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Revenue Estimate of Adding Multi-Family Residential Properties to Community Improvement Districts

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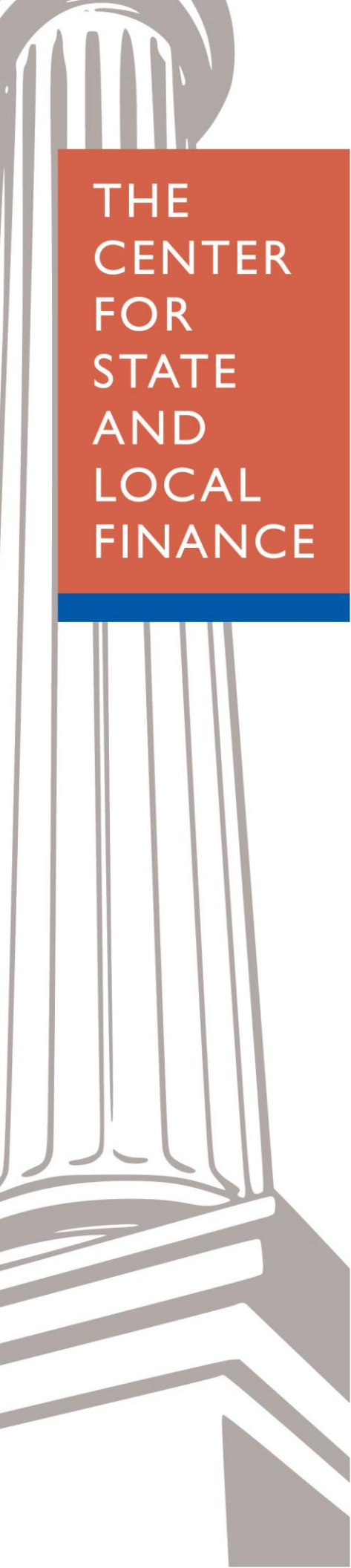
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Task 1

Business Improvement District (BID) Policies and Definitions: A Multistate Review

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Introduction

Georgia's community improvement districts (CID) are based on the larger business improvement district (BID) model. BIDs are special jurisdictions established to fund supplemental projects and services in a specific area. These jurisdictions go by many different names, and their purposes and laws vary significantly by state. One key difference, and the focus of this research, is the tax treatment of residential property that lies within the boundaries of the BID. Although BIDs routinely tax commercial property, some BIDs also tax residential property. The issue becomes more nuanced when considering the tax treatment of specific types of residential properties, such as owner-occupied compared to income-producing or the treatment of condominiums versus detached housing units.

By law, Georgia CIDs are not authorized to tax properties used residentially.^a In analyzing the inclusion of residential properties across the states listed below, it is useful to differentiate between multi- and single-family housing. As Georgia does not have a clear-cut definition for multi-family residential properties, the Center for State and Local Finance (CSLF) drew on the definitions of single- and multi-family within the other BIDs reviewed. Based on this, CSLF uses the term multi-family residential property to refer to apartment buildings, while the term single-family includes single-family detached housing, condominiums and townhomes. These definitions do not distinguish between owner-occupied and income-producing properties, but these categories are noted where relevant.

In an earlier CID report, CSLF found that the BID models of four southeastern states that surround Georgia did not exempt multi-family residential properties from their tax base. This finding is supported by a recent survey from the International Downtown Association (IDA), which noted that 51 percent of member BIDs who responded included assessments from some residential properties, most often multi-family.¹ This current report builds on the earlier CSLF report, expanding the number of states surveyed from the four initial to include the following 10 southeastern states' BID models:

- Alabama's self-help business improvement districts (BID),
- Florida's neighborhood improvement districts (NID),
- Kentucky's management districts,
- Louisiana's downtown development districts (DDD),
- Mississippi's BIDs,
- North Carolina's municipal service districts (MSD),
- South Carolina's BIDs,
- Tennessee's central business improvement districts (CBID),
- Texas's public improvement districts (PID), and
- Virginia's CIDs.

^a CIDs also may not tax properties used for agricultural or forestry purposes or tax-exempt property.

The CSLF team first contacted IDA for improvement district contacts in the 10 states. For states where IDA did not have contacts, the improvement districts were found via Internet research. The team then reached out to several districts in each state to determine how residential property located within the boundaries of an improvement district is taxed. For several of the states, CSLF researchers could only find one or two active improvement districts. However, where possible, the team includes responses from three improvement districts per state to study diversity within each state's improvement districts.

Alabama Self-Help Business Improvement Districts (BID)

The Alabama Code's Chapter 54B details two types of BIDs: Class 1 municipal BIDs (municipalities with a population of over 300,000 at the time of incorporation) and Class 2 municipal BIDs (municipalities with between 175,000 and 300,000 people at the time of incorporation). Alabama has one Class 1 BID in Birmingham, and one Class 2 BID in Mobile. There are only three cities, including Birmingham and Mobile, that qualify to have a BID because of these size requirements.

Class 1 BIDs may tax all real, non-tax exempt property^b within the district boundaries, including single- and multi-family properties. Please refer to Table 1 for a list of each state's relevant, tax-exempt property. Class 1 BIDs originally excluded single-family property and property "held exclusively for lease or rental as a principal single family or multi-family residence."² In 2007, the Birmingham BID successfully lobbied for an amendment to the Class 1 BID statute that removed the residential exemptions and replaced the language that allowed "property, any portion of which is used for residential purposes" to be included in the tax base.³ When the BID was initially created, there were few residential properties in the area, but the number has grown over time.

The Birmingham BID noted that while it did have to lobby residential owners, the BID was able to gain their support by demonstrating that the services it was already providing—such as graffiti removal, street cleaning and homelessness initiatives — were benefiting single-family residential owners.⁴ The inclusion of single-family residential properties did not impact the services provided by the BID significantly, but it did affect provision. The BID previously provided public safety during the day but, since the inclusion, has added a night shift, which has stretched resources.⁵ Following the residential amendment, Birmingham BID invited a multi-family residential property manager to its board of directors; typically, new board member candidates are invited to serve by the current board.⁶ Currently, no residential property owners are serving on the board, but the BID is considering adding a reserved position for the neighborhood association president to address concerns that business interests dominate the board. Birmingham BID also sends representatives to neighborhood association meetings to better respond to residential issues.⁷

^b Throughout this document, the term "non-tax exempt" refers to properties that are not otherwise exempt from property taxes.

Conversely, Class 2 BIDs taxes all multi-family housing but excludes single-family properties from the tax base unless they petition to be included, which has happened in the Mobile BID previously.^{c,8} The Mobile BID currently has a multi-family residential property owner serving on the board. Potential board members for the Mobile BID are nominated by committee, then elected by property owners within the BID that pay the assessment.⁹ The Mobile BID's services include a regents (ambassadors) program, graffiti and litter removal, motorist aid, beautification, events, marketing, advocacy and economic development.¹⁰

Florida Neighborhood Improvement Districts (NID)

BIDs in Florida are referred to as NIDs. Florida statutes allow for four types of NIDs: local government NIDs (LGNID), property owners' association NIDs (PONID), special NIDs (SNID) and community redevelopment NIDs (CRNID). LGNIDs, PONIDs and SNIDs are authorized to tax all real and personal property, although in practice, none of the NIDs contacted tax personal property.^{11,12,13} All NIDs follow the state legislation, but the local ordinance creating the NID can specifically restrict powers and types of properties taxed.^d The Downtown South NID is a LGNID, but the other two NIDs were unable to provide information on which type of NID they are.

Of the three NIDs contacted, Pine Hills NID is the only one that exempts both single- and multi-family residential properties from taxation. This exemption was decided by the Orange County Board of Commissioners.¹⁴ The NID provides marketing and economic development, community initiatives, public safety, beautification, cleaning and planning services.¹⁵ Although residential property owners are not part of the district and not on the board, the NID has established other ways for residential property owners to provide input. The Pine Hills NID holds networking events several times a year, has open meetings and also has a joint ambassador program for residential and business ambassadors. Generally, the residential and business owners have had similar concerns, such as trash removal.¹⁶

Downtown South NID in Orlando is mostly composed of commercial and industrial properties, but does have some residential units. Unlike Pine Hills NID, Downtown South NID taxes single- and multi-family residential properties.¹⁷ The NID is governed directly by the city council, but also has its own advisory council of NID members. Downtown South NID has noted that it has previously had residential property owners on its advisory council but does not currently. Downtown South's bylaws require a representative that owns land "abutting Orange Avenue that is designated as mixed use corridor or activity center." This representative could be an owner of a mixed-use property. Advisory council candidates are nominated by the mayor and confirmed by the city council, and residential property owners on the council hold the same voting rights as other board members.¹⁸ The Downtown South NID provides capital improvements such as signage and transit stops, beautification and planning.¹⁹

^c Class 2 BIDs exclude single-family units unless the unit is income-producing.

^d CRNIDs use a community redevelopment trust fund and operates differently than the other NIDs. This section deals specifically with LGNIDs, PONIDs and SNIDs, and the term NIDs here is used to refer to these three sub-entities only.

The Sunrise Key NID taxes single-family residential properties, which is the only type of property in the district.²⁰ The Sunrise Key NID's board is entirely composed of residential property owners for this reason, and all board members are appointed by the city commission. The NID focuses on providing security through off-duty police officers and security cameras, as well as beautification.²¹

Kentucky Management Districts

Kentucky's management districts are designed to provide economic improvement. Although other types of improvement districts exist in the state, the management district appears to be the most common.^e Management districts are authorized to tax "any real property benefited by economic improvements," or services.²² Properties benefited by these services are determined by the local legislative body.

The Louisville Downtown Management District taxes all non-tax exempt single- and multi-family residential properties.²³ The Louisville Downtown Management District provides public safety, cleanliness and marketing services. The district has set aside a board position with full voting rights for at least one "owner or manager of residential property." Potential board members are nominated by the current board and approved by the mayor and metro council.²⁴

The Downtown Lexington Management District, which was recently created, also plans to levy a property tax on all non-tax exempt properties, including single- and multi-family residential properties, within the district. The district plans to provide beautification and security services. Lexington's initial board is fully appointed, with a set-aside position for both a residential property owner and a tenant; later boards will be elected.²⁵ These members have the same voting rights as other board members.

Louisiana Downtown Development Districts (DDD)

Louisiana's DDDs are the oldest BIDs in the United States, originating with the New Orleans DDD in 1974. Additionally, Louisiana is the only state reviewed in this study that does not have an overarching state law for all of its DDDs.^f Somewhat similar to Georgia CIDs, each local governing authority seeking to create a DDD must submit a separate DDD article to the Louisiana General Assembly for approval and inclusion in the Louisiana statutes. The Louisiana enabling laws only authorize the creation of one specific district at a time, unlike Georgia CID enabling acts, which authorize a local governing authority to create numerous CIDs in a single act. Of the 27 DDD statutes found, the team selected three to consider in more detail.

^e For example, Kentucky also has the county community improvement district model authorized in the Kentucky Revised Statutes under § 107.350. However, no CIDs appear to currently exist in the state.

^f Louisiana introduced a separate type of improvement district, the "business improvement district," in 2003 (La. Stat. Ann. § 10:1-101). However, no known BIDs exist in Louisiana, so the research team chose to examine the older, more plentiful DDD model.

The Baton Rouge DDD is authorized to levy an ad valorem tax of up to 10 mills on “all taxable real property situated within the boundaries of the district,” not including mobile homes. In practice, the DDD taxes single- and multi-family residential properties not otherwise exempt from property tax (see Table 1).²⁶ The DDD’s board has two reserved residential positions, one each for a resident of Spanish Town and Beauregard Town.²⁷ Both positions are nominated by the mayor and approved by the Metropolitan Council. Services provided by Baton Rouge DDD include marketing, bike path and trail, beautification, public art and streetscaping services, as well as home façade renovation grants.²⁸

Minden DDD is authorized to levy property taxes of up to two mills on “all property situated within the district.”²⁹ In practice, the DDD taxes all non-tax exempt properties within the district, including single- and multi-family residential properties.³⁰ The Minden DDD has a few residential properties within its district, but no residential property owners currently serve on the board. Board member candidates are identified by the DDD manager and must either own a business in the district or be a resident of Minden. These candidates are submitted to the city council for approval. Minden DDD focuses its services on promoting and revitalizing the downtown, including landscaping and revitalizing fixtures such as benches.³¹

Finally, the New Orleans DDD was the first assessment-based improvement district in the United States. It is considered a state subdivision, rather than a city entity.³² The New Orleans DDD may tax “all taxable real property situated within the boundaries of the core area development district.”³³ The DDD taxes all non-tax-exempt single- and multi-family residential properties. Board member candidates are nominated by either the mayor or another economic development organization (such as the chamber of commerce), but all candidates are ultimately approved by the mayor. Currently, one real estate developer who also owns a multi-family residential property is serving on the board, but there are no set-aside residential property owner positions. Residential property owner board members have full voting rights.³⁴ The New Orleans DDD currently provides a range of services, including street cleaning, public safety and economic development.³⁵

All of the DDDs reviewed are allowed to tax single- and multi-family residential property, although the Baton Rouge DDD does exclude mobile homes. However, the research team did not review all of the 27 DDDs separately created within the Louisiana statutes. Other Louisiana DDDs may not be authorized to tax single- and multi-family residential properties.

Mississippi Business Improvement Districts (BIDs)

Mississippi BIDs are authorized to include residential properties for taxation only “if the property is zoned for commercial or industrial use and the property is not owner-occupied as a homestead.”³⁶ Based on this definition, Mississippi BIDs have the authority to tax apartment complexes but not condominiums, townhomes or detached housing. Per Mississippi’s homestead definition, multi-family properties have more than four residential units that are not owner-occupied.⁸

Mississippi currently appears to have only one BID—Downtown Jackson. The Jackson BID taxes all multi-family properties that are not tax-exempt.³⁷ Currently, all of the applicable residential properties that are taxed are apartments in commercial buildings. Jackson BID’s board currently has three residential property owners serving: 17 board member candidates are nominated by committee and voted on by the board, while the other four positions are nominated by the mayor and voted on by the board. Residential board members have equal voting rights.³⁸ Services provided by the BID include public safety, maintenance, marketing and event assistance, business recruitment, and real estate development assistance.³⁹

North Carolina Municipal Service Districts (MSD)

North Carolina MSDs tax property based on local-level tax policies and practices. The North Carolina statutes stipulate that “property subject to taxation in a newly established district or in an area annexed to an existing district is that subject to taxation by the city as of the preceding January 1.”⁴⁰ Therefore, MSDs follow their local jurisdiction with regard to which property is taxable.

