municipal corporation, county, or political subdivision of this state for the use by the district of any facilities or services of the state or any such state institution, municipal corporation, county, or political subdivision of this state, or for the use by any state institution, municipal corporation, county, or political subdivision of the state of any facilities or services of the district, provided that such contracts shall deal with such activities and transactions as the district and any such political subdivision with which the district contracts are authorized by law to undertake;

(11) To receive and use the proceeds of any tax levied by any county or any municipal corporation to pay the costs of any project or for any other purpose for which the board may use its own funds pursuant to this Act;

(12) To receive and administer gifts, grants, and devises of money and property of any kind and to administer trusts;

(13) To use any real property, personal property, or fixtures, or any interest therein, or to rent or lease such property to or from others or make contracts with respect to the use thereof, or to sell, lease, exchange, transfer, assign, pledge, or otherwise dispose of or grant options for any such property in any manner for the advantage of the district and the public purposes thereof;

(14) To appoint, select, and employ engineers, surveyors, architects, urban or city planners,

fiscal agents, attorneys, and others and to fix their compensation and pay their expenses;

(15) To encourage and promote the improvement and development of the district and to make, contract for, or otherwise cause to be made long-range plans or proposals for the district in cooperation with Rockdale County;

(16) To adopt bylaws governing the conduct of business by the board, the election and duties of officers of the board, and other matters as the board considers appropriate for the bylaws;

(17) To invest its funds, whether derived from the issuance of bonds or otherwise, in such manner as it may deem prudent and appropriate;

(18) To exercise any power granted by the laws of this state to public or private corporations which is not in conflict with the public purposes of the district; and

(19) To do all things necessary or convenient to carry out the powers conferred by this Act.

(b) The powers enumerated in this section are cumulative of and in addition to those powers enumerated elsewhere in this Act and the laws of this state; and no such power shall limit or restrict any other power of the board.

(c) The powers enumerated in this section are conferred for an essential governmental function for a public purpose, and the revenues and debt of any district are not subject to taxation.

SECTION 11.

Obligations and Bonds generally.

(a) Notes or other obligations issued by a district, other than general obligation bonds, shall be paid solely from the property pledged to pay such notes or other obligations. General obligation bonds issued by any district shall constitute a general obligation of the district to the repayment of which the full faith, credit, and taxing power of the district shall be pledged.

(b) All bonds, notes, and other obligations of a district shall be authorized by resolution of its board and adopted by a majority vote of the board members at a regular or special meeting.

(c) Bonds, notes, or other obligations shall bear such date or dates, shall mature at such time or times but not more than 30 years from their respective dates, shall bear interest at such rate or rates which may be fixed or may fluctuate or otherwise change from time to time, shall be subject to redemption on such terms, and shall contain such other terms, provisions, covenants, assignments, and conditions as the resolution authorizing the issuance of such bonds, notes, or other obligations may permit or provide. The terms, provisions, covenants, assignments, and conditions contained in or provided or permitted by any resolution of the board authorizing the issuance of such bonds, notes, or other obligations shall bind the board members of the district then in office and their successors.

(d) The board shall have power from time to time, and whenever it deems it expedient, to refund any bonds by the issuance of new bonds, whether or not the bonds to be refunded have matured, and may issue bonds partly to refund bonds then outstanding and partly for any other purpose permitted by this Act. The refunding bonds may be exchanged for the bonds to be refunded, with such cash adjustments as may be agreed upon, or may be sold and the proceeds applied to the purchase or redemption of the bonds to be

refunded.

(e) There shall be no limitation upon the interest rates or any maximum interest rate or rates on any bonds, notes, or other obligations of the district; and the usury laws of this state shall not apply to bonds, notes, or other obligations of these districts.

(f) Bonds issued by a district may be in such form, either coupon or fully registered, or both coupon and fully registered, and may be subject to such exchangeability and transferability provisions as the bond resolution authorizing the issuance of such bonds or any indenture or trust agreement may provide.

