

**HABERSHAM COUNTY BOARD OF COMMISSIONERS
HABERSHAM COUNTY, GEORGIA**

RESOLUTION NO.: 2025-01-001

**A RESOLUTION BY THE BOARD OF COMMISSIONERS FOR
HABERSHAM COUNTY, GEORGIA DETERMINING NOT TO OPT OUT
OF THE HOMESTEAD EXEMPTION PURSUANT TO O.C.G.A. § 48-5-
44.2 AND FOR OTHER PURPOSES**

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, Habersham County does not intend to opt out of the homestead exemption otherwise granted; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners for Habersham County, Georgia hereby determines not to opt 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 Board of Commissioners for Habersham County and execution by the Chairman of the Commission.

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

PASSED AND ADOPTED this 21st day of January, 2025.

**Habersham County Board of Commissioners
Habersham County, Georgia**

ATTEST:

County Clerk

By _____
Chairman

[SEAL]