Charlotte Center City MSD, in accordance with the city of Charlotte’s tax policies and practices, taxes single- and multi-family residential properties. Charlotte defines multi-family as more than four units for dwelling.⁴¹ The Charlotte MSD provides a variety of programs and services, including public art, business recruitment and economic development, park construction and maintenance, public events, and social programs.⁴² Additionally, the Charlotte MSD currently has residential property owners on its board. Its bylaws require at least two board positions to be reserved for “persons who live in Center City Partners Municipal Services Districts and have demonstrated an understanding of and appreciation for the dynamics of urban housing and its relationship to cultural and commercial facilities in Charlotte’s Center City.”⁴³ These set-aside positions have full voting rights on the board. Potential board members are nominated by the current board and approved by the City Council of the City of Charlotte.⁴⁴

⁸ A homestead in Mississippi is defined as an owner-occupied, principal residence owned by a head of family; it also includes the “essential outbuildings and improvements, and the eligible land assessed.” Partial homestead exemptions can also be extended to residential properties that rent out not more than six rooms and those that house business activity. This is a summary of the Mississippi Code definition of a homestead and is not all-inclusive. To see all qualifying definitions of a homestead, refer to Miss. Code Ann. § 27-33-19.

Downtown Durham MSD includes single- and multi-family residential properties, but it should be noted that the MSD borders were drawn to exclude residential properties as much as possible.⁴⁵ The Durham MSD provides economic development, parking, beautification, public safety and promotion services.⁴⁶ On its board, the Durham MSD has two set-aside positions for residential property owners. Board member candidates are nominated by a selection committee, approved by the current board and then invited to join. Residential property owner board members have the same voting rights as other board members.⁴⁷

The Downtown Raleigh Alliance MSD also includes single-family and multi-family residential properties. Raleigh's definition of multi-family residential properties includes duplexes, triplexes, quadraplexes, and garden and elevator apartments, but not condominiums or townhouses.⁴⁸ On its board, the MSD currently has four residential property owners, and these board members have full voting rights. Board member candidates are invited to serve on the board by the MSD. The Downtown Raleigh MSD's services include ambassadors, cleaning, marketing, events and planning.⁴⁹

South Carolina BIDs

South Carolina BIDs may tax "real property within the district," excluding single-family residential property except in the following two instances: 1) the BID is established specifically to widen and dredge a canal or a waterway connected to a canal, or 2) the owner provides written permission to be included in the BID at the time of its creation.^{h,50} South Carolina has only one BID at this time, the City Center Partnership in Columbia. City Center Partnership taxes all multi-family residential properties.⁵¹ One residential owner is currently on the board. Services provided by City Center BID include public space management, economic development, public advocacy and marketing.⁵²

Tennessee Central Business Improvement Districts (CBID)

Tennessee authorizes CBIDs to "levy special assessments against all properties, except those exempt from taxation, located within the central business improvement district."⁵³ Tax-exempt properties for Tennessee and the other states can be found in Table 1. The local board of assessment commissioners allocates costs by estimated benefit received and determines whether certain properties should be excluded, if those properties do not receive benefits. The benefit apportionment method is left to the local government, but state legislation mentions that "frontage, area, the proportion that the assessed value of each lot or parcel bears to the whole assessed value of all properties within the district, or a combination of all of these" are viable methods.⁵⁴ The jurisdiction may find that all properties receive benefits equal to their assessed value, but only after conducting a benefit assessment.

^h South Carolina BIDs exclude single-family, owner-occupied residential property.

Several CBIDs currently exist in Tennessee. The Memphis CBID includes multi-family but not single-family residential properties, rebating assessments for residential properties that comprise four units or less.⁵⁵ Memphis has a few multi-family residential property owners on the CBID board, but there are no reserved positions. The Downtown Memphis Commission's board members are appointed by the county and city CEOs and approved by the Memphis City Council and Shelby County Board of Commissioners.⁵⁶ The CBID provides cleaning, greening, public art, public safety, public space management, property development, parking facility management and marketing services.⁵⁷

Nashville CBID taxes single- and multi-family residential properties, although the CBID does not have any single-family properties within its borders currently.⁵⁸ Nashville CBID currently has a condominium owner on its board, a requirement of its bylaws. Board members are nominated by committee and voted on by CBID members. In the past, Nashville CBID has also had multi-family residential property owners on the board but does not have any currently.⁵⁹ The CBID provides street cleaning, public safety, public space management, economic development and marketing services.⁶⁰

Texas Public Improvement Districts

In Texas, BIDs take the form of Public Improvement Districts (PID). Texas's statutes for PIDs do not exclude any specific types of properties from the tax digest. However, the state requires the potential PIDs to submit the "classes of assessable property" in their initial petition to the local government. This process enables individual PIDs and their governing authorities to specify whether certain classes of property are exempt from taxation.⁶¹

For example, the Austin Alliance PID exempts the first \$500,000 from each parcel, and, per the city of Austin regulations, single-family residential properties, but the PID taxes multi-family residential properties.^{i,62} There are residential property owners currently serving on the PID board, although there are no reserved positions for residential owners. Potential board members are nominated by a board-appointed committee, which nominates one candidate per open position, and members vote to ratify the choice.⁶³ The Austin Alliance PID primarily focuses on public safety, cleaning and maintenance.⁶⁴

Conversely, Centro PID in San Antonio taxes single- and multi-family residential properties without exemption, other than the general state tax exemptions as shown in Table 1.⁶⁵ The PID provides ambassadors, streetscaping and maintenance services.⁶⁶ The PID has a reserved position for a residential property owner of a condominium or apartment. Board member candidates are appointed by the Centro PID's existing board, and residential property owners who are board members have the same voting rights as non-residential board members.⁶⁷

ⁱ The City of Austin fully exempts homesteads from property taxes.

The Dallas PID taxes all non-exempt residential properties, including single- and multi-family housing. The PID provides public safety, cleaning, landscaping, transit facility operation, marketing and green space services.⁶⁸ A multi-family residential property owner currently serves on the board and has the same voting rights as other board members.⁶⁹ Board members for Dallas PID are invited to serve by the PID's nominating committee.⁷⁰

Virginia Community Improvement Districts (CID)

The Virginia statutes state that CIDs may levy a tax on “taxable real estate zoned for residential, commercial, industrial or other uses, or any combination of such use classification, within the geographic boundaries of the service district; however, such tax shall only be levied upon the specific classification of real estate that the local governing body deems the provided governmental services to benefit.”⁷¹ Based on this definition, CIDs can tax both single- and multi-family residential property, subject to any local government restrictions.

The Ballston CID, for example, does not tax single- or multi-family residential properties.⁷² At the CID's inception, the founding members determined that, due to the initial lack of support from residential owners, they would not include single- or multi-family residential properties. Thus, the CID has no residential property owners on the board. Board member candidates are appointed by the CID and its executive board, then voted on by the current board. The Ballston CID provides events, marketing and beautification services.⁷³

On the other hand, the Crystal City CID taxes all non-tax exempt multi-family residential properties but does not include single-family properties, such as condominiums. This exclusion was a decision made by the local government.⁷⁴ Crystal City CID has seven residential property owners on the board, which have full voting rights. Board member candidates are nominated by a committee, then elected by member property owners in the district.⁷⁵ The CID provides public art, events and beautification services.⁷⁶

The Rosslyn CID taxes all residential properties in the district, including single- and multi-family residential buildings.⁷⁷ Services provided by the CID include an ambassador program, beautification, marketing and promotion, community activities and events, public art and economic development.⁷⁸ Currently, there are five residential property owners serving on the Rosslyn CID board with full voting rights. Some board member candidates are appointed by the CID, while others are appointed by the Arlington County Board.⁷⁹

Conclusion

Of the improvement districts in the 10 states reviewed in this report, all are enabled to tax multi-family residential properties, although two districts have chosen not to do so. Ballston CID in Virginia chose, at its founding, to exclude all residential properties due to their lack of support. In the case of the Pine Hills NID in Florida, the local government decided to preclude the NID by law from taxing any residential properties. Overall, 21 of the 23 improvement districts studied tax multi-family residential properties. Seven of the 21 districts have some form of residential property exemption, the most popular being single-family exemptions. The other 14 districts do not have any known residential property exemptions.

Additionally, 18 of the 21 districts that tax multi-family residential properties currently have a residential property owner serving on the board of directors. This is similar to the results of the aforementioned IDA survey, which found that nearly 75 percent of member BIDs who responded had some form of representation from residents on their board.⁸⁰ Seven of the 21 districts examined in this study have set aside positions for residential board members. Residential board members also have the same voting rights as non-residential board members in all of the improvement district reviewed. However, the process of obtaining a board seat varies across the improvement districts, including appointment, nomination, elections and a combination of these methods.

Few of the improvement districts studied have their own definition for multi-family properties; typically they use the definition in their city or county zoning ordinance. However, four improvement districts did share definitions; three of the four deem multi-family residential property as more than four residential units. The Raleigh MSD includes duplexes, triplexes and quadraplexes as multi-family property but not condominiums and townhouses. In most instances, condominiums and townhouses are considered single- rather than multi-family properties. However, this inventory of multi-family property definitions among the BID models is not exhaustive, and definitions may vary widely between and within jurisdictions.

Table 1. Relevant Tax-Exempt Properties by Stateⁱⁱⁱ

	RESIDENTIAL- DISABLED STATE RESIDENT EXEMPTIONS	RESIDENTIAL- SENIOR STATE RESIDENT EXEMPTIONS	RESIDENTIAL- MILITARY, VETERAN AND OTHER OCCUPATIONAL STATE RESIDENT EXEMPTIONS	RESIDENTIAL- GENERAL HOMESTEAD STATE RESIDENT EXEMPTIONS	RESIDENTIAL- OTHER STATE RESIDENT EXEMPTIONS	NONRESIDENTIAL PROPERTY TAX EXEMPTIONS
Alabama	Full property tax exemption for permanently and totally disabled and for legally blind homeowners of a principal, single-family residence.	Partial exemption for homeowners aged 65+ of principal, single-family residence based on income.	Full exemption for veteran or veteran's unmarried widow that are homeowners of a principal residence. Partial exemption up to \$3,000 for incompetent veterans (as deemed by the Veterans' Bureau).	Partial exemption up to \$4,000 for state and up to \$2,000 for county or district taxes for homeowners of a single-family, principal residence that are under 65 years.		Owned by or operated for government; charitable/benevolent organizations; religious organizations; scientific organizations; literary organizations; educational institutions; membership organizations; housing for vulnerable populations; health and care facilities; emergency protection facilities; parks, open spaces and cemeteries; air and water pollution devices; facilities and structures; and other individual properties as named in state statutes.
Florida	- Full exemption for homesteads owned by a totally and permanently disabled person who must use a wheelchair or who is legally blind and whose income is <\$26,895. - Partial exemption up to \$500 of principal residence's assessed value for unremarried widows and widowers, the blind, and the totally and permanently disabled.	Partial exemption up to \$50,000 on top of general homestead exemption for principal residence with homeowner aged 65+ and income <\$27,590.	- Full exemption for veterans permanently disabled due to service and spouse who are homeowners of the principal residence. - Partial exemption of \$5,000 for service members at least 10% disabled in war or service-connected misfortunes; also applies to unremarried spouses. - Partial exemption for homeowners that are veterans aged 65+ and partially or totally disabled, or surviving spouses, for principal residence. Exemption based on percent service-connected	Partial exemption of \$25,000 for homeowners of principal residence on all property taxes levied in the county, plus an additional exemption up to \$25,000 on assessed value greater than \$50,000 (not including school district levies).		Owned by or operated for government; charitable/benevolent organizations; religious organizations; scientific organizations; literary organizations; educational institutions; membership organizations; nonresidential historic properties; housing for vulnerable populations; health and care facilities; parks, open spaces and cemeteries; nonprofit water and wastewater systems; and other individual properties as named in state statutes.

RESIDENTIAL- DISABLED STATE RESIDENT EXEMPTIONS	RESIDENTIAL- SENIOR STATE RESIDENT EXEMPTIONS	RESIDENTIAL- MILITARY, VETERAN AND OTHER OCCUPATIONAL STATE RESIDENT EXEMPTIONS	RESIDENTIAL- GENERAL HOMESTEAD STATE RESIDENT EXEMPTIONS	RESIDENTIAL- OTHER STATE RESIDENT EXEMPTIONS	NONRESIDENTIAL PROPERTY TAX EXEMPTIONS
<p>Georgia</p> <p>Partial exemption of \$4,000 from all state and county property taxes for homeowners aged 65+ and income <\$10,000 on principal residence.</p> <p>- Partial exemption for disability. - Partial exemption for deployed, active duty military service members that are homeowners for principal residence, based on number of days deployed outside the U.S.</p> <p>- Partial exemption up to \$64,960 on assessed value for disabled veteran homeowners and unmarried, surviving spouses for all state, county, municipal and school ad valorem taxes. - Partial exemption of at least \$60,000 for surviving, unmarried spouses of service members killed in action on principal residence for all state, county, municipal and school ad valorem taxes. - Full exemption for homeowners of a principal residence that are unmarried, surviving spouses of peace officers of firefighters killed on duty from state, county, municipal and school district taxes.</p> <p>Partial exemption of \$2,000 for homeowners of principal residence from assessed value for state, county and school property taxes.</p> <p>Owned by or operated for government; charitable/benevolent organizations; religious organizations; literary organizations; educational institutions; membership organizations; housing for vulnerable populations; health and care facilities; parks, open spaces and cemeteries; and other individual properties as named in state statutes.</p>					

	RESIDENTIAL- DISABLED STATE RESIDENT EXEMPTIONS	RESIDENTIAL- SENIOR STATE RESIDENT EXEMPTIONS	RESIDENTIAL- MILITARY, VETERAN AND OTHER OCCUPATIONAL STATE RESIDENT EXEMPTIONS	RESIDENTIAL- GENERAL HOMESTEAD STATE RESIDENT EXEMPTIONS	RESIDENTIAL- OTHER STATE RESIDENT EXEMPTIONS	NONRESIDENTIAL PROPERTY TAX EXEMPTIONS
Kentucky		Partial exemption up to \$36,000 for homeowners aged 65+ or totally disabled for the principal residence.				Owned by or operated for government; charitable/benevolent organizations; religious organizations; educational institutions; health and care facilities; parks, open spaces and cemeteries; pollution control facilities and fluidized bed energy production facilities; and alcohol production facilities.
Louisiana				Partial exemption of \$7,500 of assessed value for homeowners of an owner-occupied, principal residence from state, parish and special ad valorem (not municipal) taxes.	Partial exemption up to \$2,000 for head of family homeowner of a principal residence if municipality has adopted an ordinance providing for this benefit.	Owned by or operated for government; charitable/benevolent organizations; religious organizations; educational institutions; membership organizations; art and cultural organizations; health and care facilities; parks, open spaces and cemeteries; and other individual properties as named in state statutes.
Mississippi	Partial exemption up to \$7,500 for totally disabled homeowners.	Partial exemption up to \$7,500 for homeowners aged 65+.		Tax credit based on assessed value for homeowners under 65 years for owner-occupied primary residence.		Owned by or operated for government; charitable/benevolent organizations; religious organizations; educational institutions; membership organizations; art and cultural organizations; housing for vulnerable populations; health and care facilities; parks, open spaces and cemeteries; nonprofit cooperative electric power associations (state taxes only); some nonprofit business incubators; and other individual properties as named in state statutes.

