

Senate Bill 293

By: Senators Parent of the 42nd, Jones of the 10th, Butler of the 55th, Jackson of the 41st, Davenport of the 44th and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to create and establish in DeKalb County, Georgia, districts from which  
2 the members of the County Board of Education of DeKalb County shall be elected, approved  
3 April 12, 1963 (Ga. L. 1963, p. 3424), as amended, so as to provide conditions upon the  
4 expansion of the boundaries of the City of Decatur independent school systems that are  
5 extended by annexation by the City of Decatur; to provide constitutional authority and  
6 legislative purpose; to provide for definitions; to provide for disbursement of funds; to  
7 provide of the sharing of services and revenues between the DeKalb County school system  
8 and the City Schools of Decatur; to provide for transfer of students; to provide for ownership  
9 of buildings, facilities, and property; to provide for binding arbitration; to provide for  
10 intergovernmental agreements; to provide for to a Student Service Cooperation Committee;  
11 to provide for regular assessments and reporting; to provide for credits in the event of  
12 overpayment; to provide contingent provisions if sections are invalidated; to provide for  
13 related matters; to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

15

**SECTION 1.**

16 An Act to create and establish in DeKalb County, Georgia, districts from which the members  
17 of the County Board of Education of DeKalb County shall be elected, approved  
18 April 12, 1963 (Ga. L. 1963, p. 3424), as amended, is amended by adding a new section to  
19 read as follows:

20

**"SECTION 3.1.**

21 (a)(1) This section is enacted pursuant to the authority of Article VIII, Section V,  
22 Paragraph V, subparagraph (b) of the Constitution of the State of Georgia to provide for  
23 the provision of services by the DeKalb County school system, including access by City  
24 of Decatur Schools' students to DeKalb County schools and facilities, and the sharing of  
25 facilities or services by and between these local boards of education under such joint  
26 administrative authority as may be agreed upon by said boards of education as authorized  
27 by law.

28 (2) The General Assembly finds that improving equity in education funding across  
29 DeKalb County and encouraging cooperation between the DeKalb County school system  
30 and the City Schools of Decatur so as to provide the best possible educational services  
31 are matters of important public policy. The General Assembly further finds that ensuring  
32 that annexations by the City of Decatur of DeKalb County property do not threaten the  
33 education of the students of either the DeKalb County school system or the City Schools  
34 of Decatur is a matter of public policy.

35 (b) On or after July 1, 2021, when the corporate limits of the City of Decatur are extended  
36 by annexation into the boundaries of the DeKalb County school system, regardless of the  
37 method of annexation, the boundaries of the City Schools of Decatur, shall be extended to  
38 be coextensive with the City of Decatur where the City of Decatur and the City Schools of  
39 Decatur so agree, subject to the provisions of this section.

40 (c)(1) As used in this subsection the term:

41 (A) 'Annexation pool student' means any student residing within the DeKalb-Decatur  
42 schools annexation pool area who will attend a City Schools of Decatur school at the  
43 beginning of the applicable school year as result of an annexation of DeKalb County  
44 property by the City of Decatur.

45 (B) 'City of Decatur school tax' means the ad valorem tax collected by the City of  
46 Decatur for the 'school fund,' based on the millage set by the City Schools of Decatur,  
47 as a result of an annexation occurring after July 1, 2021. Such term does not include  
48 any portion of the 'bond fund' collected by the City of Decatur to support general  
49 obligation bonds.

50 (C) 'Commercial' means any parcel that is zoned exclusively for any commercial use  
51 or utilized exclusively for such purpose.

52 (D) 'DeKalb-Decatur schools annexation pool area' means all real property located in  
53 territory annexed by the City of Decatur on or after July 1, 2021.

54 (E) 'Mixed use parcel' means any parcel that is zoned for both residential and  
55 commercial use, and used for both purposes.

56 (F) 'Primary use' means the commercial or residential use of a mixed use parcel, as  
57 defined by whether the majority of the square footage of buildings or facilities on the  
58 tax parcel is utilized for commercial or residential purposes.

