

Senate Bill 377

By: Senators Jeffares of the 17th and VanNess of the 43rd

**AS PASSED**

**A BILL TO BE ENTITLED  
AN ACT**

1 To provide for the creation of one or more community improvement districts in Newton  
2 County; to provide for a short title; to provide for the purposes of such district or districts;  
3 to provide for definitions; to provide for a board to administer such district or districts; to  
4 provide for appointment and election of members of such board or boards; to provide for  
5 taxes, fees, and assessments; to provide for establishment of the boundaries of such district  
6 or districts; to provide for a tax cap; to provide for the alteration of district boundaries and  
7 the practices, procedures, and requirements related thereto; to provide for the debt of such  
8 district or districts; to provide for cooperation with local governments; to provide for powers  
9 of such boards; to provide for construction; to provide that no notice, proceeding,  
10 publication, or referendum shall be required; to provide for dissolution; to provide the  
11 procedures connected with all of the foregoing; to provide for related matters; to provide for  
12 an effective date and for severability; to repeal conflicting laws; and for other purposes.

13 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

14 **SECTION 1.**  
15 Short title.

16 This Act shall be known and may be cited as the "Newton County Community Improvement  
17 District Act."

18 **SECTION 2.**  
19 Purpose.

20 The purpose of this Act is to provide for the creation of one or more community  
21 improvement districts within Newton County, and such district or districts may be created  
22 for the provision of some or all of the following governmental services and facilities as  
23 provided and authorized by Article IX, Section VII of the Constitution of Georgia and the

24 resolution activating each district created hereby, or as may be adopted by resolutions of the  
 25 majority of the electors and the majority of the equity electors voting at a caucus of electors,  
 26 or hereafter amended or supplemented as provide for by law, including, but not limited to:

- 27 (1) Street and road construction and maintenance, including curbs, sidewalks, street  
 28 lights, and devices and services to control the flow of traffic on streets and roads or  
 29 services in connection therewith;
- 30 (2) Parks and recreational areas, facilities, and services;
- 31 (3) Storm water and sewerage collection and disposal systems;
- 32 (4) Development, storage, treatment, purification, and distribution of water;
- 33 (5) Public transportation, including, but not limited to, services intended to reduce the  
 34 volume of automobile traffic, to transport two or more persons in conveyances, to  
 35 improve air quality, and to provide bicycle and pedestrian facilities and the operation of  
 36 a traffic management association or similar entity and services;
- 37 (6) Terminal and dock facilities and parking facilities and services; and
- 38 (7) Such other services and facilities as may be provided for by general law or as the  
 39 Georgia Constitution may authorize or provide now or hereafter.

### 40 SECTION 3.

#### 41 Definitions.

42 As used in this Act, the term:

- 43 (1) "Agricultural" means the growing of crops for sale or the raising of animals for sale  
 44 or use, including the growing of field crops or fruit or nut trees, the raising of livestock  
 45 or poultry, and the operation of dairies, horse-boarding facilities, and riding stables.
- 46 (2) "Board" means the administrative body created for the governance of a community  
 47 improvement district herein authorized.
- 48 (3) "Caucus of electors" means a meeting of electors herein provided. A quorum at such  
 49 caucus shall consist of those electors present. Notice of a caucus of electors shall be  
 50 given by publishing notice thereof in the legal organ of Newton County at least once each  
 51 week for four weeks prior to such caucus.
- 52 (4) "Cost of the project" or "cost of any project" means and includes:
- 53 (A) All costs of acquisition (by purchase or otherwise), construction, assembly,  
 54 installation, modification, renovation, or rehabilitation incurred in connection with any  
 55 project or any part of any project;
- 56 (B) All costs of real property, fixtures, or personal property used in, in connection with,  
 57 or necessary for any project or for any facilities related thereto, including, but not  
 58 limited to, the cost of all land, estates for years, easements, rights, improvements, water

