



**CITY COUNCIL
ATLANTA, GEORGIA**

24-O-1370

******AN ORDINANCE BY COUNCILMEMBERS BYRON D. AMOS, MATT WESTMORELAND, AMIR FAROKHI, ANDREA L. BOONE, ANTONIO LEWIS, DUSTIN HILLIS, MICHAEL JULIAN BOND, MARY NORWOOD, ALEX WAN, JASON H. WINSTON AND MARCI COLLIER OVERSTREET AS AMENDED (2) BY FINANCE/EXECUTIVE COMMITTEE TO AMEND CHAPTER 146 (TAXATION) OF THE CITY OF ATLANTA CODE OF ORDINANCES SO AS TO CREATE ARTICLE V TO BE TITLED “BLIGHTED PROPERTY”; TO IMPOSE A TAX INCREASE ON PROPERTY OWNERS OF NEGLECTED PROPERTIES CONTRIBUTING TO BLIGHT; AND FOR OTHER PURPOSES.(FAVORABLE AS AMENDED BY PUBLIC SAFETY AND LEGAL ADMINISTRATION COMMITTEE 7/8/24)**

WHEREAS, the presence of neighborhood blight and vacant properties within the City of Atlanta (“City”) has significant adverse effects on local neighborhoods; and

WHEREAS, blighted neighborhoods burden the City with an increasing need for government services from social services to code enforcement services; and

WHEREAS, addressing blight is a complex issue, but stakeholders across the nation are developing and implementing strategies to combat it; and

WHEREAS, in 2002, Georgia voters approved a constitutional amendment allowing counties and municipalities to establish a tax incentive program to encourage property owners to remediate or redevelop blighted properties; and

WHEREAS, the Community Redevelopment Tax Incentive Program operates as a “blight tax” which increases property taxes on blighted properties and subsequently decreases them for a period of time after the property is remediated or redeveloped; and

WHEREAS, implementing a blight tax applied to properties that are maintained in a blighted condition, equivalent to twenty-five (25) times the current City general operating levy millage rate, will encourage property owners to remediate or redevelop blighted properties; and

WHEREAS, the Atlanta City Council deems it necessary, in the best interest of public health, safety, and welfare to establish a community redevelopment tax incentive program to rehabilitate blighted property as authorized by O.C.G.A. 41-2-12 et seq., and the Article IX, Section II, Paragraph VII(d) of the 1983 Constitution of the State of Georgia to aid in the decrease of government services.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS, as follows:

SECTION 1: That Chapter 146 of the City of Atlanta Code of Ordinances is hereby amended to add Article V titled “Blighted Property” to read as follows (with permanent additions in underline font):

2024-25 (24-O-1370)

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Last Updated: 07/16/24



ARTICLE V. - BLIGHTED PROPERTY

Sec. 146-201. - Purpose.

The existence of real property which is maintained in a blighted condition increases the burden of the state and local government by increasing the need for government services, including but not limited to social services, public safety services, and code enforcement services. Rehabilitation of blighted property decreases this need for such government services.

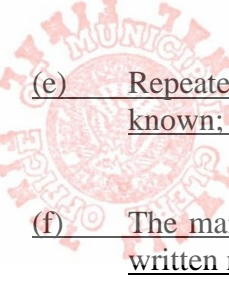
In recognition of the need for enhanced governmental services and in order to encourage private property owners to maintain their real property and the buildings, structures and improvement thereon in good condition and repair, and as an incentive to encourage community redevelopment, a community redevelopment tax incentive program is hereby established as authorized by Article IX, Section II, Paragraph VII (d) of the 1983 Constitution of the State of Georgia.

Sec. 146-202. Definitions.

The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Blighted property, Blighted, or Blight means any urbanized or developed property which is conducive to ill health, transmission of disease, infant mortality, or crime in the immediate proximity of the property; and which presents two or more of the following conditions:

- (a) Uninhabitable, unsafe, or abandoned structure;
- (b) Inadequate provisions for ventilation, light, air, or sanitation;
- (c) An imminent harm to life or other property that was caused by fire, flood, hurricane, tornado, earthquake, storm, or other natural catastrophe respecting which the governor has declared a state of emergency under the state law or has certified the need for disaster assistance under federal law; provided, however, this division shall not apply to property unless the relevant public agency has given notice in writing to the property owner regarding specific harm caused by the property and the owner has failed to take reasonable measures to remedy the harm;
- (d) A site identified by the federal Environmental Protection Agency as a superfund site pursuant to 42 U.S.C. Section 9601, et seq., or having environmental contamination to an extent that requires remedial investigation or a feasibility study;



(e) Repeated illegal activity on the individual property of which the property owner knew or should have known; or

(f) The maintenance of the property is below state, county, or municipal codes for at least one year after written notice of the code violation to its owner.

