

STATE OF GEORGIA  
CITY OF FOREST PARK

RESOLUTION NO. 2025- \_\_\_\_\_

**RESOLUTION BY COUNCILMEMBERS KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS FOR THE CITY OF FOREST PARK, GEORGIA TO OPT OUT OF THE HOMESTEAD EXEMPTION PURSUANT TO O.C.G.A. § 48-5-44.2.**

**WHEREAS**, Georgia Code O.C.G.A. § 48-5-44.2, effective January 1, 2025, creates a statewide homestead exemption from ad valorem taxes levied by, for, or on behalf of the state or any county, consolidated government, municipality, or local school district in this state; and

**WHEREAS**, more specifically, O.C.G.A. § 48-5-44.2(i) authorizes the governing authority of any county, consolidated government, municipality, or school district to opt out of the homestead exemption otherwise granted with respect to such political subdivision through certain procedures and the adoption of a resolution by March 1, 2025; and

**WHEREAS**, the Mayor and Council of the City of Forest Park, Georgia (“City”) desires to opt out of the homestead exemption otherwise granted; and

**WHEREAS**, the City has complied with the required procedures pursuant to O.C.G.A. § 48-5-44.2(i), including but not limited to, holding at least three public meetings on the intent to opt out and placing the required advertisement in a newspaper of general circulation and on its website as required.

**THEREFORE, THE CITY COUNCIL OF FOREST PARK, GEORGIA HEREBY RESOLVES:**

**Section 1. Approval.** The Mayor and Council of the City of Forest Park, Georgia hereby **opts out** of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2.

**Section 2. Public Record.** This document shall be maintained as a public record by the City Clerk (“Clerk”) and shall be accessible to the public during all normal business hours of the City.

**Section 3. Authorization of Execution.** The Mayor is hereby authorized to sign all documents necessary to effectuate this Resolution.

**Section 4. Attestation.** The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

**Section 5. Effective Date.** This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

**SO RESOLVED** this 20th day of February 2025.

**CITY OF FOREST PARK, GEORGIA**

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Angelyne Butler, *Mayor*

**ATTEST:**

\_\_\_\_\_ (SEAL)  
*City Clerk*

**APPROVED AS TO FORM:**

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*City Attorney*