(g) Bonds issued by a district shall be validated under and in accordance with Article 3 of Chapter 82 of Title 36 of the O.C.G.A., known as the "Revenue Bond Law," or in accordance with such other provision governing bond validation generally as may be provided by law. The signature of the clerk of the Superior Court of Rockdale County shall be made on the certificate of validation of such bonds by facsimile or by manual execution, stating the date on which such bonds were validated, and such entry shall be original evidence of the fact of judgment and shall be received as original evidence in any court in this state.

(h) In lieu of specifying the rate or rates of interest which such bonds are to bear and the principal amount and maturities of such bonds, the notice to the district attorney or the Attorney General, the notice to the public of the time, place, and date of the validation hearing, and the petition and complaint for validation may state that the bonds when issued will bear interest at a rate not exceeding a maximum per annum rate of interest, which may be fixed or may fluctuate or otherwise change from time to time, and that the principal amount will not exceed and the final maturity date will not be later than as specified in such notices and petition and complaint; or the notice or notices may state that, in the event the bonds are to bear different rates of interest for different maturity dates, none of such rates will exceed the maximum rate, which may be fixed or may fluctuate or otherwise change from time to time, as so specified; provided, however, that nothing in this section shall be construed as prohibiting or restricting the right of a board to sell such bonds at a discount, even if in doing so, the effective interest cost resulting therefrom would exceed the maximum per annum interest rate specified in such notices and in the petition and complaint.

SECTION 12.

Authorized contents of agreements and instruments of the board generally;
use of proceeds of sale of bonds, notes, and other obligations;
subsequent issues thereof.

(a) Subject to the limitations and procedures provided by this section and Section 11 of this Act, the agreements or instruments executed by a board may contain such provisions not inconsistent with law as shall be determined by such board.

(b) The proceeds derived from the sale of all bonds, notes, and other obligations issued by a district shall be held and used for the ultimate purpose of paying, directly or indirectly as permitted by this Act, all or part of the cost of any project, or for the purpose of refunding any bonds, notes, or other obligations issued in accordance with this Act.

(c) Issuance by a board of one or more series of bonds, notes, or other obligations for one or more purposes shall not preclude it from issuing other bonds, notes, or obligations in connection with the same project or with any other project; but the proceeding wherein any subsequent bonds, notes, or other obligations are issued shall recognize and protect any prior loan agreement, security agreement, or other agreement or instrument made for any prior issue of bonds, notes, or other obligations, unless, in the resolution authorizing such prior issue, the right is expressly reserved to the board to issue subsequent bonds, notes, or other obligations on a parity with such prior issue.

SECTION 13.

Construction; notice, proceeding, publication, referendum.

This Act shall be liberally construed to effect the purposes hereof. No notice, proceeding, or publication, except those required by this Act, shall be necessary to the performance of any act authorized by this Act, nor shall any such act be subject to referendum.

SECTION 14.

Dissolution.

- (a) (1) Any district activated under the provisions of this Act may be dissolved.
- (2) The conditions for such dissolution shall be:
 - (A) The adoption of a resolution approving of the dissolution of such community improvement district by the governing authority of Rockdale County; and
 - (B) The written consent to the dissolution of the community improvement district by:
 - (i) A majority of the owners of real property within the district which are subject to taxes, fees, and assessments levied by the board of the district; and
 - (ii) The owners of real property constituting at least 75 percent by value of all real property within the district which are subject to taxes, fees, and assessments levied by the board. For this purpose, value shall be determined by the most recent approved county ad valorem tax digest.
- (3) The written consent provided for in subparagraph (B) of paragraph (2) of this subsection shall be submitted to the Rockdale County tax commissioner, who shall certify whether subparagraph (B) of paragraph (2) of this subsection has been satisfied with respect to each proposed district dissolution.

(b) In the event that successful action is taken pursuant to this section to dissolve the district, the dissolution shall become effective at such time as all debt obligations of the district have been satisfied. Following a successful dissolution action and until the dissolution becomes effective, no new projects may be undertaken, obligations or debts incurred, or property acquired.