59 (G) 'Residential' means any single family or multi-family residential parcel that is  
60 zoned exclusively for residential use or utilized exclusively for such purpose.

61 (2) The DeKalb County school system and the City Schools of Decatur shall, in  
62 coordination with the applicable tax levying and tax collecting authorities, create and  
63 maintain a list of all taxable real and personal property located within the  
64 DeKalb-Decatur schools annexation pool area and identify the zoning classification of  
65 each parcel of real property.

66 (3) All taxable real and personal property within the DeKalb-Decatur schools annexation  
67 pool area shall be subject to appraisal, assessment, levy, and taxation in the same manner  
68 as all other property in the City of Decatur.

69 (4) All ad valorem taxes for educational purposes collected on taxable property in the  
70 DeKalb-Decatur schools annexation pool area shall be remitted by the lawful tax  
71 collecting authority to the City Schools of Decatur. The City Schools of Decatur shall  
72 then disburse to the DeKalb County school system an amount equal to all ad valorem  
73 taxes for educational purposes collected on property zoned for commercial use or that  
74 portion of a mixed use property where the primary use is commercial within the  
75 DeKalb-Decatur schools annexation pool area. Such payments shall be made within  
76 thirty days of the receipt of each tax payment by the City Schools of Decatur. In no event  
77 shall the total tax payments to the DeKalb County school system be less than the  
78 commercial tax component which includes the commercial component of mixed use  
79 parcels. The tax revenue is paid to compensate the DeKalb County school system for its  
80 continuing efforts to assist the City Schools of Decatur by providing access to valuable  
81 services and benefits conferred by the DeKalb County school system, including its waiver  
82 of objections to the City Schools of Decatur's ability to maintain coterminous boundaries  
83 with the City of Decatur as long as the furtherance of that aspirational policy does not  
84 decrease the tax base essential to the operation of the DeKalb County school system.

85 (5) At the beginning of each calendar year, or at such other time as the two systems may  
86 establish by mutual intergovernmental agreement, the City Schools of Decatur shall  
87 provide to the DeKalb County school system a list of mixed use parcels and the primary  
88 use of each such mixed use parcel located within the Dekalb-Decatur schools annexation  
89 pool area. The DeKalb County school system may, at any time, request data from the  
90 City Schools of Decatur or the tax commissioner of DeKalb County supporting such  
91 classification. In the event of any disputes regarding classification of mixed use parcels,  
92 the definition of primary use contained in this section shall be determinative.

93 (6) Notwithstanding this section, or any other provision of local law, the two school  
94 systems may, by mutual intergovernmental agreement, establish an alternative  
95 distribution of tax revenues collected within the Dekalb-Decatur schools annexation pool  
96 area.

97 (d)(1) No student attending a school within the DeKalb County school system who as  
98 a result of an annexation becomes a resident of the City of Decatur when the public  
99 school system is administered by the City Schools of Decatur shall be required to change  
100 school systems during a school year. All students in such an annexed area shall be  
101 permitted to complete the current school year in the school they currently attend unless  
102 they otherwise become ineligible to attend such school. The local, state, and federal  
103 shares of school funding for those students shall remain with the DeKalb County school  
104 system. If any school buildings owned by the DeKalb County school system are located  
105 in the DeKalb-Decatur Schools annexation pool area, that is within the boundaries of the  
106 City Schools of Decatur as a result of an annexation, enrolled students may continue in  
107 their current schools administered by the DeKalb County school system during the school  
108 year in which the annexation took place and for longer periods as set forth in  
109 paragraph (2) of this subsection.

110 (2) Any student who becomes a resident of the City Schools of Decatur pursuant to an  
111 annexation may remain in the DeKalb County school system if he or she is a rising or  
112 current fifth, eighth, eleventh, or twelfth grader. Such students may remain until the  
113 completion of their fifth, eighth, eleventh, or twelfth grade year but in no case for more  
114 than one school year; provided, however, that a student completing his or her eleventh  
115 grade year may elect to remain until the completion of one additional school year.

