

1 **A RESOLUTION BY THE FULTON COUNTY BOARD OF COMMISSIONERS**
2 **OPPOSING THE PROVISION OF TAX ABATEMENTS OR OTHER FINANCIAL**
3 **INCENTIVES BY ANY DEVELOPMENT AUTHORITY WITHIN FULTON COUNTY FOR**
4 **DATA CENTER PROJECTS; URGING THE DEVELOPMENT AUTHORITY OF**
5 **FULTON COUNTY TO DECLINE TO ENTERTAIN OR APPROVE ANY SUCH**
6 **INCENTIVE; AND FOR OTHER PURPOSES.**

7
8 **WHEREAS**, Fulton County is substantially municipalized, and zoning and land-use
9 decisions regarding the siting of data center projects within Fulton County rest with the
10 County's cities rather than with the Board of Commissioners; and

11 **WHEREAS**, for purposes of this resolution, a data center is defined as a structure
12 typically built and operated by cloud-provider companies (Amazon, Meta, Google,
13 Microsoft, etc.) and designed for high volume data processing, computing, and storage
14 services; and

15 **WHEREAS**, data centers support massive, rapidly scalable computing demands
16 which often require 10,000 or more servers spread across a facility that can be hundreds
17 of thousands to millions of square feet; and

18 **WHEREAS**, in response to significant citizen concern regarding the community,
19 environmental, and infrastructure impacts of data center development, numerous cities
20 within Fulton County, including the Cities of Roswell and Milton, have adopted
21 moratoriums pausing the consideration or approval of new data center projects within
22 their jurisdictions, consistent with a broader trend among cities and counties across the
23 State of Georgia; and

24 **WHEREAS**, notwithstanding that the Board of Commissioners does not exercise
25 zoning authority within Fulton County's municipalities, the Development Authority of
26 Fulton County ("DAFC"), a public body corporate and politic created pursuant to state law,
27 possesses independent authority to grant tax abatements on real and personal property,

1 and other financial incentives, to projects located anywhere within Fulton County,
2 including within municipal boundaries; and

3 **WHEREAS**, the State of Georgia already provides substantial financial incentives
4 to data center developers, including a sales and use tax exemption on qualifying data
5 center equipment purchases, an incentive that current state fiscal projections estimate
6 will result in estimated forgone sales tax revenue of approximately \$2.5 billion in fiscal
7 year 2026 alone, representing \$1.1 billion in sales tax revenue loss directly to local county
8 and municipal sales tax pools with the remaining \$1.4 billion impacting state-level tax
9 revenues; and

10 **WHEREAS**, DAFC has in recent years approved substantive property tax
11 abatements for data center projects located within Fulton County; and,

12 **WHEREAS**, residents of Fulton County have expressed significant and sustained
13 concern regarding the impact of data center development on local electricity and water
14 demand, noise, traffic, and land-use compatibility with surrounding residential
15 neighborhoods; and

16 **WHEREAS**, many data center developers, and particularly hyperscale computing
17 companies, are among the most well-capitalized entities in the world and have publicly
18 indicated that local tax incentives are not a determinative factor in their site-selection or
19 investment decisions, such that additional locally funded incentives are not necessary to
20 attract such investment to Fulton County; and

21 **WHEREAS**, the Board of Commissioners finds that it is not in the best interest of
22 Fulton County or its taxpayers for any development authority operating within the County
23 to provide additional tax abatements or other financial incentives for data center projects,

1 particularly where doing so would reduce the County's tax digest without a corresponding
2 public benefit and would run counter to the land-use judgments made by Fulton County's
3 municipalities.

4 **NOW, THEREFORE, BE IT RESOLVED,** the Fulton County Board of
5 Commissioners hereby declares that it does not support, and will not endorse, the
6 provision of any tax abatement, exemption, or other financial incentive by any
7 development authority operating within Fulton County, including without limitation the
8 Development Authority of Fulton County, for the siting, construction, expansion,
9 equipping, or operation of any data center project.

10 **BE IT FURTHER RESOLVED,** that the Board of Commissioners urges the
11 Development Authority of Fulton County to decline to entertain, consider, negotiate, or
12 approve any application, inducement resolution, bond validation proceeding, lease-
13 purchase transaction, or other financial incentive for any data center project within Fulton
14 County.

15 **BE IT FURTHER RESOLVED,** that the Clerk to the Commission is directed to
16 transmit a copy of this Resolution to the Chair and Executive Director of the Development
17 Authority of Fulton County, and to the governing authority of each municipality located
18 within Fulton County.

19 **BE IT FURTHER RESOLVED,** that nothing in this Resolution shall be construed
20 to (a) limit or impair the statutory authority of the Development Authority of Fulton County
21 or any other development authority operating within the County, (b) affect any tax
22 abatement or other incentive approved or validated prior to the adoption of this
23 Resolution, or (c) constitute a determination by the Board of Commissioners regarding

1 the appropriateness of tax incentives for economic development projects other than data
2 center projects.

3 **BE IT FINALLY RESOLVED**, that all resolutions and parts of resolutions in conflict
4 with this Resolution are hereby repealed to the extent of such conflict, and this Resolution
5 shall become effective upon its adoption by the Board of Commissioners.

6 **PASSED AND ADOPTED** by the Board of Commissioners of Fulton County,
7 Georgia this _____ day of _____, 2026.

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9 **FULTON COUNTY BOARD OF**
10 **COMMISSIONERS**

11 **SPONSORED BY:**

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16 _____
17 Bridget Thorne, Commissioner
18 (District 1)

19 **CO-SPONSORED BY:**

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21
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23
24 _____
25 Bob Ellis, Commissioner
26 (District 2)

27 **ATTEST:**

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29
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31 _____
32 Tonya R. Grier, Clerk to the Commission

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35 **APPROVED AS TO FORM:**

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37 _____
38 Y. Soo Jo, County Attorney