59 rights, connections for utility services, fees, franchises, permits, approvals, licenses, and  
 60 certificates; the cost of securing any such franchises, permits, approvals, licenses, or  
 61 certificates; the cost of preparation of any application therefor; and the cost of all  
 62 fixtures, machinery, equipment (including all transportation equipment and rolling  
 63 stock), furniture, and other property used in, in connection with, or necessary for any  
 64 project;

65 (C) All financing charges and loan fees and all interest on notes or other obligations  
 66 of a district which accrue or are paid prior to and during the period of construction of  
 67 a project and during such additional period as the board may reasonably determine to  
 68 be necessary to place such project in operation;

69 (D) All costs of engineering, surveying, architectural, accounting, and legal services  
 70 and all expenses incurred by engineers, surveyors, architects, consultants, accountants,  
 71 and attorneys in connection with any project;

72 (E) All expenses for inspection of any project;

73 (F) All fees of fiscal agents, paying agents, and trustees under any trust agreement,  
 74 indenture of trust, or similar instrument or agreement; all expenses incurred by any such  
 75 fiscal agents, paying agents, and trustees; and all other costs and expenses incurred  
 76 relative to the issuances of any notes or other obligations for any project;

77 (G) All expenses of or incidental to determining the feasibility or practicability of any  
 78 project;

79 (H) All costs of plans and specifications for any project;

80 (I) All costs of title insurance and examinations of title with respect to any project;

81 (J) Repayment of any loans made for the advance payment of any part of any of the  
 82 foregoing costs, including interest thereon and any other expenses of such loans;

83 (K) Administrative expenses of the board and such other expenses as may be necessary  
 84 or incidental to any project, the financing thereof, or the placing of any project in  
 85 operation; and

86 (L) The establishment of a fund or funds for the creation of a debt service reserve, a  
 87 renewal and replacement reserve, or such other funds or reserves as the board may  
 88 approve with respect to the financing and operation of any project and as may be  
 89 authorized by any trust agreement, indenture of trust, or similar instrument or  
 90 agreement pursuant to the provisions of which the issuance of any notes or other  
 91 obligations of the district may be authorized.

92 Any cost, obligation, or expense incurred for any of the foregoing purposes shall be a part  
 93 of the cost of the project and may be paid or reimbursed as such out of proceeds of notes  
 94 or other obligations issued by the district.

95 (5) "District" means the geographical area designated as such by the resolution of the  
96 governing body or bodies consenting to the creation of the community improvement  
97 district or districts or as thereafter modified by any subsequent resolution of the  
98 governing body or bodies within which the district is or is to be located, or a body  
99 corporate and politic being a community improvement district created and activated  
100 pursuant to this Act, as the context requires or permits.

101 (6) "Elector" means an owner of real property within the given district which is subject  
102 to taxes, fees, and assessments levied by the board as it appears on the most recent ad  
103 valorem real property tax return records of Newton County, or one officer or director of  
104 a corporate elector, one trustee of a trust which is an elector, one partner of a partnership  
105 elector, or one designated representative of an elector whose designation is made in  
106 writing. An owner of property that is subject to taxes, fees, and assessments levied by  
107 the board shall have one vote for an election based upon numerical majority. An owner  
108 of multiple parcels has one vote, not one per parcel, for an election based on numerical  
109 majority. Multiple owners of one parcel have one vote for an election based on numerical  
110 majority which shall be cast by one representative who is designated in writing.

111 (7) "Equitably apportioned among the properties subject to such taxes, fees, and  
112 assessments according to the need for governmental services and facilities created by the  
113 degree of density of development of each such property," with reference to taxes, fees,  
114 and assessments levied by the board, means that the burden of the taxes, fees, and  
115 assessments shall be apportioned among the properties subject thereto based upon the  
116 values established in the most recent ad valorem tax reassessment of such properties  
117 certified by the Newton County Board of Tax Assessors.

