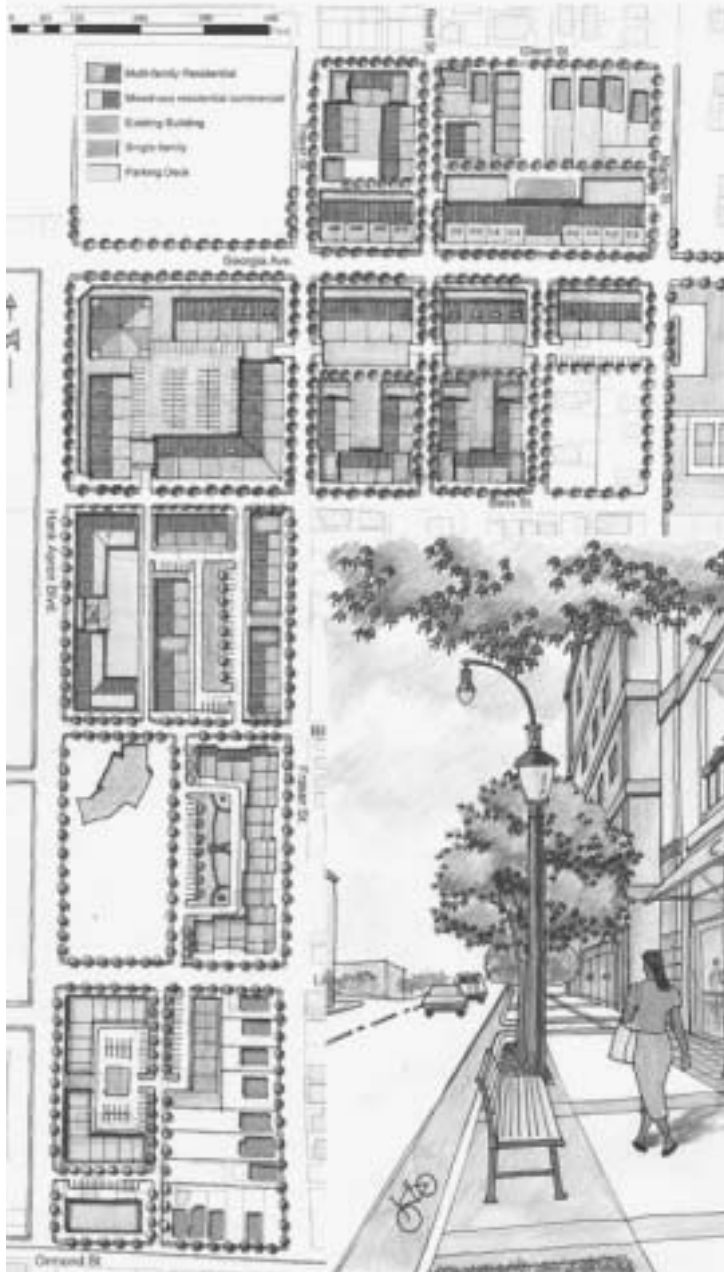


SUMMERHILL

URBAN REDEVELOPMENT PLAN (1993) UPDATE

LAND USE, ZONING CHANGE, AND DEVELOPMENT OPPORTUNITIES

Report



City of Atlanta
February, 2006



SUMMERHILL URBAN REDEVELOPMENT PLAN (1993) UPDATE

LAND USE, ZONING CHANGE, AND DEVELOPMENT OPPORTUNITIES

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Prepared by:

The City of Atlanta Bureau of Planning and the Summerhill Community

February, 2006

Preface

The Summerhill Urban Redevelopment Plan was adopted by the Atlanta City Council in October, 1993. In December, 2004, Mayor Shirley Franklin's New Century Economic Development Plan was released and six Economic Development Priority (EDP) areas were identified as focus areas for economic development. The Summerhill community was one of the focus neighborhoods identified in the Mayor's plan. Since the Plan for Summerhill is thirteen years old, the Bureau of Planning determined to update the Plan's land use, zoning, and identify development opportunity sites in the neighborhood based on current conditions.

In this context, the City of Atlanta Bureau of Planning worked with the Summerhill neighborhood for five months to bring the land use, zoning, and possible emerging development opportunities. This Urban Redevelopment Plan Update reflects and summarizes how the Summerhill neighborhood wishes to move the community forward with the revised changes as reflected in this document.

Part I: Goals and Objectives

This plan update bears the similar goals set up in the 1993 Urban Redevelopment Plan with emphasis on the following objectives:

- § Enhance a diversified urban environment where people can live, work, meet, and recreate.
- § Encourage a compatible mixture of residential, commercial, cultural, and recreational uses.
- § Improve the visual aesthetics of the Summerhill neighborhood and City streetscapes.
- § Promote economic development through marketing and utilizing available tools.

Part II: Development Opportunities

One of the main issues that the 1993 Summerhill Plan targeted at is tax delinquent properties. With the guide of the plan and under the influence of 1996 Olympics, most of the delinquent properties have been assembled and/or redeveloped into new residences. The area changed most is the single family and multifamily residential area north of Georgia Avenue. In recent years, the southern residential area (south of Georgia Avenue) also sees a lot of changes in terms of single-family redevelopment or infill. In contract, the dilapidated commercial along Georgia Avenue, and the surface parking lot and vacant land along the east side of Hank Aaron Drive are lagging in change of appearance. Actually, this area is identified by the community as an area with development potential and calls for recommendations to both regulate and promote development in a context sensitive manner.

Georgia Avenue from Hank Aaron Drive to Martin Street

Medium Density Mixed-use Area:

-- From Fraser Street to Martin Street

The area along Georgia Avenue is ripe for medium density mix-use development. The opportunity is to develop residential with ground floor retail and services in the form of six stories (76 feet) buildings, which can address the increasing needs of urban living, and at the same time respect the existing character of Summerhill neighborhood. The scale and density



Figure 1 Georgia Avenue Streetscape Before and After

of development will decrease when approaching both north and south from Georgia Avenue toward the single-family districts. Figure 2 illustrates the development concept.