RESIDENTIAL- DISABLED STATE RESIDENT EXEMPTIONS						RESIDENTIAL- SENIOR STATE RESIDENT EXEMPTIONS	RESIDENTIAL- MILITARY, VETERAN AND OTHER OCCUPATIONAL STATE RESIDENT EXEMPTIONS	RESIDENTIAL- GENERAL HOMESTEAD STATE RESIDENT EXEMPTIONS	RESIDENTIAL- OTHER STATE RESIDENT EXEMPTIONS	NONRESIDENTIAL PROPERTY TAX EXEMPTIONS
North Carolina						Exemption for permanently disabled homeowners earning less than \$28,100 (2013 levels) of the greater of \$25,000 or 50% of primary residence's appraisal value.	Exemption for homeowners aged 65+ earning less than \$28,100 (2013 levels) of the greater of \$25,000 or 50% of primary residence's appraisal value.	Exemption of the first \$45,000 of assessed value for homeowners of principal residence that are disabled veterans or unremarried, surviving spouses.		Owned by or operated for government; charitable/benevolent organizations; religious organizations; scientific organizations; literary organizations; educational institutions; membership organizations; nonresidential historic properties; housing for vulnerable populations; health and care facilities; emergency protection facilities; parks, open spaces and cemeteries; some infrastructure, transportation and communication facilities; and other individual properties as named in state statutes.
South Carolina						- Full exemption for paraplegic or hemiplegic homeowners (and surviving spouses) for primary residence, covering up to 1 acre of land. - Partial exemption of \$50,000 for totally and permanently disabled and/or legally blind homeowners (and surviving spouses) for primary residence from county, municipal, school and special assessments property taxes.	Full exemption for homeowners (and surviving spouses) that are disabled veterans, former law enforcement officers or former fire fighters for primary residence, covering up to 1 acre of surrounding land.			Owned by or operated for government; charitable/benevolent organizations; religious organizations; literary organizations; educational institutions; membership organizations; art and cultural organizations; nonresidential historic properties; housing for vulnerable populations; health and care facilities; emergency protection facilities; parks, open spaces and cemeteries; some infrastructure, transportation and communication facilities; and other individual properties as named in state statutes.

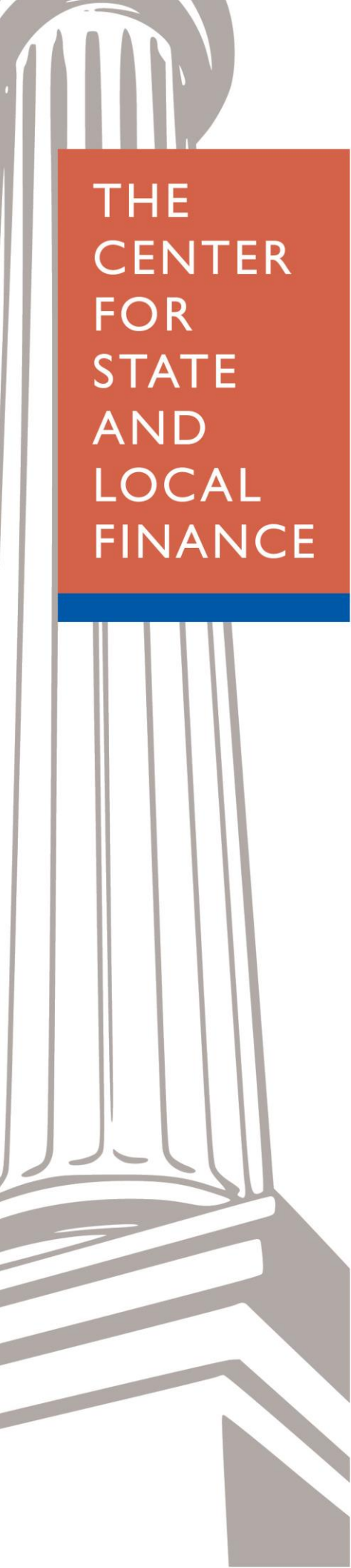
	RESIDENTIAL- DISABLED STATE RESIDENT EXEMPTIONS	RESIDENTIAL- SENIOR STATE RESIDENT EXEMPTIONS	RESIDENTIAL- MILITARY, VETERAN AND OTHER OCCUPATIONAL STATE RESIDENT EXEMPTIONS	RESIDENTIAL- GENERAL HOMESTEAD STATE RESIDENT EXEMPTIONS	RESIDENTIAL- OTHER STATE RESIDENT EXEMPTIONS	NONRESIDENTIAL PROPERTY TAX EXEMPTIONS
Tennessee	Credit on first \$25,000 of primary residence's market value for permanently and totally disabled homeowners with income not more than \$27,800 (2013 levels); local option may provide additional credit.	Credit on first \$25,000 of primary residence's market value for homeowners aged 65+ with income not more than \$27,800 (2013 levels); local option may provide additional credit.	Credit on first \$175,000 of primary residence's assessed value for homeowners that are disabled veterans (and unremarried, surviving spouses).			Owned by or operated for government; charitable/benevolent organizations; religious organizations; scientific organizations; literary organizations; educational institutions; membership organizations; art and cultural organizations; nonresidential historic properties; health and care facilities; parks, open spaces and cemetaries; some infrastructure, transportation and communication facilities; some private economic activity properties; and other individual properties as named in state statutes.
Texas	Additional homestead exemption up to \$10,000 for disabled homeowners of 20 acres or less that are the principal residence.	Additional homestead exemption up to \$10,000 for homeowners aged 65+ of 20 acres or less that are the principal residence.	Exemption for homeowners that are veterans with a disability rating of at least 10% (and unremarried, surviving spouses) based on percentage disability.	Partial exemption of \$3,000 for general and \$15,000 for school district taxes for homestead owners of 20 acres or less that are the principal residence.		Owned by or operated for government; charitable/benevolent organizations; religious organizations; scientific organizations; literary organizations; educational institutions; membership organizations; art and cultural organizations; housing for vulnerable populations; health and care facilities; parks, open spaces and cemetaries; some infrastructure, transportation and communication facilities; some private economic activity properties; and other individual properties as named in state statutes.

RESIDENTIAL- GENERAL HOMESTEAD STATE RESIDENT EXEMPTIONS						NONRESIDENTIAL PROPERTY TAX EXEMPTIONS
RESIDENTIAL- DISABLED STATE RESIDENT EXEMPTIONS	RESIDENTIAL- SENIOR STATE RESIDENT EXEMPTIONS	RESIDENTIAL- MILITARY, VETERAN AND OTHER OCCUPATIONAL STATE RESIDENT EXEMPTIONS				
Virginia						
Exemption, deferral or combination for permanently and totally disabled homeowners if included in local legislation.	Exemption, deferral or combination for homeowners aged 65+ as determined by local legislation.	Full exemption for homeowners that are 100% service-connected, permanently and totally disabled veterans (and unmarried, surviving spouses) on principal residence.	Owned by or operated for government; charitable/benevolent organizations; religious organizations; scientific organizations; literary organizations; educational institutions; membership organizations; art and cultural organizations; nonresidential historic properties; housing for vulnerable populations; health and care facilities; emergency protection facilities; parks, open spaces and cemeteries; certified pollution control facilities; and other individual properties as named in state statutes.			

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Task 2

Revenue Estimate of Including Multi-Family Residential Property

Sarah Larson, Laura Wheeler

Introduction

This report presents estimates of the impact of adding multi-family residential properties to the tax base of the Atlanta Downtown, Buckhead, Cumberland, Midtown and Perimeter community improvement districts (CIDs). The estimates in this report are divided into multi-family residential property with five or more living units in a single building such as an apartment building, and those with less than five units. The estimates exclude condominiums, townhomes and single-family detached homes, regardless of the number of units on the property.

To produce the estimates for the Fulton and DeKalb County CIDs, the Center for State and Local Finance (CSLF) team used the 2016 property tax files from the Fulton and DeKalb County property tax assessor's office and the CIDs boundary files as provided by the CIDs.^a From the county-wide property files, the CID properties were selected by overlaying the boundaries of each CID with the boundaries of the county and identifying the properties common to both jurisdictions. From this list of CID properties, the set of properties was further reduced by selecting multi-family properties within the CID boundaries using the land use codes (LUC) corresponding to apartment buildings and other mixed-use properties. The list of LUC considered multi-family properties for the purposes of this project are shown in Table 1.

Table 1. Potential Multi-Family Residential Land Use Codes

LAND USE CODES	DESCRIPTION
200	Apartment Vacant Land (Low-Income Housing Tax Credit Apartments/ Senior Living)
201	Residential House on Apartment-Valued Land Apartment/Dwelling Conversion (>4 units)
209	Apartment Loft Without Retail
2A1,2B1,2C1,2D1 (211)*	Apartment - Garden (three story & under)
2A0, 2B0, 2A2, 2B2, 2C0, 2H1, 2H2, 2X0, 2X1, 2X2 (212)*	Apartment - High Rise
288	Partially Exempt Apartment Complex
299	Apartment Land Affiliated
301	Residential House on Commercial-Valued Land/Commercial Dwelling Conversion
318	Boarding-Rooming House
319	Mixed Res/Commercial (built as commercial)

*Refers to the code used in DeKalb County.

^a The Fulton county data reflects the county digest as of December 2016. The DeKalb county data reflects the county digest as of July 2016.

In addition, the team conducted extensive manual searches of the property tax records as well as Internet searches for images of the property in each CID jurisdiction to ensure that none of the properties were currently being taxed by the CID and to identify the most appropriate residential designation for each property. The discussion presented below that accompanies the revenue estimate for each jurisdiction includes information on any special properties that were found within the boundaries. Lastly, the discussion also includes information on multi-family residential property that may already be captured in the CID tax base. In several instances, the research team found cases of multi-family residential property that are coded as currently included in the CID tax base. Further examination of the assessment notices for these properties indicated that many of these properties are already assessed a CID levy.

The data for Cumberland CID does not contain any of these special cases. The Cobb County property tax assessor's office provided the CSLF team with a list of multi-family parcels within the CID boundaries and their assessed value for 2016. The list only contained the information on multi-family properties with five or more units.

Once the set of multi-family properties for each jurisdiction was constructed, the assessed value for the property was multiplied by the current millage rate of each CID to calculate the amount of revenue that each CID would generate if these properties were included in their tax base. These estimates are presented below for each jurisdiction.

Atlanta Downtown CID

The Atlanta Downtown CID has a fairly diverse property mix. There are 19 properties classified as multi-family residential property in the Atlanta Downtown CID. Table 2 provides a breakdown by property type of the multi-family properties in the jurisdiction. Total assessed value of these properties equals \$46,637,840 for 2016, with an average assessed value of \$2,454,623 per property.

There are five properties classified as affordable housing. Eight of the 19 properties lie within the Eastside Tax Allocation District (TAD), and nine lie within the Westside TAD.

Table 2. Multi-Family Residential Properties – Atlanta Downtown CID

LAND USE CODES	NUMBER OF PROPERTIES	TOTAL ASSESSED VALUE	PROPERTY DESCRIPTION
209	5	\$4,522,160	Apartment loft w/o retail
288	1	\$2,292,520	Affordable housing
2A0	1	\$7,600,000	4-10 story mid-rise apartments
2A2	1	\$1,210,000	10+ story high-rise apartments
2C0	1	\$840,000	4-10 story mid-rise apartments
2C1	2	\$490,640	1-3 story garden apartments
2H1	4	\$7,324,790	Affordable housing
2H2	1	\$250	Affordable housing
2X0	1	\$13,601,880	Luxury apartments
2X2	1	\$8,600,000	Luxury apartments
299	1	\$155,600	Apartment affiliated property
Total	19	\$46,637,840	

Table 3 provides the revenue estimate if these properties were taxed at 5 mills. Including multi-family properties with five or more living units generates an additional \$228,000. Of this amount, \$36,625 is from the inclusion of the five affordable housing properties. Note that based on a review of the property tax records, the total of \$228,000 excludes the revenue associated with one residential house on commercial-valued land assessed at \$180,000 and three apartment complexes with a combined assessed value of \$45 million, one of which is owned by the Development Authority of Fulton County. Based on a review of the property tax records for these properties, it was determined that these properties are already included in the CID tax base.

