

BARTOW COUNTY, GEORGIA

OFFICE OF THE COUNTY ADMINISTRATOR

POLICY STATEMENT

Data Center Development in Bartow County: Economic Benefits and Correction of Common Misconceptions

Purpose and Scope

This statement sets forth the position of Bartow County regarding the development of large-scale data center facilities within its jurisdiction. It addresses the fiscal and economic benefits that such facilities confer upon the County and its residents, and it responds to a number of assertions concerning water consumption, electricity usage, employment, and demand on public services that have appeared in public discourse and media coverage. The statement is intended to furnish residents, taxpayers, and stakeholders with an accurate, evidence-based account of the considerations that inform the County's approach.

Background

Bartow County occupies a favorable position within the Southeastern data center market by reason of its transmission and fiber infrastructure, available land, transportation access, and proximity to the metropolitan Atlanta corridor. The County has accordingly attracted substantial capital investment in digital infrastructure. Data center development represents one of the largest categories of private capital investment presently available to local governments, and its fiscal characteristics differ materially from those of residential, retail, and conventional industrial development. The purpose of this statement is to describe those characteristics accurately and to distinguish demonstrated fact from claims that do not withstand scrutiny. The County has adopted specific development standards governing such facilities, summarized in the section on governance below and published in full alongside this statement.

Economic Benefits

Expansion of the Tax Base. The principal economic benefit of a data center is the property tax it generates on the value of its equipment and improvements. Such a facility carries an assessed value driven chiefly by its servers, electrical systems, and cooling infrastructure rather than by land, and the tangible personal property within the buildings ordinarily accounts for the great majority of the total. This value structure is corroborated by the December 2025 Tax Incentive Evaluation of the Georgia data center sales and use tax exemption, prepared by the University of Georgia's Carl Vinson Institute of Government for the Georgia Department of Audits and Accounts, which modeled a representative metropolitan-Atlanta complex carrying a combined land, building, and equipment value exceeding two billion dollars, the preponderance of it attributable to equipment. That study is a State-level evaluation offered here solely as corroboration of the value structure typical of such facilities and is not a measurement of any Bartow County project.

Bartow County has granted **no tax abatements** in connection with these facilities. It has entered into no reduction, exemption, or payment-in-lieu-of-taxes arrangement that would remove value from the tax

digest or defer its taxation. The full assessed value of each facility will be accordingly entered on the digest and taxed at the full applicable millage rate for the benefit of the County, its school system, and the other jurisdictions that levy against the digest. This position distinguishes Bartow County from jurisdictions that have discounted such value through abatement or comparable inducements.

The scale of the investment presently under development in the County is substantial. As a general matter, data center construction costs between twelve and fifteen million dollars per megawatt of capacity for the buildings and supporting infrastructure, and the subsequent installation of servers and related equipment costs a further ten to forty million dollars per megawatt. Digital Realty's investment in the Stilesboro area, planned for approximately 1.3 gigawatts of computing capacity, has indicated a total build-out capital investment on the order of eighteen billion dollars. Switch, in Cartersville but still a part of the County tax digest, has not disclosed numbers, but its campus is larger than Digital Realty and its buildout could well be larger. These figures are stated to convey the order of magnitude of the development under way and do not constitute a representation of assessed value or of anticipated tax revenue. These campuses are projected to build out over ten years.

These facilities remain in construction and pre-operational phases and have not yet been added to the County tax digest, other than the land value. As construction is completed and equipment is installed, the County anticipates that considerable value will be added to the digest over the coming years. The value ultimately entered is determined by the Board of Tax Assessors in accordance with Georgia law, which assesses tangible property at forty percent of fair market value and applies statutory depreciation to equipment; the digest impact is therefore a function of depreciated value rather than of gross capital cost. The County does not forecast a specific figure at this time, but the magnitude of the investment under development supports a reasonable expectation of a substantial future contribution to the digest and to the services it sustains. It is the County Commissioner's repeatedly stated intent to increase homestead exemptions to reduce property taxes on homesteads as the revenue starts coming in. The increased revenue will also allow improved services.