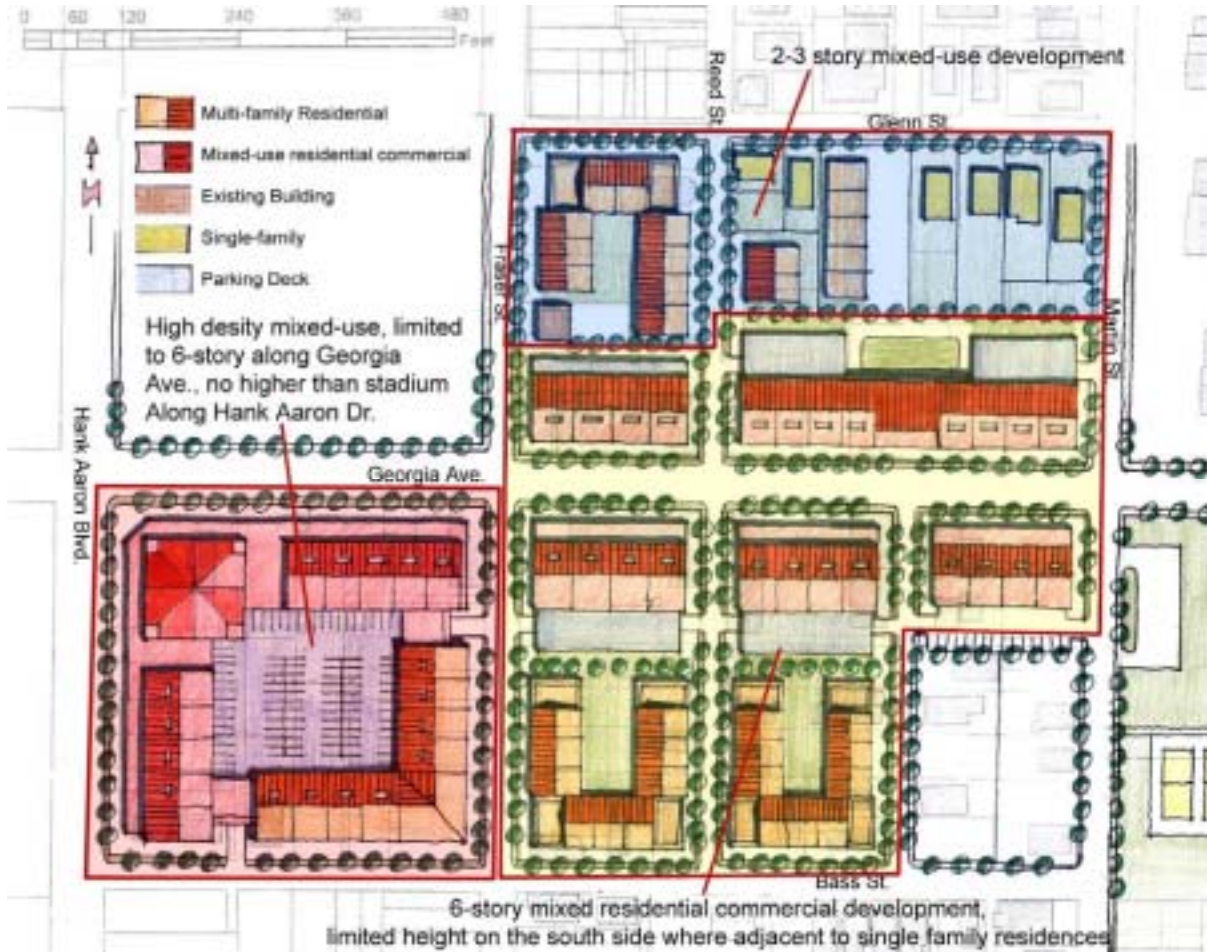


Figure 2 Georgia Avenue Development Concept

High Density Mixed-use Area:

-- From Hank Aaron Drive to Fraser Street

The block bounded by Hank Aaron Drive, Georgia Avenue, Fraser Street, and Bass Street is at the key location which serves as the Gateway to the neighborhood. The idea is to control the height within 6 stories along Georgia Avenue while allowing development to go up to similar heights as the stadium along Hank Aaron Drive. The development will include residential with ground floor commercial/retail uses. Parking will be incorporated in all development and should not be visible from the main streets. A landmark element or a gateway feature should be considered in terms of architectural change that is celebratory to the corner of Hank Aaron Drive and Georgia Avenue, and take into consideration the corner of the stadium across the street (Figure 2).

Hank Aaron Dr. from Bass Street to Ormond Street

High Density Mixed-use Area:

-- Whole block from Bass Street to Bill Lucas Drive and Front parcels (FanPlex) from Bill Lucas Drive to Little Street.

This area basically bares the same development concept as the block north of it, which will be high-density mixed residential/commercial use that is no higher than the stadium. Since the east side of the block between Bass Street and Bill Lucas Drive adjoins the single family district along Fraser Street, height of structures on Fraser side is to be limited to 40 feet within a certain distance.

Medium Density Mixed-use Area:

-- West half of block from Little Street to Ormond Street facing Hank Aaron Drive.

This half block will be used for medium density mixed-use or residential development with maximum height of no more than 76 feet. Development at this scale will serve as a transformation between the 100 feet building to the north and the 3-story building to the south.

Medium Density Residential Area:

-- East half of block from Little Street to Ormond Street facing Fraser Street

This area will serve as a buffer between the mixed-use development to the west and the single family area to the east. The opportunity is to develop medium density (2-4 stories) Townhomes, condominiums, or apartments at this site. The building height along Fraser Street will be strictly limited to 40 feet so as to address the single-family houses on the other side of the street.

Figure 3 illustrates the development concept for the entire corridor from Georgia Avenue to Ormond Street.

