

1 **AN URGING RESOLUTION URGING THE GEORGIA GENERAL ASSEMBLY NOT**  
2 **TO ENACT LEGISLATION ELIMINATING PROPERTY TAXES AS A SOURCE OF**  
3 **LOCAL GOVERNMENT REVENUE; AND FOR OTHER PURPOSES.**  
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5 **WHEREAS**, pursuant to Georgia Constitution Art. 9, §2, ¶ 1(a), the Fulton County  
6 Board of Commissioners has the power to adopt clearly reasonable ordinances,  
7 resolutions, or regulations relating to Fulton County's property, affairs, and local  
8 government for which no provision has been made by general law and which is not  
9 inconsistent with the state constitution or any local law applicable thereto; and

10 **WHEREAS**, the Fulton County Board of Commissioners is the duly elected  
11 governing authority of Fulton County, Georgia, responsible for providing essential public  
12 services to County residents; and

13 **WHEREAS**, property tax revenue constitutes a primary and stable source of  
14 funding for county operations and services, including but not limited to public safety,  
15 courts, infrastructure, public health, and general government functions; and

16 **WHEREAS**, proposals have been introduced in the Georgia General Assembly,  
17 specifically the HOME Act, constitutional amendment HR 1114 and its companion bill  
18 HB 1116, which significantly reduce property taxes on homestead properties; and

19 **WHEREAS**, approximately eighty percent (80%) of Fulton County's annual  
20 revenue is derived from property tax collections, making such revenue essential to the  
21 County's fiscal stability and operational capacity; and

22 **WHEREAS**, the County relies upon property tax revenues to fund mandated  
23 services and to maintain continuity of critical services relied upon daily by Fulton County  
24 residents; and

25           **WHEREAS**, the elimination of property taxes without an equivalent and reliable  
26 replacement funding mechanism would significantly impair the County’s ability to  
27 provide essential services responsive to local community needs; and

28           **WHEREAS**, local governments are best positioned to determine appropriate  
29 revenue structures necessary to provide services responsive to community needs; and

30           **WHEREAS**, the Fulton County Board of Commissioners finds that preserving  
31 local revenue authority is essential to maintaining fiscal stability and protecting the  
32 health, safety, and welfare of County residents;

33           **NOW, THEREFORE, BE IT RESOLVED**, that the Fulton County Board of  
34 Commissioners hereby urges the Georgia General Assembly to refrain from enacting  
35 legislation that would eliminate property taxes as a source of revenue for local  
36 governments; and

37           **BE IT FURTHER RESOLVED**, that the Fulton County Board of Commissioners  
38 respectfully requests that the Georgia General Assembly fully consider the fiscal  
39 impacts such legislation would have on counties and their ability to provide essential  
40 public services; and

41           **BE IT FURTHER RESOLVED**, that the Fulton County Board of Commissioners  
42 supports maintaining local government authority to utilize property taxes as a necessary  
43 and reliable funding mechanism to sustain county operations and services; and

44           **BE IT FURTHER RESOLVED**, that the Clerk to the Board of Commissioners is  
45 directed to transmit a copy of this Resolution to the members of the Fulton County  
46 legislative delegation and to the leadership of the Georgia House of Representatives  
47 and Senate; and

48 **BE IT FINALLY RESOLVED**, that this Resolution shall take effect immediately  
49 upon adoption.

50 **PASSED AND ADOPTED** by the Board of Commissioners of Fulton County,  
51 Georgia this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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**FULTON COUNTY BOARD OF  
COMMISSIONERS**

**SPONSORED BY:**

\_\_\_\_\_  
Mo Ivory, Commissioner  
(District 4)

**ATTEST:**

\_\_\_\_\_  
Tonya R. Grier, Clerk to the Commission

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Y. Soo Jo, County Attorney