

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

5 RESOLUTION 2025-\_\_\_\_ - \_\_\_\_  
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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 THE FISCAL YEAR 2025 AND FOR OTHER**  
11 **LAWFUL 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 2024 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  
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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:  
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43 **SECTION 1.** The ad valorem tax at the rate for the City of Stonecrest, Georgia for the  
44 2025 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

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

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

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

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

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

**SO RESOLVED,** this 26<sup>th</sup> day of June, 2025.

**CITY OF STONECREST, GEORGIA:**

**Attest:**

**Approved:**

\_\_\_\_\_  
**Sonya Isom, City Clerk**

\_\_\_\_\_  
**Jazzmin Cobble, Mayor**

**Approved as to Form:**

\_\_\_\_\_  
**City Attorney**