118 (8) "Equity elector" means an elector who casts votes equal to each \$1,000.00 value of  
119 all of its owned real property within the given district which is then subject to taxes, fees,  
120 and assessments levied by the board.

121 (9) "Forestry" means the planting and growing of trees for sale in a program which  
122 includes reforestation of harvested trees, regular underbrush and undesirable growth  
123 clearing, fertilizing, pruning, thinning, cruising, and marking which indicate an active  
124 tree-farming operation. The term does not include the casual growing of trees on land  
125 otherwise idle or held for investment, even though some harvesting of trees may occur  
126 thereon.

127 (10) "Hereby," "herein," "hereunder," and "herewith" have the meanings generally  
128 ascribed to these words.

129 (11) "Project" means the acquisition, construction, installation, modification, renovation,  
130 or rehabilitation of land, interests in land, buildings, structures, facilities, or other  
131 improvements, including operation of facilities or other improvements located or to be

132 located within or otherwise providing service to the district and the acquisition;  
 133 installation, modification, renovation, rehabilitation, or furnishing of fixtures, machinery,  
 134 equipment, furniture, or other property of any nature whatsoever used on, in, or in  
 135 connection with any such land, interest in land, building, structure, facility, or other  
 136 improvement; and the creation, provision, enhancement, or supplementing of public  
 137 services (such as fire, police, or other services), provided that the same do not conflict  
 138 with or duplicate existing public services, all for the public purposes set forth in Section 2  
 139 of this Act.

140 (12) "Property owner" or "owner of real property" means any entity or person shown as  
 141 a taxpayer for one or more parcels of real estate on the most recent ad valorem tax  
 142 records of Newton County within the district, such record being declared prima-facie  
 143 proof of ownership.

144 (13) "Property used nonresidentially" means property or any portion thereof used for  
 145 neighborhood shopping, planned shopping centers, general commercial, transient lodging  
 146 facilities, tourist services, office or institutional, office services, light industry, heavy  
 147 industry, central business district, parking, or other commercial or business use, as well  
 148 as vacant land zoned or approved for any of the aforementioned uses which do not  
 149 include residential.

150 (14) "Residential" means a specific structure, work, or improvement undertaken  
 151 primarily to provide either single family or multifamily dwelling accommodations for  
 152 persons and families and such community facilities as may be incidental or appurtenant  
 153 thereto.

154 (15) "Taxpayer" means any entity or person paying ad valorem taxes on real property,  
 155 whether on one or more parcels of property within the district. Multiple owners of one  
 156 parcel shall constitute one taxpayer and shall designate in writing one of their number to  
 157 represent the whole.

158 (16) "Value" or "assessed value" of property means the value established in the most  
 159 recent ad valorem tax reassessment of such property certified by the Newton County  
 160 Board of Tax Assessors.

#### 161 **SECTION 4.**

#### 162 **Creation.**

163 Pursuant to Article IX, Section VII of the Constitution of the State of Georgia, there is  
 164 created one or more community improvement districts to be located in Newton County,  
 165 Georgia, which shall be activated upon compliance with the conditions set forth in this  
 166 section. The conditions for such activation shall be:

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

169 (A) The governing authority of Newton County if the district is located wholly within  
170 the unincorporated area of Newton County;

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

173 (C) The governing authorities of Newton County and any municipality in which the  
174 district is partially located if it is located partially within the unincorporated area of  
175 Newton County and partially within the incorporated area of any municipality; and

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

177 (A) A majority of the owners of real property within the given district which will be  
178 subject to taxes, fees, and assessments levied by the board of the given district; and

179 (B) The owners of real property within the given district which constitutes at least  
180 75 percent by value of all real property within the district which will be subject to taxes,  
181 fees, and assessments levied by the board. For this purpose, value shall be determined  
182 by the most recent approved Newton County ad valorem tax digest.

