

**STATE OF GEORGIA  
COUNTY OF WALTON**

**RESOLUTION NO. 2025-01**

**RESOLUTION BY CITY OF WALNUT GROVE, 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 City of Walnut Grove, Georgia desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, the City of Walnut Grove 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.

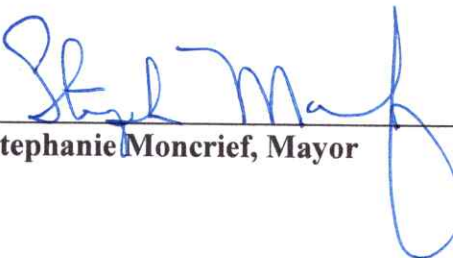
NOW, THEREFORE, BE IT RESOLVED that the Mayor and Council of the City of Walnut Grove, Georgia hereby opts out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2.

BE IT FURTHER RESOLVED, that this Resolution shall become effective upon its approval by the Mayor and Council of the City of Walnut Grove, Georgia.


BE IT FURTHER RESOLVED, that the City of Walnut Grove, Georgia's City Clerk and City Attorney are 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 13th day of February, 2025.

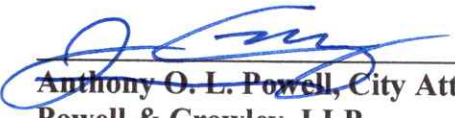
[Signatures of following Page]

  
Stephanie Moncrief, Mayor

**ATTEST:**

  
Lynn Heard, City Clerk

**APPROVED AS TO FORM:**

  
Anthony O. L. Powell, City Attorney  
Powell & Crowley, LLP

John  
Crowley

