

RESOLUTION NO. 02-026

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

WHEREAS, O.C.G.A. § 48-5-44.2, effective January 1, 2025, created 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) 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 through certain procedures and the adoption of a resolution by March 1, 2026; and

WHEREAS, the City of Auburn, Georgia desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, the City of Auburn, Georgia 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, THE COUNCIL OF THE CITY OF AUBURN, GEORGIA
HEREBY RESOLVES** that the City 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 immediately upon its approval by the City Council of the City of Auburn, Georgia.

BE IT FURTHER RESOLVED, that the City Clerk and City Administrator is hereby directed to provide a certified copy of this Resolution to the Georgia Secretary of State no later than March 1, 2026.

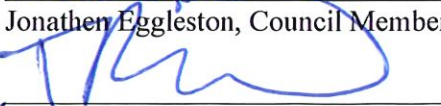
SO RESOLVED AND ADOPTED this 26 of February, 2026.



Mayor Richard E. Roquemore



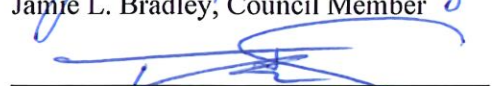
Jonathan Eggleston, Council Member



Joshua Rowan, Council Member

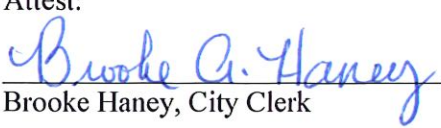


Jamie L. Bradley, Council Member



Taylor J. Sisk, Council Member

Attest:



Brooke Haney, City Clerk