RESOLUTION 2026-2027__

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA, RECOMMENDING AND REQUESTING THE INTRODUCTION AND ENACTMENT OF LOCAL LEGISLATION AUTHORIZING AN INCREASE OF THE SENIOR-CITIZEN HOMESTEAD EXEMPTION FROM SCHOOL DISTRICT AD VALOREM TAXES, SUBJECT TO APPROVAL BY THE QUALIFIED ELECTORS IN A REFERENDUM; AND FOR OTHER RELATED PURPOSES.

WHEREAS, the Board of Commissioners of Effingham County, Georgia (the "Board of Commissioners") is the governing authority of Effingham County, Georgia (the "County"); and

WHEREAS, the Board of Commissioners recognizes the substantial contributions made by senior citizens to the civic, economic, and social life of the County; and

WHEREAS, the Board of Commissioners further recognizes that many senior citizens live on fixed or limited incomes and may experience financial hardship as a result of increases in residential property values and corresponding ad valorem tax obligations; and

WHEREAS, the Board of Commissioners finds that a locally authorized homestead exemption from school district ad valorem taxes for qualifying senior citizens would promote stability, support aging in place, and provide meaningful tax relief to eligible homeowners within the County; and

WHEREAS, the Board of Commissioners understands that a county governing authority generally does not directly enact a local school ad valorem tax homestead exemption by county resolution or ordinance, but may recommend and request that the County's local legislative delegation introduce local legislation in the Georgia General Assembly authorizing such exemption, subject to approval by the qualified electors voting in a referendum within the applicable taxing jurisdiction; and

WHEREAS, the Board of Commissioners desires to recommend and request local legislation authorizing an increase in the senior-citizen school ad valorem tax homestead exemption for eligible residents of the County, with final implementation to occur only in accordance with applicable law and upon approval by the qualified electors voting in the required referendum; and

WHEREAS, the Board of Commissioners intends that the proposed exemption be structured in coordination with the Effingham County School District (the "School District"), the Effingham County Tax Commissioner (the "Tax Commissioner"), the Effingham County Tax Assessor (the "Tax Assessor"), and the County's local legislative delegation; and

WHEREAS, the Board of Commissioners desires that this Resolution be transmitted to the Effingham County local legislative delegation, the School District, the Tax Commissioner, the Tax Assessor, and such other officials as may be appropriate; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Effingham County, Georgia, and it is hereby resolved by authority of the same, as follows:

Section 1 — Recommendation and Request for Local Legislation
The Board of Commissioners hereby recommends and respectfully requests that the members of the Effingham County local legislative delegation introduce, support, and seek enactment of local legislation during the 2027 Session of the Georgia General Assembly to authorize an increase of the senior-citizen homestead exemption from school district ad valorem taxes for qualifying residents of Effingham, Georgia, subject to approval by the qualified electors voting in a referendum as required by law.

Section 2 — Recommended Exemption Parameters
The Board of Commissioners recommends that the requested local legislation include substantially the following exemption parameters, subject to further refinement by the local legislative delegation, the Board of Commissioners, the School District, and other appropriate officials:

a. Eligible Taxpayers. The exemption should apply to each otherwise qualified resident homeowner who is at least 65 years of age as of January 1st of the applicable taxable year.

b. Income Requirement. The qualifying income threshold should be no more than $10,000.00 earned income excluding retirement and social security, measured by tax returns or social security statements for the previous year.

c. Property Covered. The exemption should apply only to the applicant's legal residence and homestead located within Effingham, Georgia, as determined under applicable homestead exemption requirements.

d. Tax Covered. The exemption should apply to school district ad valorem taxes levied for educational purposes by or for the benefit of the School District, except as otherwise provided in the local legislation.

e. Amount of Exemption. The exemption should exempt $100,000 of the assessed value of the qualifying homestead from school district ad valorem taxation.

f. Bonded Indebtedness. The exemption should include taxes levied to retire bonded indebtedness, as specified in the local legislation and ballot question.

g. Taxable Year of Initial Application. If approved by referendum, the exemption should first apply beginning with taxable year 2028, or such other taxable year as may be authorized in the local legislation.

h. Application Procedure. Eligible taxpayers should be required to apply for the exemption with the Tax Assessor or other proper tax official by April 1, using forms and procedures approved by the appropriate tax officials.

i. Continuing Eligibility. The exemption should continue for each taxable year in which the taxpayer remains eligible, subject to any reapplication, affidavit, verification, or audit procedures provided by law or by the administering tax officials.

j. Administration. The Tax Commissioner, Tax Assessor, and other applicable County officials should be authorized to administer the exemption in accordance with the local legislation, applicable law, and any lawful rules or procedures adopted for implementation.

Section 3 — Referendum Approval
The Board of Commissioners acknowledges that the proposed exemption should not become effective unless approved by a majority of the qualified electors voting in a referendum conducted within the jurisdiction to which the exemption applies. The Board of Commissioners recommends that the local legislation provide for the referendum to be held on November 2027 election cycle or on such other lawful date as may be determined in coordination with the Effingham County Board of Elections and applicable election officials.

Section 4 — Coordination with Board of Education and Tax Officials
The Board of Commissioners requests that the School District, the Tax Commissioner, the Tax Assessor, and the Director of the Board of Elections, cooperate with the local legislative delegation in reviewing the proposed exemption parameters, anticipated fiscal and administrative effects, ballot language, implementation timing, and taxpayer application procedures.

Section 5 — Transmission of Resolution
The Clerk of the Board, or other appropriate County official, is hereby directed to transmit a certified copy of this Resolution to:

a. each member of the Effingham County local legislative delegation;

b. the School District;

c. the Tax Commissioner;

d. the Tax Assessor;

e. the Director of the Board of Elections; and

f. such other officials or entities as the Chairman or County Manager may deem appropriate.

Section 6 — Authorization of County Officials
The Chairman of the Board of Commissioners or his designee, the County Manager, the Clerk of the Board, and other appropriate County officers and employees are

hereby authorized to take such actions as are necessary or appropriate to carry out the intent of this Resolution, including communicating the Board of Commissioners' recommendation to the local legislative delegation and providing information reasonably necessary for consideration of the requested local legislation.

Section 7 — No Direct Enactment of Exemption
This Resolution constitutes a recommendation and request for local legislation and referendum approval. It shall not be construed as directly creating, imposing, amending, or administering any school district ad valorem tax exemption, nor as binding the School District, the Georgia General Assembly, the qualified electors, or any tax official except to the extent expressly authorized by applicable law.

Section 8 — Effective Date

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the Board of Commissioners of Effingham County, Georgia, this ____ day of _____, 2026.

BOARD OF COMMISSIONERS
OF EFFINGHAM COUNTY, GEORGIA

By: _____
Damon Rahn, Chairman

Attest:_____
Stephanie Johnson, County Clerk

[COUNTY SEAL]