Favorable Fiscal Ratio. A data center generates substantial revenue while imposing comparatively little demand on public services. Such facilities produce minimal traffic, generate few calls for police and fire response, add no students to the school system, and require no expansion of residential infrastructure. The result is a ratio of revenue to service cost that exceeds that of nearly every alternative land use. Revenue of this character may be applied to school construction, infrastructure renewal, and the moderation of the property tax burden borne by homeowners and existing businesses.

Employment and Local Expenditure. Construction of a large facility generates significant temporary employment across a multi-year build period, together with associated demand for local materials, services, and lodging. Permanent operational positions, while modest in number relative to the facility's footprint, are predominantly high-wage technical and skilled-trade roles. The County does not represent that data centers are a source of large-scale permanent employment; their value to the County is principally fiscal, as described above, and that value is substantial irrespective of headcount. However, even at the low density, employment will be considerable. Digital Realty forecasts total employment in excess of 800 jobs once the campus is complete. Data center jobs are also high-paying. Switch has not forecast jobs but would be similar or greater.

Digital Infrastructure. Data centers constitute the physical infrastructure underlying cloud computing, telecommunications, and modern commerce. Their presence within the region supports network

reliability and reduced latency for the businesses, institutions, and public agencies that depend upon digital services.

Correction of Common Misconceptions

The following addresses assertions that recur in public commentary. In each instance the County has endeavored to state the matter accurately, including where a legitimate concern exists and the manner in which the County addresses it.

Water Consumption

Assertion. That data centers uniformly consume vast quantities of potable water and thereby deprive the community of its drinking supply.

Response. Water use depends entirely upon the cooling technology employed and is not a fixed attribute of the facility type. Facilities using open-loop evaporative cooling do consume meaningful quantities of water; a facility of that design in the one-hundred-megawatt class may consume on the order of 500,000 gallons per day. Closed-loop and air-cooled designs, by contrast, recirculate coolant within sealed systems and consume little water beyond an initial charge and periodic makeup, reducing consumption by as much as ninety-five percent relative to conventional evaporative towers. In Bartow County the water-intensive designs are not merely disfavored but prohibited: the data center standards adopted July 1, 2026, require every facility to use a closed-loop or functionally equivalent cooling system and expressly forbid open-loop, once-through, and continuously evaporative cooling, for the stated purpose of promoting sustainable water use and reducing stress on public water supplies (Zoning Ordinance Section 9.9(7)). The concern that a data center will draw down the community's drinking supply through evaporative cooling therefore does not describe any facility the County may lawfully permit. Switch, while in the City, is served by the Bartow County Water System. While Switch initially inquired about future phases using evaporative cooling, most recently they have stated that all their customers prefer to use closed loop because water is so controversial.

Electricity Usage and Ratepayer Impact

Assertion. That data centers waste electricity and cause residential utility bills to rise.

Response. Two distinct points warrant separation. First, as to efficiency: facility efficiency is measured by power usage effectiveness, the ratio of total facility power to power delivered to computing equipment. The industry average has fallen to approximately 1.5 to 1.6, and best-in-class facilities operate near 1.09, indicating that overhead beyond computing has declined substantially and continues to decline. Second, as to residential cost: the widely reported increases in household electricity bills arise principally within the PJM Interconnection market serving the mid-Atlantic and Midwest, which does not serve Georgia. Georgia's regulated utility framework provides mechanisms through which large-load customers may be placed on rate structures designed to recover their own cost of service, and the Georgia Public Service Commission has taken up measures directed at insulating residential and small-business ratepayers from costs attributable to large new loads. The County supports cost-allocation arrangements that assign the cost of new generation and transmission to the facilities that create the demand rather than to existing ratepayers.

Employment and Local Benefit

Assertion. That data centers create no jobs and therefore confer no benefit on the community.

Response. The premise is partially correct but the conclusion does not follow from it. Data centers are capital-intensive and employ a modest permanent workforce relative to their assessed value. It does not follow that they confer no benefit. The benefit is fiscal: a land use that produces large tax revenue while requiring minimal public service is advantageous precisely because it does not generate the population growth, traffic, and service demand that accompany most other forms of development. The assertion conflates employment with total community benefit; the two are not equivalent, and a facility that funds schools and infrastructure without adding to the service burden delivers benefit of a real and measurable kind.

Demand on Public Services

Assertion. That data centers strain roads, schools, and emergency services.

