

1 STATE OF GEORGIA
2 DEKALB COUNTY
3 CITY OF STONECREST

4
5 RESOLUTION 2024-____ - ____
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8 **A RESOLUTION BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST,**
9 **GEORGIA TO FIX THE MILLAGE RATE FOR AD VALOREM PROPERTY TAXES OF**
10 **THE CITY OF STONECREST FOR FISCAL YEAR 2025 AND FOR OTHER LAWFUL**
11 **PURPOSES.**

12
13 **WHEREAS**, the City of Stonecrest, Georgia (“City”) is charged with operating and
14 maintaining City Government pursuant to its Charter to provide for the assessment of ad valorem
15 property taxes on all real and personal property subject to such taxation; and
16

17 **WHEREAS**, Chapter 5 of Title 48 of the Official Code of Georgia Annotated authorizes
18 municipalities to impose ad valorem taxes on property; and
19

20 **WHEREAS**, the millage rate set by the City of Stonecrest for tax year 2023 was 1.257
21 mills; and
22

23 **WHEREAS**, the City Charter authorizes the governing authority to set millage rate up to
24 3.35 mills plus the amount of any rollback or reduction by DeKalb County of its millage rate
25 imposed for ad valorem taxes on real property within the corporate limits of the City for services
26 assumed by the City from DeKalb County by resolution; and
27

28 **WHEREAS**, the City has an agreement with the Tax Commissioner of DeKalb County,
29 Georgia to serve as Tax Collector for the City for the collection of ad valorem taxes; and
30

31 **WHEREAS**, pursuant to O.C.G.A. 48-5-32 *et seq.* the City has given proper notice and
32 held three (3) public hearings for the purpose of receiving relevant evidence, testimony, and public
33 comment concerning the tentative millage rate for ad valorem property taxes; and
34

35 **WHEREAS**, the Mayor and City Council, after hearing and duly considering all such
36 relevant evidence, testimony, and public comment, have determined that it is in the best interest
37 of, and necessary to meet the expenses and obligations of, the City of Stonecrest to fix the millage
38 rate as provided herein
39

40 **NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND**
41 **COUNCIL OF THE CITY OF STONECREST, GEORGIA** as follows:
42

43 **SECTION 1.** The ad valorem tax at the rate for the City of Stonecrest, Georgia for the
44 2024 fiscal year on property subject to ad valorem taxation by the City, is hereby fixed at 1.257
45 on each \$1,000.00 of taxable value or any part thereof of the value of all real and personal property,
46 which under the laws of this state are subject to taxation within the corporate limits of the City for
47 this purpose.
48

49 **SECTION 2.** In accordance with the approved contract with the Tax Commissioner of
50 DeKalb County, the billing date and due date for ad valorem taxes for the City shall be the same
51 as those for DeKalb County.
52

53 **SECTION 3.** The Tax Commissioner of DeKalb County or other designated tax collector
54 is hereby authorized to provide services related to billing and collecting ad valorem taxes for the
55 City of Stonecrest based on the millage rate set herein and to take, on behalf of the City, such
56 actions authorized by the approved contract between the City and the Tax Commissioner and state
57 law as may be necessary for these purposes.
58

59 **SECTION 4.** The City Manager is hereby authorized to execute the Millage Rate Rollback
60 Calculation Worksheet based upon the millage rate hereby adopted by the Mayor and Council and
61 submit same and any other necessary documents to the Tax Commissioner of DeKalb County.
62

63 **SECTION 5.** This resolution hereby repeals any and all conflicting resolutions.
64

65 **SECTION 6.** This resolution shall become effective immediately upon its adoption by the
66 Mayor and City Council.
67

68 **SO RESOLVED,** this ____ day of June, 2024.

CITY OF STONECREST, GEORGIA:

Attest:

Approved:

Sonya Isom, City Clerk

Jazzmin Cobble, Mayor

Approved as to Form:

City Attorney