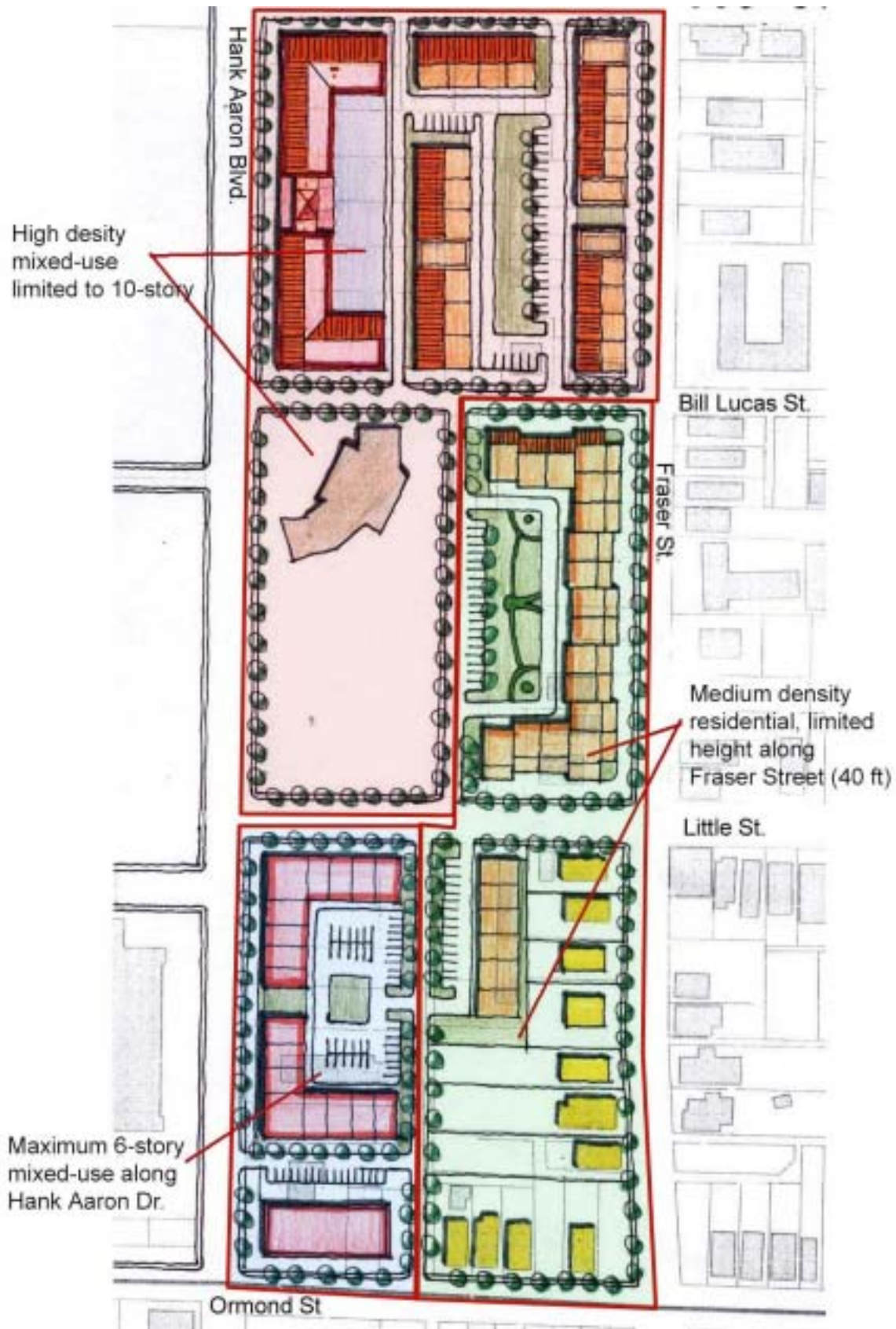


Figure 3 Hank Aaron Drive Development Concept

Part III: Land Use Change Recommendations

An existing land use survey in Summerhill was conducted at the early stage of this update, the result of which illustrates the current land use conditions in Summerhill (Figure 4). As a long term policy guide, the CDP land use provides directions for development and redevelopment and sets the stage for zoning changes. In the Summerhill neighborhood, the current CDP 15-year land use is examined based on the development opportunities identified. On one hand, land use change recommendations are made to set the stage for future development. For example, area along Georgia Avenue and Hank Aaron Drive are currently in Low density Commercial land use category, it is recommended to be changed to mixed-use to set stage for new development. On the other hand, changes are proposed for where the current land use is not consistent with the current zoning. For example, all the Phoenix Parks have residential land use designation, it is recommended to change their land use to Open Space so as to preserve these parks. Figure 5 shows the CDP 15-year land use, and Figure 6 shows the proposed land use changes.

