202405430 11/13/2024 11:38:08 AM RECORDER OF DEKALB CO, IN LETA HULLINGER RECORDED AS PRESENTED FEE AMOUNT: 0.00

DEKALB COUNTY COUNCIL RESOLUTION 2024-RCC-8

A RESOLUTION AMENDING THE UNIFORM APPLICATION AND UNIFORM REVIEW CRITERIA FOR REAL AND PERSONAL PROPERTY TAX PHASE-IN

WHEREAS, the DeKalb County Council passed Resolution 2022-RCC-3 on June 14, 2022, to establish a Uniform Application And Uniform Review Criteria For Real And Personal Property Tax Phase-In; and,

WHEREAS, the DeKalb County Council believes it is in the best interest of the County in the administration of personal property tax phase-in that the review criteria for personal property phase-in be amended:

IT IS HEREBY RESOLVED by the DeKalb County Council that the attached "Exhibit A" shall be the Tax Phase-In Review Criteria for applications for personal property and the attached "Exhibit B" shall be the Tax Phase-In Review Criteria for applications for real property.

IT IS FURTHER RESOLVED that the attached Exhibits may be amended from time to time by the DeKalb County Council.

IT IS FURTHER RESOLVED that the DeKalb County Council adopts the "Exhibit A" Tax Phase-In Review Criteria for applications for personal property and the attached "Exhibit B" the Tax Phase-In Review Criteria for applications for real property.

This resolution shall take effect upon passage on the 13th day of November 2024.

BY: DEKALB COUNTY COUNCIL

BY: David Yarde, President

BY: William VanWye, Vice President

BY: Robert Krafft

Doc1d:8129648 Tx:4096421 +

BY: Rule Collins

Rick Collins

BY:

Richard Ring

RY.

Amy Demske

Ally Deliake

Amy Prosser

ATTEST:

Susan Sleeper

DeKalb County Auditor

"EXHIBIT A"

DEKALB COUNTY PERSONAL PROPERTY INDUSTRIAL TAX PHASE-IN (ABATEMENT) REVIEW CRITERIA		
Applicant Name:		_
Proposed Activity:		
Application Date:		
Review Date:		
DeKalb County	Maximum Points Available per Item	Points Assigned for this Proposal
Existing Industrial Facility - Acquiring new production machinery / IT equipment / recycling equipment	2	
2 Existing Industrial Facility - Addition of manufacturing space.	2	
Existing, But Vacant, Industrial Facility - Occupying and starting up operations with new machinery.	2.5	
4 New Research & Development Facility.	3	
5 New Corporate or Regional Office.	3	
6 New Industrial Facility.	3	
B: TOTAL CARITAL INVESTMENT SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)	Maximum Points Available	Points Assigned for this Proposal
0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed	20 `	
C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2)	Maximum Points Available	Points Assigned for this Proposal
1 0.25 for each new job created, up to 10 points maximum.	10	
D: AVERAGE WAGE - NEW JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3) (Current minimum wage = \$7.25 per hour) Proposed Hourly Wage = \$XXXX	Maximum Points Available per Range	Points Assigned for this Proposal
1 Minimum wage to \$14.49 hourly +	-2	
2 2 x minimum wage = \$14.50 hourly +	0	
3 2.5 x minimum wage = \$18.25 hourly +	1	
4 3 x minumum wage = \$21.75 +	2	
5 3.5 x minimum wage = \$25.38 + 6 4 x minimum wage or greater = \$29.00+	<u>3</u> 4	

"EXHIBIT A"

