

## Legislation Text

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**File #:** 2018-1577, **Version:** 1

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**Public Hearing:** YES  NO       **Department:** Board of Commissioners

**SUBJECT:**

**Commission District(s):** All Districts

A Resolution Requesting that the DeKalb Delegation to the Georgia General Assembly to have incorporated areas to share in the unfunded legacy cost for employees who provided services to those areas.

**Information Contact:** John W. Manson IV

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**PURPOSE:**

To request the DeKalb Delegation to the General Assembly to create a special tax district for the sharing of unfunded legacy cost newly created amongst cities.

**NEED/IMPACT:**

DeKalb County has two critical long term liabilities that are significantly affected by incorporation and annexation: pension liabilities and retiree health benefit liabilities often called Other Post-Employment Benefits or OPEB.

A special service district(s) shall be created encompassing the unincorporated area of the County to fund the current unfunded actuarial accrued pension liability. An independent actuary selected by the County and respective city(s) will be used to determine the magnitude of the unfunded liability. Collection of the obligation is not to exceed 30 years. After such the special service district shall be dissolved.

**FISCAL IMPACT:**

To Be Determined;

**RECOMMENDATION:**

To approve the resolution and authorize the chief executive officer to execute all necessary documents.....