

**RESOLUTION 2025-\_\_**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY,  
GEORGIA REGARDING COLLECTION OF TAXES  
IN AN AMOUNT OF \$1.00 OR LESS**

**WHEREAS**, the Tax Commissioner of Effingham County (hereinafter referred to as the “Tax Commissioner”) is required to annually mail tax bills to taxpayers in the county owing ad valorem taxes, all as required by Georgia law; and

**WHEREAS**, many of those ad valorem tax bills are for amounts owing of \$1.00 or less; and

**WHEREAS**, for ad valorem tax bills of \$1.00 or less, it routinely costs the county more than the amount of the bill to mail or otherwise send notice of the tax amount owing; and

**WHEREAS**, in an effort to save the county and the taxpayers of the county money, the Tax Commissioner has requested he be allowed to waive the mailing of, preparation of and/or the sending of any tax bills for any ad valorem tax bill not equal to or exceeding \$1.00; and

**WHEREAS**, the Board of Commissioners of Effingham County, Georgia (hereinafter referred to as the “Board of Commissioners”) has determined this request by the Tax Commissioner will save more in county and taxpayer money than is collected via payment of such tax bills of \$1.00 or less; and

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners, and it is hereby resolved by authority of the same, as follows: The Tax Commissioner is authorized to waive the mailing of, preparation of and/or the sending of any tax bills for any ad valorem tax bill not equal to or exceeding one and 00/100 dollar (\$1.00).

**BE IT FURTHER RESOLVED** that all previous Resolutions of the Board of Commissioners in conflict herewith are hereby superseded and repealed.

**BE IT FURTHER RESOLVED** that this Resolution shall be effective upon adoption. It shall remain in full force and effect until superseded or repealed.

**PASSED AND ADOPTED** by the Board of Commissioners of Effingham County, Georgia, this \_\_\_\_\_ day of February, 2025.

**BOARD OF COMMISSIONERS  
OF EFFINGHAM COUNTY, GEORGIA**

By: \_\_\_\_\_  
Damon Rahn, Chairman

Attest: \_\_\_\_\_  
Stephanie Johnson, County Clerk

[COUNTY SEAL]