

**RESOLUTION
RES 2026-07**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE
CITY OF DALLAS, GEORGIA, ADOPTING A CITY OF DALLAS
TAX ALLOCATION DISTRICT ECONOMIC DEVELOPMENT
INCENTIVE POLICY; ESTABLISHING THE PURPOSE,
GOVERNANCE, AND ELIGIBLE USE OF TAX ALLOCATION
DISTRICT FUNDS WITHIN THE DISTRICT; AND FOR OTHER
PURPOSES**

WHEREAS, the Mayor and City Council of the City of Dallas, Georgia, is authorized pursuant to the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1 et seq., to create and administer Tax Allocation Districts for the purpose of financing redevelopment activities within designated areas; and

WHEREAS, the City of Dallas has duly created the Dallas Tax Allocation District (the “District”) pursuant to O.C.G.A. § 36-44-8, with the formal consent of Paulding County and the Paulding County Board of Education pursuant to O.C.G.A. § 36-44-9, and the tax allocation increment base of the District has been certified by the State Revenue Commissioner in accordance with O.C.G.A. § 36-44-10; and

WHEREAS, the Mayor and City Council find that the establishment of a written Economic Development Incentive Policy will promote transparency, consistency, and accountability in the administration of Tax Allocation District funds and will ensure that incentive awards are aligned with the public purposes and redevelopment objectives set forth in the approved Redevelopment Plan; and

WHEREAS, the Mayor and City Council find that the City of Dallas Tax Allocation District Economic Development Incentive Policy (the “Policy”), attached hereto as Exhibit A and incorporated herein by reference, satisfies the requirements of the Georgia Redevelopment Powers Law and advances the economic development, blight elimination, and downtown revitalization goals of the City of Dallas; and

WHEREAS, the City Attorney has reviewed the Policy as to form and legal sufficiency, and the Mayor and City Council have reviewed and considered the Policy at a duly noticed public meeting;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Dallas, Georgia, as follows:

SECTION 1. ADOPTION OF POLICY. The City of Dallas Tax Allocation District Economic Development Incentive Policy, attached hereto as Exhibit A, is hereby

adopted as the official policy of the City of Dallas governing the award of economic development incentives from Tax Allocation District funds. The Policy shall take effect immediately upon adoption of this Resolution.

SECTION 2. ADMINISTRATION. The City Manager, in the capacity of TAD Administrator as defined in the Policy, is authorized and directed to administer the Policy in accordance with its terms, to develop such administrative procedures and forms as may be necessary for its implementation, and to make such applications and applications-related determinations as are delegated to the TAD Administrator under the Policy.

SECTION 3. AMENDMENT. The Mayor and City Council reserve the right to amend, modify, or rescind this Resolution and the Policy at any time by resolution, subject to the vested rights provisions set forth in Section 9.4 of the Policy.

SECTION 4. SEVERABILITY. If any provision of this Resolution or the Policy, or the application thereof to any person or circumstance, is held invalid, the remainder of this Resolution and the Policy, and the application of such provision to other persons or circumstances, shall not be affected thereby.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption by the Mayor and City Council of the City of Dallas, Georgia.

SO RESOLVED this ____ day of _____, 2026.

L. James Kelly, Mayor

James Henson, Councilmember

Christopher B. Carter, Councilmember

Nancy R. Arnold, Councilmember

Leah Alls, Councilmember

Cooper Cochran, Councilmember

Candace Callaway, Councilmember

Attest: _____
Tina Clark, City Clerk