

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:

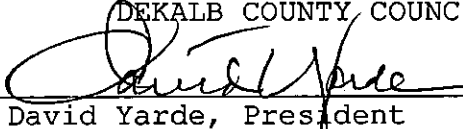
IT IS HEREBY RESOLVED by the DeKalb County Council that the attached "Exhibit A" shall be the Tax Phase-In Review Criteria for applications for personal property and the attached "Exhibit B" shall be the Tax Phase-In Review Criteria for applications for real property.

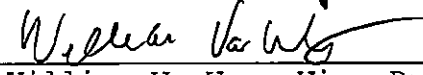
IT IS FURTHER RESOLVED that the attached Exhibits may be amended from time to time by the DeKalb County Council.

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 13<sup>th</sup> day of **November 2024**.

DEKALB COUNTY COUNCIL

BY:   
David Yarde, President

BY:   
William VanWye, Vice President

BY: \_\_\_\_\_  
Robert Krafft

BY: Rick Collins  
Rick Collins

BY: Richard Ring  
Richard Ring


BY: Amy Demske  
Amy Demske

BY: Amy Prosser  
Amy Prosser

ATTEST:

Susan Sleeper  
Susan Sleeper  
DeKalb County Auditor

"EXHIBIT A"

<b>DEKALB COUNTY PERSONAL PROPERTY INDUSTRIAL TAX PHASE-IN (ABATEMENT) REVIEW CRITERIA</b>			
<b>Applicant Name:</b>			
<b>Proposed Activity:</b>			
<b>Application Date:</b>			
<b>Review Date:</b>			
		Maximum Points Available per Item	Points Assigned for this Proposal
1	Existing Industrial Facility - Acquiring new production machinery / IT equipment / recycling equipment	2	
2	Existing Industrial Facility - Addition of manufacturing space.	2	
3	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>B. TOTAL CAPITAL INVESTMENT SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1))</b>		Maximum Points Available	Points Assigned for this Proposal
1	0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed	20	
<b>C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2))</b>		Maximum Points Available	Points Assigned for this Proposal
1	0.25 for each new job created, up to 10 points maximum.	10	
<b>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</b>		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 minimum wage = \$21.75 +	2	
5	3.5 x minimum wage = \$25.38 +	3	
6	4 x minimum wage or greater = \$29.00+	4	


"EXHIBIT A"

<b>D-2. AVERAGE FRINGE BENEFITS - NEW HOURLY JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3) Proposed = \$XXXXX</b>		<b>Maximum Points Available per Range</b>	<b>Points Assigned for this Proposal</b>
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	
<b>E. COMPREHENSIVE PLAN</b>		<b>Maximum Points Available per Item</b>	<b>Points Assigned for this Proposal</b>
1	Does the proposed project contribute to the development goals of the DeKalb County Comprehensive Plan?	Yes = 1	
2	Longevity in DeKalb County 0.25 point for every 10 years, up to 5 points maximum	5	
<b>F. COMMUNITY PARTICIPATION / SUPPORT</b>		<b>Maximum Points Available per Item</b>	<b>Points Assigned for this Proposal</b>
1	Applicant has provided satisfactory documentation of active support / participation in community projects & organizations.	1	
<b>G. INFRASTRUCTURE IMPACT (IC 6-1.1-12.1-17(a)(4))</b>		<b>Points Deducted Per Item</b>	<b>Points Deducted for this Proposal</b>
1	Will this project require the DeKalb County to spend public funds for required infrastructure	Yes = -1	
2	Will this project require public assistance (grants, loans, bonds) in addition to tax abatement?	Yes = -1	
3	Will this project increase the flow of traffic in the surrounding area to an unacceptable level?	Yes = -1	
<b>H. ZONING IMPACT</b>		<b>Points Deducted Per Item</b>	<b>Points Deducted for this Proposal</b>
1	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 A"

