

**RESOLUTION BY THE COBB COUNTY BOARD OF EDUCATION TO OPT OUT OF
THE STATEWIDE ADJUSTED BASE YEAR AD VALOREM HOMESTEAD
EXEMPTION FOR THE COBB COUNTY SCHOOL DISTRICT 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 adjusted base year ad valorem 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 Cobb County Board of Education is the governing authority of Cobb County School District; and

WHEREAS, the Cobb 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 Cobb 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). Evidence 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 Cobb County (not in the legal section) and on the Cobb County School District’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 and website post 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 Cobb County Board of Education, and it is hereby resolved by authority of the same, as follows:

RESOLVED that the Cobb County Board of Education opts out of the Statewide Homestead Exemption, specifically the statewide adjusted base year ad valorem homestead exemption created or otherwise granted by O.C.G.A. § 48-5-44.2, for the Cobb County School District..

BE IT FURTHER RESOLVED, that the Superintendent of the Cobb County School District or his/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 13th day of February 2025.

**COBB COUNTY BOARD OF
EDUCATION**

(SEAL)

By:

Chairperson, Cobb County Board of
Education

Attest:

Chris Ragsdale, Superintendent of Cobb
County School District and Secretary to the
Cobb County Board of Education

EXHIBIT 1
EVIDENCE OF THREE (3) PUBLIC HEARINGS

Proof to be provided by Superintendent's staff.

EXHIBIT 2
PROOF OF THE ADVERTISEMENT AND WEBSITE POST

Proof to be provided by Superintendent's staff.

EXHIBIT 3
PRESS RELEASE

Proof to be provided by Superintendent's staff.

SECRETARY’S CERTIFICATE

I, **CHRIS RAGSDALE**, the Superintendent of the Cobb County School District and Secretary to the Cobb 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 this the ____ day of _____ 202__.

(SEAL)

Chris Ragsdale, Superintendent of Cobb
County School District and Secretary to the
Cobb County Board of Education