

**STATE OF GEORGIA
COUNTY OF DEKALB
CITY OF STONECREST**

RESOLUTION NO. _____

**RESOLUTION BY THE CITY OF STONECREST TO OPT OUT OF THE HOMESTEAD
EXEMPTION PURSUANT TO O.C.G.A. § 48-5-44.2**

WHEREAS, the governing authority of the City of Stonecrest (“City”) is the Mayor and Council thereof; and

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 City of Stonecrest (“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.

NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA, that the City Council of the City

of Stonecrest hereby opts out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2.

BE IT FURTHER RESOLVED, that this Resolution shall become effective upon its approval by the City Council of the City of Stonecrest.

BE IT FURTHER RESOLVED, that the City of Stonecrest City Clerk is hereby directed to provide a certified copy of this Resolution to the Georgia Secretary of State no later than March 1, 2025.

PASSED AND RESOLVED this _____ day of _____, 2025.

[SIGNATURES ON THE FOLLOWING PAGE]

CITY OF STONECREST, GEORGIA:

Jazzmin Cobble, Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney