STATE OF GEORGIA

EFFINGHAM COUNTY

AMENDMENT TO PART II, CHAPTER 70, ARTICLE I
OF THE EFFINGHAM COUNTY CODE OF ORDINANCES

AN ORDINANCE TO AMEND PART II, CHAPTER 70, ARTICLE I OF THE EFFINGHAM COUNTY CODE OF ORDINANCES; AND TO REPEAL ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

WHEREAS, the Board of Commissioners of Effingham County ("Board") desires to address certain provisions of the County Code of Ordinances pertaining to fire and rescue services;

WHEREAS, the Board adopted an Ordinance on January 3, 2012, pursuant to Art. IX, Sec. II, Para. VI of the Georgia Constitution of 1983, to enact a special tax assessment for the purpose of raising revenue to offset the cost, partially, or wholly, of providing economical and adequate fire and rescue services;

WHEREAS, the State of Georgia has enacted certain property tax reform laws, including the Homeownership Opportunity and Market Equalization (HOME) Act of 2026, which provides the opportunity for counties to levy a Local Homestead Option Sales Tax (LHOST) to fund a homestead exemption on homesteaded property;

WHEREAS, the State of Georgia has enacted certain property tax reform laws, including Chapter 89 A of Title 36 of the Official Code of Georgia Annotated, which authorizes counties to establish local homeowner's incentive adjustment programs for the purpose of reducing the tax burden upon qualified homesteads;

WHEREAS, it is in the interests of the health, safety, and welfare of the citizens of Effingham County that the services currently funded by the revenues of the special tax assessment enacted pursuant to Art. IX, Sec. II, Para. VI of the Georgia Constitution of 1983 be funded by a levy of taxes on property pursuant to Art. VII of the Georgia Constitution of 1983; and

WHEREAS, the Board desires to amend the method of funding to provide fire and rescue services.

NOW, THEREFORE, BE IT ORDAINED by the Board in regular meeting assembled and pursuant to lawful authority thereof, the text of Part II, Chapter 70, Article I of the Effingham County Code of Ordinances is hereby amended as follows:

Section 1. Repeal of Part II, Chapter 70, Article I, Sec. 70-5. The existing Sec. 70-5 is hereby deleted in its entirety.

Section 2. Addition to Part II, Chapter 70, Article I. The existing Sec. 70-5 is hereby replaced by the following:

"Section 70-5 – Fire and rescue services.

> The fire and rescue services for Effingham County are to be funded by a levy of taxes on property pursuant to Art. VII of the Georgia Constitution of 1983."

Section 3. Repeal of Conflicting Ordinances. Any Ordinances in conflict with this Ordinance shall be repealed to the extent necessary to eliminate such conflict.

Section 4. Effective Date. This Ordinance shall become effective upon the date of its adoption following the second reading of the Ordinance.

All ordinances or parts of ordinances in conflict herewith are hereby repealed.

This _____ day of _____ 2026.

BOARD OF COMMISSIONERS OF
EFFINGHAM COUNTY, GEORGIA

FIRST READING:_____

BY: _____ SECOND READING:_____
DAMON RAHN, CHAIRMAN

ATTEST:

_____
STEPHANIE JOHNSON
EFFINGHAM COUNTY CLERK