Response. Relative to residential or commercial development of comparable value, data centers generate little traffic, few calls for police and fire service, and no new students. On-site power generation, a frequent subject of concern, is closely regulated: the Zoning Ordinance confines emergency diesel generators to the federal one-hundred-hour annual limit for testing and maintenance, imposes more stringent EPA Tier 4 Final standards on any generation beyond true emergency use, caps accessory generation at three hundred megawatts of firm load, and requires an emergency shut-off plan and fire suppression system approved by the Fire Marshal (Section 9.9(11)). Facilities otherwise operate on grid power. The net effect on County services is minor in relation to the revenue generated.

Land Use, Noise, and Appearance

Assertion. That data centers are noisy and detract from the surrounding landscape.

Response. The principal sources of noise are cooling equipment and periodic generator testing, and these are governed by adopted, enforceable standards rather than by discretion. Data center noise is limited to a thirty-minute average of sixty-five decibels by day and fifty-five decibels at night, measured at any adjacent residential boundary, with escalating penalties and, in cases of nuisance, suspension of operations by order of the Superior Court (Section 9.9(14)). Siting and appearance are governed by a two-hundred-foot buffer from residential districts, a seventy-five-foot height limit, a fifty-acre minimum parcel, mandatory screening of mechanical equipment, and shielded, downcast lighting limited to one-half foot-candle at the property line (Section 9.9). Facilities occupy a modest land footprint in relation to their assessed value and the revenue they generate.

County Governance and Safeguards

On July 1, 2026, following the recommendation of the Planning Commission and the consideration of public comment, the Commissioner adopted comprehensive data center development standards by Ordinance Z-26-00027, codified at Article IX, Section 9.9 of the County Zoning Ordinance. This strengthened pre-existing data center regulations adopted in January of 2025. The ordinance is published in full together with this statement; its principal provisions are summarized below.

Zoning classification. Data centers are an allowed use in the I-1, I-2, and BPD districts and a conditional use in the A-1 district, in which each proposal is subject to case-by-case review and to conditions imposed at the time of approval.

Water and cooling. Every data center must employ a closed-loop cooling system or a functionally equivalent technology; open-loop, once-through, and continuously evaporative cooling are prohibited (Section 9.9(7)).

Siting, buffers, and appearance. Facilities are subject to a seventy-five-foot height limit, fifty-foot yard setbacks, a fifty-acre minimum parcel, and a two-hundred-foot buffer where adjacent to residential districts. Mechanical equipment must be screened from view, and exterior lighting must be shielded, downcast, and limited to one-half foot-candle at the property line (Section 9.9).

Noise. Operations are limited to a thirty-minute average of sixty-five decibels by day and fifty-five decibels by night, measured at any adjacent residential boundary, and are enforced through notice of violation, escalating daily penalties, and, in cases of nuisance, suspension of operations by order of the Superior Court (Section 9.9(14)).

On-site power generation. Accessory power generation is separately regulated. Permitted fuel sources are limited; coal and other petroleum-based fuels are prohibited except for emergency diesel generators, which are confined to the federal one-hundred-hour testing limit; generation is capped at three hundred megawatts of firm load to preserve its accessory character; screening walls must stand at least three hundred feet from any property line and one thousand feet from any occupied dwelling; and each facility must satisfy environmental permitting and a Fire Marshal safety review (Section 9.9(11)).

Site plan fidelity. A conditional-use facility must be developed in accordance with the site plan submitted with its application; material changes require a further application to the Planning Commission (Section 16.1.5).

Beyond these adopted standards, the County pursues legislative and regulatory measures, including cost-of-service allocation and appropriate fee authority, designed to ensure that the cost of supporting infrastructure is borne by the facilities that generate the demand rather than by residents. Together, these measures secure the fiscal benefits of data center development while managing its effects in a manner consistent with the interests of the County's residents.

Conclusion

Data center development offers Bartow County a category of private capital investment that expands the tax base, generates substantial revenue with minimal demand on public services, and supports the digital infrastructure on which the regional economy depends. A number of the concerns raised in public commentary rest upon generalizations that do not account for present technology or for the County's role in reviewing and conditioning each project. Others identify legitimate matters, which the County addresses through the development standards adopted in its Zoning Ordinance and through its participation in State legislative and regulatory processes. The County's position is that data center development, appropriately sited and conditioned, serves the long-term fiscal interest of the County and its residents.