Property shall not be deemed blighted solely because of aesthetic conditions.

Building Inspector means a certified inspector possessing the requisite qualifications to determine minimal code compliance.

Community Redevelopment means any activity, project, or service necessary or incidental to achieving the redevelopment or revitalization of a redevelopment area or portion thereof designated for redevelopment through an urban redevelopment plan or thorough local ordinances relating to the repair, closing, and demolition of buildings and structures unfit for human habitation.

Millage or millage rate means the levy, in mills, which is established by the City for purposes of financing, in whole or in part, the City's general fund expenses for the fiscal year.

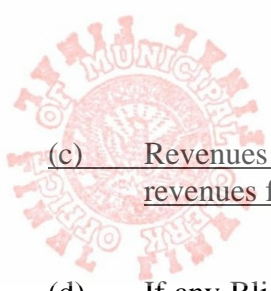
Person means such individual(s), partnership, corporations, business entities and associations which return real property for ad valorem taxation or who are chargeable by law for the taxes on the property.

Public Officer means such officer or employee of the City designated by the mayor to perform the duties and responsibilities hereafter set forth in this Article.

Sec. 146-203. Ad valorem tax increase on blighted real property.

(a) There is hereby levied on all real property within the City that has been officially identified as maintained in a Blighted condition an increased ad valorem tax by applying a factor of twenty-five (25) to the City general operating levy millage rate applied to the property, so that such property shall be taxed at a higher millage rate generally applied in the City, or otherwise provided by general law; provided, however, real property on which there is situated a dwelling house which is being occupied as the primary residence of one or more persons shall not be subject to official identification as maintained in a Blighted condition and shall not be subject to increased taxation.

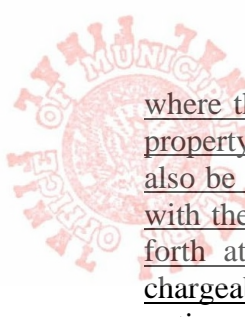
(b) Such increased ad valorem tax shall be applied as of January 1 of the following year after the real property is officially designated as being maintained in a Blighted condition, provided, however, that if the Blighted condition has been remediated or eliminated within the same calendar year as the designation was made, no increased ad valorem tax shall be levied.



- (c) Revenues arising from the increased rate of ad valorem taxation shall be treated the same as all other tax revenues for the City's general fund expenses.
- (d) If any Blighted property is located within a tax allocation district, then the funds collected as a result of the increase in ad valorem tax imposed in subsection (a) hereinabove shall be segregated and used in accordance with the terms of subsection (c) hereinabove. After a property is no longer classified as being maintained in a Blighted condition, then any corresponding increase in the value of the property that results in a tax allocation increment shall be segregated and used for redevelopment costs as determined by the relevant legislation pursuant to which the tax allocation district was created.

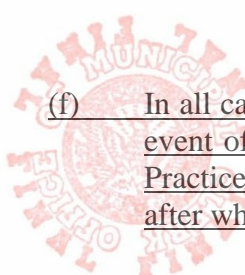
Sec. 146-204. Identification of property maintained in a blighted condition.

- (a) In order for a parcel of real property to be officially designated as maintained in a Blighted condition and subject to increased taxation, the following steps must be completed:
 - (1) An inspection must be performed on the parcel of property. To perform an inspection:
 - (A) A request may be made by the Public Officer or by at least five residents of the City for inspection of a parcel of property, said inspection to be based on the criteria as delineated in this Article, or
 - (B) The Public Officer may cause a survey of existing housing conditions to be performed, or may refer to any such survey conducted or finalized within the previous five years, to locate or identify any parcels which may be in a Blighted condition and for which a full inspection should be conducted to determine if that parcel of property meets the criteria set out in this Article for designation as being maintained in a Blighted condition.
 - (2) A written inspection report of the findings for any parcel of property inspected pursuant to subsection (1) above shall be prepared and submitted to the Public Officer. Where feasible, photographs of the conditions found to exist on the property on the date of inspection shall be made and included in the inspection report. Where compliance with minimum construction, housing, occupancy, fire and life safety codes in effect within the City are in question, the inspection shall be conducted by a certified inspector possessing the requisite qualifications to determine minimal code compliance.
 - (3) Following completion of the inspection report, the Public Officer shall make a determination, in writing, that a property is maintained in a Blighted condition, as defined by this Article, and is subject to increased taxation.
 - (4) The Public Officer shall cause a written notice of his determination that the real property at issue is being maintained in a Blighted condition, advising such person of the hours and location at which the person may inspect and copy the Public Officer's determination and any supporting documentation, to be served upon the person(s) shown on the most recent tax digest of DeKalb County or Fulton County, as applicable, as responsible for payment of ad valorem taxes assessed thereon; provided, however,