Figure 4 SUMMERHILL EXISTING LAND USES **October, 2005**



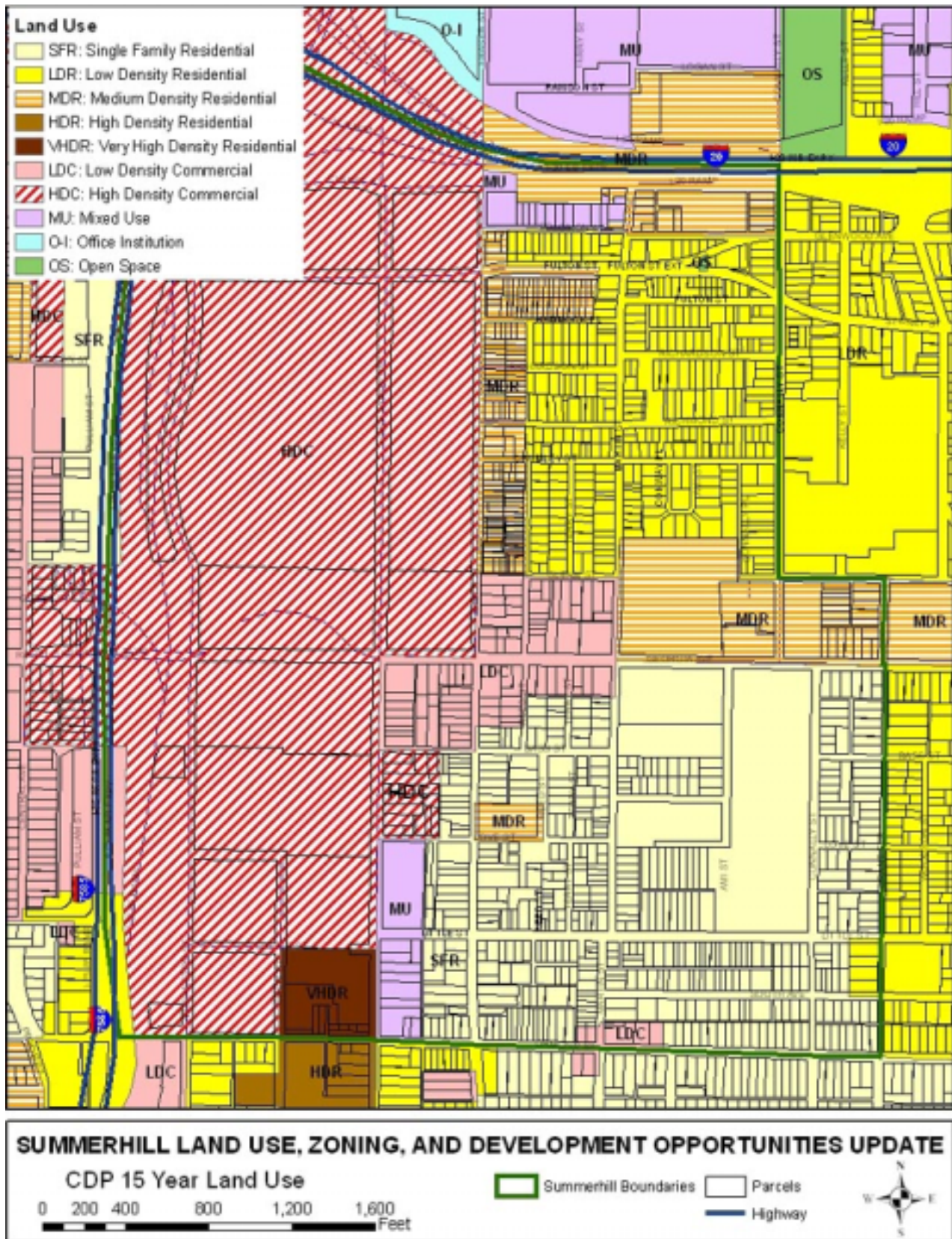


Figure 5 CDP 15-year Land Use

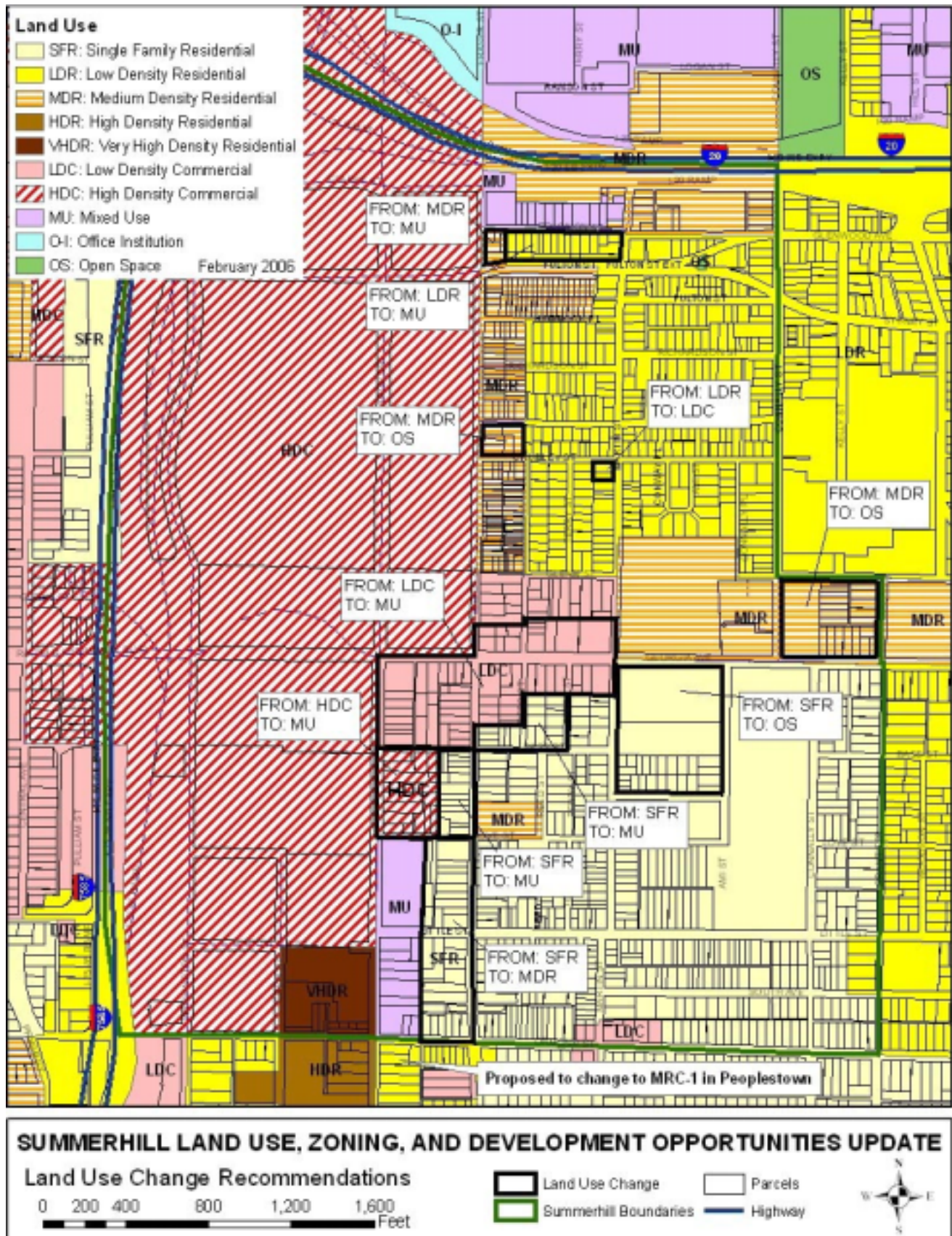


Figure 6 Land Use Change Recommendations

Part IV: Zoning Change Recommendations

The current zoning for the area with development potential basically falls into either low density commercial or single-family residential zoning categories (see Figure 7 existing zoning map). This is limiting the potential of the land and lack quality design control over development. With the emerging opportunities and needs, applying Quality of Life zoning districts (established in 2002) to the area with opportunities will help facilitate and control development in a desirable way. For the single family residential area, design standards are recommended to make sure new development is consistent with the existing neighborhood character. The proposed zoning changes are contained in 14 distinct areas as shown in Figure 8 with change details in Table 2. The following describes the general rezoning recommendations. For details on the rezoning, please refer to Appendix – Summerhill Draft Rezoning Legislation.

Low Density Mixed Use Designations

Two low density mixed use designation areas are proposed based on existing zoning and neighborhood character. One is the area a half block south of Glenn Street (Area 2). This area is in between the medium density mixed uses along Georgia Avenue and the single family residential area north of Glenn Street. The recommendation is to change the current C-1 zoning to MRC-1 zoning. The height of the building in this new zoning is limited to 35 feet due to its close proximity to the single family residential area.

Another area proposed for MRC-1 zoning is the half block along the east side of Hank Drive from Little Street to Ormond Street (Area 8 and 9). Having a similar concept as the one above, this area serves as a transition area both from north to south and west to east. MRC-1 zoning will allow maximum 4 stories building here.