183 The written consents provided for above shall be submitted to the Newton County tax  
184 commissioner who shall certify whether subparagraphs (A) and (B) of this paragraph  
185 have been satisfied with respect to each such proposed district. The district or districts  
186 or respective board or boards created under this Act shall not transact any business or  
187 exercise any powers under this Act until the foregoing conditions are met. A copy of  
188 such resolutions shall be filed with the Secretary of State and the Department of  
189 Community Affairs, which shall each maintain a record of all districts activated under  
190 this Act.

191 **SECTION 5.**

192 Administration, appointment, and election of board members.

193 (a) Each district created pursuant to this Act shall be administered by a board composed of  
194 a minimum of six board members to be appointed and elected as provided in this section.  
195 One board member shall be appointed by the governing authority of Newton County to  
196 Post 6. One board member shall be appointed by the governing authority of each  
197 municipality, if any portion of the district lies within the incorporated area of such  
198 municipality, to Post 7 by one municipality and to additional posts if there are multiple  
199 municipalities. Three board members shall be elected by a numerical majority of the elector  
200 votes to serve in Posts 1, 2, and 3 and two board members shall be elected by a majority of  
201 the equity elector votes to serve in Posts 4 and 5. The initial term of office for the members

202 representing Posts 1, 3, and 5 shall be four years. The initial term of office for the members  
203 representing Posts 2 and 4 shall be two years. The initial term of office for the board  
204 member appointed to Post 6 shall be two years. The initial term of office for a board member  
205 appointed by a municipality shall be four years. Thereafter, all terms of office shall be for  
206 four years. Should a new election or appointment not occur prior to the expiration of the  
207 aforementioned terms, the board member shall serve until a successor has been duly elected  
208 or appointed as set forth in this section.

209 (b) The initial board members to be elected as provided in subsection (a) of this section shall  
210 be elected in a caucus of electors which shall be held within 60 days after the adoption of the  
211 resolutions consenting to the creation of the district, pursuant to the certification of the  
212 Newton County Tax Commissioner of the written consents herein provided, at such time and  
213 place within the district as the governing authority of Newton County, or governing body of  
214 the municipality if the district lies wholly within the incorporated area thereof, shall  
215 designate after notice thereof shall have been given to such electors by publishing the same  
216 in the legal organ of Newton County as provided in this Act. Thereafter, there shall be  
217 conducted biennially, not later than 60 days following the last day for filing ad valorem real  
218 property tax returns in Newton County, a caucus of such electors at such time and place  
219 within the district as the board shall designate in such notice for the purpose of electing board  
220 members to those board member positions whose terms expire or are vacant. If a vacancy  
221 occurs in an elected position on the board, the board shall, within 60 days thereof, call a  
222 special election to fill the same to be held within 60 days of the call unless such vacancy  
223 occurs within 180 days of the next regularly scheduled election, in which case a special  
224 election may, but need not, be called.

225 (c) Elected board members shall be subject to recall by the vote of a caucus of electors, such  
226 caucus being called by the board pursuant to a petition of either 20 percent of the electors  
227 within the district or by a petition of holders of 20 percent of the eligible votes represented  
228 by equity electors, provided that the petition shall be from the category of voters who elected  
229 the board member to be subjected to a recall election.

230 (d) Board members, including appointed board members, shall be electors within the district.  
231 If a board member ceases to be an elector, such board member's position shall be declared  
232 vacant as of the date of the event terminating such status.

233 (e) Board members shall receive no compensation for their services but shall be reimbursed  
234 for actual expenses incurred in the performance of their duties.

235 (f) Board members shall elect one of their number as chairperson and another as vice  
236 chairperson. They shall also elect a secretary and a treasurer or a secretary-treasurer, either  
237 of whom may, but need not, be a member of the board or an elector.

238 (g) Chapter 2 of Title 21 of the O.C.G.A., the "Georgia Election Code," shall not apply to  
239 the election of district board members. The district board may adopt such bylaws not  
240 inconsistent herewith to provide for any matter concerning such elections.