where through the existence of reasonable diligence it becomes known to the Public Officer that real property has been sold or conveyed since publication of the most recent tax digest, written notice shall also be given to the person(s) known or reasonably believed to then own the property or be chargeable with the payment of ad valorem taxes thereon, at the best address available. Service in the manner set forth at O.C.G.A. § 41-2-12 shall constitute sufficient notice to the property's owner or person chargeable with the payment of ad valorem taxes for purpose of this section, except that posting of the notice on the property will not be required.

- (5) Within 30 days of receiving the written notice, the property owner may contact the Public Officer with a plan to voluntarily remediate the Blighted condition(s) on the property. Such a plan shall meet the criteria set forth in this Article. If no contact is initiated with the Public Officer or if the proposed remediation is not sufficient to remove the blighted condition, as determined by the Public Officer, the Public Officer's determination that the real property at issue is being maintained in a Blighted condition shall stand.
- (b) The person(s) chargeable with payment of ad valorem taxes shall have 30 days from the receipt of notice that the real property at issue is being maintained in a Blighted condition, or the receipt of notice of the Public Officer's determination that a proposed remediation is not sufficient to remove the blighted condition (if a voluntary remediation plan was presented to the Public Officer), whichever is later, in which to request a hearing before the City's municipal court. Written request for hearing shall be filed with the Public Officer and shall be date stamped upon receipt. Upon receipt of a request for hearing, the Public Officer shall notify the municipal court and the building inspector or person who performed the inspection and prepared the inspection report.
- (c) Within 30 days of the receipt of a request for hearing, the municipal court clerk shall set a date, time and location for the hearing and shall give at least ten business days' notice to the person(s) requesting the hearing, the Public Officer and the building inspector or person who performed the inspection and prepared the inspection report. Hearings may be continued by the municipal court judge upon request of any party, for good cause.
- (d) At the hearing, the Public Officer shall have the burden of demonstrating by a preponderance of the evidence that the subject property is maintained in a Blighted condition. The municipal court judge shall cause a record of the evidence submitted at the hearing to be maintained. Upon hearing from the Public Officer and/or their witnesses and the person(s) requesting the hearing and/or their witnesses, the judge of municipal court shall make a determination either affirming or reversing the determination of the Public Officer. The determination shall be in writing and copies thereof shall be served on the parties by certified mail or statutory overnight delivery. The determination by the court shall be deemed final. A copy of such determination shall also be sent to the Chief Financial Officer, who shall coordinate with the Fulton County Tax Commissioner or DeKalb County Tax Commissioner, as applicable, to include the increased tax on the next regular tax bill rendered on behalf of the City.
- (e) Persons aggrieved by the determination of the municipal court affirming the determination of the Public Officer may petition the Superior Court of DeKalb County or Fulton County, as applicable, for an appeal pursuant to the Superior and State Court Appellate Practice Act, OCGA Sec. 5-3-1, et seq.



(f) In all cases where a subject property is determined to be maintained in a Blighted condition, even in the event of a hearing in municipal court or an appeal pursuant to the Superior and State Court Appellate Practice Act, the operative date for the increased tax on the property shall be the following January 1 after which the Public Officer determined the property to be maintained in a Blighted condition.

(g) If the taxpayer appeals the determination of the Public Officer to the municipal court or to the Superior Court, then no increased taxation shall be required to be paid by the taxpayer while said appeals are pending. Instead, the taxpayer shall continue to pay the standard millage rate during said appeal period, if the appeal is pending on the date that the annual tax bills are due. However, in the event that the appeal process is exhausted and such determination is affirmed and thereby said increased taxation is affirmed, then such increase in taxation shall be due and owing by the taxpayer within 45 days of the written determination by the municipal court or the State or Superior Court, if said appeal concludes after the date that the annual tax bills are due.