Table 3. Potential Additional Revenue – Atlanta Downtown CID

	TOTAL ASSESSED VALUE	REVENUE
Commercial Residential => All units	\$46,637,840	\$233,189
Commercial Residential => 5 units	\$45,600,080	\$228,000
Commercial Residential < 5 units	\$1,037,760	\$5,189
Affordable Housing Property (included in total above)	\$7,325,040	\$36,625
Development Authority Property (included in total above)	\$13,533,740	\$67,669

Buckhead CID

The boundaries of the Buckhead CID contain 32 potential multi-family properties with a total assessed value of \$318,764,890 in calendar year (CY) 2016. The average assessed value was \$9,961,403 per property. The majority of these properties are classified as some type of apartment complex, as shown in Table 4. Eleven properties are listed as single-family residences but are located on land zoned for commercial use (LUC 301). Because none are listed with a homestead exemption, these are considered rental properties with fewer than five living units. Note that the 11 properties with a 301 LUC are reported as having no living units, but Internet images indicate that these properties seem to be traditional detached housing units.

Table 4. Multi-Family Residential Properties – Buckhead CID

LAND USE CODES	NUMBER OF PROPERTIES	TOTAL ASSESSED VALUE	PROPERTY DESCRIPTION
301	11	\$2,711,080	Residential house on commercial-valued land
2A1	1	\$11,011,680	1-3 story garden apartments
2C1	4	\$1,810,000	1-3 story garden apartments
2X0	10	\$183,074,270	Luxury apartments
2X1	2	\$29,260,280	Luxury apartments
2X2	4	\$90,897,580	Luxury apartments
Total	32	\$318,764,890	

Table 5 shows the additional revenue if these properties were included in the tax base and taxed at the current rate of 3 mills. If all multi-family properties were included in the tax base, the CID would gain \$956,295 in revenue. Including only those properties with five or more living units would yield \$863,365. Note that based on a review of the property tax records, the total of \$863,365 excludes the revenue from four luxury apartment complexes that appear to already be included in the CID tax base, one of which is owned by the Development Authority of Fulton County. The combined assessed value of these properties is \$110 million. In addition, another eleven properties classified as mixed residential/commercial and residential built on commercial land, are currently taxed by the CID. Together, these properties have an assessed value of \$3.8 million. Lastly, three properties with a combined assessed value of \$56 million are owned by the Development Authority of Fulton County. One of these is the luxury apartment building reference above that is currently included in the CID tax base. The remaining two properties have an assessed value of \$37.7 million. Inclusion of the Fulton County Development Authority property that is not already currently included in the tax base contributes an additional \$113,173 in revenue.

Table 5. Potential Additional Revenue – Buckhead CID

	TOTAL ASSESSED VALUE	REVENUE
Multi-family Residential - All units	\$318,764,890	\$956,295
Multi-Family Residential - 5 or more units	\$287,788,410	\$863,365
Multi-Family Residential - Less than 5 units	\$30,976,480	\$92,929
Development Authority Property Not Currently Taxed by CID (included in total above)	\$37,724,290	\$113,173

Cumberland CID

Based on the data provided by Cobb County, there are 31 properties that qualified as multi-family properties with five or more units.^b The total assessed value of these properties in 2016 equals \$481,522,736. If taxed at 5 mills, these properties would generate an additional \$2,407,614 for the Cumberland CID. The potential revenue gain from taxing multi-family property in the Cumberland CID is shown in Table 6.

Table 6. Potential Additional Revenue – Cumberland CID

	TOTAL ASSESSED VALUE	REVENUE
Multi-Family Residential - All units	\$481,522,736	\$2,407,614
Multi-Family Residential - 5 units or more	\$481,522,736	\$2,407,614

Midtown CID

The Midtown CID contains the largest number of potential properties of the CIDs considered in this analysis. The potential list, shown in Table 7, consists of 51 properties with a total assessed value of \$196,481,480 and an average assessed value per property of \$3,852,578.

^b The data provided by Cobb County listed each parcel separately. Parcels with a common owner and located at the same physical address were combined into one property.

Table 7. Multi-Family Residential Properties – Midtown CID

LAND USE CODES	NUMBER OF PROPERTIES	TOTAL ASSESSED VALUE	PROPERTY DESCRIPTION
201	4	\$634,000	Residential house on apartment-valued land
299	3	\$1,996,040	Apartment affiliated property
301	1	\$173,120	Residential house on commercial-valued land
2A0	1	\$8,548,240	4-10 story mid-rise apartments
2A2	2	\$6,135,480	10+ story high-rise apartments
2B2	2	\$29,556,280	10+ story high-rise apartments
2C0	1	\$840,000	4-10 story mid-rise apartments
2C1	28	\$9,056,880	1-3 story garden apartments
2X0	6	\$79,445,840	Luxury apartments
2X2	3	\$60,095,600	Luxury apartments
Total	51	\$196,481,480	

Table 8 provides the revenue estimate from the inclusion of the additional multi-family residential properties in the Midtown CID. Taxing all multi-family properties with five or more living units at 5 mills generates an additional \$968,707 in revenue for the CID. Included in this total are five properties with a combined assessed value of \$60,376,920 owned by a development authority. Based on data from the property tax records, there are 19 multi-family residential properties that are currently included in the Midtown CID tax base. The revenue from these properties is not included in the estimates presented in Table 8. These include five luxury apartment complexes, one mid-rise apartment building, 10 residential properties on commercial land, two properties classified as residential commercial mixed and one vacant apartment lot. The combined assessed value of this property equals \$17.8 million for 2016. Several of these properties are owned by the Development Authority of Fulton County, including all of the apartment buildings and the vacant lot.

Table 8. Potential Additional Revenue – Midtown CID

	TOTAL ASSESSED VALUE	REVENUE
Multi-Family Residential - All units	\$196,481,480	\$982,407
Multi-Family Residential - 5 or more units	\$193,741,400	\$968,707
Multi-Family Residential - Less than 5 units	\$2,740,080	\$13,700
Development Authority (included in total above)	\$60,376,920	\$301,885

Perimeter CIDs

The Perimeter CID (PCID) includes 14 multi-family properties. The majority of the potential properties lie within the Fulton PCID. As shown in Table 9, total assessed value of this property is \$208,968,670, and the average value is \$14,926,334.

Table 9. Potential Additional Revenue – Perimeter CIDs

LAND USE CODES	NUMBER OF PROPERTIES	TOTAL ASSESSED VALUE	PROPERTY DESCRIPTION
212	1	\$22,130,550	Apartment high rise
2A1	6	\$64,896,160	1-3 story garden apartments
2X0	4	\$99,427,400	Luxury apartments
2X2	1	\$22,206,760	Luxury apartments
299	2	\$307,800	Apartment affiliated property
Total	14	\$208,968,670	

Table 10 presents the revenue from taxing all properties. If all properties were taxed at the current PCID rate of 4 mills, they would generate an additional \$835,875 for the CID. Not included in the totals listed in Tables 9 or 10 is the revenue from 15 additional properties with a combined assessed value of \$275 million that are already included in the PCID according to a review of the property tax records.

Table 10. Multi-Family Residential Properties – Perimeter CIDs

	TOTAL ASSESSED VALUE	REVENUE
Multi-family Residential - All units	\$208,968,670	\$835,875
Multi-family Residential - 5 or more units	\$164,335,840	\$657,343
Multi-family Residential - Less than 5 units	\$44,632,830	\$178,531

Appendix

Table A1. Assessed Value of Property by Land Use Code (LUC) and Tax District – Buckhead CID

LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)
100	05	2,363,410		05B	2,823,880	3A4	05B	235,300,520
101	05	120,431,930	321	05B	24,240,960	3B3	05B	1,860,800
102	05	2,318,560	325	05B	1,300,440	3B4	05B	20,664,400
103	05	149,880	326	05B	447,160	3C3	05B	13,647,280
104	05	179,120	327	05	196,520	3C4	05B	11,914,240
105	05	4,278,040		05B	1,338,760	3D3	05B	226,400
	05B	3,602,580	331	05B	6,588,720	3T4	05B	45,966,120
106	05	459,164,170	332	05	306,600	3X4	05B	609,933,690
107	05	22,377,570		05B	4,111,600	600	05	-
108	05	135,960	338	05	5,580,040	611	05	-
110	05	26,653,470		05B	28,131,860	620	05	-
111	05	23,160	339	05	406,760		05B	1,200,000
166	05	340,160		05B	14,110,960	621	05	-
	05B	80	341	05B	158,590,000	622	05	-
188	05	200	342	05	1,671,160	625	05	-
	05B	40		05B	27,578,600	660	05	-
199	05	1,617,110	343	05B	30,578,840	686	05	-
250	05B	73,744,040	344	05B	79,910,000	690	05	-
251	05B	81,795,440	345	05B	2,994,200	699	05	-
252	05B	28,166,760	346	05B	30,873,280	710	05	-
254	05B	19,005,280	347	05B	3,152,200	888	05	9,682,560
2A1	05	11,011,680	348	05B	490,000		05B	165,493,790
2C1	05	1,810,000	349	05B	1,633,320	999	05	625,800
2X0	05	183,074,270	351	05B	17,777,300		05B	18,200,820
	05B	34,992,600	353	05	1,100,000	Grand Total		3,005,102,410
2X1	05	29,260,280	355	05	1,131,320			
2X2	05	90,897,580		05B	1,085,920			
	05B	74,662,260	356	05B	103,840			
300	05	3,142,760	369	05B	488,440			
	05B	10,662,500	371	05	1,639,760			
301	05	2,711,080		05B	4,690,540			
	05B	1,170,320	373	05B	25,439,370			
312	05	20,170,840	374	05	730,000			
314	05B	30,203,320		05B	35,425,110			
319	05B	2,667,960	3A3	05	3,383,680			
320	05	179,160		05B	7,371,280			

Table A2. Assessed Value of Property by Land Use Code (LUC) and Tax District – Atlanta Downtown CID

LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)
100	05T	16,600		05W	277,680		05Y	14,330,950
	05W	54,400	2H1	05Z	7,324,790	340	05A	91,532,000
	05Z	25,960	2H2	05W	250	344	05F	700,000
101	05W	190,320	2X0	05W	13,601,880	348	05E	929,420
	05Z	55,480	2X2	05A	26,508,920		05F	490,310
106	05	28,280		05W	8,600,000		05Y	293,840
	05W	47,089,660	300	05A	4,527,690	349	05D	25,960,000
	05Z	43,276,150		05D	38,640		05F	2,001,370
107	05	209,440		05F	3,538,800	350	05Y	11,188,280
	05W	9,845,620		05W	116,120	353	05A	360,000
	05Z	4,421,920		05Y	10,775,140		05F	741,720
109	05	2,955,760	301	05E	180,000		05W	168,400
110	05	1,304,960	320	05D	430,000		05Y	1,394,000
	05W	17,324,700		05F	646,060		05Z	360,000
	05Z	9,133,520		05Y	1,952,340	355	05	206,880
111	05Z	40	321	05A	3,120,000		05A	624,080
209	05W	800,000		05E	488,400		05F	1,470,400
	05Z	3,722,160		05F	4,129,750		05W	143,720
250	05A	18,360,000		05Y	857,750		05Y	9,909,440
	05Y	48,247,520	323	05F	64,640		05Z	220,000
251	05A	268,179,780		05Y	133,120	356	05	467,890
	05F	8,000,000	325	05F	182,160		05A	262,400
	05Y	65,865,200		05Y	1,451,560		05F	1,293,570
252	05A	6,000,000	327	05A	278,000		05Y	6,164,010
	05D	6,635,980		05F	511,710		05Z	53,720
	05F	30,535,440	328	05F	111,560	363	05Y	2,392,800
	05Y	44,385,920	332	05F	545,120	371	05A	7,285,050
254	05F	4,752,760		05Y	1,193,790		05E	140,000
	05Y	6,632,680	336	05A	90,000		05F	12,174,100
255	05F	2,175,960		05Y	80,000		05W	220,480
	05Y	1,400,000	338	05A	15,192,020		05Y	2,684,040
288	05W	2,292,520		05F	16,087,660		05Z	326,800
299	05W	155,600		05W	400,000	373	05	110,000
2A0	05	7,600,000		05Y	18,013,850		05A	848,360
	05F	18,533,740	339	05A	2,055,170		05F	5,916,640
2A2	05Z	1,210,000		05D	511,110		05W	605,400
2C0	05W	840,000		05E	665,340		05Y	1,965,800
2C1	05	212,960		05F	18,704,600	374	05A	438,040

LUC	Tax District	Assessed Value (\$)
	05F	4,643,520
	05W	1,017,040
	05Y	4,798,920
388	05A	2,800,000
	05W	361,120
390	05Y	122,280
393	05Y	351,850
396	05F	749,840
398	05A	1,729,430
	05F	903,640
	05Y	467,480
3A3	05Y	209,720
3A4	05A	125,853,710
	05E	11,227,610
	05F	27,800,000
	05Y	69,520,000
3B4	05A	20,012,280
	05F	15,954,630
	05Y	55,958,280
3C3	05A	2,735,920
	05F	2,456,640
	05Y	3,390,440
3C4	05A	1,297,640
	05F	4,364,320
	05W	600,000
	05Y	5,153,520
3D3	05Y	793,680
3T4	05A	210,806,720
3X4	05D	54,459,600
400	05Y	7,480
401	05Y	224,080
457	05E	138,790
600	05	-
	05A	-
	05F	-
	05W	-
	05Y	-
	05Z	-
601	05W	-
610	05	-
	05F	-

LUC	Tax District	Assessed Value (\$)
	05W	-
	05Z	-
611	05W	-
	05Z	-
612	05	-
	05F	-
	05W	-
	05Y	589,480
613	05A	-
	05F	-
	05T	-
	05W	-
	05Y	-
	05Z	-
620	05	-
	05F	-
	05W	-
	05Y	-
621	05F	-
	05W	-
625	05Y	-
630	05Y	12,398,320
	05Z	-
640	05	-
	05W	-
650	05	-
	05A	-
	05F	-
	05W	1,550,240
	05Y	-
680	05	-
	05W	-
	05Y	-
	05Z	-
684	05F	-
690	05	-
	05W	520,000
	05Z	-
691	05W	1,070,200
699	05	-
	05A	-

LUC	Tax District	Assessed Value (\$)
	05F	-
	05W	-
	05Y	-
	05Z	138,000
700	05A	-
	05F	-
	05Y	-
701	05A	-
	05Y	-
702	05F	-
711	05F	-
799	05A	-
	05Y	-
800	05Y	4,000
888	05A	132,937,830
	05E	1,627,560
	05F	11,862,180
	05Y	21,240,000
999	05A	20,089,960
	05Y	3,642,840
Grand Total		1,890,811,350

