

RESOLUTION BY WALTON COUNTY BOARD OF COMMISSIONERS TO OPT OUT OF
THE HOMESTEAD EXEMPTION PURSUANT TO O.C.G.A. § 48-5-44.2

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, Walton County Board of Commissioners desires to opt out of the homestead exemption otherwise granted; and

WHEREAS, Walton County Board of Commissioners 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 Walton County Board of Commissioners of 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 Walton County Board of Commissioners.

BE IT FURTHER RESOLVED, that the Walton County Board of Commissioners 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.

PASSED AND RESOLVED THIS 11TH DAY OF FEBRUARY, 2025.

WALTON COUNTY BOARD OF COMMISSIONERS

CHAIRMAN

ATTEST: _____
COUNTY CLERK