

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF
EFFINGHAM COUNTY, GEORGIA, REQUESTING AND DIRECTING
THE EFFINGHAM COUNTY BOARD OF ELECTIONS TO CALL
AND CONDUCT A REFERENDUM PURSUANT TO HOUSE BILL 439**

THIS RESOLUTION is adopted by the Board of Commissioners of Effingham County, Georgia (the “Board”).

WHEREAS, House Bill 439, as enacted by the Georgia General Assembly and signed into law by the Governor, amends Title 36 of the Official Code of Georgia Annotated by adding Chapter 89A, authorizing counties and municipalities to establish local homeowner’s incentive adjustment programs for the purpose of reducing the tax burden upon qualified homesteads within participating local governments; and

WHEREAS, O.C.G.A. § 36-89A-2(b), as enacted by House Bill 439, provides that any county or municipality that wishes to establish a local homeowner’s incentive adjustment program shall first submit a referendum to the electors of such jurisdiction with the question of whether such program shall be established; and

WHEREAS, O.C.G.A. § 36-89A-2(b) further provides that the call for and conduct of any such election shall be in the manner authorized under O.C.G.A. § 21-2-540, that all persons desiring to vote in favor of the local homeowner’s incentive adjustment program shall vote “Yes,” and that all persons opposed to such program shall vote “No”; and

WHEREAS, if more than one-half of the votes cast are in favor of the local homeowner’s incentive adjustment program, then such program shall go into effect for the next fiscal year for Effingham County as a participating local government; and

WHEREAS, the Board desires to submit to the electors of Effingham County the question of whether a local homeowner’s incentive adjustment program shall be established for Effingham County pursuant to House Bill 439 and Chapter 89A of Title 36 of the Official Code of Georgia Annotated; and

WHEREAS, the Board intends for this Resolution to be approved, and for the Effingham County Board of Elections to take all action necessary, as soon thereafter as may be lawful and practicable, to call and conduct the referendum described herein; and

WHEREAS, the Board further desires that the referendum be held on November 3, 2026, in conjunction with the statewide general election, or on such other lawful election date as may be determined by the Effingham County Board of Elections if November 3, 2026 is not legally available; and

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

1. The Board hereby determines that it is in the best interest of Effingham County and its citizens and taxpayers to submit to the electors of Effingham County the question of whether a local homeowner's incentive adjustment program shall be established for Effingham County pursuant to House Bill 439 and Chapter 89A of Title 36 of the Official Code of Georgia Annotated.

2. The Board hereby requests and directs the Effingham County Board of Elections, as the election superintendent for Effingham County, to take all action necessary to call and conduct a referendum election pursuant to O.C.G.A. § 36-89A-2(b), O.C.G.A. § 21-2-540, and all other applicable law.

3. The referendum shall be held on November 3, 2026, in conjunction with the statewide general election, or on such other lawful election date as may be determined by the Effingham County Board of Elections if November 3, 2026 is not legally available.

4. The ballot question for the referendum shall be substantially as follows, subject to such revisions as may be required or approved by the Effingham County Board of Elections, the Secretary of State, or applicable law:

“Shall a local homeowner's incentive adjustment program be established for Effingham County pursuant to House Bill 439 and Chapter 89A of Title 36 of the Official Code of Georgia Annotated, for the purpose of reducing the tax burden upon qualified homesteads within Effingham County?”

() YES

() NO

5. The proper officers, officials, employees, agents, and representatives of Effingham County are hereby authorized and directed to take all actions and execute, deliver, and file all documents necessary or desirable to carry out the intent of this Resolution and to assist the Effingham County Board of Elections in placing the referendum on the ballot and conducting the referendum in accordance with applicable law.

6. Any resolutions or parts of resolutions previously adopted by the Board in conflict with this Resolution are hereby repealed to the extent necessary to eliminate such conflict.

7. This Resolution shall be effective immediately upon its adoption.

Adopted and approved by the Board of Commissioners, this ____ day of July, 2026.

BOARD OF COMMISSIONERS OF EFFINGHAM , COUNTY, GEORGIA

DAMON RAHN, CHAIRMAN

ATTEST:

STEPHANIE JOHNSON, CLERK

[COUNTY SEAL]