

Staff Report

Subject: Amendment to Part II, Chapter 70, Article I of the Effingham County Code Of Ordinances – Fire and Rescue Services

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Department: County Manager

Meeting Date: September 1, 2026

Item Description: Consideration to approve an ordinance amending Part II, Chapter 70, Article I, Section 70-5 of the Effingham County Code of Ordinances regarding the funding method for fire and rescue services.

Summary Recommendation: Staff recommends approval of the amendment to Part II, Chapter 70, Article I, Section 70-5 of the Effingham County Code of Ordinances concerning the funding of fire and rescue services.

Executive Summary/Background: On January 3, 2012, the Effingham County Board of Commissioners adopted an ordinance pursuant to Article IX, Section II, Paragraph VI of the Georgia Constitution of 1983 establishing a special tax assessment to raise revenue to offset, partially or wholly, the cost of providing fire and rescue services.

The State of Georgia has since enacted property tax reform legislation, including the Homeownership Opportunity and Market Equalization (HOME) Act of 2026, which provides counties an opportunity to levy a Local Homestead Option Sales Tax (LHOST) to fund a homestead exemption on homesteaded property. State law also authorizes counties to establish local homeowner incentive adjustment programs intended to reduce the tax burden on qualified homesteads.

The proposed ordinance amendment changes the method used by Effingham County to fund fire and rescue services. The existing Section 70-5 would be repealed in its entirety and replaced with language providing that fire and rescue services for Effingham County are to be funded through a levy of taxes on property pursuant to Article VII of the Georgia Constitution of 1983.

The ordinance further provides that conflicting ordinances or portions of ordinances are repealed to the extent necessary to eliminate any conflict. The amendment will become effective upon adoption following the second reading of the ordinance.

Alternatives for Commission to Consider:

1. Approve the amendment to Part II, Chapter 70, Article I, Section 70-5 of the Effingham County Code of Ordinances regarding the funding of fire and rescue services.
2. Do not approve the proposed ordinance amendment.
3. Provide staff with direction.

Recommended Alternative: Staff recommends Alternative 1 – Approval the amendment to Part II, Chapter 70, Article I, Section 70-5 of the Effingham County Code of Ordinances regarding the funding of fire and rescue services.

Other Alternatives: N/A

Department Review: County Manager, County Attorney, Finance Department

Funding Source: Fire and rescue services will be funded by a levy of taxes on property pursuant to Article VII of the Georgia Constitution of 1983, as provided in the proposed ordinance amendment.

Attachments: Amendment to Part II, Chapter 70, Article I of the Effingham County Code of Ordinances – Fire and Rescue Services