

**AN ORDINANCE OF THE  
DAWSON COUNTY  
BOARD OF COMMISSIONERS**

**TO AMEND CHAPTER 30 OF THE CODE OF DAWSON COUNTY TO PROVIDE A  
MECHANISM FOR TAXPAYERS TO PETITION THE DAWSON COUNTY BOARD  
OF COMMISSIONERS FOR THE CREATION OF SPECIAL AD VALOREM TAX  
DISTRICTS TO FUND CAPITAL IMPROVEMENT PROJECTS**

**WHEREAS**, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, provides in Article IX, Section II, Paragraph I thereof, that the governing authority of the County may adopt clearly reasonable ordinances, resolutions, and regulations;

**WHEREAS**, Article IX, Section II, Paragraph VI (c) of the Constitution of the State of Georgia provides that the governing authority of the County may, by county ordinance or resolution, create special districts for the provision of local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor; and

**WHEREAS**, the Board of Commissioners of Dawson County has determined that it is in the public interest to amend Chapter 30 of the Code of Dawson County, Georgia, by adding thereto a new Article to provide a mechanism whereby County residents may petition the Board of Commissioners of Dawson County for the creation of special tax districts to fund, in full or in part, capital improvement projects of special benefit to the properties located within said tax district; and

**WHEREAS**, the Dawson County Board of Commissioners has determined to adopt an ordinance regulating these matters;

**NOW THEREFORE BE IT ORDAINED** by the Board of Commissioners of Dawson County, Georgia, as follows:

**SECTION 1.**

Chapter 30 of the Code of Dawson County, Georgia, is hereby amended by creating a new Article, Article V – Capital Improvement Special Tax District, as shown in Exhibit A hereto.

**SECTION 2.**

If any section, provision, or clause of any part of this Ordinance shall be declared invalid or unconstitutional, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application

of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

**SECTION 3.**

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 4.**

This Ordinance shall become effective on January 20, 2017, the public good demanding the same.

**SO ORDAINED** this 20 day of January, 2017.

**Dawson County Board of Commissioners**



Billy Thurmond, Chairman

Attest:

By:

  
Kristen Cloud, County Clerk

## Exhibit A

### CHAPTER 30 - LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS

#### ARTICLE V - CAPITAL IMPROVEMENT SPECIAL TAX DISTRICT

##### Sec. 42-250. – Petitions for Capital Improvement Special Tax Districts.

- (a) Purpose. To create a method by which citizens may petition the Board of Commissioners for consideration of capital improvement projects to be funded by the requesting citizens via a special district ad valorem tax or by special assessment.
- (b) Overview. The program consists of the following steps, each of which is detailed below in this Article:
  - (1) An interested property owner may petition for the creation of a Capital Improvement Special Tax District under this Article by filing an Application for a Preliminary Petition with the Public Works Director.
  - (2) If the Public Works Director determines that the Application for a Preliminary Petition is complete, the Public Works Director will develop a preliminary cost estimate and provide the applicant with a Preliminary Petition.
  - (3) The Preliminary Petition is a means for the applicant and the Public Works Director to gauge support for the proposed project by the affected property owners. The applicant will have 45 days from the issuance of the Preliminary Petition to obtain the signatures of at least 75 percent of the owners of the property lying within the proposed capital improvement tax district for further consideration of the proposed project.
  - (4) Upon the timely return of a completed Preliminary Petition, the Public Works Director will determine whether the proposed project will require additional preliminary steps prior to the issuance of the Final Petition, such as the dedication of private property or the completion of preliminary studies, reports, or plans.
  - (5) The applicant will have 45 days from the issuance of the Final Petition to obtain the signatures of at least 75 percent of the owners of the property lying within the proposed capital improvement tax district.
  - (6) The Board of Commissioners will consider the Final Petition and exercises its discretion to decide whether to approve the project and how to fund the project.

## Exhibit A

- (c) Administration. The Public Works Director shall be responsible for administering the capital improvement tax district program as set forth in this Article and shall:
- (1) Advise applicants for proposed capital improvement tax districts of the procedures required for the establishment of such districts pursuant to this Article;
  - (2) Establish an orderly system of numbering capital improvement tax districts created pursuant to this Article in conjunction with the county tax assessor and the county tax commissioner;
  - (3) Provide standard forms for use by applicants;
  - (4) Advise applicants of estimated assessment rates for owners of property lying within proposed capital improvement tax districts in conjunction with the county tax assessor and the county tax commissioner;
  - (5) Examine all applications and petitions for completion and for compliance with the provisions of this Article;
  - (6) Submit Final Petitions to the Board of Commissioners together with estimated costs, construction timelines, and assessment rates to owners of property lying within such districts, and with such other information and recommendations as the Public Works Director may deem appropriate;
  - (7) Coordinate the qualified capital improvement project within such districts upon final approval by the Board of Commissioners; and
  - (8) Perform any and all other acts or duties necessary or proper for the attainment of the purposes set out in this Article.
- (d) Definitions.
- (1) For the purposes of this Article, “qualified capital improvement project” means an improvement to public property with a useful life of ten years or more, by new construction or other action, which specially benefits all real property within the capital improvement tax district, either by increasing the service capacity available to such properties, increasing the marketability or market value of such properties, or other special benefits as determined by the Board of Commissioners. Such projects include, but are not limited to, road paving or surfacing, sidewalks, curbs, gutters, stormwater control structures, sanitary sewers, water lines, driveways, traffic control devices, and lighting fixtures.

