

**RESOLUTION BY THE BOARD OF PUBLIC EDUCATION FOR BIBB COUNTY TO
OPT OUT OF THE STATEWIDE ADJUSTED BASE YEAR AD VALOREM
HOMESTEAD EXEMPTION FOR THE BIBB COUNTY SCHOOL DISTRICT
PURSUANT TO O.C.G.A. § 48-5-44.2**

WHEREAS, O.C.G.A. § 48-5-44.2, effective January 1, 2025, creates a statewide adjusted base year ad valorem homestead exemption (the “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, O.C.G.A. § 48-5-44.2 also authorizes the governing authority of any county, consolidated government, municipality, or school district to opt out of the Statewide Homestead Exemption otherwise granted by O.C.G.A. § 48-5-44.2 through certain procedures and the adoption of a resolution by March 1, 2025; and

WHEREAS, the Board of Public Education for Bibb County is the governing authority of the Bibb County School District; and

WHEREAS, the Board of Public Education for Bibb County desires to opt out of the Statewide Homestead Exemption granted under O.C.G.A. § 48-5-44.2; and

WHEREAS, prior to the adoption of this Resolution, the Board of Public Education for Bibb County duly and timely completed the required steps and procedures to opt-out of the Statewide Homestead Exemption pursuant to O.C.G.A. § 48-5-44.2(i), including but not limited to the following:

(a) three public hearings on the intent to opt out were held (including one occurring between the hours of 6:00 pm and 7:00 pm on a business day). Proof of the three public hearings is attached hereto as Exhibit 1.

(b) an advertisement of the intent to opt out was placed in a newspaper of general circulation serving the residents of Bibb County (not in the legal section) and on the Bibb County School District’s website at least one week prior to each public hearing. Each advertisement was prominently displayed and was no less than 30 square inches. Proof of the advertisement is attached hereto as Exhibit 2.

(c) a press release was issued to the local media with each advertisement. A copy of the press release is attached hereto as Exhibit 3.

NOW, THEREFORE, BE IT RESOLVED by the Board of Public Education for Bibb County, and it is hereby resolved by authority of the same, as follows:

RESOLVED that the Board of Public Education for Bibb County opts out of the Statewide Homestead Exemption, specifically the statewide adjusted base year ad valorem homestead exemption created or otherwise granted by O.C.G.A. § 48-5-44.2, for the Bibb County School District.

BE IT FURTHER RESOLVED, that the Superintendent of the Bibb County School District or his/her delegee is hereby directed to file a copy of this Resolution to the Georgia Secretary of State no later than March 1, 2025.

PASSED, ADOPTED, SIGNED, APPROVED, and **EFFECTIVE** this ____ day of _____, 2025.

BOARD OF PUBLIC EDUCATION FOR BIBB COUNTY

By: _____
Ms. Myrtice C. Johnson, President
Board of Public Education for Bibb County

Attest: _____
Dr. Dan A. Sims, ED.D.
Superintendent of Schools

EXHIBIT 1
EVIDENCE OF THREE (3) PUBLIC HEARINGS

EXHIBIT 2
PROOF OF THE ADVERTISEMENT

EXHIBIT 3
PRESS RELEASE

SECRETARY’S CERTIFICATE

I, **DR. DAN A. SIMS, ED.D.**, the Superintendent of the Bibb County School District and Secretary to the Board of Public Education for Bibb County (the “Governing Body”), **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of the resolution adopted by the Governing Body at an open public meeting duly called and lawfully assembled on the 21 day of January 2025, with the original of such resolution being duly recorded in the records of the Governing Body, which records are in my custody and control.

I do hereby certify that the following members of the Governing Body were present at such meeting:

and that the following members were absent:

and that such resolution was duly adopted by a vote of:

Aye ____ Nay ____.

WITNESS my hand and the seal of the BIBB County School District this the ____ day of _____ 2025.

(SEAL)

Dr. Dan A. Sims, ED.D, Superintendent of
Bibb County School District and Secretary
to the Board of Public Education for Bibb
County