

## ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA & GEORGIA MUNICIPAL ASSOCIATION

### House Bill 581: Homestead Exemption “Opt-Out” Guidance and Model Resolution

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and an enabling constitutional amendment (HR 1022) was subsequently approved through a statewide ballot question during the November 2024 election. Within HB 581, O.C.G.A. § 48-5-44.2 provides for a statewide floating homestead exemption which applies to counties, consolidated governments, municipalities, and local school districts (For more information on the statewide floating homestead exemption, please refer to [GMA](#) or [ACCG](#) HB 581 Resources).

While the homestead exemption automatically applies to all local governments and school districts, these jurisdictions may stop the homestead exemption from becoming effective within their jurisdiction by following certain procedures by March 1, 2025.

O.C.G.A. § 48-5-44.2(i) provides the necessary procedures for local governments to opt out of the HB 581 homestead exemption. To opt out, the local government or school district must adopt a resolution opting out of the exemption (see model resolution provided) after completing the following steps, which must be completed between January 1, 2025, and March 1, 2025:

- The local government must advertise the intent to opt out and conduct at least three public hearings on the issue, with at least one of the public meetings occurring between 6:00 P.M. and 7:00 P.M. on a business weekday.
- The local government must place an advertisement in a newspaper of general circulation serving the residents of the political subdivision and post the advertisement on its website of the local government.
- The advertisement must appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear.
- The advertisement must also be posted on the local government’s website at least one week prior to each hearing. In addition to the advertisement, the local government may include in the notice reasons or explanations for its intention to opt out of the homestead exemption. Simultaneously with the notice the local government must provide a press release to the local media.
- The advertisement must read:

#### “INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

The (name of governing authority) intends to opt out of the statewide adjusted base year ad valorem homestead exemption for (name of the political subdivision).

All concerned citizens are invited to the public hearing on this matter to be held at (place of meeting) on (date and time).

Times and places of additional public hearings on this matter are at (place of meeting) on (date and time).”

- After completing these steps, the local government or school district may then adopt a resolution opting out of the homestead exemption, which must be filed with the Secretary of State by March 1, 2025. It is recommended to provide a copy of the resolution to the office of the County Tax Assessors and Tax Commissioner.

*This model resolution is provided only for general informational purposes and to assist Georgia local governments in opting out of the statewide floating homestead exemption provided by O.C.G.A. §48-5-44.2. The model resolution is not and should not be treated as legal advice. You should consult with your legal counsel before drafting or adopting any resolution and before taking any action based on this model. ACCG and GMA are neither advocating for nor against local governments opting out using this resolution, as that is a local policy decision. This resolution is being provided as a template for our members, should they choose to use it.*

**RESOLUTION BY (NAME OF LOCAL GOVERNMENT) 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**, (name of local government) desires to opt out of the homestead exemption otherwise granted; and

**WHEREAS**, (name of local government) 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 (Governing Authority) of (name of local government) 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 (Governing Authority) of (name of local government).

**BE IT FURTHER RESOLVED**, that the (name of local government) County/City 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 \_\_\_\_\_ day of \_\_\_\_\_, 2025.

**(Governing authority of local government)**

By: \_\_\_\_\_  
(Chief elected official)

ATTEST: \_\_\_\_\_  
County/City Clerk

[Affix Seal]