## Exhibit A

- (2) For the purposes of this Article, “project costs” means all costs incurred to provide a qualified capital improvement project in conformity with all applicable standards, including, but not limited to, planning, design, engineering, construction, land acquisition, land improvement, and administrative costs.
- (e) Application for Preliminary Petition by property owners.
- (1) The owners of residential parcels within either an existing residential subdivision or the owners of property lying within a discrete and definable area zoned for purposes other than residential use, may submit to the Public Works Director an Application for a Preliminary Petition to establish a capital improvement tax district and for the imposition of a special district ad valorem tax or special assessment to fund, in whole or in part, a qualified capital improvement project within the proposed district.
  - (2) The Application for a Preliminary Petition must be filed by an owner of real property located within the proposed district.
  - (3) Applications for Preliminary Petitions shall be considered on a first-come-first-serve basis and only one application shall be considered at any time for a single residential subdivision or any discrete and definable area.
  - (4) The Application for a Preliminary Petition must include the following:
    - (a) A description of the property to be included within the proposed capital improvement tax district;
    - (b) A short and plain description of the qualified capital improvement project to be sought by the Petition;
    - (c) A signed acknowledgment agreeing that:
      - (i) Neither the filing of an Application for a Petition, nor the expenditure of funds in furtherance of any Application or Petition, will establish any rights in favor of the applicant or duties on the part of Dawson County, its officials, or its employees;
      - (ii) The Public Works Director is authorized to require applicants to supplement their Preliminary Petition by providing, at the applicant’s own cost, any additional information, studies, reports, or plans deemed necessary by the Public Works Director as a condition precedent to further consideration of an Application or Petition; and

## Exhibit A

- (iii) The Public Works Director retains the sole discretion to determine what information, studies, reports, and plans are required for each proposed project on a case by case basis.
- (5) The Public Works Director may make an assessment of priority. The Public Works Director retains the sole discretion in prioritizing Applications and Petitions for qualified capital improvement projects. When prioritizing Applications and Petitions, the Public Works Director should consider the following non-exclusive factors:
  - (a) The application date;
  - (b) The degree to which the proposed project will alleviate traffic congestion or other public safety concerns;
  - (c) The anticipated project costs in relation to the funding available through taxes or other sources;
  - (d) The support for the project as evidenced by the percentage of property owner signatures received in favor of the petition; and
  - (e) The degree to which required property and access rights may be obtained without exercising the power of eminent domain.
- (f) Issuance of the Preliminary Petition by the Public Works Director.
  - (1) If the Public Works Director determines that the Application for a Preliminary Petition is complete, that the Application seeks a qualified capital improvement project as defined in this Article, and that the proposed project is of sufficient priority to warrant further consideration, the Public Works Director shall issue the Preliminary Petition within 45 days of receipt of the completed Application, which shall contain the following:
    - (a) A description of the property to be included within the proposed capital improvement tax district by tax map parcel numbers as such numbers are used by the county tax assessor and the county tax commissioner;
    - (b) A short and plain description of the qualified capital improvement project to be sought by the Petition;
    - (c) A preliminary project timeline and budget for the proposed project;

## Exhibit A

- (d) A preliminary estimate of the millage rate required to recover all project costs from ad valorem taxes on real property within the proposed special district within a ten-year period;
  - (e) A statement explaining that the estimated timeline, project costs, and millage rates are made for informational purposes only, and that, if the Petition is approved, the actual project costs for such improvements will be funded in whole or in part through a special district ad valorem tax on all property within the capital improvement tax district; and
  - (f) A statement explaining that the property owner's signature indicates that they are in favor of the proposed qualified capital improvement project and are willing to consider being subject to taxation or special assessment to fund such improvements
- (2) To be eligible for further consideration, the applicant must return a completed Preliminary Petition bearing the signatures of at least 75 percent of the owners of the property lying within the proposed capital improvement tax district within 45 days of the issuance of the Preliminary Petition.
- (g) Issuance of the Final Petition by the Public Works Director.
- (1) If the Public Works Director determines that a Preliminary Petition has been timely returned with all of the required signatures, the Public Works Director shall determine whether the proposed project will require additional preliminary steps prior to the issuance of the Final Petition, such as the dedication of private property or the completion of preliminary studies, reports, or plans in order to develop a project plan, timeline, and cost estimate for the project.
  - (2) Dedication of property required.
    - (a) No capital improvement project shall be eligible for inclusion in the capital improvement tax district program unless such project shall be publicly owned and constructed on public property.
    - (b) If the Public Works Director determines that the completion of the qualified capital improvement project will require the acquisition of privately maintained roads, streets, rights of way, easements, or any other real property lying within the proposed capital improvement tax district, the Public Works Director shall notify the applicant.