For both areas, condition on uses is added as part of the new zoning to regulate future uses in any new development. Based on the consideration on community aesthetics, building materials are specified as part of the conditions as well. The conditions make the zoning MRC-1-C.

Medium to High Density Mixed Use Designations

The medium density mixed use area is along Georgia Avenue from Fraser Street to Martin Street (Area 3, 4, and 5), as described in the development opportunities section above. It is recommended to change the zoning from C-1 and R-4B to MRC-3. To regulate uses and control urban design features of new development, conditions are added to regulate building heights, uses, and building materials. Basically, the height of the building along Georgia Avenue is limited to no more than 76 feet; for the boundaries adjoining single family or low density mixed use areas, either the transitional height plane rule applies or height is restricted to 40 feet within a certain distance to the sensitive areas. These conditions make the new zoning MRC-3-C.

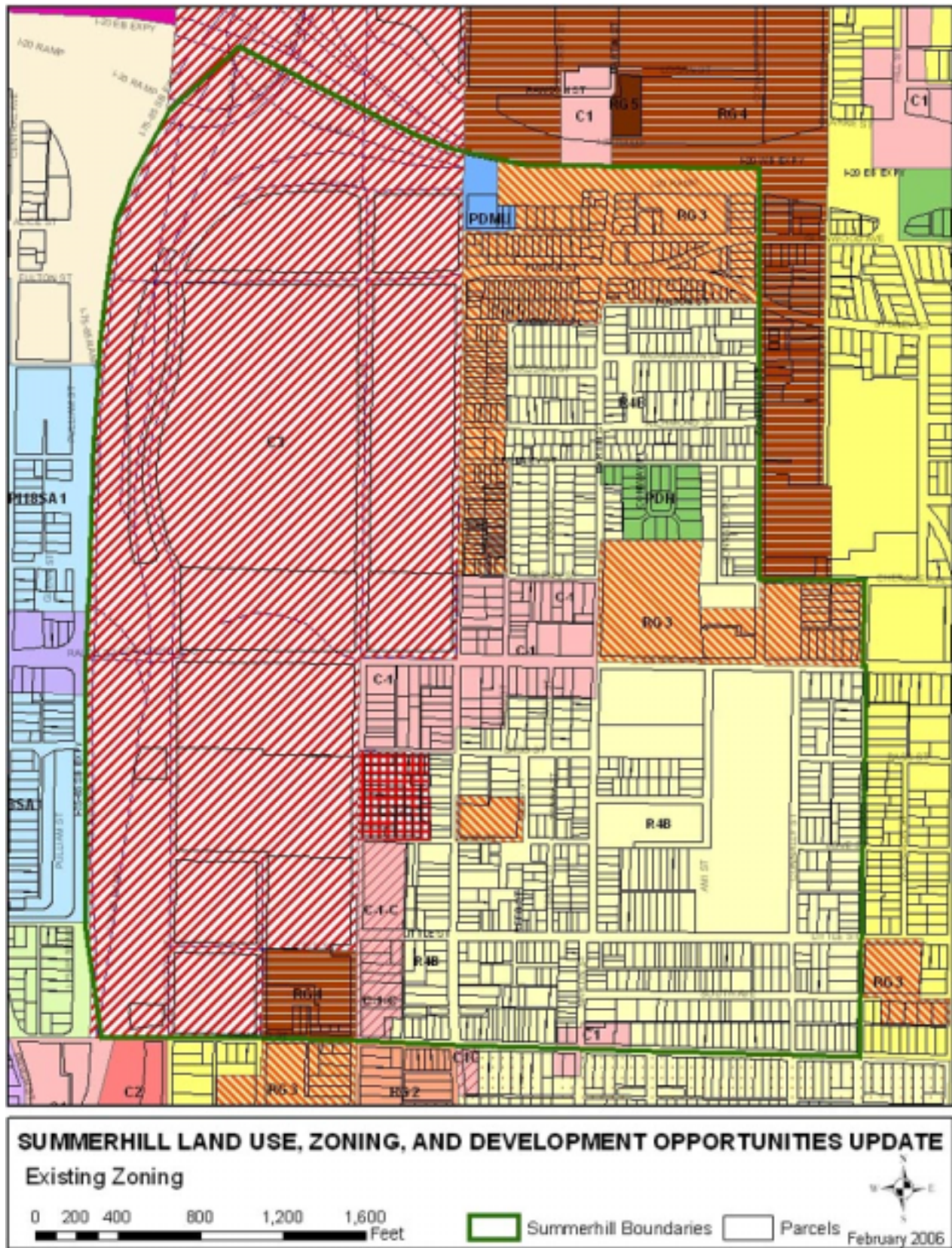


Figure 7 Existing Zoning

One of the high density mixed use areas include the current Stadium and its parking lots to the north (Area 1). The current zoning is C-3, and it is recommended to change to MRC-3 in order to ensure that future development meet the urban design standards required by the Quality of Life zoning. Similar conditions on uses are recommended to be consistent with surrounding areas. One difference is that park-for hire parking decks are not prohibited as recommended elsewhere, because the intention is to encourage the Stadium to convert some of the surface parking lots into parking decks with active uses on the ground floor.

For the area south of Georgia Avenue between Hank Aaron Drive and Fraser Street (Area 6, 10, 11, and 12), it is recommended to change the current C-1, C-3-C, and R-4B zoning into MRC-3-C. Based on the height of the Stadium, the maximum building height is limited to 104 feet along Hank Aaron Drive. To keep a consistency along Georgia Avenue, the building height is limited to 76 feet within 30 feet of the buildable area along Georgia Avenue from Hank Aaron to Fraser. At the area where this new district adjoining the single family district to the east, height of buildings is limited to 40 feet and 76 feet respectively based on distance from the sensitive area. Same conditions on uses and materials apply to this zoning district as part of the conditions as well.

Multi-family Residential Designations

As described in the development opportunities section, the two half blocks along the west side of Fraser Street from Bill Lucas Drive to Ormond Street will serve as a good buffer by having low density multi-family development. The recommendation is to change the zoning from R-4B to MR-3. To address the single family homes on the east side of Fraser Street, height limitation of 40 feet is added to the side adjoining the sensitive area. The final zoning is MR-3-C with the 'C' indicates the height condition.

Single-family Residential Designations

As a traditional neighborhood, Summerhill has some very narrow lots. Under current R-4B zoning, some of the lots have been developed with very narrow houses on it, which are not consistent with the overall character of the single family residential area in the neighborhood. To avoid more narrow houses, it is recommended to add a condition requiring minimum house width in the R-4B zoning districts in this neighborhood. An analysis of exiting lot configuration in the neighborhood shows the following results.

