

## **DeKalb County School District's Proposed Addition and Modification on 2017 GSBA proposed legislative priorities**

### **Abatements (new proposal)**

#### **Proposal:**

DCSD supports legislation that requires any abatements of school taxes be subject to the approval of the local school board.

#### **Rationale:**

Property taxes are the primary means of funding local school districts but local school districts are vulnerable to significant decreases in their revenue resulting from decisions by other government and public agencies. These decisions undercut the mission of local school districts by redirecting funds intended to educate children to other endeavors and place the potential for success of students at risk.

### **ESPLOST funds for maintenance and operations (position on existing GSBA proposal)**

DCSD opposes proposal 2.A.13 of the GSBA Legislative positions.

#### **Rationale:**

DCSD believes that such repurposing of capital funds poses a significant risk of substitution by the state by encouraging the state to decrease state allocations based on newly available local revenues while potentially impairing the expenditure of funds on critically needed capital improvements.