

**RESOLUTION NUMBER 25-10**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF COLUMBIA COUNTY, GEORGIA REQUESTING TO PROVIDE A HOMESTEAD EXEMPTION FROM COLUMBIA COUNTY AD VALOREM TAXES FOR PURPOSES; AND FOR OTHER PURPOSES.**

WHEREAS, the Board of Commissioners of Columbia County, Georgia (the “Board of Commissioners”), as the governing body of Columbia County, Georgia (the “County”), seeks to provide an additional homestead exemption from Columbia Ad Valorem Taxes.

WHEREAS, the Board of Commissioners hereby requests that the local State Legislative Delegation submit legislation in the 2025 Georgia General Assembly to provide a Homestead Exemption from Columbia County Ad Valorem Taxes; and

WHEREAS, the Board of Commissioners request that said legislation provide a homestead exemption from Columbia County ad valorem taxes for county purposes in the amount of ten thousand dollars (\$10,000.00) of the assessed value of the homestead for residents of Columbia County to be inclusive of any homestead exemption provided by the state of Georgia: to provide for applicability, compliance with constitutional requirements, a referendum, effective dates, automatic repeal, mandatory of execution of election, and judicial remedies regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

That such exemption shall not apply to or affect any county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes.

The exemption shall apply to all taxable years beginning on or after January 1, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners in public meeting assembled, and it is hereby resolved by the authority of the same, that:

1. The Chairman of the Board of Commissioners and his duly appointed agent(s) are authorized to formally request of the local legislative delegation that legislation be introduced providing for the formation of the Authority for the County.
2. That any and all action taken by the Board of Commissioners or its officers prior to the date hereof in connection with the proposed legislation is hereby ratified and affirmed to the extent necessary to effect the purpose of this Resolution.
3. All resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are hereby repealed.

ADOPTED this March 18, 2025.

**Board of Commissioners of Columbia  
County, Georgia**

**By:** \_\_\_\_\_  
**Alison G. Couch, Vice Chair**

**Attest:** \_\_\_\_\_  
**Patrice R. Crawley, Clerk**

## COUNTY CLERK'S CERTIFICATE

I, Patrice R. Crawley, the County Clerk of the Board of Commissioners of Columbia County (the "Board of Commissioners"), keeper of the records and seal thereof, certifies that the foregoing is a true and correct copy of a resolution approved and adopted by majority vote of the Board of Commissioners in meeting assembled on March 18, 2025, the original of which resolution has been entered in the official records of said Board of Commissioners under my supervision and is in my official possession, custody, and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

(S E A L)

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Patrice R. Crawley, County Clerk  
Board of Commissioners of Columbia County