Table 1

Lot Width	Number	%
Less than 30 feet	84	13.2%
Less than 30 feet and has potential to be developed	50	7.8%
Equal or Greater than 30 feet	554	86.8
Total Lots	635	100%

Note: legally a house of 20 feet can be built on a 30-foot wide lot.

Based on the analysis and neighborhood preference, 30 feet wide lot is set as a standard sized lot for the R-4B zoning district in this neighborhood. If a house were to be less than 20-feet

wide or if the lot were less than 30 feet wide and the house were to be built at 20 feet wide, the property owner would need side yard setback variances. However, this will not be burdensome to property owners because about 40% of the narrow lots (less than 30 feet) have already been developed.

Another intention in the single-family and low-density residential district is to ensure quality design of houses, which means the new houses need to be built in a manner that is consistent with the traditional characteristics of the neighborhood. For this purpose, conditions are added to regulate front façade fenestration and steps, principle entrances, driveways, and roofs. This makes the proposed zoning R-4B-C.

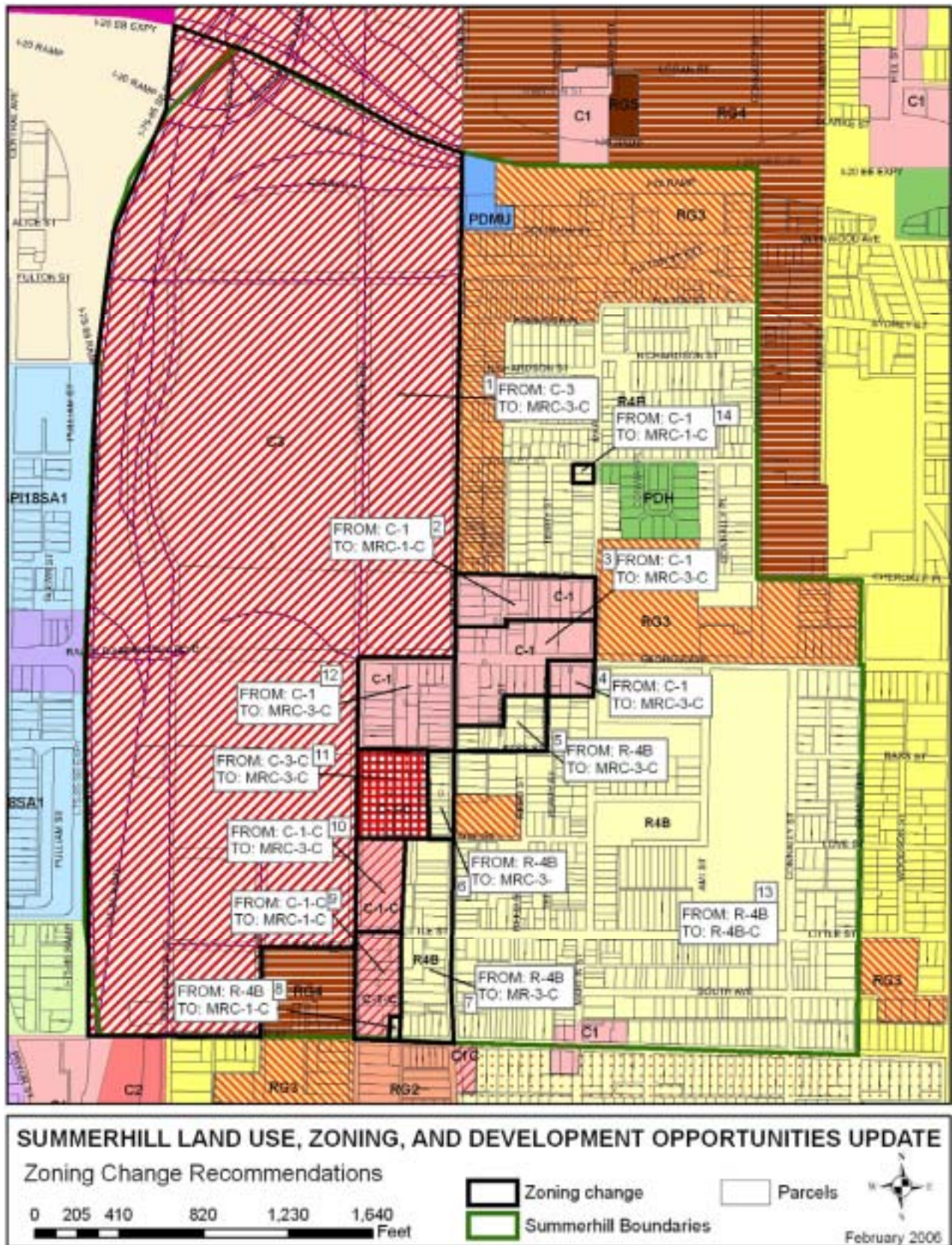


Table 2 Changes by Addresses

Area	Addresses	Zoning From	Zoning To
1	24, 445,450, 504, 727,755,777 Hank Aaron Blvd., 28 and 617 Ralph D. Abernathy Blvd., 711, 760, 818, 827 Washington Street.	C-3	MRC-3-C ¹
2	Odd addresses from 77 Glenn St. to 107 Glenn St. Even addresses from 616 Fraser St. to 634 Fraser Street Odd addresses from 619 Reed St. to 629 Reed St. Even addresses from 618 Reed St. to 632 Reed St. 631 Martin St.	C-1	MRC-1-C
3	Odd addresses from 639 Reed St. to 685 Reed St. Even addresses from 636 Reed St. to 640 Reed St. Odd addresses from 59 Georgia Ave. to 85 Georgia Ave. Even addresses from 56 Georgia Ave. to 104 Georgia Ave. Even addresses from 640 Fraser St. to 686 Fraser St.	C-1	MRC-3-C ²
4	Odd addresses from 93 Georgia Ave. to 105 Georgia Ave. 670 Terry St.	C-1	MRC-3-C ²
5	Even Addresses from 674 Reed St. to 696 Reed St. Even addresses from 58 Bass St. to 82 Bass St. Even addresses from 690 Fraser St. to 696 Fraser St. Odd addresses from 675 Terry St. to 689 Terry St.	R-4B	MRC-3-C ²
6	Odd addresses from 699 Fraser St. to 709 Fraser St. 735, 737 Fraser St. Odd addresses from 711 Fraser St. to 731 Fraser St. (Front)	R-4B	MRC-3-C ³
7	Odd addressed from 753 Fraser St. to 823 Fraser St. Odd addressed from 25 Bill Lucas Dr. to 31 Bill Lucas Dr. Even addresses from 26 Ormond St. to 44 Ormond St. Odd addresses from 25 Little St. to 29 Little St. Even addresses from 26 Little St. to 30 Little St.	R-4B	MR-3-C
8	20 Ormond St.	R-4B	MRC-1-C
9	Even addresses from 794 Hank Aaron Blvd. to 834 Hank Aaron Blvd. 16 Ormond St, 19 Little St.	C-1-C	MRC-1-C
10	768 Hank Aaron Blvd.	C-1-C	MRC-3-C ³
11	Even addresses from 702 Hank Aaron Blvd. to 738 Hank Aaron Blvd. Odd addresses from 19 Bass St. to 31 Bass St. Even addressed from 16 Bill Lucas Dr. to 32 Bill Lucas Dr. Odd addresses from 711 Fraser St. to 731 Fraser St. (Rear)	C-3-C	MRC-3-C ³
12	Even addresses from 670 Hank Aaron Blvd. to 696 Hank Aaron Blvd. Odd addresses from 671 Fraser St. to 695 Fraser St. Even addresses from 20 Bass St. to 30 Bass St. Odd addresses from 19 Georgia Ave. to 39 Georgia Ave.	C-1	MRC-3-C ³
13	All the R-4B zoned properties in Summerhill Neighborhood	R-4B	R-4B-C
14*	559 and 565 Martin Street	R-4B	MRC-1-C

* Item 14 will subject to further concept plan review given the deadline for concept plan submission on March 30th, 2006.

¹ MRC-3-C area west of Fraser Street from I-20 to Georgia Avenue and MRC-3-C area west of Hank Aaron Boulevard from Georgia Ave. to Ormond Street