Table A3. Assessed Value of Property by Land Use Code (LUC) and Tax District – Midtown CID

LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)
100	05	319,200		05C	2,427,840		05F	438,600
	05T	5,280	319	05C	440,760	383	05	124,000
101	05	2,235,000	320	05	200		05C	429,080
102	05	905,560		05C	3,599,640	390	05C	1,606,400
103	05	140,000		05D	430,000	398	05C	312,440
104	05	60,000	321	05	558,160	3A4	05	50,350,000
105	05C	606,730		05C	6,842,560		05C	229,299,160
106	05	534,310,830		05E	200,000		05E	11,227,610
107	05	2,486,360	325	05C	2,674,960	3B3	05C	3,880,000
109	05	36,000	327	05C	3,854,380	3B4	05C	220,355,640
	05C	780,000	328	05C	1,695,960	3C3	05	352,000
110	05	47,733,250	332	05C	504,720		05C	19,896,310
	05W	11,072,060	333	05C	1,308,440	3C4	05C	5,589,080
166	05	200	338	05C	27,113,410	3D3	05C	178,320
188	05	40	339	05	298,640	3T4	05C	234,127,580
200	05C	1,588,080		05C	21,212,420	3X4	05C	54,600,000
201	05	634,000		05D	423,000		05D	54,459,600
250	05C	58,248,880		05E	188,040	405	05C	4,867,240
251	05C	32,515,080	344	05C	295,200	457	05E	138,790
252	05C	76,934,050	345	05C	916,400	550	05	2,800,000
	05D	6,635,980	348	05C	480,000	600	05	-
254	05C	16,584,000		05E	929,420		05C	-
257	05	685,040	349	05C	9,195,920		05W	-
299	05	1,996,040		05D	25,960,000	611	05	-
2A0	05	8,548,240	351	05C	6,899,240	612	05	1,600,000
2A1	05C	3,162,800	353	05	1,259,120		05C	-
2A2	05	6,135,480		05C	3,604,800	613	05	-
2B2	05	29,556,280	354	05	-		05C	-
2C0	05W	840,000	355	05	80	620	05	-
2C1	05	9,056,880		05C	36,028,100		05C	149,520
2X0	05	79,445,840	356	05	347,360		05W	-
	05C	3,208,280		05C	7,680,450	621	05	-
2X2	05	60,095,600	361	05C	3,702,680		05W	-
	05C	6,936,000	363	05C	741,520	630	05	372,920
300	05	6,991,880	366	05C	32,576,560	640	05	-
	05C	17,597,570	369	05C	3,329,280	650	05	-
	05D	38,640	373	05C	10,749,120		05C	-
301	05	173,120	374	05C	17,551,380	660	05	-

LUC	Tax District	Assessed Value (\$)
680	05	-
686	05	-
690	05	-
699	05	-

LUC	Tax District	Assessed Value (\$)
702	05C	-
711	05C	-
799	05C	1,613,200
888	05C	104,139,010

LUC	Tax District	Assessed Value (\$)
	05E	1,627,560
999	05C	1,836,640
Grand Total		2,270,688,730

Table A4. Assessed Value of Property by Land Use Code (LUC) and Tax District – Perimeter CID

LUC	Tax District	Assessed Value (\$)
100	05	203,600
	50	119,440
	59	1,941,000
101	20	-
	50	18,560
	59	33,398,540
	S2	-
105	59B	895,280
106	20	17,882,604
	50	39,460,200
	59	34,962,170
107	50	18,126,908
	59	30,261,540
109	59	47,120
111	59	160
114	20	33,600
	S2	1,019,520
115	S2	1,226,280
166	59	1,120
188	59	1,000
211	S2	156,678,080
212	50	22,130,550
	S2	100,242,200
251	59B	21,986,240
252	59B	14,701,440
254	59B	27,505,560
255	59B	1,405,200
256	59B	760,000
299	59	307,800
300	05B	53,320

LUC	Tax District	Assessed Value (\$)
	20	-
	50	51,760
	59	4,477,440
	59B	11,793,120
	S2	6,530,700
	S3	9,755,204
311	50	5,958,600
312	59B	6,813,840
	S2	44,858,523
	S3	13,644,615
314	S2	-
319	59B	2,329,520
320	59B	6,493,520
	S2	1,140,000
	S3	4,840
321	59B	2,372,520
	S2	4,677,782
325	59B	505,600
	S2	2,058,942
332	59B	417,480
	S2	1,041,920
338	59	978,920
	59B	3,075,320
	S2	3,750,200
	S3	1,266,880
339	59B	6,907,800
341	S2	70,088,298
342	59B	21,200,000
	S2	99,700,240
343	59B	6,360,880

LUC	Tax District	Assessed Value (\$)
345	S2	9,280,000
346	S2	21,955,240
348	S2	930,000
349	59	4,126,720
	59B	95,786,080
351	59B	2,085,480
	S2	5,808,768
353	50	970,160
	59B	6,264,120
	S2	22,630,248
354	59B	87,347,000
	S2	371,940,423
	S3	137,206,912
355	59	3,071,060
	59B	4,195,480
356	59	492,600
369	59B	270,880
373	59B	5,573,680
	S2	3,560
374	59B	4,027,520
	S2	2,299,607
383	59B	3,688,600
396	59B	3,640,000
398	59B	4,333,240
	S2	118,553
400	S2	504,235
499	S2	29,663
600	05	-
	20	-
	50	-

LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)	LUC	Tax District	Assessed Value (\$)
	59	-	690	59	-	3A3	59B	16,900,400
	59B	-	699	59	5,335,640	3A4	59B	408,066,690
	S2	-	700	59	-	3B3	59B	29,721,560
601	59	-		S2	-	3B4	59B	73,479,400
	S2	-		S3	-	3C3	59B	17,346,520
610	59	-	800	59B	27,640	3C4	59B	9,663,560
620	59	-	888	59B	48,845,890	3X4	59B	226,789,350
621	59	-	999	S2	348,600	(blank)	50	171,440
640	20	-	2A1	59	64,896,160		S2	1,118,880
	59	109,240	2X0	59	99,427,400			
	59B	-		59B	10,739,360	Grand Total		2,701,910,055
650	59	-	2X2	59	22,206,760			
	59B	-		59B	4,512,240			

Table A5. Land Use Codes for Fulton and DeKalb Counties

FULTON COUNTY (DEKALB COUNTY)	PROPERTY DESCRIPTION
100	Residential Vacant
101	Residential 1 Family
102	Residential 2 Family
103	Residential 3 Family
104	Residential 4 Family
105	Commercial/Dwelling Conversion
106	Single-Family Residential Condominium
107	Single-Family Residential Townhouse
109	Auxiliary Improvement
110	Single-Family Condominium Loft (Clubhouse)
111	Homeowner Association Property
114	Vacant Lot up to 1.99 acres
115	Vacant 2.00 to 5.99 acres
166	Condo Common Element Property
188	Homeowner Association Common Area
199	Residential Under Construction
200	Apartment Vacant Land (Low Income Housing Tax Credit Apartments/Senior Living)
201	Residential House on Apartment-Valued Land Apartment/Dwelling Conversion (>4 units)
209	Apartment Loft without Retail
2A1,2B1,2C1,2D1,2H1,2X1 (211)*	Apartment – Garden (3 story & under)
2A0,2B0,2A2,2B2,2C0, 2H2,2X0,2X2 (212)*	Apartment – High Rise

FULTON COUNTY (DEKALB COUNTY)	PROPERTY DESCRIPTION
250	Super Luxury Hotel
251	Luxury Hotel
252	First Class Hotel
254	Luxury Budget Motel
255	Economy Motel
256	Micro Budget Motel
257	Bed & Breakfast
288	Partially Exempt Apartment Complex
299	Apartment Land Affiliated
300	Vacant Commercial Land
301	Residential House on Commercial-Valued Land/ Commercial Dwelling Conversion
310	Unsound Commercial Structure
311	Extended Stay Motel
312	Assisted Living Residence Communities
314	Hotel High Rise with Restaurant
316	Nursing Home
318	Boarding-Rooming House
319	Mixed Res/Commercial (Built as Commercial)
320	Commercial Auxiliary Improvements
321	Restaurant
323	Food Stands
325	Franchise Food
326	Convenience/Fast Food Market
327	Bar/Lounge
328	Night Club/Dinner Theater
331	Auto Dealer (Full Service)
332	Auto Service Garage
333	Service Station with Bays
336	Car Wash – Manual
337	Car Wash – Automatic
338	Parking Garage/Deck
339	Parking Lot (Paved)
340	Super Regional Shopping Mall
341	Regional Shopping Mall
342	Community Shopping Center
343	Neighborhood Shopping Center
344	Strip Shopping Center
345	Discount Department Store
346	Department Store
347	Supermarket

FULTON COUNTY (DEKALB COUNTY)	PROPERTY DESCRIPTION
348	Convenience Food Market
349	Medical Office Building
350	Telecommunications Office Bldg.
351	Bank
352	Savings Institution
3A3,3B3,3C3,3D3(353)	Office Building – Low Rise – 1-4 Story
3A4,3B4,3C4,3T4,3X4(354)	Office Building – High Rise – 5 Story & Up
353,355	Misc. Office, Office Condominium
356	Retail Condominium
361	Funeral Home
362	Veterinary Clinic
363	Legitimate Theater
366	Radio, TV, or Motion Picture Studio
367	Social/Fraternal Hall
369	Day Care Center
371	Downtown Row Type
373	Retail – Single Occupancy
374	Retail – Multiple Occupancy
383	Health Spa
387	Country Club without Golf Course
388	Club House
389	Country Club with Golf Course
390	Warehouse Service
393	Warehouse Retail
396	Mini Warehouse
397	Office Warehouse (flex)
398	Warehouse (bulk)
399	Prefab Warehouse
400	Vacant Industrial Land
401	Manufacturing/Processing
405	Research and Development
457	Print Shop
465	Saw Mill (Permanent)
469	Wood Working Shop
471	Jewelry/Toy/Sporting Goods (Jewelry)
499	Industrial Land Affiliated
513	College Dormitory (Taxable)
520	Taxable Church
550	Charitable Office/Svc Center (Taxable)
580	Museum/Cultural Center
600	Vacant Exempt Land

FULTON COUNTY (DEKALB COUNTY)	PROPERTY DESCRIPTION
601	Cemetery
610	Recreation/Health
611	Library
612	School
613	College
614	S/F Residential Institutional
620	Religious (Church, Synagogue, Mosque)
621	Religious Parking (Paved)
622	S/F Residential Parsonage
625	Religious Mission (Goodwill, Salvation Army)
630	Auditorium
640	Hospital
650	Charitable Office(Service Center)
660	Police or Fire Station
680	Cultural Facilities
684	Housing for the Disabled
686	Housing for the Aged
690	Rail/Bus/Air Terminal
691	U.S. Postal Services (Private)
692	U.S. Postal Services (Exempt)
699	Improved Government Owned Exempt NEC
700	Utility Vacant Land
701	Railroad
702	Electric Utility
710	Telephone Equipment Building
711	Telephone Utility NEC
799	Other Utility NEC
800	Unique Restricted Vacant Land
888	Tax Abatement (Economic Development/Public Housing)
999	Commercial Land Affiliated
*Codes used in DeKalb County	

Table A6. Tax District Codes for Fulton and DeKalb Counties

TAX DISTRICT CODE	COUNTY	JURISDICTION DESCRIPTION
05	Fulton	City of Atlanta
05A	Fulton	City of Atlanta – Downtown CID
05B	Fulton	City of Atlanta – Buckhead CID
05C	Fulton	City of Atlanta – Midtown CID
05D	Fulton	City of Atlanta – Downtown CID/Midtown CID
05E	Fulton	City of Atlanta – Downtown CID/Midtown CID/Eastside TAD
05F	Fulton	City of Atlanta – Downtown CID/Eastside TAD
05T	Fulton	City of Atlanta – Beltline TAD
05W	Fulton	City of Atlanta – Eastside TAD
05X	Fulton	City of Atlanta – Atlantic Station TAD
05Y	Fulton	City of Atlanta – Downtown CID/Westside TAD
05Z	Fulton	City of Atlanta – Westside TAD
20	DeKalb	City of Brookhaven
50	DeKalb	City of Dunwoody
59	Fulton	City of Sandy Springs
59B	Fulton	City of Sandy Springs – Fulton Perimeter CID
S2	DeKalb	City of Dunwoody – Perimeter CID
S3	DeKalb	City of Brookhaven – Perimeter CID



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Task 3

Assessment of the Cumberland and Beltline Special Taxing Districts

Lindsay Kuhn, Laura Wheeler

Introduction

Special service districts (SSD) are government jurisdictions administered by the city or county that creates them. The Georgia Constitution enables municipalities and counties to establish special districts to provide local government services and levy taxes, fees and assessments to finance those services, as outlined in Article IX, Section 2, Paragraph VI. SSDs are created so that the provision of government services can be tailored to the unique circumstances of a smaller area. For example, Fulton County established an SSD that provides local government services to the unincorporated area of south Fulton County. Unlike CIDs, all categories of properties are included in the tax base. Within the metropolitan Atlanta area, there are several SSDs, at least two of which currently overlap a CID. The analysis below reviews these two existing cases and investigates their purposes, benefits and drawbacks. The information below was obtained from a series of interviews with major CID and SSD stakeholders.

