

**RESOLUTION BY CLARKE COUNTY BOARD OF EDUCATION
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 Clarke County School District, acting by and through its Board of Education, desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, the Clarke County School District, acting by and through its Board of Education, 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 Clarke County School District, acting by and through its Board of Education, 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 Clarke County Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent of the Clarke County School District is hereby directed to provide a certified copy of this Resolution to the Georgia Secretary of State no later than March 1, 2025.

APPROVED by the Clarke County Board of Education on the 13th day of February, 2025, in witness whereof of the parties hereto have set their hands, affixed their seals, and delivered these presents.

By: _____
Dr. Mumbi Anderson, Board President

Dr. Robbie P. Hooker, Superintendent and Secretary

[SEAL]