## Exhibit A

- (c) No project will be considered by the Board of Commissioners until such property is offered for dedication by the property owners to the County in writing and in the form and manner required by the Public Works Director.
- (3) Completion of preliminary studies, reports, or plans.
- (a) If the Public Works Director determines that preliminary studies, reports, and/or plans are required in order to develop a project plan, timeline, and cost estimate for the project, the Public Works Director shall notify the applicant.
  - (b) The Public Works Director shall not issue the Final Petition until the required studies, reports, and/or plans are provided to the Public Works Director and the Public Works Director determines that such studies, reports, and/or plans are adequate.
  - (c) The expenditure of funds by the applicant or any other person in furtherance of any Application or Petition shall not establish any rights in favor of the applicant or duties on the part of Dawson County, its officials, or its employees.
- (4) The Public Works Director shall develop a preliminary project plan, timeline, and budget for the proposed project prior to the issuance of a Final Petition. In developing the project plan, timeline, and budget, the Public Works Director shall ensure that all road projects are completed using a full depth reclamation (FDR) process, where feasible.
- (5) The Final Petition shall contain the following:
- (a) A description of the property to be included within the proposed capital improvement tax district by tax map parcel numbers as such numbers are used by the county tax assessor and the county tax commissioner;
  - (b) A description of the qualified capital improvement project to be sought by the Final Petition;
  - (c) An estimate of the millage rate required to recover all project costs from ad valorem taxes on real property within the proposed special district within a ten-year period; and
  - (d) A statement explaining that the estimated timeline, project costs, and millage rates are made for informational purposes only, and that, if the Petition is approved, the actual project costs for such improvements will be



## Exhibit A

funded in whole or in part through a special district ad valorem tax on all property within the capital improvement tax district; and

- (e) A statement explaining that the property owner's signature indicates that they are in favor of the proposed qualified capital improvement project and are willing to consider being subject to taxation or special assessment to fund such improvements .
- (6) To be eligible for further consideration, the applicant must return a completed Final Petition bearing the signatures of at least 75 percent of the owners of the property lying within the proposed capital improvement tax district within 45 days of the issuance of the Final Petition. The supporters of the Final Petition shall include, at a minimum, the signatures of all property owners who will be required to dedicate property for the proposed capital improvement project.
- (7) If the Public Works Director determines that a Final Petition has been timely returned with all of the required signatures, that the proposed project is of sufficient priority to warrant further consideration by the Board of Commissioners, and that the required offers of dedication have been provided, the Public Works Director shall provide written notice to the applicant and all owners of the property lying within the proposed capital improvement tax district certifying that the Final Petition will be forwarded to the Board of Commissioners for consideration (the "Certification"), and notifying such individuals of the intended date for a public hearing on the Final Petition.
- (h) Creation of capital improvement tax district; authorization for project improvements.
  - (1) Following the Certification by the Public Works Director, the Board of Commissioners shall conduct a public hearing for the purposes of considering whether to accept the dedication of any property required to be dedicated by this Article and whether to establish a special district ad valorem tax or special assessment within the proposed district to fund, in whole or in part, the proposed capital improvement project. At least 15 but not more than 45 days before the date of the hearing, the county shall publish a notice of the hearing within a newspaper of general circulation within the county. The notice shall state the time, place, and purpose of the hearing.
  - (2) Following the public hearing, the Board of Commissioners shall be authorized, but not required, and in its sole discretion, to accept the dedication of the property required by this Article, to create the petitioned for capital improvement tax district, to authorize the construction of improvements, and to authorize the levy of taxes or special assessments to fund the project costs of the proposed improvements in

## Exhibit A

whole or in part and upon such terms and conditions and in such manner as the Board of Commissioners may deem necessary or proper. The Board of Commissioners shall not be confined to the district boundaries or improvements identified in the petition and may modify the district boundaries, determine the improvements to be provided therein, and determine the manner in which such improvements shall be funded in its sole discretion.

- (3) The Board of Commissioners shall be authorized in its sole discretion to fund the authorized project costs, in whole or in part, through grants, bonds, ad valorem taxes, special district taxes, special assessments, special purposes taxes, user fees, or any combination thereof.
- (i) Authority of Board of Commissioners to create or modify special districts and to make assessments.
    - (1) The Board of Commissioners may establish special ad valorem tax districts, and taxes, fees, or assessments may be levied upon properties within such districts, under such terms and conditions and in such manner as the Board of Commissioners may deem necessary or proper in its sole discretion and in the absence of a petition from property owners.
    - (2) Nothing in this Article shall be construed as a limitation on the Board of Commissioners' authority to establish or modify special ad valorem tax districts, provide for or discontinue capital improvements or for the provision of one or more local governmental services, or to impose or terminate taxes, assessments, or fees.
    - (3) The Board of Commissioners shall be authorized to grant exceptions to the literal terms of this Article where special conditions or hardships exist.