

## RESOLUTION 025-003

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA AUTHORIZING THE TAX COMMISSIONER THE AUTHORITY TO ACCEPT PAYMENTS OF TAXES AND FEES

**WHEREAS**, Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated (the “Act”) provides for county taxation in the ad valorem taxation of property; and

**WHEREAS**, Title 48 of the Official Code of Georgia Annotated authorizes the Tax Commissioner to have all authority with regard to the collection of ad valorem taxation; and

**WHEREAS**, O.C.G.A. § 48-5-146 authorizes the county governing authority to authorize the Tax commissioner to receive personal, company, certified, treasurer’s, or cashier’s checks, or bank, postal, or express money orders in payment of taxes and license fees; and

**WHEREAS**, O.C.G.A. § 48-5-9.1 provides that the governing authority of each county may elect to receive in payment of ad valorem taxes any form of payment; and

**WHEREAS**, the Board of Commissioners of Effingham County, Georgia desires to allow the Tax Commissioner of Effingham County, Georgia, the authority to collect taxes and fees by way of any form of payment, including but not limited to, personal, company, certified, treasurer’s, or cashier’s check; bank, postal, or express money orders; and credit or debit card; 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: The Board of Commissioners of Effingham County, Georgia, hereby grants authority to the Tax Commissioner of Effingham County, Georgia the authority to collect taxes and fees by way of any form of payment, including but not limited to, personal, company, certified, treasurer’s, or cashier’s check; bank, postal, or express money orders; and credit or debit card.

**PASSED AND ADOPTED** by the Board of Commissioners of Effingham County, Georgia, this 21st day of January 2025.



### BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA

By: \_\_\_\_\_  
Damon Rahn, Chairman

Attest: \_\_\_\_\_  
Stephanie Johnson, County Clerk