



County
Effingham
Georgia
Board of Commissioners



Damon M. Rahn, Chairman at Large
Forrest F. Floyd, District 1
Roger Burdette, District 2
Jamie Deloach, District 3
Elizabeth Helmly, District 4
Phil Kieffer, District 5

BOARD AND STAFF RETREAT MINUTES

June 12, 2026

The Board of Commissioners of Effingham County, Georgia, Mr. Damon Rahn, Mr. Forrest Floyd, Mr. Roger Burdette, Mr. Jamie Deloach, Ms. Beth Helmly and Mr. Phil Kieffer met in a retreat session at 9:00 am Friday, June 12, 2026 in the Training Room at the Effingham Industrial Development Authority Enterprise Building located at 100 Enterprise Drive Rincon, GA 31326

STAFF PARTICIPATION

Mr. Tim Callanan – County Manager, Ms. Stephanie Johnson – County Clerk, Ms. Marie Todd – Executive Assistant, Mr. Mark Barnes – Finance Director and Mr. Michael King – Assistant County Manager

CITIZEN PARTICIPATION

No citizen participation

CALL TO ORDER

Chairman Rahn called the meeting to order at 9:30 pm.

TOPICS OF DISCUSSION

County Manager Callanan gave a presentation on the following themes:

PROJECT ZERO

Effingham County aims to eliminate county homestead taxes by 2028 through economic growth, new state-authorized tax tools (LHOST and LHIAG), and restructuring of existing fees and taxes. The county has already kept the M&O millage flat or lower for the past five years.

MAJOR POLICY AND REVENUE STRUCTURE CHANGES

Converting fire fees and sanitation fees into an Ad Valorem tax. Consolidating parks and hospital indigent taxes into county M&O. Utilizing newly approved state programs (LHOST & LHIAG), pending voter approval.

BOARDS & COMMITTEES UPDATES

Discussed makeup of boards and committees



FLOST & REVENUE SHARING

Explains how Bryan County's FLOST affects revenue distribution, especially tied to Hyundai-related leasehold valuation impacts.

FEE SCHEDULE ADJUSTMENTS

Annual fees (e.g., stormwater, industrial permits) shift toward ad valorem structure. Insurance premium tax being considered for stormwater funding.

IMPACT FEES

Covers fee categories (parks, fire, EMS, law enforcement, roads, trails, etc.), comparisons to Savannah, and projected totals including:

\$7,275 per dwelling in Effingham.

\$4.36M annual impact for 600 new homes.

Also includes project examples totaling \$51.7M.

SPLOST (2027-2033)

Two main revenue scenarios:

\$144M

\$200M

Breakdown includes:

County-wide project allocations (20–25%).

Distributions to cities (Rincon, Springfield, Guyton).

Detailed project lists for libraries, sheriff facilities, health buildings, parks, and major infrastructure.

Unincorporated Area Projects

Extensive list of parks, public works, safety facilities, trails, boat landings, road maintenance, and equipment upgrades totaling \$113M.

Economic Development Impacts

Explores benefits of PILOT vs. ad valorem tax structures and outlines projected industrial site fees:

- \$6.96M over five years in combined cost recovery, permit fees, and impact fees.

Sales Tax Revenue Gains

Includes both direct and indirect revenue sources, such as electric and natural gas revenues from major industrial projects.



Beneficiaries of Growth

Projected benefits include:

- Schools: \$10M
- County: \$22.9M
- Cities (combined): \$7.1M

Additional Potential Outcomes

- Highest-quality services and infrastructure in the region
- Lowest taxes in the region
- Expanded senior exemption (65+ on first \$500k)

ADJOURNMENT

The session adjourned at 4:21 pm.

Damon Rahn, Chairman

**APPROVED BY THE BOARD OF COMMISSIONERS
JULY 21, 2026**

Stephanie D. Johnson, County Clerk