**RESOLUTION OF THE MAYOR AND ALDERMEN OF THE CITY OF SAVANNAH 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,** the Mayor and Aldermen of the City of Savannah desires to opt out of the homestead exemption otherwise granted; and

**WHEREAS,** the Mayor and Aldermen of the City of Savannah 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 Mayor and Aldermen of the City of Savannah 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 Mayor and Aldermen of the City of Savannah.

**BE IT FURTHER RESOLVED,** that the Clerk of Council 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 day of , 2025.

**THE MAYOR AND ALDERMEN OF THE CITY OF SAVANNAH**

By:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Van R Johnson II, Mayor

ATTEST:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Mark Massey, Clerk of Council