

**STATE OF GEORGIA  
COBB COUNTY  
CITY OF MABLETON**

**RES**

**A RESOLUTION OF THE CITY OF MABLETON, GEORGIA, CREATING A "SIX  
FLAGS AREA SPECIAL SERVICES DISTRICT" FOR THE PROVISION OF LOCAL  
GOVERNMENT SERVICES WITHIN SUCH DISTRICT, AND AUTHORIZING THE  
LEVY AND COLLECTION OF AN AD VALOREM TAX ON REAL PROPERTY  
WITHIN SUCH DISTRICT, TO PAY, WHOLLY OR PARTIALLY, THE COST OF  
PROVIDING SUCH SERVICES THEREIN, AND TO CONSTRUCT AND MAINTAIN  
FACILITIES THEREFORE AND OTHER MATTERS RELATED THERETO**

**WHEREAS**, the City of Mableton ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia;

**WHEREAS**, the duly elected governing authority of the City is the Mayor and Council ("City Council") thereof;

**WHEREAS**, Article 9, Section 2, Paragraph 6 of the Georgia Constitution ("Special Districts Clause of the Georgia Constitution") provides that "special districts may be created for the provision of local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor."

**WHEREAS**, the Georgia Constitution further provides that such special districts may be created by City ordinance or resolution. GA CONST Art. 9, § 2, ¶ VI(c);

**WHEREAS** the hereinafter designated Six Flags area (the "Area") in the City includes within its ambit and in close proximity to each other a preponderance of older, dilapidated, obsolete and vacant buildings, dwellings and improvements in varying stages of deterioration, disrepair and uncleanliness;

**WHEREAS** structures in varying stages of deterioration, disrepair and uncleanliness create injurious conditions conducive to criminal activity and detrimental to public health and safety and thereby constitute a public nuisance, the abatement and correction of which deplete a disproportionate amount of funding and resources otherwise available to the Area for economic development and growth;

**WHEREAS** the enhancement of and improvements to existing and aging local government facilities and infrastructure in the Area, including but not limited to, streets, roads, interchanges, storm water and wastewater collection and disposal systems, parks, recreational areas and open spaces, will assist in the cultivation and promotion of a secure and prosperous environment attractive to property and business owners, residents, visitors and tourists;

**WHEREAS**, Cobb County, Georgia, in collaboration with the South Cobb Redevelopment

Authority initiated efforts to enhance, improve and facilitate the delivery of local government services in the Area in turn to promote and implement economic growth, development, revitalization, opportunity and employment in the Area by adoption on or about January 24, 2012 of the "**South Cobb Implementation Strategy**", and a copy of which is attached hereto as Exhibit "C" and incorporated herein by reference.

**WHEREAS**, the South Cobb Implementation Strategy will be used, as determined necessary by the City, for guidance on needed economic development, redevelopment and revitalization to help stimulate economic development and employment prospects for property, business owners and residents in the Area;

**WHEREAS**, on or about November 11, 2016, Cobb County enacted a County special services district within the Six Flags Area which, beginning in 2025, the County will no longer be able to levy;

**WHEREAS**, the City Council will be able to resume enhancement and improvement of the delivery of needed local government services and facilities to the Area through the City's creation herein of a special services district to be named the "Six Flags Area Special Services District" (the "District");

**WHEREAS**, property owners within the District will benefit significantly from improvements to the aforementioned local government services and the economic stimulus for additional development provided thereby and the facilities and infrastructure therefor to be provided, supplemented, improved or enhanced within the District, including through the projected increase in economic growth, tourism, trade and commerce;

**WHEREAS**, the City Council proposes to levy an ad valorem tax (the "Services Tax" or the "Tax") on real property within the District subject to ad valorem taxation to pay, wholly or partially, the cost of improving, upgrading and providing, among others, the aforementioned local government services within the District and to construct and maintain facilities therefor; and

**WHEREAS**, the City Council finds this Resolution to be in the best interest of the health, safety and welfare of the City.

**IT IS HEREBY RESOLVED**, by the governing authority of the City of Mableton as follows:

**Section 1. DEFINITIONS.**

The foregoing Preamble shall be a substantive part of this Resolution. In addition to the terms defined hereinabove, the following words, terms and phrases listed below when used in this Resolution, shall be defined as follows:

*"Six Flags Area Special Services District" or "District"* shall mean the special services district within the City created by and through this Resolution, the creation of which is

authorized by the Special Districts Clause of the Georgia Constitution and other applicable laws. Said District is identified on Exhibit "A" and Exhibit "B" attached to this Resolution, which exhibits are incorporated herein by reference.

*"Services Tax" or "Tax"* shall mean the ad valorem tax levied pursuant to this Resolution on real property subject to ad valorem taxation within the Six Flags Area Special Services District to pay, wholly or partially, the cost of providing, supplementing or enhancing local government services within the District and to construct and maintain facilities therefor, which tax initially will be a three and one half (3.5) mil tax.

## **Section 2. SIX FLAGS AREA SPECIAL SERVICES DISTRICT ESTABLISHED.**

Pursuant to the authority granted by the Constitution and laws of this State, the City Council hereby creates and establishes the Six Flags Area Special Services District for the provision, delivery and enhancement of local government services therein and facilities therefor as more fully described in this Resolution. The parcels of real property to be included within the District and which collectively thereby establish the limits or boundaries of the District are described and identified on Exhibit "A" and Exhibit "B" attached hereto.

