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West's Code of Georgia Annotated Currentness
Constitution of the State of Georgia
▣ Article IX. Counties and Municipal Corporations
→ Section VII. Community Improvement Districts
→ Paragraph I. Creation

The General Assembly may by local law create one or more community improvement districts for any county or municipality or provide for the creation of one or more community improvement districts by any county or municipality.

Paragraph II. Purposes

The purpose of a community improvement district shall be the provision of any one or more of the following governmental services and facilities:

- (1) Street and road construction and maintenance, including curbs, sidewalks, street lights, and devices to control the flow of traffic on streets and roads.
- (2) Parks and recreational areas and facilities.
- (3) Storm water and sewage collection and disposal systems.
- (4) Development, storage, treatment, purification, and distribution of water.
- (5) Public transportation.
- (6) Terminal and dock facilities and parking facilities.
- (7) Such other services and facilities as may be provided for by general law.

Paragraph III. Administration

(a) Any law creating or providing for the creation of a community improvement district shall designate the governing authority of the municipality or county for which the community improvement district is created as the administrative body or otherwise shall provide for the establishment and membership of an administrative body for the community improvement district. Any such law creating or providing for the creation of an administrative body for the community improvement district other than the municipal or county governing authority shall provide for representation of the governing authority of each county and municipality within which the community improvement district is wholly or partially located on the administrative body of the community improvement district.

(b) Any law creating or providing for the creation of a community improvement district shall provide that the creation of the community improvement district shall be conditioned upon:

(1) The adoption of a resolution consenting to the creation of the community improvement district by:

(A) The governing authority of the county if the community improvement district is located wholly within the unincorporated area of a county;

(B) The governing authority of the municipality if the community improvement district is located wholly within the incorporated area of a municipality; or

(C) The governing authorities of the county and the municipality if the community improvement district is located partially within the unincorporated area of a county and partially within the incorporated area of a municipality; and

(2) Written consent to the creation of the community improvement district by:

(A) A majority of the owners of real property within the community improvement district which will be subject to taxes, fees, and assessments levied by the administrative body of the community improvement district; and

(B) The owners of real property within the community improvement district which constitutes at least 75 percent by value of all real property within the community improvement district which will be subject to taxes, fees, and assessments levied by the administrative body of the community improvement district; and for this purpose value shall be determined by the most recent approved county ad valorem tax digest.

(c) The administrative body of each community improvement district may be authorized to levy taxes, fees, and assessments within the community improvement district only on real property used nonresidentially, specifically excluding all property used for residential, agricultural, or forestry purposes and specifically excluding tangible personal property and intangible property. Any tax, fee, or assessment so levied shall not exceed 2 1/2 percent of the assessed value of the real property or such lower limit as may be established by law. The law creating or providing for the creation of a community improvement district shall provide that taxes, fees, and assessments levied by the administrative body of the community improvement district shall be equitably apportioned among the properties subject to such taxes, fees, and assessments according to the need for governmental services and facilities created by the degree of density of development of each such property. The law creating or providing for the creation of a community improvement district shall provide that the proceeds of taxes, fees, and assessments levied by the administrative body of the community improvement district shall be used only for the purpose of providing governmental services and facilities which are specially required by the degree of density of development within the community improvement district and not for the purpose of providing those governmental services and facilities provided to the county or municipality as a whole. Any tax, fee, or assessment so levied shall be collected by the county or municipality for which the community improvement district is created in the same manner as taxes, fees, and assessments levied by such county or municipality. The proceeds of taxes, fees, and assessments so levied, less such fee to cover the costs of collection as may be specified by law, shall be transmitted by the collecting county or municipality to the administrative body of the community improvement district and shall be expended by the administrative body of the community improvement district only for the purposes authorized by this Section.

Paragraph IV. Debt

The administrative body of a community improvement district may incur debt, as authorized by law, without regard to the requirements of Section V of this Article, which debt shall be backed by the full faith, credit, and taxing power of the community improvement district but shall not be an obligation of the State of Georgia or any other unit of government of the State of Georgia other than the community improvement district.

Paragraph V. Cooperation with local governments

The services and facilities provided pursuant to this Section shall be provided for in a cooperation agreement executed jointly by the administrative body and the governing authority of the county or municipality for which the community improvement district is created. The provisions of this section shall in no way limit the authority of any county or municipality to provide services or facilities within any community improvement district; and any county or municipality shall retain full and complete authority and control over any of its facilities located within a community improvement district. Said control shall include but not be limited to the modification of, access to, and degree and type of services provided through or by facilities of the municipality or county. Nothing contained in this Section shall be construed to limit or preempt the application of any governmental laws, ordinances, resolutions, or regulations to any community improvement district or the services or facilities provided therein.

Paragraph VI. Regulation by general law

The General Assembly by general law may regulate, restrict, and limit the creation of community improvement districts and the exercise of the powers of administrative bodies of community improvement districts.

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