

**A RESOLUTION OF THE BARROW COUNTY
BOARD OF EDUCATION**

WHEREAS, on January 6, 2026, the Barrow County Board of Education approved a resolution opting out of the Floating Homestead Exemption created by House Bill 581; and

WHEREAS, the House Bill 92 provides school districts with a process to continue the opt out of the Floating Homestead Exemption for tax years 2027 and after; and

WHEREAS, the Barrow County Board of Education has held three (3) public hearings on November 20, 2025, at 6:00 PM, December 2, 2025, at 4:00 PM and December 9, 2025, at 5:00 PM; and

WHEREAS, the Barrow County Board of Education has published the required notice in a newspaper general circulation and on its website at least one week prior to the hearings (See Exhibit A and B); and

WHEREAS, the Barrow County Board of Education has created and submitted a press release (See Exhibit C); and

WHEREAS, the Barrow County Board of Education determined that had the Floating Homestead been in effect for the past 7 years, the District would have lost \$15,848,533 and expects similar affect for future years.

WHEREAS, through these actions and this Resolution, the Board intends to continue to opt out of the Floating Homestead Exemption; and

NOW, THEREFORE BE IT RESOLVED, that the members of the Barrow County Board of Education have taken all required steps to continue to opt out of the Floating Homestead Exemption as set forth in House Bill 92 and ratifies all actions taken by the Superintendent to accomplish this; and

NOW BE IT FURTHER RESOLVED, that the Barrow County Board of Education authorizes and directs its Superintendent to file this Resolution with the Secretary of State's Office no later than March 1, 2027.

So resolved this _____ day of _____, 2026.

[signatures appear on following page]

**BARROW COUNTY
BOARD OF EDUCATION**

Chair

ATTEST

Dr. Dallas LeDuff, Secretary

[Seal]