241 **SECTION 6.**

242 Taxes, fees, and assessments.

243 (a) The board may levy taxes, fees, and assessments within the district only on real property  
244 used nonresidentially, specifically excluding all property exempt from ad valorem taxation  
245 under the Constitution or laws of the State of Georgia and all property used for residential,  
246 agricultural, or forestry purposes and all tangible personal property and intangible property.  
247 Any tax, fee, or assessment so levied shall not exceed five mills on the assessed value of all  
248 such real property. The taxes, fees, and assessments levied by the board shall be equitably  
249 apportioned among the properties subject to such taxes, fees, and assessments according to  
250 the need for governmental services and facilities created by the degree of density of  
251 development of each such property. The proceeds of taxes, fees, and assessments levied by  
252 the board shall be used only for the purpose of providing governmental services and facilities  
253 which are specifically required by the degree of density of development within the district  
254 and not for the purpose of providing those governmental services and facilities provided to  
255 Newton County or the municipality as a whole. Any tax, fee, or assessment so levied shall  
256 be collected by the Newton County Tax Commissioner in the same manner as taxes, fees,  
257 and assessments are levied by Newton County. Delinquent taxes shall bear the same interest  
258 and penalties as Newton County ad valorem taxes and may be enforced and collected in the  
259 same manner. The proceeds of taxes, fees, and assessments so levied, less a fee to cover the  
260 costs of collection of 1 percent thereof, but not more than \$25,000.00 in any one calendar  
261 year, shall be transmitted as soon as they are acquired by the Newton County Tax  
262 Commissioner to the district board and shall be expended by the board only for the purposes  
263 authorized hereby.

264 (b) The board shall levy the taxes provided for in subsection (a) of this section subsequent  
265 to the report of the assessed taxable values for the current calendar year and notify in writing  
266 the collecting governing bodies so they may include the levy on their regular ad valorem tax  
267 bills, if possible.



268

**SECTION 7.**

269

## Boundaries of the districts.

270 (a) The boundaries of the district or districts shall be as designated by the governing  
 271 authority of Newton County and such municipalities within which the district may be  
 272 partially located if partially within the unincorporated area of Newton County and partially  
 273 within one or more municipalities, or by the governing authority of a municipality if wholly  
 274 within the incorporated area thereof, as set forth in the resolutions required in Section 4 of  
 275 this Act or as may thereafter be added as provided in this Act.

276 (b) The boundaries of the district or districts may be increased after the initial creation of a  
 277 district pursuant to the following:

278 (1) Written consent of a majority of the owners of real property within the areas sought  
 279 to be annexed and which will be subject to taxes, fees, and assessments levied by the  
 280 board of the district;

281 (2) Written consent of owners of real property within the areas sought to be annexed  
 282 which constitutes at least 75 percent by value of the property which will be subject to  
 283 taxes, fees, and assessments levied by the board of the district. For this purpose, value  
 284 shall be determined by the most recent approved county ad valorem tax digest;

285 (3) The adoption of a resolution consenting to the annexation by the board of the district;  
 286 and

287 (4) The adoption of a resolution consenting to the annexation by the governing authority  
 288 of Newton County if any portion of the district is or is to be in the unincorporated area  
 289 of Newton County, and the governing authority of such municipalities as may have area  
 290 within the district before or after the annexation.

291 (c) The boundaries of the district or districts may also be increased after the initial creation  
 292 of a district to include property which is not at that time subject to taxes, fees, and  
 293 assessments levied by the board of the district by:

294 (1) The adoption of a resolution consenting to the annexation by the board of the district;  
 295 and

296 (2) The adoption of a resolution consenting to the annexation by the governing authority  
 297 of Newton County if any portion of the district is or is to be in the unincorporated area  
 298 of Newton County, and the governing authority of such municipalities as may have area  
 299 within the district before or after the annexation.

