

## Legislation Details (With Text)

**File #:** 2019-3320    **Version:** 1    **Name:**  
**Type:** Resolution    **Status:** Preliminary Item  
**File created:** 2/5/2019    **In control:** OPS-County Operations Committee  
**On agenda:** 2/12/2019    **Final action:**  
**Title:** Commission District(s): All Districts  
 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 DeKalb County Pension Obligations When New Cities Are Created.

**Indexes:**

**Attachments:** 1. Unfunded Pension Resolution 2019.02.pdf, 2. HB 244 2017

Date	Ver.	Action By	Action	Result
2/12/2019	1	Board of Commissioners		
2/5/2019	1	Committee of the Whole		

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

**SUBJECT:**

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

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 DeKalb County Pension Obligations When New Cities Are Created.

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**PURPOSE:**

To encourage the General Assembly to enact legislation related to the creation of a special tax district for the purpose of levying an ad valorem tax to pay the costs required to eliminate the pension obligations of newly created cities. It is a significant financial burden on DeKalb County to bear the unfunded pension costs of newly incorporated areas. This Resolution requests the General Assembly to enact legislation providing for equitable treatment of pension liabilities when new cities are created.

**NEED/IMPACT:**

This legislation is needed because the unfunded pension obligations of newly created cities is financially burdensome to the County.

**FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

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