



# BLIGHT TAX ORDINANCE

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## **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.

Ordinances establishes 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.

## BLIGHTED PROPERTY DEFINED



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



## AUTHORITY TO INCREASE AD VALOREM TAX

- Increased ad valorem tax by applying a factor of seven (7.0) to the millage rate applied to the property.
- Real property on which there is situated a dwelling house which is being occupied as the primary residence of one (1) or more persons shall not be subject to official identification as maintained in a blighted condition and shall not be subject to increased taxation.
- Property shall be eligible for the decrease of the tax rate once property is resolved.
- Revenues arising from the increased rate will be used only for community redevelopment purposes.



## IDENTIFICATION OF BLIGHTED PROPERTY

- An inspection.
- A written inspection report.
- Determination, in writing, that a property is maintained in a blighted condition.
- Written notice of his determination.
- Property owner may request a hearing.
- 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 judge of municipal court shall make a determination either affirming or reversing the determination of the public officer.



## REMEDICATION OR REDEVELOPMENT

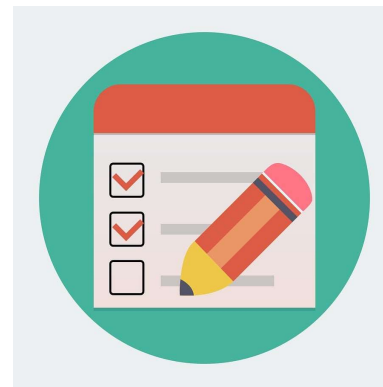
- Party may petition the public officer to lift the designation with proof of compliance.
- Compliance occurs only upon the completion of work required by the court order and the city.
  - Property must be thoroughly inspected by a building inspector.





## PLANS FOR REMEDIAL ACTION

- All plans for remedial action or redevelopment shall be in writing:
  - Consistent with the City's comprehensive plan and all laws;
  - Shall set forth in reasonable detail the requirements for repair, closure, demolition, or restoration of existing structures;
  - On parcels of five (5) 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;
  - Shall contain verifiable funding sources;
  - Shall contain a timetable for completion of required work; and
  - Any outstanding ad valorem taxes (state, school, county, and city, including the increased tax) and governmental liens due and payable on the property must be satisfied in full.





## DECREASE OF TAX RATE

- Property in blighted condition shall be eligible for a decrease in the rate of city ad valorem taxation by applying a factor of 0.5.
- For every \$25,000 spent by a property owner they receive one year of the decreased tax reduction at a maximum of four years.

## NOTICE TO TAX COMMISSIONER

- The public officer shall cooperate with the tax commissioner to assure accurate tax billing.