300 **SECTION 8.**

301 Debt.

302 Except as otherwise provided in this section, the district may incur debt without regard to the  
 303 requirements of Article IX, Section V of the Constitution of Georgia or any other provision  
 304 of law prohibiting or restricting the borrowing of money or the creation of debt by political  
 305 subdivisions of the State of Georgia, which debt shall be backed by the full faith, credit, and  
 306 taxing power of the district but shall not be an obligation of the State of Georgia or any other  
 307 unit of government of the State of Georgia other than the district.

308 **SECTION 9.**

309 Cooperation with local governments.

310 The services and facilities provided for in this Act shall be provided for in a cooperation  
 311 agreement executed jointly by the board, the governing body of Newton County if any of the  
 312 district is in the unincorporated area of the county, and any municipalities within which the  
 313 district is partially located. The provisions of this section shall in no way limit the authority  
 314 of Newton County or any such municipality to provide services or facilities within the  
 315 district, and Newton County and such municipality shall retain full and complete authority  
 316 and control over any of its facilities located within any district. Such control shall include,  
 317 but not be limited to, the modification of, access to, and degree and type of services provided  
 318 through or by facilities of Newton County or such municipalities. Nothing contained in this  
 319 section shall be construed to limit or preempt the application of any governmental laws,  
 320 ordinances, resolutions, or regulations to the district or the services or facilities provided  
 321 therein.

322 **SECTION 10.**

323 Powers.

324 (a) The district and the board created pursuant to this Act shall have all of the powers  
 325 necessary or convenient to carry out and effectuate the purposes and provisions hereof,  
 326 including, without limiting the generality of the foregoing, the power to:

- 327 (1) Bring and defend actions;
- 328 (2) Adopt and amend a seal;
- 329 (3) Make and execute contracts, agreements, and other instruments necessary or  
 330 convenient to exercise the powers of the board or to further the public purposes for which  
 331 the district is created, including, but not limited to, contracts for construction of projects,

332 leases of projects, contracts for sale of projects, agreements for loans to finance projects,  
333 contracts with respect to the use of projects, and agreements with other jurisdictions or  
334 community improvement districts regarding multijurisdictional projects or services or for  
335 other cooperative endeavors to further the public purposes of the district;

336 (4) Acquire by purchase, lease, or otherwise and to hold, lease, and dispose of real and  
337 personal property of every kind and character, or any interest therein, in furtherance of  
338 the public purposes of the district;

339 (5) Finance (by loan, private grant, lease, or otherwise), construct, erect, assemble,  
340 purchase, acquire, own, repair, remodel, renovate, rehabilitate, modify, maintain, extend,  
341 improve, install, sell, equip, expand, add to, operate, or manage projects and to pay the  
342 cost of any project from the proceeds of the district, of any other funds of the district, or  
343 from any contributions or loans by persons, corporations, partnerships (whether limited  
344 or general), or other entities, all of which the board is authorized to receive, accept, and  
345 use;

346 (6) Borrow money to further or carry out its public purposes and to execute notes, other  
347 obligations, leases, trust indentures, trust agreements, agreements for the sale of its notes  
348 or other obligations, loan agreements, security agreements, assignments, and such other  
349 agreements or instruments as may be necessary or desirable, in the judgment of the board,  
350 to evidence and to provide security for such borrowing;

351 (7) Issue notes or other obligations of the district and use the proceeds thereof for the  
352 purpose of paying all or any part of the cost of any project and otherwise to further or  
353 carry out the public purposes of the district and to pay all costs of the board incidental to,  
354 or necessary and appropriate to, furthering or carrying out such purposes;

355 (8) Make application directly or indirectly to any federal, state, county, or municipal  
356 government or agency or any other source, whether public or private, for loans, grants,  
357 guarantees, or other financial assistance in furtherance of the district's public purposes  
358 and to accept and use the same upon such terms and conditions as are prescribed by such  
359 federal, state, county, or municipal government or agency or other source;