Cumberland Special Service Districts I and II

In 2014, the Cobb County Board of Commissioners created two SSDs in the Cumberland area.¹ The SSDs' boundaries overlap with the Cumberland CID, which was established in 1988. The SSDs were created to help finance the new Cobb County stadium for the Atlanta Braves, as well as to provide services related to the stadium, including a bus circulator and roadway improvements.²

BACKGROUND

To help fund the stadium and related costs, Cobb County determined that SSDs would be the best funding mechanism, an idea that was spearheaded by the county's community development and legal departments. Once the idea was conceived, Cobb County sought buy-in, with some assistance from Cumberland CID and the Cobb County Department of Tourism, from the affected property owners. The two SSDs have the same borders, which encompass most of Cumberland CID but are also slightly larger to capture some of the multi-family residential properties that are anticipated to benefit from the stadium but that are not included in the CID's boundaries. The SSDs' boundaries are drawn to exclude some property because the owners expressed reservations about being included in the SSDs; however, none of the property owners excluded from the SSDs were taxpayers in the CID. The Center for State and Local Finance (CSLF) team contacted two attorneys with experience in the creation of local government jurisdictions to determine whether this practice of excluding properties was legal or had been used elsewhere. Neither attorney was familiar with other cases or identified any legal prohibitions against this practice.³ However, neither felt their information on this topic was definitive. The SSDs' borders have not changed to date.⁴

FINANCING

The county explained that two SSDs had been created instead of one because each SSD uses a separate financing mechanism and funds different projects. The first, Cumberland SSD #1, is funded through a hotel/motel tax, currently set at \$3 per room, per night. This tax only applies to hotel and motel

properties in the SSD, and it is assumed that the additional room charge will be passed on to customers rather than representing an additional tax burden to the hotel and motel property owners. Revenues raised from Cumberland SSD #1 will be used to fund the capital and operational costs of the circulator bus system.⁵ The circulator is currently in the design phase, but the Cobb County Department of Transportation plans to have it operational a few months before the stadium opens.⁶ The circulator will be part of Cobb County's existing transit system, Cobb County Transit (CCT). The circulator will incorporate two new routes into the existing CCT system. The current plan is to include stops at parking lots, local businesses and the stadium. Hours of operation are scheduled for 6 a.m. to 11 p.m. Monday through Friday and 9:30 a.m. to 9:30 p.m. on Saturdays, with later hours for special events, such as Braves games. There has been discussion about operating the circulator on Sundays, although CCT does not currently run on Sundays. The fare is also planned to be the same as current CCT rates, although some stakeholders are interested in free fares.⁷ Several of the buses for the circulator have already been purchased. The fiscal year (FY) 2016 budget for Cobb County projects that SSD #1's revenues and expenditures will equal approximately \$3.6 million.⁸ The hotel/motel tax is not likely to change, and there is no plan to dissolve SSD #1 as it will be used to fund the ongoing operational and maintenance costs of the circulator.⁹

Cumberland SSD #2 is funded through an additional property tax at a little under three mills. Although the SSD does not exclude any properties from taxation in its ordinance, the county did note that it had drawn the boundaries of the SSD to exclude single-family, owner-occupied residential properties. The SSD's property tax revenues are being used primarily to pay for stadium construction costs, including debt obligations in support of stadium construction.¹⁰ The stadium is planned to be completed in 2017.¹¹ The FY 2016 budget for Cobb County projects that SSD #2's revenues and expenditures will equal approximately \$5.2 million.¹² The millage rate for Cumberland SSD #2 is being reduced over time to ensure that revenues match costs, and it is expected that SSD #2 will eventually be dissolved once the stadium construction bonds have been paid off.¹³

Revenues from the two SSDs are also being used to pay some of the debt obligation of the bond that was issued by the county for the stadium construction. Furthermore, the county noted that some of the SSDs' revenues are being leveraged for additional funding sources, such as state or federal grants. However, this leveraging must be within legislative guidelines.¹⁴

GOVERNANCE AND ADMINISTRATION

Both SSDs are governed by the Cobb County Board of Commissioners and administered through various departments within the Cobb County government. For example, the circulator project's design is managed through the Cobb County Department of Transportation. While there is no formal mechanism for taxpayer input into the Cumberland SSDs, an advisory board may be an option for other SSDs. For example, the county has created another SSD in the Six Flags area that has an advisory council of SSD taxpayers. For the Cumberland SSDs, the county did seek buy-in from large property owners prior to creating the SSDs, including consulting with hotel owners on the hotel/motel tax rate.¹⁵

OVERLAP AND COORDINATION WITH THE CID

Although the boundaries of Cumberland CID and the Cumberland SSDs overlap, there is no formal coordination between the entities. Cumberland CID was engaged in some of the original discussions around the ballpark, but it did not have any special input into the development of the SSDs.¹⁶ At the request of the county, Cumberland CID did approve a resolution supporting the ballpark.^a Cumberland CID played an informal role in assisting the county in garnering support from big property owners for the establishment of the SSDs, as many of the large property owners are board members of the CID. Some CID members were concerned about the additional tax burden posed by the creation of the second SSD. Several of Cumberland CID's members are local representatives of large national property owners, and these representatives must manage conversations with their corporations around the value added of these additional taxes. Within the CID, there have been ongoing conversations about whether to reduce Cumberland CID's millage to offset the first SSD's millage rate.¹⁷ However, the CID millage rate has remained at 5 mills since its inception.¹⁸

From the county's perspective, the Cumberland CID and the two Cumberland SSDs are financing mechanisms and thus have little need to coordinate directly. Cumberland CID's view is also that the SSDs have not impacted the CID's services provided to date.¹⁹ However, the CID does coordinate with the county on projects that are funded by the SSDs; it simply sees them as county projects. For example, both the SSDs and the CID are contributing revenues to stadium construction; Cumberland CID has pledged to provide \$10 million to the county for eligible services related to stadium infrastructure construction over the next five years.^b Additionally, Cumberland CID has participated in Cobb County Department of Transportation discussions regarding the circulator. The CID worked with Cobb County in 2007 to study the feasibility of a circulator, and plans for the current circulator have incorporated some of the work from this original study.²⁰ Thus, the CID does work with the county on SSD-funded projects, but it does not work with the SSDs directly.

Cumberland CID and the SSDs also have an indirect financial impact on each other. Non-exempt commercial and industrial properties incur property taxes by both the CID and SSD #2, totaling slightly less than 8 mills annually. Additionally, hotel and motel property owners are included in the \$3.00 per room per night fee from SSD #1 as well as the CID's and SSD #2's property taxes.

LESSONS LEARNED AND RECOMMENDATIONS

The three key items that the county noted as being critical to creating an SSD are knowledgeable support staff to implement the SSD, political will and property owner buy-in. The SSDs have been beneficial to the county as another financing source for the ballpark and circulator. The county also noted some of the lessons learned in creating the Six Flags SSD. The Six Flags advisory council, composed of property owners, considered creating an SSD or a CID but settled on the SSD. The council felt that a CID would be

^a The Cobb County Development Authority cited that this resolution was in support of the SSDs. However, discussions with Cumberland CID indicate that the resolution may actually have been for the ballpark.

^b Eligible services refer to those outlined in the Cobb County CID Enabling Act.

more restricted in how it could use its money as compared to an SSD. For example, the council wanted the ability to purchase and remediate property in the area. Because Cobb County's CID Enabling Act requires that CIDs be renewed by election every six years, the council was concerned about the ability of a CID to make such a long-term commitment to revitalizing property.

Beltline Special Service District

The Atlanta Beltline represents a large, multi-project revitalization initiative encompassing parks, trails, transit and economic development within the 22-mile loop of the former railroad corridor.²¹ A tax allocation district (TAD) has already been established, and other financing mechanisms are being explored to help fund part of the nearly \$900 million still needed for parks, trail infrastructure, transit, housing, economic development incentives and other projects identified in the Atlanta Beltline's 2030 Strategic Implementation Plan.²² The Atlanta Beltline Partnership (ABP) is a nonprofit organization that grew out of a grassroots movement advocating for the Beltline. ABP has a three-pronged strategy of enabling the project through fundraising, engaging the public through programming and mobilizing advocates, and empowering residents by bringing together stakeholders on important issues.²³ Although the Beltline SSD does not yet exist, discussions are being facilitated by ABP, and the current boundaries appear to overlap with much of the newly created Westside/Howell Mill CID.^c

BACKGROUND

The Beltline SSD's proposed borders largely follow the Atlanta Beltline planning area, which extends roughly a half-mile to either side of the planned trails along the 22-mile loop. ABP has convened a group of large commercial and residential property owners to serve as an Exploratory Committee for the creation of the SSD. Members of the committee include Selig Enterprises, Perennial Properties, Post Properties, Seven Oaks, Euromex and North American Properties.²⁴ ABP presented the list of projects that still require funding, including trails construction, parks, transit, and access points. The committee selected the trails construction from among this portfolio to fund. ABP noted that the committee has discussed the potential of funding other trails-related initiatives, such as maintenance and security services, once construction is completed.²⁵

Next, the Exploratory Committee looked at different funding mechanisms to raise the necessary revenues for the trails construction. The committee considered both a CID and a SSD, but eventually decided on the SSD option for several reasons. First, creation of a SSD only requires an ordinance, whereas a CID requires buy-in from the requisite amount of property owners and then a local government ordinance. Second, the City of Atlanta CID Enabling Act requires that CIDs hold a renewal vote every six years while SSDs do not require any form of renewal. Finally, CIDs are restricted from taxing residential properties, but SSDs are not subject to these restrictions. Currently, the committee is finalizing its recommendations and will begin reaching out to the Atlanta City Council, with the goal of creating the SSD in fall 2016.²⁶

^c This is based on a review of the boundaries as described by Westside/Howell Mill CID member Elizabeth Hollister and the Atlanta Beltline Planning Area.

FINANCING

Currently, the Exploratory Committee is recommending that the SSD be financed solely through an additional property tax with a rate between 2.5 and 3.5 mills.²⁷ The committee plans to specifically exclude single-family residential properties, townhomes and condominiums in the ordinance establishing the SSD but to include rented apartment units. This property tax revenue would be used to finance a bond for the trails construction, which would likely be issued through another entity, such as Invest Atlanta. This bond would not fully cover the necessary funds for the full trail construction but is expected to make a significant contribution. Some of the Beltline TAD's revenues are also being used toward the main line trail's construction.²⁸ ABP and the committee plan to leverage the bond funding for other funding sources, such as state and federal grants, if possible.²⁹

GOVERNANCE AND ADMINISTRATION

The proposed SSD's boundaries fall entirely within the city of Atlanta and would be governed by the Atlanta City Council. Administration would likely also be through the city.³⁰ However, Fulton County would collect and remit the revenues, as it does for other city property taxes. The Exploratory Committee plans to recommend that the city have an advisory board for formal taxpayer input after the SSD is created. Currently, it is planned that this board would be elected in a manner similar to CID board member elections.³¹ However, some of the details of the board — such as geographic representation, length of terms and level of authority — have not yet been identified.³² Although roles have not been established yet, ABP might act as a SSD facilitator and advocate.³³

The administration of the SSD would differ substantially from the Beltline TAD. TADs are designed to be used in areas requiring economic revitalization, whereas SSDs do not have this limitation. Properties in a TAD continue to pay their local property taxes, but the revenues above a set base amount are used to fund economic development projects in the area.³⁴ SSD properties pay an additional fee in the form of a property tax, hotel/motel tax or other funding mechanism. The Atlanta Beltline TAD involves property tax revenues captured from the city of Atlanta, Fulton County and Atlanta Public Schools. When the TAD was created, Invest Atlanta formed Atlanta Beltline, Inc. (ABI), a sister organization to ABP, to manage and provide technical expertise on the infrastructure projects funded by the TAD. ABI was formed as a “single purpose implementation agent,” or a component unit of Invest Atlanta created solely to implement the Beltline's strategic plan. Although ABI is incorporated as a Georgia nonprofit, it functions as a quasi-governmental entity and reports its financial statements through Invest Atlanta, which also has final approval over ABI's budgets and plans. ABI's board of directors includes representatives from the city, county, school district and ABP. ABI runs the day-to-day management of the TAD and works closely with ABP.^{35,36} ABP anticipates that ABI would provide technical input as needed to the SSD.

OVERLAP AND COORDINATION WITH THE CID

ABP and the committee drew the boundaries of the SSD following the Atlanta Beltline planning area but also to ensure that they did not overlap with any CIDs that existed at the outset of the committee's discussions. This was to ensure that CID-taxed property owners would not bear the additional SSD millage, and also to reduce any potential resistance to the SSD. However, the planning area map appears to have some potential overlay with a handful of parcels in Midtown CID around Piedmont Park and with the Atlanta Downtown Improvement District (ADID) around North Avenue. ABP has noted that if there are non-residential properties included in the SSD borders that overlap with existing CIDs' boundaries, the SSD borders will likely be redrawn to exclude them. The Westside/Howell Mill CID, though, did not exist during initial boundary discussions. The Westside/Howell Mill CID was created in early July 2016, and the currently proposed SSD boundaries overlap with much of the CID's borders.³⁷ The CID cited discussions with ABP, but coordination between the two entities was limited as they are planning to focus on different projects: the Beltline SSD on trail construction, and the Westside/Howell Mill CID on traffic and accessibility improvements around Howell Mill Road.³⁸ However, non-tax-exempt commercial and industrial properties will be taxed by both entities, if the SSD is created with its currently proposed boundaries. ABP also had some initial discussions with other local CIDs at the outset of its awareness-raising efforts, prior to convening the Exploratory Committee, and some of the Exploratory Committee members sit on the boards of local CIDs. Generally, there appears to have been some preliminary outreach and engagement but no formal coordination between the proposed SSD and existing CIDs in the area.

LESSONS LEARNED AND RECOMMENDATIONS

ABP noted that it has not encountered much resistance to the SSD's creation from any stakeholder groups to date. Committee members, including multi-family residential property owners, came to the table ready to evaluate funding mechanisms that would include their properties. ABP found that demonstrating the need and impact of proposed Beltline projects and then allowing the Exploratory Committee members to choose among themselves the project(s) to fund and the funding mechanism to be used was a better approach to gaining buy-in than prescribing specific projects or financing methods. As described above, the committee weighed the CID versus SSD approach and settled on the SSD. However, the SSD does have one major drawback that concerned committee members: the loss of control over the SSD's revenues and mission. The Exploratory Committee can submit recommendations to the city council, but the council is not bound by these. However, it is believed that future bond agreements will help increase control over those revenues. Once a bond is issued, it will become a dedicated revenue source used to fund the specific set of services outlined in the bond agreement.

Conclusion

Based on these two case studies, there are several potential benefits to SSDs as an additional financing mechanism overlapping CIDs. First and foremost, SSDs are not restricted from taxing residential properties and thus can capture the financial support of multi-family residential properties. SSDs also require fewer steps than CIDs to establish, and have less restrictions in financing mechanisms and services provided. CIDs in some cities and counties are also subject to a renewal restriction, requiring the CID members to vote after a certain number of years on whether or not to continue the CID. SSDs do not have this feature, which makes them good choices for funding capital-intensive long-term projects.