50	WEDACE EDINGE PENEETTS. NEW YORKS 1000	Notice to the	
U-Z.,/	AVERAGE FRINGE BENEFITS - NEW HOURLY JOBS	Maximum	Points
y.	RESULTING FROM PROJECT	Points	Assigned for
,	(IC 6-1-1-12.1-17(a)(3)	Available per	this Proposal
	Proposed = \$XXXXX	Range	
	0% to 10%	0	
	11% to 20%	0.5	
	21% to 30%	1	
	31% to 40%	1.5	·
	41% to 50%	2	
⊢ ⁰	51% to 60%	2.5	,
•		Maximum	Points
	E. COMPREHENSIVE PLAN	Points	Assigned for
-		Available per	this Proposal
<u> </u>		Item	errepedar
	Does the proposed project contribute to		
1	the development goals of the DeKalb	Yes = 1	•
	County Comprehensive Plan?		
	Longevity in DeKalb County	_	-
2	0.25 point for every 10 years, up to 5	5	
_	points maximum	Ū	
	3. 2. 3.	Maximum	Points
	F. COMMUNITY PARTICIPATION / SUPPORT	Points	Assigned for
		Available per Item	this Proposal
	Applicant has provided satisfactory documentation	item	
	of active support / participation in community	4	
	projects & organizations.	,	
٤			
	G. INFRASTRUCTURE IMPACT	Points	Points
•	(IC 6-1-1-12.1-17(a)(4)	Deducted Per	Deducted for
	The state of the s	Item	this Proposal
₁	Will this project require the DeKalb County to spend	Yes = -1	,
لنط	public funds for required infrastructure	163 1	
,	Will this project require public assistance (grants, loans,	Von = 4	
2	bonds) in addition to tax abatement?	Yes = -1	<u> </u>
	Will this project increase the flow of traffic in the		-
		V 4	
3	surrounding area to an unacceptable level?	Yes = -1	
3	surrounding area to an unacceptable level?	Points	Points
3	surrounding area to an unacceptable level? H. ZONING IMPACT	Points	
3	9		Points Deducted for this Proposal
	H. ZONING IMPACT	Points Deducted Per Item	Deducted for
	9	Points Deducted Per	Deducted for
1	H. ZONING IMPACT Will the proposed project increase the density of the project area to an unacceptable level?	Points Deducted Per Item Yes = -1	Deducted for
1 2	H. ZONING IMPACT Will the proposed project increase the density of	Points Deducted Per Item	Deducted for

"EXHIBIT A"

I. LATE APPLICATION (Project started before application submitted)		-8	
The state of the s		_	
TOTAL POINTS / PROPOSED TE	RM OF ABATEMENT (Rounded)	0.00
of the same of the	10 years	40 +	
	9 years	36-39.9	
	8 years	32-35.9	
	7 years	28-31.9	
(Note, investments that exceed \$ \$100M, can qualifity to exceed 10	6 years	24-27.9	
years duration.)	5 years	20-23.9	
	4 years	16-19.9	
	3 years	12-15.9	
	2 years	8-11.9	
	1 year	4-7.9	

DEKALB COUNTY REAL PROPERTY INDUSTRIAL TAX PHASE IN (ABATEMENT) REVIEW CRITERIA			
Applicant Näme:			
Proposed Activity:			
Application Date:			
Review Date:			
DEKALB COUNTY	Maximum Points Available per Item	Points Assigned for this Proposal	
Existing Industrial Facility - Acquiring new production machinery / IT equipment / recycling equipment	2	·	
2 Existing Industrial Facility - Addition of manufacturing space.	2		
Existing, But Vacant, Industrial Facility - Occupying and starting up operations with new machinery.	g 2.5		
4 New Research & Development Facility.	3		
5 New Corporate or Regional Office.	3	•	
6 New Industrial Facility.	3	_	
c			
B. TOTAL CAPITAL INVESTMENT SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)	Maximum Points Available	Points Assigned for this Proposal	
SUBJECT TO ABATEMENT	Points	Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 0.5 point for each \$100,000 of investment, up to	Points Available	Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 1 0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed C. NEW JOB CREATION RESULTING FROM PROJECT	Points Available 20 Maximum Points	Assigned for this Proposal Points Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 1 0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2)) 1 0.25 for each new job created, up to 10 points	Points Available 20 Maximum Points Available	Assigned for this Proposal Points Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 1 0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2)) 1 0.25 for each new job created, up to 10 points maximum. D. AVERAGE WAGE - NEW JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3)) (Current minimum wage = \$7.25 per hour)	Points Available 20 Maximum Points Available 10 Maximum Points Available per	Points Assigned for this Proposal Points Assigned for this Proposal Points Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 1 0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2) 1 0.25 for each new job created, up to 10 points maximum. D. AVERAGE WAGE - NEW JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3) (Current minimum wage = \$7.25 per hour) Proposed Hourly Wage = \$XXXX	Points Available 20 Maximum Points Available 10 Maximum Points Available per Range	Points Assigned for this Proposal Points Assigned for this Proposal Points Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 1 0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2)) 1 0.25 for each new job created, up to 10 points maximum. D. AVERAGE WAGE - NEW JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3)) (Current minimum wage = \$7.25 per hour) Proposed Hourly Wage = \$XXXXX 1 Minimum wage to \$14.49 hourly + 2 x minimum wage = \$14.50 hourly +	Points Available 20 Maximum Points Available 10 Maximum Points Available per Range -2 0 1	Points Assigned for this Proposal Points Assigned for this Proposal Points Assigned for	
SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1)) 1 0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2)) 1 0.25 for each new job created, up to 10 points maximum. D. AVERAGE WAGE - NEW JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3) (Current minimum wage = \$7.25 per hour) Proposed Hourly Wage = \$XXXXX 1 Minimum wage to \$14.49 hourly + 2 x minimum wage = \$14.50 hourly +	Points Available 20 Maximum Points Available 10 Maximum Points Available per Range -2 0	Points Assigned for this Proposal Points Assigned for this Proposal Points Assigned for	

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D-2: AVERAGE FRINGE BENEFITS - NEW HOURLY JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3) Proposed = \$XXXXX	Maximum Points Available per Range	Points Assigned for this Proposal
1 0% to 10%	0	
2 11% to 20%	0.5	
3 21% to 30%	1	
4 31% to 40%	1.5	_
5 41% to 50%	2	
6 51% to 60%	2.5	
E: COMPREHENSIVE PLAN	Maximum Points Available per Item	Points Assigned for this Proposal
Does the proposed project contribute to 1 the development goals of the DeKalb County Comprehensive Plan?	Yes = 1	_
Longevity in DeKalb County		
2 0.25 point for every 10 years, up to 5 points maximum	5	
F. COMMUNITY PARTICIPATION / SUPPORT	Maximum Points Available per Item	Points Assigned for this Proposal
Applicant has provided satisfactory documentation of active support / participation in community projects & organizations.	1	
G. INFRASTRUCTURE IMPACT (IC 6-1.1-12.1-17(a)(4)	Points Deducted Per Item	Points Deducted for this Proposal
Will this project require the DeKalb County to spend public funds for required infrastructure	Yes = -1	
Will this project require public assistance (grants,loans, bonds) in addition to tax abatement?	Yes = -1	
Will this project increase the flow of traffic in the surrounding area to an unacceptable level?	Yes = -1	
H-ZONING IMPACT	Points Deducted Per Item	Points Deducted for this Proposal
Will the proposed project increase the density of the project area to an unacceptable level?	Yes = -1	_
2 Is the project compatible with surrounding land uses?	No = -1	
3 Will the project site require rezoning?	Yes = -1	

"EXHIBIT B"

I. LATE APPLICATION (Project started before application submitted)		-8	·
J. PROCEED WITHOUT ABATEMENT?		Yes = -4	_
TOTAL POINTS / PROPOSED TERM (OF ABATEMENT (F	Rounded)	0.00
	10 years	20	
a	9 years	16-19	
	8 years	15	
Ölete Investmente that Avesed	7 years	14	
(Note, investments that exceed \$100M, can qualifity to exceed 10	6 years	13	
years duration.)	5 years	12	
years duration.)	4 years	11	
	3 years	10	
•	2 years	9	
	1 year	5-8	