360 (9) Enter into agreements with the federal government or any agency thereof to use the  
361 facilities or services of the federal government or any agency thereof in order to further  
362 or carry out the public purposes of the district;

363 (10) Contract for any period, not exceeding 50 years, with the State of Georgia, state  
364 institutions, or any municipal corporation, county, or political subdivision of this state for  
365 the use by the district of any facilities or services of the state or any such state institution,  
366 municipal corporation, county, or political subdivision of this state, or for the use by any  
367 state institution or any municipal corporation, county, or political subdivision of this state  
368 of any facilities or services of the district, provided that such contracts shall deal with

369 such activities and transactions as the district and any such political subdivision with  
 370 which the district contracts are authorized by law to undertake;

371 (11) Grant, mortgage, convey, assign, or pledge its property, revenues, taxes, fees, or  
 372 assessments to be received as security for its notes or other indebtedness and obligations;

373 (12) Receive and use the proceeds of any tax levied by any county or any municipal  
 374 corporation to pay the costs of any project or for any other purpose for which the board  
 375 may use its own funds pursuant hereto;

376 (13) Receive and administer gifts, private grants, and devises of money and property of  
 377 any kind and to administer trusts;

378 (14) Use any real property, personal property, fixtures, or any interest therein, to rent or  
 379 lease such property to or from others or make contracts with respect to the use thereof,  
 380 or to sell, lease, exchange, transfer, assign, pledge, or otherwise dispose of or grant  
 381 options for any such property in any manner as it deems to be the best advantage of the  
 382 district and the public purposes thereof;

383 (15) Appoint, select, and employ engineers, surveyors, architects, urban or city planners,  
 384 fiscal agents, attorneys, consultants, accountants, and others and to fix their compensation  
 385 and pay their expenses;

386 (16) Encourage and promote the improvement and economic development of the district  
 387 and to make, contract for, or otherwise cause to be made long-range plans or proposals  
 388 for the district in cooperation with Newton County and any municipalities within which  
 389 the district is wholly or partially located;

390 (17) Invest its funds in such manner as it may deem prudent and appropriate, without  
 391 further restriction;

392 (18) Adopt bylaws governing the conduct of business by the board, the election and  
 393 duties of officers of the board, and other matters which the board determines to deal with  
 394 in its bylaws;

395 (19) Exercise any power granted by the laws of this state to public or private  
 396 corporations which is not in conflict with the public purposes of the district;

397 (20) Create, provide, enhance, or supplement public services such as fire, police, and  
 398 other services as may be deemed necessary, provided that such services do not conflict  
 399 with or duplicate existing Newton County or municipal services;

400 (21) To reimburse expenses for the creation and approval of a district; and

401 (22) Do all things necessary or convenient to carry out the powers conferred hereby.

402 (b) The powers enumerated in subsection (a) of this section are cumulative of and in addition  
 403 to those powers enumerated herein and elsewhere in this Act, and no such power shall limit  
 404 or restrict any other power of the board.

405 **SECTION 11.**

406 Construction, notice, proceeding, publication, and referendum.

407 This Act shall be liberally construed to effect the purposes thereof. No notice, proceeding,  
 408 or publication except those required hereby shall be necessary for the performance of any act  
 409 authorized hereby nor shall any such act be subject to referendum.

410 **SECTION 12.**

411 Dissolution.

412 (a) A district activated under the provisions of this Act may be dissolved upon the  
 413 occurrence of the following:

414 (1) The adoption of a resolution approving of the dissolution of the community  
 415 improvement district by the governing authority of Newton County if wholly within the  
 416 unincorporated area of Newton County, by the governing authority of Newton County  
 417 and such municipalities within which the district may be located if within the  
 418 unincorporated area of Newton County and partially within one or more municipalities,  
 419 or by the governing authority of a municipality if wholly within the incorporated area  
 420 thereof; and

421 (2) The written consent to the dissolution of the community improvement district by:

422 (A) A majority of the owners of real property within the district subject to taxes, fees,  
 423 and assessments levied by the board of the district; and

424 (B) The owners of real property constituting at least 75 percent by value of all real  
 425 property within the district subject to taxes, fees, and assessments levied by the board.

