

A RESOLUTION BY THE CITY OF DACULA, GEORGIA TO OPT OUT OF THE HOMESTEAD EXEMPTION 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 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 City of Dacula, Georgia desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, the City of Dacula, Georgia 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 the City Council of the City of Dacula, Georgia 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 City Council of the City of Dacula, Georgia

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

ADOPTED AND RESOLVED this _____ day of February , 2025.

City of Dacula, Georgia

By:

Hugh D. King, III, Mayor

ATTEST:

Brittni Nix, City Administrator

[Affix Seal]