

1 STATE OF GEORGIA
2 DEKALB COUNTY
3 CITY OF STONECREST

4
5 RESOLUTION 2026-____ - ____
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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 AND FOR OTHER LAWFUL PURPOSES.**

11
12 **WHEREAS**, the City of Stonecrest, Georgia (“City”) is charged with operating and
13 maintaining City Government pursuant to its Charter to provide for the assessment of ad valorem
14 property taxes on all real and personal property subject to such taxation; and
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16 **WHEREAS**, Chapter 5 of Title 48 of the Official Code of Georgia Annotated authorizes
17 municipalities to impose ad valorem taxes on property; and
18

19 **WHEREAS**, the millage rate set by the City of Stonecrest for tax year 2025 was 1.257
20 mills; and
21

22 **WHEREAS**, the City Ordinance authorizes the governing authority to set millage rate up
23 to 3.35 mills unless a higher millage rate is adopted by Home Rule or recommended by
24 resolution of the City Council and subsequently approved by a majority of the qualified electors
25 of the City voting on the issue; and
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27 **WHEREAS**, the City has an agreement with the Tax Commissioner of DeKalb County,
28 Georgia to serve as Tax Collector for the City for the collection of ad valorem taxes; and
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30 **WHEREAS**, pursuant to O.C.G.A. 48-5-32 *et seq.* the City has given proper notice and
31 held three (3) public hearings for the purpose of receiving relevant evidence, testimony, and public
32 comment concerning the tentative millage rate for ad valorem property taxes; and
33

34 **WHEREAS**, the Mayor and City Council, after hearing and duly considering all such
35 relevant evidence, testimony, and public comment, have determined that it is in the best interest
36 of, and necessary to meet the expenses and obligations of, the City of Stonecrest to fix the millage
37 rate as provided herein
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39 **NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND**
40 **COUNCIL OF THE CITY OF STONECREST, GEORGIA** as follows: The ad valorem tax at
41 the rate for the City of Stonecrest, Georgia for the year 2026 on property subject to ad valorem
42 taxation by the City, is hereby fixed at 1.257 on each \$1,000.00 of taxable value or any part thereof
43 of the value of all real and personal property, which under the laws of this state are subject to
44 taxation within the corporate limits of the City for this purpose.
45

46 **BE IT FURTHER RESOLVED** in accordance with the approved contract with the Tax
47 Commissioner of DeKalb County, the billing date and due date for ad valorem taxes for the City
48 shall be the same as those for DeKalb County.
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50 **BE IT FURTHER RESOLVED** the Tax Commissioner of DeKalb County or other
51 designated tax collector is hereby authorized to provide services related to billing and collecting
52 ad valorem taxes for the City of Stonecrest based on the millage rate set herein and to take, on
53 behalf of the City, such actions authorized by the approved contract between the City and the Tax
54 Commissioner and state law as may be necessary for these purposes.

55
56 **BE IT FURTHER RESOLVED** the City Manager is hereby authorized to execute the
57 Millage Rate Rollback Calculation Worksheet based upon the millage rate hereby adopted by the
58 Mayor and Council and submit same and any other necessary documents to the Tax Commissioner
59 of DeKalb County.

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61 **BE IT FURTHER RESOLVED** this resolution hereby repeals any and all conflicting
62 resolutions.

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64 **BE IT FINALLY RESOLVED** This resolution shall become effective immediately upon
65 its adoption by the Mayor and City Council.

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67 **SO RESOLVED**, this ____ day of June, 2026.

CITY OF STONECREST, GEORGIA:

Attest:

Approved:

Sonya Isom, City Clerk

Jazzmin Cobble, Mayor

Approved as to Form:

City Attorney