The primary disadvantage of an SSD from the perspective of property owners is the lack of control over the revenues and expenditures raised from the SSD. The governing authority overseeing the SSD may decide to include a mechanism for property owner input, such as an advisory board, but this is at the discretion of the city or county and such a body would only have an advisory role. CIDs did not spearhead the SSD in either instance, and also do not appear to have had a significant role in discussions around the formation of a SSD overlaying their borders.

The SSD is one financing tool to consider, especially when undertaking expensive projects in areas with a large concentration of multi-family residential properties. Other such tools include the TAD and business improvement district (BID) models. Each of these options has potential benefits and drawbacks, but selection largely depends on the needs and political will of the major stakeholders involved.

Endnotes

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Task 4:

Potential Benefits of CID Investments to Multi-Family Residential Property

Lindsay Kuhn

Introduction

Georgia's community improvement districts (CID) are precluded by the Georgia Constitution from taxing residential property. In earlier research, the Center for State and Local Finance (CSLF) reviewed 10 other southeastern states' business improvement district (BID) models, and found that Georgia CIDs were the only model that was not allowed to tax residential properties. Three states exempted single-family residential properties from BID model taxation in enabling legislation, and two other states left the decision of exemption to the local government. In practice, 21 of the 23 BIDs reviewed from the other states taxed some residential properties within their district. Most BIDs did not have any residential property exemption, but those that did most often exempted single- rather than multi-family residential properties. CSLF found in its review that the majority of BID models in the Southeast United States, as well as most of the BIDs reviewed in these states, taxed some form of residential properties. This conclusion is supported by a recent survey by the International Downtown Association, which found that 51 percent of member BIDs who responded included assessments from some type of residential properties, most often multi-family. Georgia's CIDs are unique in the context of southeastern states' BIDs because they exempt all residential properties from taxation.

This analysis compiles data from five CIDs in the Atlanta area on projects that have improved the quality of life in those districts. CID representatives were asked to provide the amount they invested or leveraged in these projects. This list of projects focuses on investments that multi-family residential property owners may view as beneficial. This section is preceded by a brief literature review of the effects of public services on property values.

Literature Review

There is an expansive literature examining spillover effects between local government jurisdictions. Spillovers occur when the activities of one jurisdiction affect the residents of another, in either a positive or negative manner. For example, if one community sprays for mosquitos, it will likely reduce the mosquito population in neighboring communities, but only the first community pays for the service. The neighboring communities thus receive positive externalities, or spillover effects, from mosquito spraying without incurring the cost. The Tiebout theory is one of the most preeminent pieces within the academic literature on service spillovers. Tiebout (1961) constructed a model in which individuals choose to live in residential communities based on the mix of services and taxes that best aligns with their preferences.¹ Another author, Lundberg (2006), studied spillover effects in municipal service delivery in Sweden by testing recreational and cultural service levels in 276 Swedish municipalities between 1981 and 1990.² He found that recreational and cultural services provided by one municipality were typically correlated with lower levels of those services in neighboring municipalities, suggesting that residents from the neighboring jurisdiction were able to satisfy their demand for these services without having to make their own investments. This scenario may also be applicable to the multi-residential properties within Georgia

CIDs' jurisdictions. CIDs provide services such as graffiti removal, social programs, and events within their boundaries, leading to the possibility for service spillovers to benefit multi-residential properties within CID borders.

PROPERTY VALUE SPILLOVER EFFECTS

One area of potential spillover from an improvement district is property values. Kauko (2003) reviewed property valuation models based on the theory of capitalization, which posits that certain locational attributes can contribute positively or negatively to property values in the area. Kauko identified some variables that are often studied; for example, under this theory, the benefits of public services like transportation should have a positive impact on property values, while pollution and noise should have negative effects.³ Ellen et al. (2007) looked at the comparative property value effect of having an improvement district by examining 44 BIDs in New York City. The team compared the prices of properties sold in neighborhoods with BIDs against prices in similar neighborhoods without BIDs. Similar neighborhoods were determined based on zip code.⁴ The study noted that "on average, we find that BIDs generate positive impacts on commercial property values, a finding that is robust to alternative comparison areas."⁵ However, there were several limitations to the results, including the economic criteria for establishing a BID, a reduction in the positive property value effect of a BID over time, and the effect of the size of the BID. Overall, this study concluded that having a BID is correlated with an increase in property values within the BID boundaries as compared to neighborhoods that lack BIDs in New York City. Finally, Brooks and Strange (2008) compared eight BID areas in a selected California city to 32 neighborhoods in the city that considered a BID but did not form one, and also to several neighborhoods in the city with properties less a kilometer away from the eight BIDs. The researchers found that commercial property values increased 19 percent more for properties within a BID than those not in a BID for this city, although these benefits are not true for or equally received by all properties within the BID.⁶ Notably, all of these studies were conducted after BIDs were created and did not control for external factors, such as rising property values in the BID area prior to the BID's creation. The research indicates that BID services were associated with higher property values within district boundaries, but no study provided a direct causal link between the presence of BIDs and higher property values.

PUBLIC SAFETY SPILLOVER EFFECTS

Another aspect of the improvement district spillover literature is public safety. Cook and MacDonald (2011) studied the public safety spillover effects on 30 neighborhoods with BIDs and similar neighborhoods without BIDs in Los Angeles, Calif., from 1994 to 2005.⁷ The researchers evaluated the number of crimes and arrests, the type of crimes reported, and spending on public safety in these neighborhoods. The study found that having a BID typically reduced the average number of arrests and crimes in its neighborhood, including approximately 28 less serious crimes (or 11 percent) in BID neighborhoods as compared to neighborhoods without a BID. The researchers also concluded that the impact of having a BID reduces crime and arrests over time. Additionally, based on their study and other sources, the researchers estimated that "an additional \$10,000 per neighborhood spent by BIDs on private security reduces the average number of crimes per neighborhood by 3.37 [excluding auto theft

arrests].”⁸ Brooks (2008) also found that the presence of BIDs was correlated with a reduction in crime in Los Angeles. Unlike Cook and MacDonald, Brooks found that this decline was more often associated with serious crime.⁹ Hoyt (2005) reviewed public safety in Philadelphia neighborhoods with and without BIDs. Between 1999 and 2002, BID areas showed significantly lower property crimes,^a and especially stolen vehicles, than non-BID areas.¹⁰ This 2005 study built on Hoyt’s earlier work (2004), which documented a five percent drop in property crimes from 1998 to 2001 in Philadelphia BID areas, more than twice the decrease in Philadelphia’s non-BID areas (2.3 percent).¹¹ These studies lend support to the belief that having a BID entity that provides public safety services can be correlated with reduced crime and arrests within its borders, especially in BIDs that have significant public safety expenditures.

Property values and public safety are the two main areas that existing literature on BID spillover effects has explored. However, Georgia CIDs can provide a wide range of services beyond these two areas, including road improvements, beautification, parks, facilities management and trails. These services are designed to benefit the properties within the CID’s boundaries but may also provide benefits to properties not included in the CID tax base.

Illustrative CID Projects with Potential Multi-Family Residential Benefits

CSLF also reached out to five Georgia CIDs in the metro Atlanta area — the Atlanta Downtown Improvement District (ADID), Buckhead CID, Cumberland CID, Midtown CID (MID), and the Perimeter CIDs — for more specific information. Each CID submitted a list of illustrative projects and respective funding amounts within a half-mile radius of a multi-family residential property. Below are some observations about these projects across CIDs and also for each individual CID.

Project amounts include direct CID and external funding and may have some overlap between projects worked on by more than one CID. Please note that these project lists are not exhaustive and may not be representative of other CIDs. In addition, the funding amounts are provided by the CIDs directly and have not been independently verified by the CSLF team.

The five CIDs have collectively spent at least \$897.8 million from CID revenues and external funders on projects that are located near multi-family residential properties. Additionally, almost \$41.8 million in funds has been committed by CIDs and external sources for projects that are currently being implemented.

Transportation

Overall, more than three-fourths of this funding has been spent on transportation projects, including roads, sidewalks, cycling lanes, public transit and trails. Funding is highest for multimodal transportation projects, which benefit multiple forms of transportation, such as road-widening projects that also include sidewalk renovations. Road-related construction and improvements are also prevalent, including

^a Property crimes here refer to crimes that do not involve personal contact, including auto theft, shoplifting, burglary, arson, etc.

intersection reconfiguration, road construction and realignment, and other projects to reduce congestion and improve vehicular safety. Other projects focus on pedestrian and cycling enhancements, such as trails, pedestrian bridges, crosswalks, cycling lanes, and sidewalk construction and repairs. Traffic signal optimization, upgrades and installation is also popular among CIDs. Several CIDs manage a transportation management association (TMA) or a commute options program that educates and provides alternative transportation options, such as carpooling programs. Several CIDs also manage public transit programs. For example, the Perimeter CIDs provide a shuttle program; Buckhead CID initiated and continues to help fund a free shuttle service called “the buc;” and ADID funding is used to support the Atlanta Streetcar.

Public Safety

Public safety is the second largest category of spending. Four of the five CIDs have a public safety initiative — ADID’s Downtown Ambassadors, Buckhead CID’s off-duty traffic officers, MID’s Midtown Blue and Perimeter CIDs’ police officer program.

Beautification

Beautification is also a popular initiative among the five CIDs. These projects include planting and maintaining greenery, maintaining and repairing medians, installing and cleaning benches, and installing decorative signs. Streetscaping projects, which typically encompass landscaping and beautification around roadways, are also popular among the five CIDs.

Public Space Management, Cleaning, Planning, and Social and Quality-of-Life Programs

Other project categories are public cleaning, public space management, planning, and social and quality-of-life programming. Public cleaning programs include ADID’s Clean Team and MID’s Midtown Green. Public space management projects incorporate the construction and maintenance of public spaces, including parks, plazas and stadiums. The five CIDs are also involved in design and feasibility studies for projects such as bicycling strategies, trails, pedestrian accessibility and comprehensive planning. Social and quality-of-life programming includes community events, advocacy efforts and sustainability initiatives.

The following sections consider projects undertaken by each CID. Projects are based on the information provided by the CIDs and have not been audited by CSLF.

ATLANTA DOWNTOWN IMPROVEMENT DISTRICT (ADID)

ADID was founded in 1995 to help downtown Atlanta “put its best foot forward” in advance of the 1996 Olympic Games. The CID provides a range of services but primarily focuses on “clean and safe” projects, including beautification, its Clean Team and its Downtown Ambassador force. ADID has expanded over time to cover approximately 2.6 square miles of downtown Atlanta, and the CID cites an increasing prevalence of residential properties, especially mixed-use, in recent years.

ADID spends approximately \$7.8 million on average per year for CID projects that could potentially benefit residential properties. The largest spending category is ADID's Downtown Ambassadors, its public safety team, which is entirely funded by CID revenues. This is followed by ADID's funding for capital projects, such as roadway, pedestrian and cycling infrastructure. According to ADID, \$50 million has been leveraged from external sources for ADID-supported capital projects since 2003. Table 1 on the next page shows a chart of some of these selected projects.

Table 1. Selected ADID Projects

PROJECT NAME	DESCRIPTION	CATEGORY
AMBASSADOR FORCE (RECURRING SINCE 1995)	ADID's Downtown Ambassador program provides a safer environment in public spaces through patrols, escorts, surveillance camera monitoring and medical assists. This is supplemented by engaging off-duty Atlanta Police Department officers.	Public safety
CLEAN TEAM (RECURRING SINCE 1995)	ADID's Clean Team keeps sidewalks and public spaces within the CID clean and free of debris, as well as maintaining trash containers.	Cleaning
TRANSPORTATION MOBILITY PROGRAMS (RECURRING SINCE 2003)	Through its transportation programs, ADID provides incentives, information and outreach regarding alternative modes of travel. ADID also conducts collection and analysis for coordinated traffic signal operations, cycling and efficient parking.	Transportation (TMA or commute options)
WOODRUFF PARK (RECURRING SINCE 2007)	The city of Atlanta has contracted with ADID to provide daily operational, programing and capital improvements for Woodruff Park.	Public space management
ATLANTA STREETCAR (ONGOING)	As part of the streetcar team, ADID provides operational support for the alternative transit service, which covers about 2.7 miles of downtown Atlanta.	Public transit
LANDSCAPE MAINTENANCE (RECURRING SINCE 2003)	ADID plants and maintains trees, flowers and other greenery in the CID, as well as repairing and maintaining medians, light pole baskets and above-ground planters.	Beautification
SOCIAL IMPACT & VIBRANCY PROGRAMS (RECURRING SINCE 2016)	ADID engages in advocacy and provides community programs focused on issues such as homelessness, panhandling, mental illness and drug use. Additionally, the CID hosts community events, such as restaurant week.	Social and quality-of-life programming

BUCKHEAD CID (BCID)

The mission of Buckhead CID, created in 1999, is "to create and maintain a more accessible and livable urban environment."¹² The CID is entirely located inside the city of Atlanta and largely covers the Buckhead neighborhood. BCID has several multi-family residential properties in its borders currently, and more properties are currently under construction.

Since 2004, BCID has spent almost \$21.4 million in CID revenues and leveraged nearly \$72 million in external funds on projects located within a half-mile of multi-family residential properties. Additionally, the CID and external sources have committed to another \$19.5 million for ongoing projects.

BCID spends the majority of both its CID revenues and external funds on transportation projects. These include adding turn lanes and bike lanes, constructing roundabouts and medians, widening roads, constructing and repairing sidewalks, and adding ADA ramps within the district's borders. Another major expenditure is beautification projects, such as streetscaping within Buckhead Village. The CID also works on managing public spaces, including the Charlie Loudermilk Park and a park near the Buckhead MARTA station that is currently in concept development. Table 2 on the next page describes some of these selected projects.

