



Finance Committee Meeting

Meeting Date: September 30, 2025

Proposed Tax Allocation District Number Five – Wheeler Road

Department:	Law Department / Administration
Presenter:	James T. Plunkett, Interim General Counsel Tameka Allen, Administrator
Caption:	Motion to direct the Administrator, interim General Counsel, and Finance Department to take such action as necessary to create Tax Allocation District Number Five – Wheeler Road, to include property identified as Map/Parcel 022-0-161-01-0, including the preparation of a redevelopment plan to be presented to the Commission prior to the conducting of a public hearing.
Background:	The Commission tasked the Administrator, Finance and Legal to discuss with the developer of a proposed pickleball facility the viability of the project and the developer's request for use of SPLOST funds for such a project. The creation of a Tax Allocation District (TAD) would allow for the redevelopment of the project site, which is a large parcel of land on Wheeler Road. Due to the property's topography, it is difficult to develop cost effectively. By creating a TAD, the Commission would designate the site as an area in need of redevelopment, adopt a plan for redeveloping the area, and approve one or more projects to implement the plan.
Analysis:	Should the TAD be created, the property owner/developer will continue to pay property taxes on the property and improvements. Taxes on the value of the property (base value) as of the date of the creation of the TAD will continue to be collected as general fund taxes. However, the taxes collected on the appreciated value of the property (growth over the base value) after the creation of the TAD will be paid into a special fund to reimburse development costs associated with the project. If the TAD is created, a development agreement will be entered into with a developer to undertake a project (the pickleball development and other improvements) to implement the plan. The development agreement, which will be approved by the Commission in advance, will authorize the use of the special funds to reimburse a portion of the developer's development costs, but not to exceed 10% of the total project costs. Payments to the developer are on a reimbursement basis and can be tied to the completion of one or more phases of the project. The development agreement would have a set end date. This is done so that the TAD will terminate at the earlier of the

developer receiving the total agreed to reimbursements or a date certain so that the taxes after that point will go to the general fund.

In order for the TAD to provide the needed financial incentive to the developer, the Richmond County Board of Education will need to agree to the TAD. The Board will be contacted to determine its willingness to participate should this motion be approved.

The TAD needs to be created by the end of December, 2025 to meet the developer's financing timeline. If the Commission agrees to move forward, a redevelopment plan will be brought to the Commission and a public hearing on the plan will be held.

Financial Impact: Besides the reimbursement of development costs from new tax revenue, Augusta will not provide any additional incentives. The developer will be responsible for the payment of its and Augusta's fees and expenses in connection with the creation of the TAD.

Alternatives: Do not pursue the proposed TAD, which may preclude the possibility of this development.

Recommendation: Direct the Administrator, interim General Counsel, and Finance Department to take such action as necessary to create Tax Allocation District Number Five – Wheeler Road, to include property identified as Map/Parcel 022-0-161-01-0, including the preparation of a redevelopment plan to be presented to the Commission prior to the conducting of a public hearing.

Funds are available in the following accounts: N/A

REVIEWED AND
APPROVED BY: