Cherokee County School District

Agenda Request Form

Meeting Date	Agenda Item Number
February 13, 2025	Action Item 1

Title

Resolution to Opt-Out of the Statewide Floating Homestead Exemption

Requested Action

School Board Adoption of Statewide Floating Homestead Exemption Resolution

Summary Explanation and Background

School Board consideration of a resolution to opt out of the Statewide Floating Homestead Exemption as provided for in the Constitutional Amendment approved by voters in November 2024 and pursuant to House Bill 581.

Adoption of the Resolution allows the School Board to access funding derived from homestead assessments in order to continue providing the best education for students and the community.

Financial Impact

($10.6M) in Fiscal Year 2026

Exhibits: (List)

School Board Resolution

Source of Additional Information

Mary Elizabeth Davis, PhD	770.479.1871
Kenneth Owen, Chief Financial Officer	770.479.1871

RESOLUTION BY THE CHEROKEE COUNTY BOARD OF EDUCATION TO OPT OUT OF HOMESTEAD EXEMPTION FOR THE CHEROKEE COUNTY SCHOOL SYSTEM 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 (the "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, O.C.G.A. § 48-5-44.2 also authorizes the governing authority of any county, consolidated government, municipality, or school district to opt out of the Statewide Homestead Exemption otherwise granted by O.C.G.A. § 48-5-44.2 through certain procedures and the adoption of a resolution by March 1, 2025; and

WHEREAS, the Cherokee County Board of Education is the governing authority of the Cherokee County School System; and

WHEREAS, the Cherokee County Board of Education desires to opt out of the Statewide Homestead Exemption granted under O.C.G.A. § 48-5-44.2; and

WHEREAS, prior to the adoption of this Resolution, the Cherokee County Board of Education duly and timely completed the required steps and procedures to opt-out of the Statewide Homestead Exemption pursuant to O.C.G.A. § 48-5-44.2(i), including but not limited to the following:

(a) three public hearings on the intent to opt out were held (including one occurring between the hours of 6:00 pm and 7:00 pm on a business day). Proof of the three public hearings is attached hereto as Exhibit 1.

(b) an advertisement of the intent to opt out was placed in a newspaper of general circulation serving the residents of Cherokee County (not in the legal section) and on the Cherokee County School System's website at least one week prior to each public hearing. Each advertisement was prominently displayed and was no less than 30 square inches. Proof of the advertisement is attached hereto as Exhibit 2.

(c) a press release was issued to the local media with each advertisement. A copy of the press release is attached hereto as Exhibit 3.

NOW, THEREFORE, BE IT RESOLVED by the Cherokee County Board of Education, and it is hereby resolved by authority of the same, as follows:

RESOLVED that the Cherokee County Board of Education hereby opts out of the Statewide Homestead Exemption, homestead exemption created or otherwise granted by O.C.G.A. § 48-5-44.2, for the Cherokee County School System.

BE IT FURTHER RESOLVED, that the Superintendent of the Cherokee County School System or her delegee is hereby directed to file a copy of this Resolution to the Georgia Secretary of State no later than March 1, 2025.

PASSED, ADOPTED, SIGNED, APPROVED, and **EFFECTIVE** this __ day of _____, 2025.

CHEROKEE COUNTY BOARD OF EDUCATION

By: _____
Janet Read Welch, Chair
Cherokee County Board of Education

Attest: _____
Dr. Mary Elizabeth Davis
Superintendent of Schools

EXHIBIT 1
EVIDENCE OF THREE (3) PUBLIC HEARINGS

EXHIBIT 2
PROOF OF THE ADVERTISEMENT

EXHIBIT 3
PRESS RELEASE

SECRETARY'S CERTIFICATE

I, **DR. MARY ELIZABETH DAVIS**, the Superintendent of the Cherokee County School System and Secretary to the Cherokee County Board of Education (the "Governing Body"), **DO HEREBY CERTIFY** that the foregoing pages of typewritten matter constitute a true and correct copy of the resolution adopted by the Governing Body at an open public meeting duly called and lawfully assembled on the 13th day of February 2025, with the original of such resolution being duly recorded in the records of the Governing Body, which records are in my custody and control.

I do hereby certify that the following members of the Governing Body were present at such meeting:

_____
_____
_____
_____
_____
_____

and that the following members were absent:

_____
_____
_____

and that such resolution was duly adopted by a vote of:

Aye ____ Nay ___.

WITNESS my hand and the seal of the Cherokee School District this the _____day of _____2025.

(SEAL)

_____
Dr. Mary Elizabeth Davis, Superintendent of Cherokee County School System and Secretary to the Cherokee County Board of Education