426 For this purpose, value shall be determined by the most recent approved county ad  
 427 valorem tax digest.

428 The written consent provided for in this paragraph shall be submitted to the Newton  
 429 County Tax Commissioner, who shall certify whether subparagraphs (A) and (B) of this  
 430 paragraph have been satisfied with respect to the proposed district dissolution.

431 (b) At such time within each six-year period following the creation of the district as the  
 432 board determines appropriate, the question shall be put before a caucus of electors whether  
 433 to dissolve the district. Upon an affirmative vote of a majority of the electors present and  
 434 voting, who shall represent at least 75 percent of the votes cast on the basis of value, the  
 435 board shall send a ballot to each owner of property subject to taxes, fees, and assessments  
 436 levied by the board for a vote on the dissolution. Upon receipt of ballots consenting to the  
 437 dissolution from a majority of the property owners subject to taxes, fees, and assessments  
 438 levied by the board, who shall represent at least 75 percent of the assessed value of such

439 properties, as certified by the Newton County Tax Commissioner, the governing authorities  
 440 of Newton County and any municipality within which the district is located shall dissolve the  
 441 district.

442 (c) In the event that successful action is taken pursuant to this section to dissolve the district,  
 443 the dissolution shall become effective at such time as all debt obligations of the district have  
 444 been satisfied. Following a successful dissolution action and until the dissolution becomes  
 445 effective, no new projects may be undertaken, obligations or debts incurred, or property  
 446 acquired.

447 (d) Upon a successful dissolution action, the board shall serve until December 31 of that  
 448 year for the purpose of concluding any ongoing matters and projects, but if such cannot be  
 449 concluded by December 31, the governing authority of Newton County, or the municipality  
 450 if the district is located entirely within a municipality, shall assume the duties, obligations,  
 451 and authority of the board. The board, and after December 31 the governing authority which  
 452 has assumed the duties as set forth in this subsection, may continue to levy taxes within the  
 453 limitations set forth in Section 6 of this Act until all debt obligations of the district have been  
 454 satisfied.

455 (e) Upon a successful dissolution action, all noncash assets of the district other than public  
 456 facilities, land, or easements to be used for such public facilities, as described in Section 2  
 457 of this Act, shall be reduced to cash and, along with all other cash on hand, shall be applied  
 458 to the repayment of any debt obligation of the district. Any cash remaining after all  
 459 outstanding obligations are satisfied shall be refunded to each property owner in direct  
 460 proportion to the total amount in taxes, fees, or assessments paid by the property owner  
 461 relative to the total revenues paid by all properties in the district in the most recent tax year.

462 (f) When a dissolution becomes effective, the governing authority of Newton County for  
 463 public facilities located in the unincorporated area, or the municipality within which they are  
 464 located, shall take title to all public facilities, land, or easements to be used for such public  
 465 facilities, previously in the ownership of the district, and all taxes, fees, and assessments of  
 466 the district shall cease to be levied and collected.

467 (g) A district may be reactivated in the same manner as an original activation.

### 468 **SECTION 13.**

#### 469 Severability.

470 In the event any section, subsection, sentence, clause, or phrase of this Act shall be declared  
 471 or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the other  
 472 sections, subsections, sentences, clauses, or phrases of this Act, which shall remain of full  
 473 force and effect as if such section, subsection, sentence, clause, or phrase so declared or

474 adjudged invalid or unconstitutional were not originally a part hereof. The General  
475 Assembly declares that it would have passed the remaining parts of this Act if it had known  
476 that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

477 **SECTION 14.**

478 Effective date.

479 This Act shall become effective upon its approval by the Governor or upon its becoming law  
480 without such approval.

481 **SECTION 15.**

482 Repealer.

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