Table 2. Selected BCID Projects

PROJECT NAME	DESCRIPTION	TOTAL CID FUNDS SPENT	TOTAL EXTERNAL FUNDS SPENT	CATEGORY
BUCKHEAD VILLAGE STREETSCAPES (ONGOING)	BCID provides streetscaping within the neighborhood of Buckhead Village.	\$1,602,156	\$2,017,043	Beautification
PEACHTREE PHASES 1 & 2 (COMPLETED 2011)	BCID added granite curbing and medians, hardwood trees, landscaping, bike lanes, sidewalks, lighting, street furniture and dedicated left-turn lanes at signaled intersections. These phases were along Peachtree Rd. from Maple Dr. to Wieuca Rd.	\$12,498,255	\$48,788,094	Transportation
PIEDMONT WIDENING (ONGOING)	BCID is widening Piedmont Rd. between Peachtree Rd. and Lenox Rd. for a total of three lanes, a left-turn lane, and a pedestrian/bike facility.	\$5.5 million committed but not yet spent	\$3.2 million committed but not yet spent	Transportation
ADA SIDEWALK REPAIRS (ONGOING)	The CID is repairing sidewalks within the district as well as adding ADA ramps.	\$400,000 committed but not yet spent	\$400,000 committed but not yet spent	Transportation (pedestrians)
PATH 400 (ONGOING)	BCID is constructing a 5.2 mile greenway trail for cyclists and pedestrians.	\$2,784,000	\$750,000	Transportation (trails)
OFF-DUTY TRAFFIC OFFICERS (RECURRING)	BCID hires off-duty traffic officers and places them at key intersections during the lunch and evening rush.	\$456,242		Public safety
CHARLIE LOUDERMILK PARK (COMPLETED 2015)	BCID made improvements to the park at the intersection of Peachtree Rd. and Roswell Rd.	\$949,830	\$1,345,500	Public space management
GENERAL MAINTENANCE (RECURRING)	BCID empties 54 trash cans daily and provides trash removal from roads and sidewalks within the CID.	\$76,860		Cleaning

CUMBERLAND CID (CCID)

Cumberland CID (CCID) was the first CID in Georgia, created in 1988 to improve mobility within the district. CCID covers approximately 6.5 square miles of unincorporated Cobb County, including the majority of the Cumberland Galleria area. Over 20 percent of the CID is greenspace, primarily the

Chattahoochee River National Recreation Area (CRNRA). Since the CID's inception, the properties in Cumberland CID have transitioned from being largely commercial to having an increasing presence of residential properties.

CCID has spent at least \$349 million of combined CID revenues and external funding to date. Most of CCID's funding has been for transportation projects, primarily on road construction, road widening, lane additions and interchange construction. These include the addition of a Cumberland Boulevard exit ramp on Interstate 75 and the construction of the Cumberland Boulevard Loop Road, which has increased access by connecting the four quadrants in the Cumberland area. The CID has gradually shifted its focus from these road construction projects to an emphasis on trails, landscaping, pocket parks, beautification and streetscaping projects.

Additionally, CCID has committed another \$9.8 million of CID revenues to support the SunTrust Park stadium and Interstate 285 pedestrian bridge projects. These Cobb County initiatives include pedestrian and other quality-of-life improvements. Table 3 on the next page shows some of these selected projects.

Table 3. Selected CCID Projects

PROJECT NAME	DESCRIPTION	CATEGORY
CUMBERLAND BOULEVARD LOOP ROAD NORTH (COMPLETED 1999)	CCID constructed the Cumberland Boulevard loop, a four-lane road with two bridges that connects the four quadrants of CCID without needing to drive on I-285 or I-75.	Transportation
US 41/ COBB PARKWAY WIDENING (ONGOING)	The CID has replaced the bridge over the Chattahoochee River and widened US 41/Cobb Parkway from four to six lanes between Paces Mill Rd. and Akers Mill Rd., as well as adding trails along the roadway and bridge.	Transportation
BOB CALLAN TRUNK TRAIL (ONGOING)	CCID is constructing a two-mile trail crossing Rottenwood Creek and connecting to the CRNRA's Palisades entrance.	Transportation (trails)
SUNTRUST PARK STADIUM (ONGOING)	The CID has committed funds to the construction of the new home of the Atlanta Braves, a facility that will also be utilized for other entertainment.	Public space management
I-285 PEDESTRIAN BRIDGE (ONGOING)	CCID is helping to fund a multi-lane bridge that crosses 14 lanes of traffic. The bridge will measure 32 ft. wide and 1,110 ft. long and creates a safer option for pedestrian access.	Transportation (pedestrian)
WINDY HILL DIVERGING DIAMOND AND CORRIDOR IMPROVEMENTS (ONGOING)	This project is intended to facilitate safe and fluid transit along the Windy Hill corridor, which the CID cites as one of the most heavily traveled corridors in Georgia. CCID is also installing safe pedestrian walkways that includes pedestrian lighting.	Transportation (multimodal)
SILVER COMET TRAIL CONNECTIVITY (COMPLETED 2008)	The CID constructed new multi-use trails along Cumberland Parkway, Mt. Wilkinson and Spring Hill Parkway, in addition to installing a pedestrian bridge at Mt. Wilkinson Parkway across I-285 that connects to the Silver Comet trail.	Transportation (trails)
AKERS MILL TRAIL EAST LOOP (COMPLETED 2014)	CCID constructed a new trail that connects the Bob Callan Trunk Trail to the Cochran Shoals entrance of the CRNRA.	Transportation (trails)

MIDTOWN IMPROVEMENT DISTRICT (MID)

Since 2000, Midtown Improvement District (MID) has worked to address “issues of importance to property owners, including local capital projects and programs aimed at improving and sustaining Midtown’s competitive edge and quality of life.”¹³ The CID is entirely located inside the city of Atlanta and largely covers the Midtown neighborhood. MID has several existing multi-family residential properties within the district, and more properties are currently under construction.

As of July 2016, MID had spent a combined \$171.7 million of MID revenues and external funds on projects located within a half-mile of multi-family residential properties. Additionally, the CID has another \$12.5 million in external fund commitments for projects.

One of MID’s major expenditure categories is Midtown Blue, a public safety entity of off-duty Atlanta Police Department officers that began in the early 2000s. Midtown Green is the companion public cleaning program, started in 2012. The CID’s largest spending category is transportation projects, including installing sidewalks and ADA ramps, repaving and restriping roads, and installing traffic signals. Additionally, MID provides streetscaping, a transportation education and advocacy program, planning, social and quality-of-life programming, and public space management. Table 4 on the next page shows a chart of some of these selected projects.

Table 4. Selected MID Projects

PROJECT NAME	DESCRIPTION	TOTAL FUNDS SPENT	CATEGORY
MIDTOWN BLUE (RECURRING)	Midtown Blue comprises more than 40 off-duty Atlanta Police Department officers that provide round-the-clock public safety patrols and services in the district. MID also has an extensive network of safety cameras and offers crime prevention and public safety programs and classes to residents, property owners/managers and businesses.	\$24,199,385	Public safety
MIDTOWN TRANSPORTATION OPERATIONS PROGRAM (ONGOING)	The CID has partnered with the city and the Georgia Department of Transportation to optimize more than 100 traffic signals in the district. According to MID, new traffic signal timing plans have achieved an average 25% reduction in vehicular delay and saved 287,167 hours of travel time and 172,300 gallons of fuel annually.	\$55,703 spent & \$4 million committed but not yet spent	Transportation
BIKE LANE IMPROVEMENTS (ONGOING)	MID cites that it has built five miles of bike lanes, with 11 more miles planned.	\$64,207 spent & \$384,464 committed but not yet spent	Transportation (cycling)
MIDTOWN TRANSPORTATION AND PASSES (RECURRING)	MID runs a transit pass program, with staff educating MID residents, employees and employers about public transit options. The team also works to make alternative commuting by bike, carpool, vanpool or foot easier and more convenient.	\$1,312,919	Transportation (TMA or commute options)
STREETSCAPE LANDSCAPING (RECURRING)	MID does regular streetscaping and maintenance along roads within the district.	\$2,552,730	Beautification

PROJECT NAME	DESCRIPTION	TOTAL FUNDS SPENT	CATEGORY
MIDTOWN GREEN (RECURRING)	The Midtown Green team removes more than 4,000 bags of trash annually, provides maintenance and care for over 2,000 street trees, eliminates graffiti tags and flyers, pressure washes sidewalks and works proactively with the city to have sidewalks repaired, potholes filled and damaged traffic signs replaced.	\$2,784,000	Cleaning
PARKS AND PLAZAS (ONGOING)	MID designs and maintains parks and plazas around the district, including the Arts Center Plaza, the Athletes of the World monument and greenspace, and temporary and “pop-up” parks on vacant development sites.	\$269,872	Public space management

PERIMETER CIDS (PCIDS)

The Perimeter CIDs comprise the Fulton County Perimeter CID and the Central Perimeter CID, located in DeKalb County. Founded in 1999, the PCIDs’ mission is “to work continuously to develop efficient transportation services, with an emphasis on access, mobility, diversification and modernization.”¹⁴ The PCIDs cover parts of the cities of Sandy Springs, Dunwoody and Brookhaven, as well as unincorporated DeKalb County.

Since the early 2000s, the PCIDs have spent more than \$28.7 million in CID revenues and leveraged more than \$65 million in external funds on projects located within a half-mile of multi-family residential properties. As with several of the other CIDs, the largest category of expenditure is for transportation projects. These include reconfiguring intersections, adding ramps, installing and synchronizing signals, and maintaining and repairing sidewalks. Additionally, the PCIDs fund a shuttle from the Sandy Springs MARTA station to several area residential properties and businesses, and they manage a commuter options education program.

The second largest expenditure is on public safety through PCIDs’ Police Officer Program, which is entirely funded by the CIDs. The PCIDs also work on beautification, such as landscaping, median maintenance and repair, and replacement of infrastructure such as sign poles and benches. The CIDs have engaged or led several planning initiatives, including the Atlanta Regional Commission’s Livable Centers Initiative master plan, a commuter trail system plan, and the design of a sidewalk project along Hammond Drive. Table 5 on the next page details some of these selected projects.

Table 5. Selected PCIDs Projects

PROJECT NAME	DESCRIPTION	TOTAL CID FUNDS SPENT	TOTAL EXTERNAL FUNDS SPENT	CATEGORY
HAMMOND HALF DIAMOND INTERCHANGE (COMPLETED 2012)	The PCIDs constructed on and off ramps for GA 400 onto Hammond Drive.	\$5,566,275	\$15,943,739	Transportation
PERIMETER TRAFFIC OPERATIONS PROGRAM (COMPLETED 2016)	The CIDs were the grant administrator for a program that synchronizes 99 traffic signals along major arterial corridors within the district.		\$3,000,000	Transportation
PERIMETER CONNECTS (RECURRING)	The PCIDs have been working with property managers, employers and residents since 1999 to educate and encourage them to use alternative commuting options for a more competitive, economically healthy and greener Perimeter.	\$3,274,373	\$622,937	Transportation (TMA or commute options)
GLENLAKE SHUTTLE (RECURRING)	Since 2011, PCIDs have provided a shuttle from the Sandy Springs MARTA station for employees and guests at no charge.	\$50,000	\$260,000	Transportation (public transit)
POLICE OFFICER PROGRAM (ONGOING)	The CIDs have been employing traffic officers since 1999 to increase traffic safety and assist motorists as they move through traffic at 14 intersections within Brookhaven, Dunwoody and Sandy Springs.	\$8,563,153		Public safety
PEACHTREE DUNWOODY ROAD MEDICAL CENTER (COMPLETED 2009)	The PCIDs provided landscaping, pedestrian lighting and other streetscaping enhancements along Peachtree Dunwoody Road adjacent to Northside Hospital and Children's Healthcare of Atlanta at Scottish Rite.	\$106,590	\$2,506,319	Beautification
COMMUTER TRAILS DESIGN (COMPLETED 2016)	The CIDs completed a feasibility study for a complete commuter trail system allowing for alternative commuter access to and from the transit locations within the district.	\$150,000	\$450,000	Planning

Appendix I. Methodology

- Using the lists of the projects provided by each CID, CSLF organized the material and checked the following information:
 - Locations were within a half-mile of at least one multi-family residential (MFR) property, including condominiums, on Google Maps. Exceptions were made for properties within 0.6 mile walking distance to the project location. For projects spanning several miles, CSLF checked to see that there was at least one MFR property within a half-mile of at least one point along the project.
 - If no MFR property within a half-mile was found, CSLF requested additional information from the CID to confirm whether a property had been missed. Otherwise, these projects were not included in the CID's or the overall funding.
 - Projects had already started and had funds associated with them.
 - Projects with future start dates or "TBD" start dates were not counted toward any totals.
 - Any project funding noted as uncertain by the CID was sent back to the CID for clarification.
 - CIDs had to have either spent funds on the project or have provided substantial project support (such as acting as grant administrator) if no CID funds were spent.
 - Projects with \$0 spent by CIDs that did not have substantial support were not counted toward any totals.
- Projects were then categorized based on their description into one of the following groups. If the description was not sufficient enough to categorize, the project was sent to the CID for further information. The categories and illustrative examples of each are as follows:
 - Public safety
 - Ambassadors, off-duty police officers, security cameras
 - Planning
 - Designs, feasibility studies, Livable Communities Initiative plans, comprehensive planning, master planning, etc.
 - Beautification
 - Streetscaping, landscaping, greenery planting and maintenance, median maintenance, replacement of decorative street furniture (e.g., benches)
 - Public space management
 - Installation and maintenance/management of public parks and plazas
 - Cleaning
 - Clean teams, debris pick-up, trash container maintenance and emptying
 - Social and quality-of-life programming
 - Sustainability programs, homelessness initiatives, events

- Transportation: categorized by pedestrian, vehicular traffic, bicycles, TMA, trails and public transit
 - Pedestrian - sidewalks, intersection crossings, pedestrian bridge, ADA ramps
 - Vehicular traffic - road construction, bypass construction, repaving, widening, adding turn lanes
 - Bicycles - bike lane installation and maintenance
 - Multimodal - anything benefiting multiple forms except trails, such as repaving and adding bike lanes in the same project
 - Transportation management association (TMA) or commute options - carpooling, transit outreach and education, TMAs
 - Trail - multimodal trail installation and maintenance
 - Other - traffic signals, traffic analysis
 - Public transit - streetcar, shuttle

Endnotes

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- ¹³ Midtown Alliance. 2016. "Midtown Improvement District." *Midtown Alliance*. Accessed September 16, 2016. www.midtownatl.com/about/midtown-alliance/midtown-improvement-district
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