116 (3) The DeKalb County school system shall receive the local funding portion for each  
117 student who elects to remain in the DeKalb County school system pursuant to this  
118 subsection. The State Board of Education shall calculate the amount for each such  
119 student and shall deduct the local funding portion from the City Schools of Decatur's

120 allotment and reallocate such amount to the DeKalb County school system. For purposes  
121 of this paragraph, the term 'local funding portion' means the amount of local funds from  
122 local property taxes and any other local source that would have been earned or levied on  
123 behalf of the student by the City Schools of Decatur if the student did not choose to  
124 remain in the DeKalb County school system. Local transportation costs shall not be  
125 included in the calculation of this amount.

126 (e)(1) The DeKalb County school system may require that any buildings, facility, or  
127 property of the Dekalb County school system in the area encompassed by any annexation  
128 by the City of Decatur following the effective date of this Act and within the boundaries  
129 of the City Schools of Decatur, be purchased by the City Schools of Decatur unless the  
130 City Schools of Decatur excludes the buildings, facilities, or property of DeKalb County  
131 school system annexed by the City of Decatur from its boundaries. In the event the  
132 boundaries of the DeKalb County school system are altered by virtue of an annexation  
133 by the City of Decatur, any buildings, facilities, or property owned by the DeKalb County  
134 school system in an area annexed shall continue to be owned and operated by the DeKalb  
135 County school system except as provided in this subsection. The DeKalb County school  
136 system may elect to require the City Schools of Decatur to assume ownership of some or  
137 all, as the DeKalb County school system elects, of such buildings, facilities, or property  
138 and to be compensated in accordance with the provisions in this subsection. The DeKalb  
139 County school system shall notify the City Schools of Decatur of its decision to sell any  
140 building, facility, or property located in an annexed area no later than 180 days after the  
141 effective date of the annexation. The City Schools of Decatur shall have no obligation  
142 to retain such building, facility, or property for educational use, and may elect to declare  
143 such building, facility, or property as surplus property at any time. Further, if the City  
144 Schools of Decatur exercises its inherent power to create school district boundary lines  
145 that are not coterminous with any area annexed by the City of Decatur following the  
146 effective date of this Act, it may only be required by the DeKalb County school system

147 to purchase those buildings, facilities, or property that are located within the City Schools  
148 of Decatur boundary lines. The two school systems shall negotiate for a period not to  
149 exceed 90 days thereafter regarding compensation for and terms of transferring  
150 ownership of such buildings, facilities, or property upon such request. If the two school  
151 systems are unable to agree on compensation or other terms of transfer, the chief judge  
152 of the Superior Court of DeKalb County shall appoint a special master to conduct a  
153 binding arbitration regarding such compensation or terms of transfer.

154 (2) The special master shall base his or her decision regarding compensation on the  
155 following factors:

156 (A) The actual capital investment in the building, facility, or property by DeKalb  
157 County and the DeKalb County school system, including the market value of any  
158 donated portion of the property in question;

159 (B) The appraised market value of such buildings, facilities, or property. The special  
160 master shall choose two Georgia licensed appraisers with experience appraising  
161 properties of the type in question who have not performed appraisals for either school  
162 system in the past 24 months, and consider the average of the two appraisals provided  
163 by such appraisers;

164 (C) Whether a replacement facility is needed for the DeKalb County School system,  
165 and if so, a compensatory factor reflecting the number of DeKalb County school system  
166 students displaced and the amount of funding necessary to construct a replacement  
167 building or facility, inclusive of land costs; and

168 (D) Whether the facility is needed and can be used by the City Schools of Decatur, and  
169 any costs required for the City Schools of Decatur to use the building, facility, or  
170 property.

