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.

DeKalb County, Georgia

| | JEFF RADER |
|-----------------------------|---|
| | Presiding Officer |
| | Board of Commissioners |
| | DeKalb County, Georgia |
| APPROVED by the Chi., 2019. | ef Executive Officer of DeKalb County, this day |

| ATTEST: | APPROVED AS TO FORM: |
|----------------|----------------------|
| 311E31. | ALLKOVED AS TO FORM. |

BARBARA SANDERS-NORWOOD, CCC Clerk

VIVIANE H. ERNSTES
County Attorney

