

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF STONE MOUNTAIN,
GEORGIA, TO RESCIND ITS ACTION TO OPT OUT OF THE HOMESTEAD
EXEMPTION PURSUANT TO O.C.G.A. § 48-5-44.2(i)(4)**

WHEREAS, Georgia Code O.C.G.A. § 48-5-44.2, effective January 1, 2025, created a statewide homestead exemption to reduce certain 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) authorized 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 upon the completion of certain procedures and the adoption of a resolution by March 1, 2025; and

WHEREAS, on February 18, 2025, following all required procedures, the City Council adopted Resolution 2025-05 electing, for the City of Stone Mountain, to opt out of the homestead exemption pursuant to O.C.G.A. § 48-5-44.2(i); and

WHEREAS, the 2025 Georgia General Assembly passed H.B. 92 which was sent to and signed into law by the Governor on April 1, 2025 (the “Act”); and

WHEREAS, H.B. 92, Section 4-1(a), states, in pertinent part, that the Act shall become effective upon its approval by the Governor (i.e., April 1, 2025); and

WHEREAS, H.B. 92 amends O.C.G.A. § 48-5-44.2(i) to include a new subsection (4) which provides, in part, that the governing authority of any municipality may rescind its election to opt out of the homestead exemption pursuant to this section at any time by adopting a resolution to do so and filing a copy of such resolution with the Secretary of State; and

WHEREAS, the modifications to O.C.G.A. § 48-5-44.2(i)(4) by H.B. 92 also provide that a resolution to rescind the election to opt out shall be effective for tax year 2025 if a copy of the resolution is filed with the Secretary of State by April 30, 2025.

NOW THEREFORE, BE IT RESOLVED that the City of Stone Mountain, Georgia, hereby rescinds its election to opt out of the homestead exemption pursuant to O.C.G.A. § 48-5-44.2(i)(4).

BE IT FURTHER RESOLVED that this Resolution shall become effective upon its adoption by the City Council.

BE IT FINALLY RESOLVED that, to ensure application of this action to tax year 2025, the City Manager, or his designee, is hereby directed to file a copy of this Resolution with the Secretary of State no later than April 30, 2025.

THIS RESOLUTION WAS PASSED AND ADOPTED by the Mayor and City Council of the City of Stone Mountain, Georgia, at a public meeting held on the ____ day of _____, 2025.

CITY OF STONE MOUNTAIN, GEORGIA

By: _____
Dr. Beverly Jones, Mayor

ATTEST: _____
Shavala Ames, City Clerk

[Affix City Seal]