<b>I. LATE APPLICATION (Project started before application submitted)</b>		-8	
<b>TOTAL POINTS / PROPOSED TERM OF ABATEMENT (Rounded)</b>			0.00
<p><b>(Note, Investments that exceed \$100M, can qualify to exceed 10 years duration.)</b></p>	10 years	40 +	
	9 years	36-39.9	
	8 years	32-35.9	
	7 years	28-31.9	
	6 years	24-27.9	
	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	

"EXHIBIT B"

<b>DEKALB COUNTY REAL PROPERTY INDUSTRIAL TAX PHASE-IN (ABATEMENT) REVIEW CRITERIA</b>			
<b>Applicant Name:</b>			
<b>Proposed Activity:</b>			
<b>Application Date:</b>			
<b>Review Date:</b>			
		Maximum Points Available per Item	Points Assigned for this Proposal
1	Existing Industrial Facility - Acquiring new production machinery / IT equipment / recycling equipment	2	
2	Existing Industrial Facility - Addition of manufacturing space.	2	
3	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>B. TOTAL CAPITAL INVESTMENT SUBJECT TO ABATEMENT (IC 6-1.1-12.1-17(a)(1))</b>		Maximum Points Available	Points Assigned for this Proposal
1	0.5 point for each \$100,000 of investment, up to 20 points maximum. Proposed	20	
<b>C. NEW JOB CREATION RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(2))</b>		Maximum Points Available	Points Assigned for this Proposal
1	0.25 for each new job created, up to 10 points maximum.	10	
<b>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</b>		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 minimum wage = \$21.75 +	2	
5	3.5 x minimum wage = \$25.38 +	3	
6	4 x minimum wage or greater = \$29.00+	4	

"EXHIBIT B"

<b>D-2: AVERAGE FRINGE BENEFITS - NEW HOURLY JOBS RESULTING FROM PROJECT (IC 6-1.1-12.1-17(a)(3))</b> Proposed = \$XXXXX		<b>Maximum Points Available per Range</b>	<b>Points Assigned for this Proposal</b>
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	
<b>E: COMPREHENSIVE PLAN</b>		<b>Maximum Points Available per Item</b>	<b>Points Assigned for this Proposal</b>
1	Does the proposed project contribute to the development goals of the DeKalb County Comprehensive Plan?	Yes = 1	
2	Longevity in DeKalb County 0.25 point for every 10 years, up to 5 points maximum	5	
<b>F: COMMUNITY PARTICIPATION / SUPPORT</b>		<b>Maximum Points Available per Item</b>	<b>Points Assigned for this Proposal</b>
1	Applicant has provided satisfactory documentation of active support / participation in community projects & organizations.	1	
<b>G: INFRASTRUCTURE IMPACT (IC 6-1.1-12.1-17(a)(4))</b>		<b>Points Deducted Per Item</b>	<b>Points Deducted for this Proposal</b>
1	Will this project require the DeKalb County to spend public funds for required infrastructure	Yes = -1	
2	Will this project require public assistance (grants, loans, bonds) in addition to tax abatement?	Yes = -1	
3	Will this project increase the flow of traffic in the surrounding area to an unacceptable level?	Yes = -1	
<b>H: ZONING IMPACT</b>		<b>Points Deducted Per Item</b>	<b>Points Deducted for this Proposal</b>
1	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"

<b>I. LATE APPLICATION (Project started before application submitted)</b>		-8	
<b>J. PROCEED WITHOUT ABATEMENT?</b>		Yes = -4	
<b>TOTAL POINTS / PROPOSED TERM OF ABATEMENT (Rounded)</b>			<b>0.00</b>
(Note, Investments that exceed \$100M, can qualify to exceed 10 years duration.)	10 years	20	
	9 years	16-19	
	8 years	15	
	7 years	14	
	6 years	13	
	5 years	12	
	4 years	11	
	3 years	10	
	2 years	9	
	1 year	5-8	