171 (3) The special master may delay the transfer of buildings, facilities, or property for a  
172 time sufficient to allow the DeKalb County school system to make appropriate  
173 arrangements to house the displaced students, borrow, or otherwise assemble the funding

174 to acquire the property and may issue such other rulings as the circumstances may  
175 necessitate to insure the orderly transfer of the buildings, facilities, or property at issue,  
176 or to allow the City Schools of Decatur sufficient time to secure financing for such a  
177 purpose, including levying any additional taxes which may be needed to fund such  
178 purchase.

179 (f) Nothing in this section shall prevent the DeKalb County school system and the City  
180 Schools of Decatur from entering into an intergovernmental agreement regarding the joint  
181 or separate operation or ownership of buildings, facilities, or property in a DeKalb-Decatur  
182 Schools annexation pool area, or to govern the attendance of students at schools outside of  
183 the school system in which they reside. To the extent practicable, both school systems are  
184 strongly encouraged to share buildings, facilities, or property when practicable to lower  
185 facility costs and improve services to the students of both systems.

186 (g) There is created a Student Service Cooperation Committee that shall consist of three  
187 members appointed by the DeKalb County Board of Education and three members  
188 appointed by the City Schools of Decatur Board of Education. No elected member or  
189 employee of either board of education shall serve on the committee concurrently with their  
190 employment or elected service. The chairperson of the committee shall be selected by  
191 majority vote of the committee and shall rotate on July 1 of each year between a DeKalb  
192 County and a City Schools of Decatur appointee, provided that the initially selected  
193 chairperson shall be a DeKalb County appointee. The committee shall propose policies  
194 that both school systems can apply to better implement the services already being provided  
195 by the DeKalb County school system to the City Schools of Decatur and identify other  
196 services and resources the DeKalb County school system can provide to better serve the  
197 students enrolled in both school systems. The committee shall make regular reports on its  
198 findings to both the DeKalb County and City Schools of Decatur boards of education. No  
199 less frequently than every five years, the committee shall make a formal report to the  
200 DeKalb County legislative delegation outlining the status of efforts to cooperate in serving

201 the students of both systems, reviewing services provided to the City Schools of Decatur  
202 by DeKalb County schools, and reporting on the taxes collected by the City Schools of  
203 Decatur within the Dekalb-Decatur schools annexation pool area and the payments made  
204 by the City Schools of Decatur to the DeKalb County schools during the time period prior  
205 to the report.

206 (h) On an annual basis, the two school systems agree to assess the impact of the tax  
207 allocation provided for in this section. The City Schools of Decatur shall calculate the  
208 local share costs of educating those students who enroll during the period of assessment  
209 due to annexation. If the calculated amount exceeds the residential taxes received by the  
210 City Schools of Decatur during the review period, the City Schools of Decatur shall receive  
211 a credit against future commercial taxes due the DeKalb County school system in an  
212 amount equal to the deficit which shall be deducted from payments of such commercial  
213 taxes until the additional costs for such enrolled students have been paid, but not to exceed  
214 the difference between the taxes received by DeKalb County school system calculated at  
215 the City of Decatur school tax rate, and the taxes the DeKalb County School system would  
216 have received if the taxes were calculated at the DeKalb County tax rate.

217 (i) If a court of competent jurisdiction shall enter a final order not subject to appeal  
218 invalidating any material part of this section, any annexation undertaken by the City of  
219 Decatur shall not change the boundaries of the City Schools of Decatur and all such areas,  
220 for school purposes, shall remain under the jurisdiction of the DeKalb County school  
221 system. If such a final order is issued, both school systems shall work cooperatively to  
222 submit a proposed local law to replace this section to the DeKalb County legislative  
223 delegation for consideration in the next regular session of the Georgia General Assembly.  
224 The systems are strongly encouraged to submit a jointly approved proposal, but may  
225 submit separate proposals to the DeKalb County legislative delegation if they are unable  
226 to do so."

227

**SECTION 2.**

228 All laws and parts of laws in conflict with this Act are repealed.