

**RESOLUTION OF THE DEKALB COUNTY BOARD OF EDUCATION
OPTING OUT OF THE HOMESTEAD EXEMPTION OTHERWISE
GRANTED BY CODE SECTION 48-5-44.2 (HOUSE BILL 581) WITH
RESPECT TO THE DEKALB COUNTY SCHOOL DISTRICT**

WHEREAS, Official Code of Georgia Annotated Section 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, Code Section 48-5-44.2(i) authorizes the governing authority of any local government 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 DeKalb County Board of Education for and on behalf of the DeKalb County School District desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, the DeKalb County Board of Education has complied with the required procedures pursuant to Code Section 48-5-44.2(i), including but not limited to, holding at least three public meetings on its intent to opt out, placing the required advertisement in a newspaper of general circulation and on its website, and providing a press release to the local media, all as required by Code Section 48-5-44.2(i); and

WHEREAS, DeKalb County Board of Education does hereby ratify the actions of the DeKalb County School District to perform and complete the various required procedures in accordance with Code Section 48-5-44.2(i);

WHEREAS, the DeKalb County Board of Education adopts this resolution to evidence and effectuate its election to opt out of the homestead exemption otherwise granted by Official Code of Georgia Annotated Section 48-5-44.2 for and on behalf of the DeKalb County School District;

NOW, THEREFORE, BE IT RESOLVED, that the DeKalb County Board of Education for and on behalf of the DeKalb County School District hereby opts out of the homestead exemption otherwise granted by Official Code of Georgia Annotated Section 48-5-44.2; and

FURTHER RESOLVED, that this resolution shall become effective upon a copy of this resolution being filed with the Georgia Secretary of State as provided by Code Section 48-5-44.2(i)(3), and counsel for the DeKalb County Board of Education or the Superintendent or both are hereby directed to provide a certified copy of this resolution to the Georgia Secretary of State no later than March 1, 2025.

Adopted this 10th day of February, 2025.

DEKALB COUNTY BOARD OF EDUCATION

By: _____
Deirdre P. Pierce, Chair
DeKalb County Board of Education

ATTEST:

Dr. Devon Q. Horton, Superintendent of the
DeKalb County School District and
Ex-Officio Secretary of the
DeKalb County Board of Education

CERTIFIED COPY OF RESOLUTION

I hereby certify that I am the Superintendent of the DeKalb County School District and the Ex-Officio Secretary of the DeKalb County Board of Education, that the foregoing resolution of the DeKalb County Board of Education constitutes a true and correct copy of a resolution adopted by the DeKalb County Board of Education on February 10, 2025, in a meeting duly called and assembled, which was open to the public and at which a quorum was present and acting throughout, and that the original of said resolution appears of record in the records of the DeKalb County Board of Education which is in my custody and control.

IN WITNESS WHEREOF, I have hereunder set my hand as said Superintendent and Ex-Officio Secretary and have caused the official seal of the DeKalb County Board of Education to be affixed hereto, this the 10th day of February, 2025.

(SEAL)

Dr. Devon Horton, Superintendent of the
DeKalb County School District and
Ex-Officio Secretary of the DeKalb County
Board of Education