

**A RESOLUTION BY THE BOARD OF COMMISSIONERS OF DEKALB COUNTY
DESIGNATING 1% OF THE 8% HOTEL-MOTEL TAX REVENUE FOR AN AFFORDABLE
HOUSING TRUST FUND BEGINNING IN 2025, PENDING FUND APPROVAL**

WHEREAS, DeKalb County is committed to fostering equitable and sustainable growth by supporting affordable housing initiatives that benefit all residents, ensuring access to quality, affordable housing across income levels; and

WHEREAS, affordable housing is a critical need for DeKalb County residents, contributing to economic stability, community well-being, and inclusive growth, yet many residents face barriers to securing affordable homes; and

WHEREAS, a proposal to establish an Affordable Housing Trust Fund is under review by the Board of Commissioners, with the intent to provide a dedicated fund supporting the development, preservation, and rehabilitation of affordable housing and initiatives for housing stability; and

WHEREAS, DeKalb County generates significant revenue through an 8% hotel-motel tax, which funds various community and public services, and dedicating a portion of this tax revenue to affordable housing would address a critical need and enhance long-term community prosperity; and

WHEREAS, upon approval of the Affordable Housing Trust Fund, allocating 1% of the existing 8% hotel-motel tax revenue beginning with the fiscal year 2025 budget would ensure a dedicated funding source for affordable housing.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF
DEKALB COUNTY, GEORGIA:**

1. Designation of Funds: Beginning in fiscal year 2025, 1% of the revenue from the current 8% hotel-motel tax in DeKalb County shall be designated for future deposit into the Affordable Housing Trust Fund, contingent upon the fund's formal establishment by the Board of Commissioners.

2. Purpose of Designated Funds: The designated funds shall support the development, acquisition, rehabilitation, and preservation of affordable housing, as well as services that prevent homelessness and promote housing stability for low- and moderate-income households within DeKalb County.

3. Reporting and Accountability: Upon the formal establishment of the Affordable Housing Trust Fund, an annual report detailing fund impact and allocations, including metrics on housing units developed or preserved and individuals or families served, shall be submitted to the Board of Commissioners.

4. Implementation: The DeKalb County Department of Finance and Department of Community Development include this allocation in the County’s fiscal planning, budget process, and preparation in anticipation of the Affordable Housing Trust Fund’s establishment.

5. Effective Date: This resolution shall be effective immediately upon adoption, with designated funding from the hotel-motel tax beginning in fiscal year 2025, contingent on the approval and establishment of the Affordable Housing Trust Fund by the Board of Commissioners.

Resolved this _____ day of _____ 2024.

ADOPTED by the DeKalb County Board of Commissioners, this ___ day of _____ 2024

Mereda Davis Johnson
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer, this _____ day of _____, 2024

Michael Thurmond
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

APPROVED AS TO FORM:

BARBARA SANDERS
County Clerk
Board of Commissioners and
Chief Executive Officer

Viviane Ernstes
County Attorney
DeKalb County, Georgia