

1 **STATE OF GEORGIA**
2 **DEKALB COUNTY**
3 **CITY OF STONECREST**
4

5 **RESOLUTION 2025-____ - ____**
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7 **A RESOLUTION BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST,**
8 **GEORGIA TO CERTIFY THE ESTIMATED ROLL-BACK RATE FOR THE CITY OF**
9 **STONECREST FOR 2025; AND FOR OTHER LAWFUL PURPOSES.**
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11 **WHEREAS**, the City of Stonecrest, Georgia (“City”) is charged with operating and
12 maintaining City government pursuant to its Charter to provide for the assessment of ad valorem
13 property taxes on all real and personal property subject to such taxation; and
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15 **WHEREAS**, House Bill 581 passed by the Georgia General Assembly amended Chapter
16 5 of Title 48 of the Official Code of Georgia Annotated by creating the Estimated Roll-Back Rate
17 in O.C.G.A. 48-5-2; and
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19 **WHEREAS**, the Estimated Roll-Back Rate was designed to provide local governments
20 with more flexibility in accurately previewing the millage rate to the property owner on their
21 Notice of Assessment (“NOA”); and
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23 **WHEREAS**, the Estimated Roll-Back Rate means the current year's estimated millage rate
24 minus the millage equivalent of the total net assessed value added by reassessments; as calculated
25 and certified to the collecting officer of the municipality by the levying authority for municipal tax
26 purposes; and
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28 **WHEREAS**, House Bill 92 passed by the Georgia General Assembly amended O.C.G.A.
29 48-5-306.2. by adding a deadline by which the Estimated Roll-Back Rate must be provided; and
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31 **WHEREAS**, pursuant to O.C.G.A. 48-5-306.2. each levying and recommending authority
32 shall annually calculate its Estimated Roll-Back rate for the current year and shall certify such rate
33 to the county board of tax assessors and county tax commissioner no less than 15 days prior to the
34 postmark of the annual NOA; and
35

36 **WHEREAS**, the City has an agreement with the Tax Commissioner of DeKalb County,
37 Georgia to serve as Tax Collector for the City for the collection of ad valorem taxes; and
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39 **WHEREAS**, the Mayor and City Council wish to certify the Estimated Roll-Back Rate for
40 the purpose of ensuring compliance with state law and transparency in the budget process;
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42 **WHEREAS**, the City’s Finance Director has provided the recommendation of the
43 Estimated Roll-Back Rate to the Mayor and City Council for review and certification.
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49 **NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND**
50 **COUNCIL OF THE CITY OF STONECREST, GEORGIA:** The Estimated Roll Back Rate
51 for the City of Stonecrest for 2025 is hereby established and certified as 1.2570 mills.
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53 **BE IT FURTHER RESOLVED,** The City Manager is hereby authorized and directed to
54 transmit a copy of this resolution containing the Estimated Roll-Back Rate to the Tax
55 Commissioner's Office and Property Appraisers.
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57 **BE IT FURTHER RESOLVED,** this resolution hereby repeals any and all conflicting
58 resolutions.
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60 **BE IT FINALLY RESOLVED,** this resolution shall become effective immediately upon
61 its adoption by the Mayor and City Council.
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63 **SO RESOLVED,** this ____ day of May, 2025.

CITY OF STONECREST, GEORGIA:

ATTEST:

Sonya Isom, City Clerk

Jazzmin Cobble, Mayor

APPROVED AS TO FORM:

City Attorney