

AMENDED ON 1/30/25  
Public Hearing Meeting Dates  
February 13, 2025 - 10:00 am  
February 13, 2025 - 6:00 pm (\*New)  
February 20, 2025 - 6:00 pm

**MAYOR AND CITY COUNCIL OF THE CITY OF PLAINS, GEORGIA**

**INTENT TO OPT OUT OF HOMESTEAD EXEMPTION**

---

The Mayor and City Council of the City of Plains, Georgia intends to opt out of the State-wide adjusted base year ad valorem homestead exemption for Plains, Georgia.

All concerned citizens are invited to the public hearing on this matter to be held at Plains City Hall located at 101 W. Church Street, Plains, Georgia on ~~February 6, 2025 at 6:00 p.m.~~

Times and places of additional public hearings on this matter are at Plains City Hall located at 101 W. Church Street, Plains, Georgia on February 13, 2025 at 10:00 a.m. and on February 20, 2025 at 6:00 p.m.

This 16<sup>th</sup> day of January, 2025.

**City of Plains, Georgia**

By: Cynthia Bagwell  
City Clerk

**PRESS RELEASE  
FOR IMMEDIATE RELEASE**

**The intent of the Mayor and City Council of the City of Plains, Georgia to opt out of the adjusted base year ad valorem homestead exemption for Plains, Georgia.**

The Mayor and City Council of the City of Plains, Georgia has determined that the City intends to opt out of the new State law (House Bill 581), which is codified in O.C.G.A. §48-5-44.2 which proposes to establish a Statewide adjusted base year ad valorem homestead exemption for all local jurisdictions which levy real property ad valorem taxes in Georgia. The Mayor and City Council of the City of Plains has carefully considered the matter of whether to opt out of the new system enacted under the new law, and in doing, the City has taken into consideration the best interests of all of the taxpayers of Plains, Georgia.

The newly adopted homestead exemption provides for a Statewide homestead exemption that limits the increases to the taxable value of homes which qualify for the homestead exemption to no more than the inflation rate that occurred over the prior calendar year. However, local jurisdictions, including counties, cities, and school boards are all authorized by the legislation to opt out of the new ad valorem tax system as part of the new homestead exemption law so that it will not apply in their particular jurisdictions. In other words, it appears that it has been determined that a "one size fits all" ad valorem tax system is not working in Georgia and the Legislature has recognized that there are some counties and cities in Georgia where the new homestead system is not necessary, and are therefore allowing such local communities to opt out of the new system.

First, in considering the decision to opt out under the new State law, the Mayor and City Council of the City of Plains has determined that the primary result of the new law will be to benefit residential homeowners in larger metropolitan areas where real estate values are escalating rapidly on an annual basis. In those areas, such escalating property values appear to result in substantial annual increases in ad valorem taxes because the residential real property values are increasing so rapidly. However, such rapid increases in residential property values are not occurring in Plains and therefore the underlying reason giving rise to the new law would not be of significant benefit to our citizens.

Second, in reviewing the new law and its potential consequences, it appears that the new law would result in a shifting of the tax burden from property which is subject to the new homestead exemption to property which is not subject to and will not benefit in any manner from the new homestead exemption, including non-owner occupied residences, apartments, other rental properties, small businesses, large businesses, and even agricultural/farming property which is located in the City.

While the Mayor and City Council of the City of Plains has stated its present intent to opt out of the requirements of the new law, the City has scheduled three public hearings, as required under the new law, so that the public may meet with the Mayor and City Council and provide the Mayor and City Council with their input and opinions regarding whether or not to opt out. On January 23, 2025, the City submitted a Notice of Intent to opt out of HB 581 to the Sumter County legal organ as required by Georgia law, However, the legal organ did not publish the Notice of Intent to Opt Out in the manner and in accord with the terms required by state law. As a result of such error, the City has been required to change the dates of the required public hearings and to re-advertise the dates, times and locations of those public hearings. Those three hearings are already scheduled as follows: February 13, 2025 at 10:00 am, February 13, 2025 at 6:00 pm. and February 20, 2025 at 6:00 pm.

All Plains citizens who have questions or concerns about this matter are invited to those public hearings on the opt out process at Plains City Hall located at 101 W. Church Street, Plains, Georgia.

Finally, a called meeting of the Mayor and City Council will be held at the conclusion of the public meeting scheduled for February 20, 2025 at which a final vote of the Mayor and City Council will be taken on the opt out question.

City of Plains, Georgia  
101 W. Church Street

Plains, Georgia 31780  
(229) 824 - 5445