

A RESOLUTION

WHEREAS, Georgia law allows municipalities to enact Freeport Tax Exemptions to exempt certain personal property from taxation upon approval by the local governing body and a citizen referendum vote; and

WHEREAS, the Clarkston City Council has determined that a Freeport Exemption will benefit the City by encouraging warehouse, industrial and other commercial development.

NOW, THEREFORE, BE IT RESOLVED BY THE City Council of the City of Clarkston that the City of Clarkston hereby requests that questions be submitted to the City’s voters whether to authorize the following “Level 1” Freeport Tax Exemptions:

- 1) Goods in the process of being manufactured (O.C.G.A. § 48-5-48.2(c)(1));
- 2) Inventory of finished manufactured goods in the possession of the manufacturer (O.C.G.A. § 48-5-48.2(c)(2));
- 3) Finished manufactured goods destined for distribution out-of-state (O.C.G.A. § 48-5-48.2(c)(3)).

BE IT FURTHER RESOLVED that the City of Clarkston hereby requests that a question be submitted to the City’s voters whether to authorize a “Level 2” Freeport Tax Exemption pursuant to O.C.G.A. § 48-5-46.6;

BE IT FURTHER RESOLVED that the City of Clarkston hereby requests that the DeKalb County Election Superintendent place the four separate ballot questions initiated by this Resolution on the ballot for decision by the voters on May 20, 2014, pursuant to O.C.G.A. §§ 48-5-48.2(d), 48-5-48.6(d), and 21-2-540(c)(2).

SO RESOLVED, this _____ day of _____, 2014.

**CITY COUNCIL
CITY OF CLARKSTON, GEORGIA**

TED TERRY, Mayor

ATTEST:

Tracy Ashby, City Clerk

Approved as to Form:

Stephen G. Quinn, City Attorney