

## ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA & GEORGIA MUNICIPAL ASSOCIATION

### House Bill 581: Homestead Exemption

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and an enabling constitutional amendment (HR 1022) was subsequently approved through a statewide ballot question during the November 2024 election. Within HB 581, O.C.G.A. § 48-5-44.2 provides for a statewide floating homestead exemption which applies to counties, consolidated governments, municipalities, and local school districts (For more information on the statewide floating homestead exemption, please refer to [GMA](#) or [ACCG](#) HB 581 Resources).

While the homestead exemption automatically applies to all local governments and school districts, these jurisdictions may stop the homestead exemption from becoming effective within their jurisdiction by following certain procedures by March 1, 2025.

O.C.G.A. § 48-5-44.2(i) provides the necessary procedures for local governments to opt out of the HB 581 homestead exemption. To opt out, the local government or school district must adopt a resolution opting out of the exemption (see model resolution provided) after completing the following steps, which must be completed between January 1, 2025, and March 1, 2025:

- The local government must advertise the intent to opt out and conduct at least three public hearings on the issue, with at least one of the public meetings occurring between 6:00 P.M. and 7:00 P.M. on a business weekday.
- The local government must place an advertisement in a newspaper of general circulation serving the residents of the political subdivision and post the advertisement on its website of the local government.
- The advertisement must appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear.
- The advertisement must also be posted on the local government's website at least one week prior to each hearing. In addition to the advertisement, the local government may include in the notice reasons or explanations for its intention to opt out of the homestead exemption. Simultaneously with the notice the local government must provide a press release to the local media.
- The advertisement must read:

#### “INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

The (name of governing authority) intends to opt out of the statewide adjusted base year ad valorem homestead exemption for (name of the political subdivision).

All concerned citizens are invited to the public hearing on this matter to be held at (place of meeting) on (date and time).

Times and places of additional public hearings on this matter are at (place of meeting) on (date and time).”

- After completing these steps, the local government or school district may then adopt a resolution opting out of the homestead exemption, which must be filed with the Secretary of State by March 1, 2025. It is recommended to provide a copy of the resolution to the office of the County Tax Assessors and Tax Commissioner.



## The Office of Secretary of State

[House Bill 581](#) (2024): Any locality electing to opt out from the Statewide Homestead Exemption as outlined in O.C.G.A. § 48-5-44.2 must file a complete copy of all requisite documents to the Secretary of State's office by **March 1, 2025**.

### **Required Documents:**

1. Evidence of three public hearings (including one occurring between the hours of 6:00 PM and 7:00 pm on a business day)
2. Proof of an advertisement in a newspaper of general circulation to residents which meets the following criteria:
  1. Must appear one week prior to each hearing
  2. Must be prominently displayed
  3. Must be no less than 30 square inches
  4. Must not be in the section of newspaper where legal ads appear
  5. Must be posted on the website one week prior to each hearing
3. An advertisement on their website which includes the following language:
  1. 'INTENT TO OPT OUT OF HOMESTEAD EXEMPTION: The (name of governing authority) intends to opt out of the statewide adjusted base year ad valorem homestead exemption for (name of the political subdivision). All concerned citizens are invited to the public hearing on this matter to be held at (place of meeting) on (date and time). Times and places of additional public hearings on this matter are at (place of meeting) on (date and time).'
4. Evidence of a press release to the local media

A cover letter, a copy of the homestead exemption resolution, and evidence of completing the above-listed requirements must be filed with the Secretary of State's Office by March 1, 2025. Please submit resolutions to the Secretary of State's Office by mail or email to the following address:

### **VIA MAIL:**

Secretary of State  
Elections Division  
Attn: Joy Nichols  
Suite 802, West Tower  
2 Martin Luther King, Jr. Drive S.E.  
Atlanta, GA 30334-1505

### **VIA EMAIL:**

[jnichols@sos.ga.gov](mailto:jnichols@sos.ga.gov)