## **Section 3. SERVICES TAX.**

The City Council in the exercise of the authority granted to the City by the Special Districts Clause and other applicable laws, has the power to levy the Services Tax as an ad valorem tax. The City Council in consequence of such authority hereby levies the Services Tax on the ad valorem value of real property in the District subject to ad valorem taxation to provide, supplement, improve and enhance the local government services and facilities specified in this Resolution and to be delivered within the District.

The millage rate of the Services Tax for the initial tax year of 2025 shall be the amount of three- and one-half mils, and the tax millage rate for the Services Tax for future years shall be set annually by the City Council, or if the City Council takes no action to set the millage rate for any year, the millage rate shall remain the rate applicable to the immediately preceding year. The value of this Services Tax shall be fair and reasonable, bearing a substantial relationship to the local government services provided in the District for the benefit of all property owners in the District.

## **Section 4. SERVICES TAX PROCEEDS.**

- a. The City Council shall use the Services Tax proceeds only within the District to pay the costs of providing, supplementing, improving or enhancing the local government services and facilities therefor contemplated by this Resolution.
- b. The proceeds of the Services Tax shall be used to pay, wholly or partially, the cost of providing, supplementing, improving or enhancing local government services within the District and to construct and maintain facilities therefor, which local government services may include, but not be limited to, the following: public health and safety;

nuisance abatement; acquisition of properties for infrastructure and redevelopment; blight remediation; parks, recreational areas and open spaces; street and road construction and maintenance, including landscapes, streetscapes, interchanges, curbs, sidewalks, pedestrian thoroughfares, street lights and traffic control devices; improvements to storm water and wastewater collection and disposal systems; improvements to garbage and solid waste collection and disposal; and other local government services.

- c. The following are additional projects that can be funded through the proceeds of the Services Tax. The purpose of these projects is to help the community by investing in ways to improve the sense-of-place and business climate in the City:

Redevelopment

- i. Property acquisition
- ii. Property abatement
- iii. Relocation assistance
- iv. Land preparation

Quality-of-life Investments:

- i. Installation of way-finding/gateway signage
- v. Landscape Improvements at off ramps of 1-20
- vi. Landscape improvements Six Flags Drive from Riverside Pkwy to Lee Industrial Blvd
- vii. Landscape improvements Six Flags Pkwy Six Flags Over GA to Lee Industrial Blvd
- viii. Landscape maintenance & signage repair – \$60,000/year for 10 years
- ix. Lightning Improvements Six Flags Drive from Riverside Pkwy to Lee Industrial Blvd & Six Flags Pkwy Six Flags Over GA to Lee Industrial Blvd
- x. Marketing and branding implementation

- d. The local government services and facilities to be funded by the Services Tax levied within the District pursuant to the terms hereof will benefit those responsible for payment of the Tax beyond the cost of such local government services and facilities and beyond the amount of the Tax itself.

**Section 5. SPECIFIC BENEFITS.**

The property owners within the District will derive a specific benefit from the local government services and facilities therefor to be paid for wholly or partially by the proceeds of the Tax in addition to all other benefits conferred or occasioned by the Tax revenues, including, without limitation, increased prosperity, tourism, commerce and trade resulting from economic revitalization, improvements to public health and safety, and the beneficial impact of economic redevelopment opportunities occasioned by the enhancement of the aforementioned local government services to support redevelopment and revitalization activities and initiatives and

additional District development stimulated thereby.

**Section 6. SPECIAL FUND ESTABLISHED.**

The City Council shall establish and administer a special fund ("Special Fund") for the revenues generated by the Services Tax. These monies shall be used to pay the cost of the provision or enhancement of the local government services within the District and facilities contemplated by this Resolution, including, without limitation, those previously specified and related to the support, promotion and cultivation of economic development, redevelopment and revitalization activities, initiatives and opportunities therein. The City Council may from time to time and without limitation transfer the Special Fund monies to other funds, including without limitation, funds related to the enhanced delivery of local government services and the facilities therefor within the District, or to economic redevelopment and revitalization efforts therein and including, without limitation, any capital maintenance fund or similar fund established for the local government services and facilities related to such redevelopment and revitalization efforts or any other appropriate facility related to the local government services to be provided or improved within the District.

**Section 7. EFFECTIVE DATE.**

The effective date of the levy of the Services Tax shall be June 1, 2025, and collection of the Services Tax shall commence on August 15, 2025. The proceeds of the Tax shall be deposited in a Special Fund and used as contemplated by this Resolution.

**Section 8. FURTHER AUTHORIZATION.**

The City Council also authorizes and approves the execution and delivery of any and all other documents contemplated by, related to, or necessary to effect the purposes and intent of this Resolution. The City's Mayor is hereby authorized to execute and deliver each such document(s).

\*\*\*\*\*

**Section 9.** It is hereby declared to be the intention of the City Council that:

- (a) All sections, paragraphs, sentences and phrases of this Resolution are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- (b) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. No section, paragraph, sentence, clause or phrase of this Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.
- (c) In the event that any phrase, clause, sentence, paragraph or section of this Resolution shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise

unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Resolution.

**Section 10.** The City Attorney and the City Clerk are authorized to make non-substantive editing and renumbering revisions to this Resolution for proofing and renumbering purposes.

**Section 11.** The effective date of this Resolution shall be the date of adoption, unless provided otherwise by the City Charter, state and/or federal law.

**BE IT SO RESOLVED**, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

ATTEST:

CITY OF MABLETON, GEORGIA:

\_\_\_\_\_  
Susan D. Hiott, City Clerk

\_\_\_\_\_  
Michael Owens, Mayor

APPROVAL AS TO FORM:

\_\_\_\_\_  
Emilia Walker-Ashby, Interim City Attorney