

STATE OF GEORGIA
COUNTY OF HALL

**A RESOLUTION BY HALL COUNTY, GEORGIA TO OPT OUT OF THE
STATEWIDE 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, Hall County, Georgia desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, Hall County, 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 hearings 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 Board of Commissioners of Hall County, 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 Board of Commissioners of Hall County, Georgia.

BE IT FURTHER RESOLVED, that the Hall County 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 the 27th day of February, 2025.

HALL COUNTY BOARD OF COMMISSIONERS

By: _____
David Gibbs, Chairman

ATTEST:

_____ (SEAL)
Jennifer Rivera, County Clerk

APPROVED AS TO FORM:

William J. Linkous, III, County Attorney