

CID –
COMMUNITY
IMPROVEMENT
DISTRICT



How and Why it makes Sense for Communities

What is a Community Improvement District(CIDs)?

A Community Improvement District (CID);

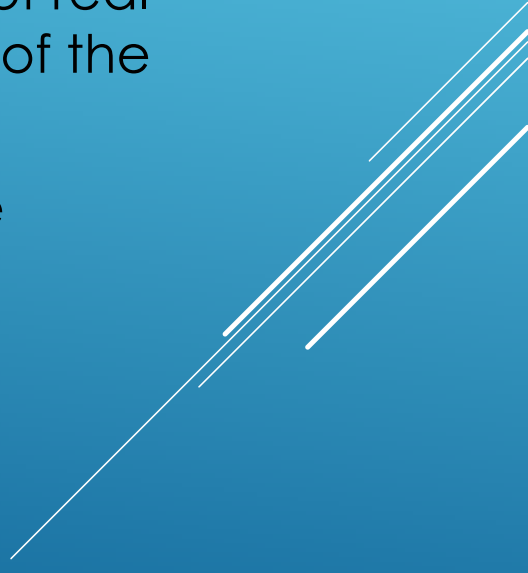
- allows for the levying of taxes, fees, and assessments by a duly authorized administrative body on real property within the CID;
- allows CID funds to be used to undertake certain governmental service and facility projects necessary to encourage private related development activities within the boundaries of the CID.
- Basically, CID is an essential community development tool in local community and economic development.

How is a CID created?

- *The General Assembly of Georgia may, by local law, create one or more community improvement districts for any county or municipality or by any county or municipality. (Ga. Const. Art. IX, § Para. 1 (2013)).*
- *Adoption by any county or municipality of a resolution consenting to the creation of the CID. (Ga. Const. Art. IX, § Para. 1 (2013)).*
- *Written consent to the creation of the CID for;*
 - ❑ *A majority of the owners of real property with the proposed CID which will be subject to taxes, fees, and assessments levied by the administrative body of the CID. (Ga. Const. Art. IX, § Para. 1 (2013)).*
 - ❑ *The owners of real property with the CID which constitutes at least 75 percent by value of all real property within the boundaries of the CID which will be subject to taxes, fees, and assessments levied by the administrative body of the CID. (Ga. Const. Art. IX, § Para. 1 (2013)).*

Who represents a CID?

(Ga. Const. Art. IX, § Para. III (2013)).


- The governing authority of the municipality or county for which the CID is created,
 - An administrative body established by the municipality or county
 - The administrative body typically comprises the owners of real property (or their representatives) within the boundaries of the CID.
 - The local government creating the CID may also require representation in the administrative body of the CID.
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How does the CID generate funds for public projects?

- The administrative body of a CID may be authorized to levy taxes, fees, and assessments within the CID.
- Any tax, fee, or assessment so levied shall not exceed 2 ½ percent of the assessed value of the real property or such lower limits may be established by law.
- Any tax, fees, and assessments 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 development of each such property.
- Taxes, fees, and assessments shall be used only for the provision of governmental services and facilities which are specially required by the degree of development within the CID and not for the provision of those governmental services provided to the county and municipality as a whole

Types of Projects a CID can develop?

(Ga. Const. Art. IX, § Para. III (2013)).

- Street and road construction and maintenance (including curbs, sidewalks, street lights and devices to control the flow of traffic on streets and roads).
 - Storm water and sewage collection and disposal systems,
 - Parks and recreational areas and facilities,
 - Public transportation,
 - Terminal and dock facilities and parking facilities,
 - Other governmental services and/or facilities as may be provided for by general law.
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EXAMPLES OF CID PROJECTS



QUESTIONS?



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