Sec. 146-205. Remediation or redevelopment.

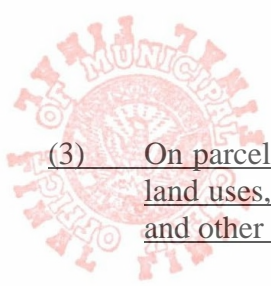
(a) A property owner or person(s) who is chargeable with the payment of ad valorem taxes on real property which has been officially designated pursuant to this Article as property maintained in a Blighted condition may petition the Public Officer to lift the designation, upon proof of compliance with work required under a plan of remedial action or redevelopment approved by the Department of City Planning which addresses the conditions of Blight found to exist on or within the property, including compliance with all applicable minimum codes.

(b) Before action on a petition to lift the designation, the Public Officer shall cause the property to be thoroughly inspected by a building inspector who, by written inspection report, shall certify that all requisite work has been performed to applicable code in a workmanlike manner, in accordance with the specifications of the plan of remedial action or redevelopment, or applicable court order. Upon finding required work to be satisfactorily performed, the Public Officer shall issue a written determination that the real property is no longer maintained in a Blighted condition. A copy of this determination shall be served upon each person chargeable with the payment of ad valorem taxes, and a copy shall be sent to the Department of Finance.

(c) All plans for remedial action or redevelopment shall be in writing, signed by the person(s) chargeable with the payment of ad valorem taxes on the real property and approved by the Department of City Planning, and contain the following:

(1) The plan shall be consistent with the City's comprehensive plan and all laws and ordinances governing the subject property, and shall conform to any urban redevelopment plan adopted for the area within which the property lies;

(2) The plan shall set forth in reasonable detail the requirements for repair, closure, demolition, or restoration of existing structures, in accordance with minimal statewide codes; where structures are demolished, the plan shall include provisions for debris removal, stabilization and landscaping of the property;



- (3) On parcels of five acres or greater, the plan shall address the relationship to local objectives respecting land uses, improved traffic, public transportation, public utilities, recreational and community facilities, and other public improvements;
- (4) The plan shall contain verifiable funding sources which will be used to complete its requirements and show the feasibility thereof;
- (5) The plan shall contain a timetable for completion of required work; and
- (6) Any outstanding ad valorem taxes (state, school, county and City, including the increased tax pursuant to this Article) and governmental liens due and payable on the property must be satisfied in full.

Sec. 146-206. Decrease of tax rate.

- (a) Real property which has had its designation as maintained in a Blighted condition removed by the Public Officer, as provided in this article, shall be eligible for a decrease in the rate of City ad valorem taxation by applying a factor of 0.5 to the City general operating levy millage rate applied to the property, so that such property shall be taxed at a lower millage rate than the millage rate generally applied in the City or otherwise provided by general law. Such decreased rate of taxation shall be applied as of January 1 of the following year after the property's official designation as Blighted is removed.
- (b) Real property receiving a reduced rate of taxation pursuant to this section shall be entitled to reduction in City ad valorem taxes for two successive years.
- (c) To claim entitlement for a decreased rate of taxation, the person(s) chargeable with payment of ad valorem taxes on the property shall submit a notarized affidavit to the Public Officer, supported by receipts or other evidence of payment, of the amount expended implementing the plan for remedial action or redevelopment.

Sec. 146-207. Duty of Public Officer to provide notice to county tax commissioner.

It shall be the duty of the Public Officer to notify the tax commissioner of DeKalb County or Fulton County, as applicable, in writing as to designation or removal of designation of a specific property as maintained in a Blighted condition. Such notice shall identify the specific property by street address and tax identification number, as assigned by the applicable county's tax assessor's office. The Public Officer shall cooperate with the tax commissioner(s) to assure accurate tax billing of those properties subject to increased or reduced ad valorem taxation under this article.

SECTION 2: All ordinances and parts of ordinances in conflict herewith are hereby waived only to the extent of the conflict.



SECTION 3: That the amendments in this Ordinance shall be effective immediately upon approval.

SECTION 4: That the Municipal Clerk is instructed to retain all legislative history references in the codified version of Chapter 146, including Editor's notes, and shall not delete any such references, but shall amend them to include this ordinance.

A true copy,

Corrine A. Lindo

Municipal Clerk

**ADOPTED as amended by the Atlanta City Council
APPROVED by Mayor Andre Dickens**

**AUG 05, 2024
AUG 06, 2024**