

**RESOLUTION**

**A RESOLUTION OF THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA TO THE DEKALB COUNTY DELEGATION OF THE GENERAL ASSEMBLY RELATING TO SHARING IN THE COST TO RETIRE CERTAIN UNFUNDED PENSION OBLIGATIONS WHEN NEW CITIES ARE CREATED, AND FOR OTHER PURPOSES**

**WHEREAS**, the governing authority of DeKalb County requests that the General Assembly enact legislation similar to House Bill 244, attached hereto as Exhibit A, introduced in 2017 providing for the sharing of the cost to retire certain unfunded County pension obligations when new cities are created; and

**WHEREAS**, the incorporation of new cities creates a significant financial burden on DeKalb County to fund the accrued pension obligations of the newly incorporated areas;

**WHEREAS**, it is in the best interest of the citizens of DeKalb County to request the General Assembly to adopt legislation providing for equitable treatment of accrued pension liabilities when new cities are created; and

**NOW, THEREFORE, BE IT RESOLVED** by the governing authority of DeKalb County, Georgia that the following is requested:

1. The General Assembly enact legislation similar to House Bill 244, attached hereto as Exhibit A, authorizing the County to create a special tax district for the purpose of levying an ad valorem tax to eliminate the unfunded pension obligations of newly created cities; and
2. The Executive Assistant or designee deliver a copy of this Resolution to each member of the Georgia General Assembly representing a portion of DeKalb County.

**ADOPTED** by the DeKalb County Board of Commissioners, this \_\_\_\_ day of \_\_\_\_\_, 2018.

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**JEFF RADER**  
Presiding Officer  
Board of Commissioners  
DeKalb County, Georgia

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_ day of \_\_\_\_\_, 2017.

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**MICHAEL L. THURMOND**  
Chief Executive Officer  
DeKalb County, Georgia

**ATTEST:**

**APPROVED AS TO FORM:**

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**BARBARA SANDERS-NORWOOD, CCC**  
Clerk

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**VIVIANE H. ERNSTES**  
Interim County Attorney

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