(c) Upon a successful dissolution action, all noncash assets of the district other than public facilities or land or easements to be used for such public facilities, as described in Section 2 of this Act, shall be reduced to cash and, along with all other cash on hand, shall be applied to the repayment of any debt obligation of the district. Any cash remaining after all outstanding obligations are satisfied shall be remitted to Rockdale County.

(d) When a dissolution becomes effective, Rockdale County shall take title to all property

previously in the ownership of the district, and all taxes, fees, and assessments of the district shall cease to be levied and collected.

(e) A district may be reactivated in the same manner as an original activation.

(f) In the event that any district shall be dissolved in accordance with this section, the board shall serve until December 31 of the year in which dissolution was approved for the purpose of concluding any ongoing matters and projects. However, if such ongoing matters and projects cannot be concluded by December 31 of such year, then the governing authority of Rockdale County shall assume the duties of the board and shall be expressly authorized to exercise the authority of the board of the dissolved district. In the alternative, the governing authority of Rockdale County may, by resolution, assume all rights and obligations of the district, either bonds or otherwise, and the district shall cease to exist upon the adoption of such resolution.

SECTION 15.

Taxation

The properties of the board and all bonds, notes and other forms of obligations issued by the board shall be exempt from all state and local taxes.

SECTION 15.

Effective Date

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 16.

Repealer

All laws and parts of laws in conflict with this Act are repealed.

NOTICE OF INTENTION TO INTRODUCE
LOCAL LEGISLATION

Notice is given that there will be introduced in the 2024 regular session of the General Assembly of the State of Georgia a bill to authorize Rockdale County to create community improvement districts.

This ____ day of _____, 2024.

/s/ _____
Representative

COMMUNITY IMPROVEMENT DISTRICTS

Background

The Constitution of the State of Georgia permits cities and counties (“local governments”) to create community improvement districts provided that the General Assembly approves local legislation authorizing the specific local government to create community improvement districts and the real property owners of nonresidential property within the district approve the creation of the district. Once created, a tax, fee or assessment may be levied within the district on nonresidential property to fund certain services and facilities that are not be adequately provided by the local government. Those services and facilities are limited to the following:

- (1) Street and road construction and maintenance, including curbs, sidewalks, street lights, and devices to control the flow of traffic on streets and roads;
- (2) Parks and recreational areas and facilities;
- (3) Storm water and sewage collection and disposal systems;
- (4) Development, storage, treatment, purification, and distribution of water;
- (5) Public transportation;
- (6) Terminal and dock facilities and parking facilities; and
- (7) Such other services and facilities as may be provided for by general law.

The services and facilities must be provided in cooperation with the local government, and the board of the district must enter into a cooperation agreement with the local government. The provision of services by the district may not impact the local government’s ability to provide services within the district.

Process

- The local government adopts a resolution requesting that the General Assembly approve local legislation authorizing the local government to create community improvement districts.
- A notice of the introduction of the local legislation is published in the local paper.
- The General Assembly approves the legislation, and the Governor signs the legislation.
- The local government, with community input, identifies services that are needed.
- The local government approves the creation of the community improvement district and the services that will be provided in the district.
- The owners of real property consent to the creation of the district (a majority of all owners AND the owners of 75% of the value of all property).

Frequently Asked Questions

- Is this an additional tax for the owners of real property within the district? Yes, but it is a voluntary tax that has been approved by the property owners.
- Is this tax levied against residential property owners within the district? No, the tax only applies to nonresidential property.

- Will this result in a tax increase for the property owners outside of the district? No.
- Do many local governments have community improvement districts? Yes.

Examples of Districts

Set forth below are just a few examples of community improvement districts. There are many, many more.

- Atlanta Downtown CID
- Buckhead CID
- Little Five Points CID
- South Fulton CID
- See map by ARC: <https://opendata.atlantaregional.com/datasets/GARC::community-improvement-districts/explore?location=33.950292%2C-84.177034%2C10.00>
- Gwinnett: <https://www.gwinnettcountry.com/web/gwinnett/departments/planningdevelopment/economicdevelopment/communityimprovementdistricts>