



The Office of Secretary of State

[House Bill 581](#) (2024): Any locality electing to opt out from the Statewide Homestead Exemption as outlined in O.C.G.A. § 48-5-44.2 must file a complete copy of all requisite documents to the Secretary of State's office by **March 1, 2025**.

Required Documents:

1. Evidence of three public hearings (including one occurring between the hours of 6:00 PM and 7:00 pm on a business day)
2. Proof of an advertisement in a newspaper of general circulation to residents which meets the following criteria:
 1. Must appear one week prior to each hearing
 2. Must be prominently displayed
 3. Must be no less than 30 square inches
 4. Must not be in the section of newspaper where legal ads appear
 5. Must be posted on the website one week prior to each hearing
3. An advertisement on their website which includes the following language:
 1. 'INTENT TO OPT OUT OF HOMESTEAD EXEMPTION: The (name of governing authority) intends to opt out of the statewide adjusted base year ad valorem homestead exemption for (name of the political subdivision). All concerned citizens are invited to the public hearing on this matter to be held at (place of meeting) on (date and time). Times and places of additional public hearings on this matter are at (place of meeting) on (date and time).'
4. Evidence of a press release to the local media

A cover letter, a copy of the homestead exemption resolution, and evidence of completing the above-listed requirements must be filed with the Secretary of State's Office by March 1, 2025. Please submit resolutions to the Secretary of State's Office by mail or email to the following address:

VIA MAIL:

Secretary of State
Elections Division
Attn: Joy Nichols
Suite 802, West Tower
2 Martin Luther King, Jr. Drive S.E.
Atlanta, GA 30334-1505

VIA EMAIL:

jnichols@sos.ga.gov