

**RESOLUTION-2025-05**

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

**WHEREAS**, O.C.G.A. § 36-35-3(a) provides, in part, that the City Council shall have legislative power to adopt clearly reasonable ordinances, resolutions, or regulations relating to its property, affairs, and local government for which no provision has been made by general law and which are not inconsistent with the Constitution or any charter provision applicable thereto; 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 Council desires to opt out of the homestead exemption otherwise granted; and

**WHEREAS**, the City Council 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 RESOLVED** that the City of Stone Mountain, Georgia, opts out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2.

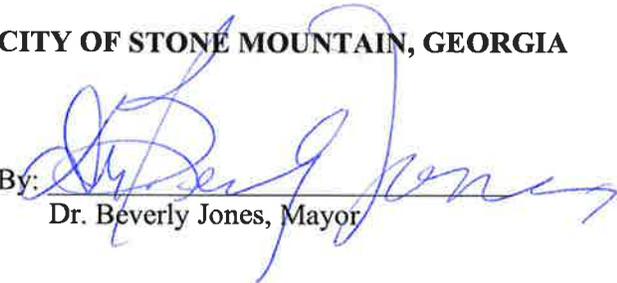
**BE IT FURTHER RESOLVED**, that this Resolution shall become effective upon its approval by the City Council.

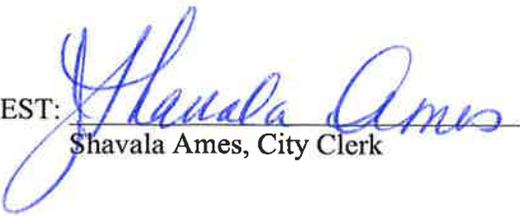
**BE IT FURTHER RESOLVED**, that the City Clerk Shavala Ames is hereby directed to provide a certified copy of this Resolution to the Georgia Secretary of State no later than March 1, 2025.

**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 18 day of February, 2025.

**[SIGNATURES ON NEXT PAGE]**

**CITY OF STONE MOUNTAIN, GEORGIA**

By:   
Dr. Beverly Jones, Mayor

ATTEST:   
Shavala Ames, City Clerk