² MRC-3-C area between Fraser Street and Martin Street

³ MRC-3-C area south of Georgia Avenue between Hank Aaron Boulevard and Fraser Street

Zoning Summary Tables

As a summary, Table 3 shows the development control factors of the Quality of Life zoning districts proposed. Table 5 illustrates the uses in the proposed districts.

Table 3 Development Control in Quality of Life Zoning Districts Proposed

	MRC-1-C	MRC-3-C Stadium	MRC-3-C Georgia Ave.	MRC-3-C Hank Aaron South	MR-3-C
Non-Res FAR	1.0	4.0	1.0	1.5	5% of Total Floor Area
Res FAR	0.696	3.2	2.0	3	0.696
Combined FAR	1.696	7.2	3.0	4.5	0.696
MAX FAR w/Bonus	2.696	8.2	3.0	5	0.696
Side Yard	Res-20ft*	Res-20ft*	Res-20ft*	Res-20ft*	15 ft*
Rear Yard	Res-20ft	Res-20ft	Res-20ft	Res-20ft	15 ft
Min Lot					2000 sq ft
Min Street Frontage					40 ft
Min Height	24 ft	24'	24'	24'	-
Max Height	Distance from R1-5, RG1-2, MR1-2 or PDH: 0-150ft = 35ft; 151-300 ft = 52 ft; >300ft = 225 ft	225'	76 ft (height limitation applies when adjacent to R districts)	104 ft (height limitation applies when adjacent to R districts)	80 ft (Height limitation applies when adjacent to R districts)
Sidewalks	10 ft + 5ft furniture zone	10 ft + 5 ft furniture zone	10 ft + 5 ft furniture zone	10 ft + 5 ft furniture zone	10 ft + 5 ft furniture zone(arterials, collectors) 6 ft (local)
Supplemental Zone	Collector and arterial streets:5', Local streets: none	Collector and arterial streets:5', Local streets: none	Collector and arterial streets:5', Local streets: none	Collector and arterial streets:5', Local streets: none	Collector and arterial streets:9', Local streets: 5'

* May be reduced to zero if residential use has no windows adjacent to yard.

Table 4 Legend Table for Uses

P = Permitted	SUP = Permitted with Special Use Permit
P* = Permitted, up to 5% of total building area	SAP = Permitted with Special Administrative Permit
P(X) = Permitted, up to X square feet	X = Not permitted

Table 5 Uses in Quality of Life Zoning Districts Proposed

	MRC-1/3-C	MR-3-C
RESIDENTIAL		
Single-family dwellings	P	P
Two-family dwellings	P	P

	MRC-1/3-C	MR-3-C
Multi-family dwellings	P	P
Group homes ⁴	X	X
Rooming houses	X	X
Single room occupancy residences	X	X
Dormitories ⁵	X	X
TRANSPORTATION AND COMMUNICATION		
Park-for-hire surface lots	X	X
Park-for hire decks	X	X
Automobile service stations	X	X
Gas stations ⁶	X	X
Repair garages, paint and body shops	X	X
Truck stops	X	X
MARTA structures ⁷	P	P
Helicopter landing facilities	SUP	X
Telecommunications switchboards ⁸	SUP	X
Broadcasting towers lower than 70 feet in height ⁹	SAP	X
Broadcasting towers greater than 70 feet in height	SUP	X
RETAIL GOODS AND SERVICES		
Bakeries and catering establishments	P	P*(2,000)
Dry cleaning collection stations	P	P*(2,000)
Dry cleaning facilities	P	X
Laundromats	P	P*(2,000)
Tailoring and dressmaking	P	P*(4,000)
Banks ¹⁰	P	X
Automatic teller machines	P	X
Barber shops, beauty shops, nail shops	P	P*(2,000)
Photocopying or blueprint shops	P	X
Retail establishments	P	X
Sales and repair establishments ¹¹	P	P*(4,000)
Plumbing, air conditioning service and repair	P	X
Grocery stores	P	X
OTHER COMMERCIAL		
Hotels	SUP	X
Mortuaries and funeral homes	SUP	X
New and used car sales	X	X
Nursing homes and convalescent centers	SUP	X
ENTERTAINMENT		
Restaurants, bars ¹²	P	P*(4,000)

⁴ including family care homes and congregate care homes

⁵ including fraternity and sorority houses

⁶ but not providing regular automobile maintenance service, repair shops, or car washes

⁷ defined as: Structures and uses required for operation of MARTA or a public utility but not including uses involving storage, train yards, warehousing, switching, or maintenance shops.

