

House Bill 92

By: Representatives Blackmon of the 146<sup>th</sup>, Kelley of the 16<sup>th</sup>, Williams of the 148<sup>th</sup>, Erwin of the 32<sup>nd</sup>, Washburn of the 144<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-44.2 of the Official Code of Georgia Annotated, relating to  
2 base year homestead exemption, so as to postpone the date by which local governing  
3 authorities are authorized to opt out of such homestead exemption; to provide for related  
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-5-44.2 of the Official Code of Georgia Annotated, relating to base year  
8 homestead exemption, is amended by revising subsection (i) as follows:

9 "(i) The governing authority of any county, consolidated government, municipality, or  
10 school district may elect to opt out of the homestead exemption otherwise granted by  
11 subsection (b) of this Code section with respect to such political subdivision through the  
12 adoption of a resolution to do the same by ~~March~~ May 1, 2025, after completing the  
13 following steps:

14 (1) The governing authority shall advertise its intent to do so and shall conduct at least  
15 three public hearings thereon, at least one of which shall commence between the hours  
16 of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The governing authority

17 shall place an advertisement in a newspaper of general circulation serving the residents  
18 of the political subdivision and post such advertisement on its public website, which shall  
19 read as follows:

20 'INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

21 The (name of governing authority) intends to opt out of the ~~statewide~~ state-wide  
22 adjusted base year ad valorem homestead exemption for (name of the political  
23 subdivision).

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

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

28 Simultaneously with this notice, the governing authority shall provide a press release to  
29 the local media.

30 (2) The advertisement required by paragraph (1) of this subsection shall appear at least  
31 one week prior to each hearing, be prominently displayed, be not less than 30 square  
32 inches, and not be placed in that section of the newspaper where legal notices appear and  
33 shall be posted on the appropriate public website at least one week prior to each hearing.  
34 In addition to the advertisement specified under this paragraph, the levying or  
35 recommending authority may include in the notice reasons or explanations for its  
36 intention to opt out of the homestead exemption.

37 (3) No resolution to opt out of the homestead exemption shall become effective with  
38 respect to a political subdivision unless the procedures and hearings required by this  
39 subsection are completed and a copy of such resolution is filed with the Secretary of State  
40 by ~~March~~ May 1, 2025."

41 **SECTION 2.**

42 All laws and parts of laws in conflict with this Act are repealed.