⁸ including power generators and other telecommunications relay equipment

⁹ and line-of-sight relay devices for telephonic, radio or television communications greater than 70 feet in height

¹⁰ including savings and loan associations, and other similar institutions – but not including any drive-in service window

¹¹ for home appliances, bicycles, lawn mowers, shoes, clocks, or similar household goods.

¹² including coffee shops, delicatessens, and taverns

	MRC-1/3-C	MR-3-C
Theaters ¹³	P	X
Bowling alleys	SUP	X
Poolrooms and amusement arcades	SUP	X
Museums, art galleries, libraries ¹⁴	P	P*(8,000)
Bingo parlors	SUP	X
Adult businesses	X	X
Outdoor amusement enterprises	SUP	X
OFFICES		
Offices, studios	P	P*(8,000)
Clinics ¹⁵	P	X
Professional or service establishments ¹⁶	P	X
CIVIC, EDUCATIONAL & RELIGIOUS		
Childcare centers and kindergartens	SUP	X
Clubs and lodges	P	X
Colleges and universities ¹⁷	P	X
Business or commercial schools	P	X
Public schools	P	P
Private schools	P	X
Churches and synagogues	SUP ¹⁸	X
Community centers ¹⁹	SUP	X
INDUSTRIAL		
Light manufacturing	X	X
Commercial greenhouses	SUP	X
Security storage centers	SUP* (7500)	X
OTHER		
Hospitals	SUP	X

Part VI: Economic Development Programs/Tools

As part of the Stadium Neighborhoods Economic Development Priority area, the marketing and implementation of this Plan will take place after the update is adopted by the Atlanta City Council. Atlanta Development Authority (ADA), as the City's economic development arm, will in charge of the economic development in this area. There are opportunities for business development and job creation along Georgia Avenue. The Stadium and Atlanta Braves could be a good partner with the neighborhood in terms of economic development.

Several programs/tools are available from the City, State, and Federal levels to help economic development in the Summerhill neighborhood. Table 6 and 7 summarize the tools. ADA has conducted a comparative analysis on using Tax Allocation District (TAD) and Urban

¹³ including other commercial recreation establishments with primary activities conducted within fully enclosed buildings

¹⁴ and similar profit or non-profit cultural facilities

¹⁵ including veterinary (if animals are kept within soundproof buildings), laboratories, and similar uses, excluding blood donor stations

¹⁶ but not hiring halls

¹⁷ and other institutions of higher learning

¹⁸ having a minimum lot area greater than 1 acre

¹⁹ including community service facilities

Enterprise Zone (UEZ) programs in the different Economic Development Priority areas. Based on the analysis, the Georgia Avenue/Ralph David Abernathy Boulevard corridor has the potential to become a Tax Allocation District. Specifically in Summerhill, the area along Georgia Avenue and Hank Aaron Drive including Turner Field is a high priority candidate area. The ADA's analysis indicates potential development of 390,000 sq.ft. of residential, 50,000 sq.ft. of retail and 100,000 sq.ft. of office by 2010 in this area. For details of the ADA study and analysis, please refer to the report of '*REVITALIZATION INCENTIVES FOR UNDERSERVED AREAS*'. The other programs/tools can be applied or used based on the cases.

Table 6 City of Atlanta & Atlanta Development Authority Controlled Programs/Tools

Program		Program Summary
Financing	TAD (ADA)	A Tax Allocation District (TAD) is established to publicly finance certain redevelopment activities in underdeveloped areas. Redevelopment costs are financed through the pledge of future incremental increases in property taxes generated by the resulting new development.
	URFA (ADA)	The Urban Residential Finance Authority (URFA) is empowered to issue tax exempt bonds to make below market interest rate mortgage loans to developers for rental housing, provided certain requirements are met to ensure that the rental units benefit low and moderate income renters.
	501(c)3 Bonds (ADA)	ADA can issue taxable and tax-exempt industrial revenue bonds to 501(c)3 organizations in the City of Atlanta.
	Small Business Loans (ADA)	The Business Improvement Loan Fund (BILF) provides loans up to \$50,000 to encourage the revitalization of targeted business districts in the City of Atlanta and to support commercial and industrial development in other eligible areas.
		The Phoenix Fund assists small and medium-sized businesses in the City of Atlanta with affordable loans of up to \$100,000 for the construction or renovation of privately-owned commercial buildings; equipment purchases needed to operate a business, and, in some cases, working capital.
Tax Abatements	Urban Enterprise Zone (Atlanta)	ADA facilitates Small Business Administration (SBA) 504 Debenture financing to small, minority and female-owned businesses to expand and/or relocate in the city.
		The City of Atlanta's Urban Enterprise Zone (UEZ) program encourages private development and redevelopment in areas of the City or on sites which otherwise would unlikely be developed due to the existence of certain characteristics of the area or site. The UEZ provides property tax abatement for a 10-year period.

Table 7 Programs/Tools Summary (City, County, State, Federal, and Renewal Community)

<u>ECONOMIC DEVELOPMENT TOOLS</u>		Developers	Existing Property Owners	New Businesses	Existing Businesses	Business Tenants
Financing	TAD (ADA)	Active				
	URFA (ADA)	Active				
	501c (3) Revenue Bonds (ADA)	Active				
	Small Business Loans (includes BILF, Phoenix Fund, and SBA 504 loans)		Active			
	Development Authority of Fulton County bonds (Fulton County)	Active, Subject to Fulton County Approval				
Tax Abatements	Urban Enterprise Zone (Atlanta)	Active				
Job Tax Credits	Georgia Business Expansion and Support Act (BEST)			Active		
	Opportunity Zone (GA)			Application to be made in 2006		
	Renewal Community Employment Credit (RCEC) (Federal)			Activity cannot be determined		
	Work Opportunity Tax Credit (WOTC) (Federal)			Activity cannot be determined		
	Welfare to Work Tax Credit (WtW) (Federal)			Activity cannot be determined		
Tax Deductions	Commercial Revitalization Deduction (CRD) (Federal)	Activity began in 2005				
	Increased Section 179 Deduction (Federal)			Activity cannot be determined		
	Environmental Cleanup Cost Deduction (Federal)	Activity cannot be determined				
Capital Gains	Zero Percent Capital Gains Rate on property, stock or partnerships in Renewal Community (Federal)	Activity can begin in 2007				

Legend:	CoA/ADA	Fulton County	State of Georgia	Renewal Community	None
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More information can be acquired from ADA or through ADA's website:
www.AtlantaDA.com