

Staff Report

Subject: Research Forest Special Service District
Author: Tim Callanan, County Manager
Department: County Manager
Meeting Date: July 18, 2023
Item Description: Consideration to approve a resolution to create a Special Service District for the Research Forest

Summary Recommendation:

In order to supplement funding for infrastructure and service improvements with the Research Forest district area, staff is recommending creation of a Special Service District for tax assessment.

Executive Summary/Background:

- Pursuant to Georgia State law, counties and cities are empowered to create Special Service Districts for the provision of local services and infrastructure within the district area.
- The map of the district is attached along with the effected parcel numbers.
- This would permit the County to charge rates not to exceed 3 mills per \$1,000 of assessed value. Initially staff is recommending a millage rate of 1.1 mills which equates to the current proposed roll back recommended in the County budget.

Alternatives for Commission to Consider:

1. Approve the proposed resolution to create a Special Service District for the Research Forest.
2. Do not approve the proposed resolution.
3. Provide Staff with direction.

Recommended Alternative:

Staff recommends alternative number 1 – approve the proposed resolution to create a Special Service District for the Research Forest.

Other Alternatives:

None

Department Review: *(list departments)*

County Attorney, County Manager

Funding Source:

Self-funded through dedicated millage.

Attachments:

Resolution creating the Research Forest Special Service District including exhibits

STATE OF GEORGIA
EFFINGHAM COUNTY

A RESOLUTION CREATING THE RESEARCH FOREST SPECIAL SERVICE DISTRICT FOR THE PROVISION OF LOCAL SERVICES TO SUPPORT CERTAIN INFRASTRUCTURE AND DEVELOPMENT PROJECTS FOR EFFINGHAM COUNTY AND FOR OTHER PURPOSES

The Board of Commissioners of Effingham County, in a regular meeting assembled and pursuant to lawful authority thereof, of motion made, seconded and duly passed resolves as follows:

WHEREAS, Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia (the “Special Service District Clause”) authorizes a municipality or county to create, by ordinance or resolution, special districts for the provision of local services within such districts, and authorizes fees, assessments and taxes to be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor; and

WHEREAS, in order to achieve the service and infrastructure goals of the County, the Board of Commissioners has determined that it is in the best interests of the County that a special service district be created encompassing the geographic area set forth on Exhibit A (the “Research Forest SSD” or the “District”) and by this reference incorporated and made a part of this Resolution, for purposes of (a) fostering commercial, trade, and employment opportunities throughout the County, (b) enhancing services and infrastructure within the Research Forest SSD, and (c) promoting the future development and maintenance of infrastructure and connectivity within the Research Forest SSD, including, but not limited to, the development of water and sewer capacity, stormwater improvements, roadways, sidewalks and other transportation improvements and other necessary infrastructure; and

WHEREAS, in order to promote services and complete infrastructure projects within the District, which the Board of Commissioners hereby expressly finds and determines constitute the provision of services and the construction and maintenance of facilities as contemplated in the Special Service District Clause, the Board of Commissioners has further determined that a special improvement tax should be levied and collected, in the form of an ad valorem property tax imposed on all tax parcels located within the District (the “Properties”), more specifically identified on Exhibit B attached hereto and by this reference incorporated and made a part of this Resolution, to be used to pay, in whole or in part, the costs thereof (including, without limitation, related financing costs); and

WHEREAS, the County is authorized by the Special Service District Clause and desires to levy and collect ad valorem taxes, fees, and assessments within the Research Forest SSD at such rates or rates not to exceed three (3) mills per \$1,000.00 of assessed value (the “Special Service District Tax”), and to apply the proceeds thereof, in accordance with the provisions of the Constitution of the State of Georgia to compensate the County as paid consideration for the local services to be provided within the Research Forest SSD.

NOW, THEREFORE, BE IT RESOLVED, the Board of Commissioners of Effingham County hereby ordain and enact as follows:

SECTION 1. Incorporation of Recitals and Findings. The recitals and findings set forth above are adopted by the Board of Commissioners and shall be a substantive part of this Resolution.

SECTION 2. Definitions. As used in this Resolution, the term:

(a) “Research Forest SSD” or “District” means the special service district created by and described in Section 3 below.

(b) “Costs” of the District shall mean and include:

(i) All costs of acquisition by purchase or other means, construction, assembly, installation, modification, renovation, or rehabilitation incurred in connection with any project or any part of any project, as authorized by this Resolution;

(ii) All costs of real property, fixtures, or personal property used in or in connection with or necessary for any project or for any facilities related to any project, including but not limited to the cost of all land, estates for years, easements, rights, improvements, water rights, connections for utility services, fees, franchises, permits, approvals, licenses, and certificates; the cost of securing any such franchises, permits, approvals, licenses, and certificates; the cost of preparing any application for franchises, permits, approvals, licenses, and certificates; and the costs of all fixtures, machinery, equipment, furniture and other property used in or in connection with or necessary for the project;

(iii) All financing charges and loan fees and all interest on bonds, notes, or other obligations which accrue or are paid prior to and during the period of construction of a project or any portion of a project related infrastructure maintenance or improvement and connectivity during any additional period as the Board of Commissioners may reasonably determine to be necessary to place such projects in operation;

(iv) All costs of engineering, surveying, architectural, and legal services and all expenses incurred by engineers, surveyors, architects, and attorneys in connection with any project or series of projects;

(v) Any and all expenses for inspection of any project or series of projects;

(vi) All fees of fiscal agents, paying agents, consultants, attorneys, and trustees for bondholders under any trust agreement, indenture of trust, or similar instrument or agreement; all expenses incurred by any such fiscal agents, paying agents, consultants, attorneys, and trustees; and all other costs and expenses incurred relative to the issuance of any bonds, notes, or other obligations for any project or series of projects;

(vii) All expenses of or incidental to determining the feasibility or practicability of any project or series of projects;

(viii) All costs of plans and specifications for any project or series of projects;

(ix) All costs of title insurance and examinations of title with respect to any project or series of projects;

(x) Repayment of any loans made for the advance payment of any part of any of the foregoing costs, including interest thereon and any other expenses of such loans relating to the project or series of projects;

(xi) Administrative expenses and such other expenses as may be necessary for or incidental to the project or the financing thereof or the placing of any project or series of projects in operation; and

(xii) The establishment of a fund or funds for the creation of a debt service reserve, a renewal and replacement reserve, or such other funds or reserves as the Board of Commissioners may approve with respect to the financing and operation of any project or series of projects, and as may be authorized by any bond resolution, trust agreement, indenture of trust, or similar instrument or agreement pursuant to the provisions of which the issuance of any bonds, notes, or other obligations for the benefit of the Research Forest SSD may be authorized.

Any cost, obligation, or expense incurred for any of the foregoing purposes shall be a part of the cost of the project and may be paid or reimbursed as such out of proceeds of bonds, notes, or other obligations issued for the benefit of the Research Forest SSD.

(c) “Project” means the design, construction, acquisition, equipping and financing of any project for public improvement and related public facilities within the District and the completion of any infrastructure maintenance or improvement plan or of a connectivity plan which is expected to be provided by the provision of the supplemental services or the imposition of the special improvement tax contemplated by this Resolution and shall include, but not limited to, the development of water and sewer capacity, stormwater improvements, roadways, sidewalks and other transportation improvements and other necessary infrastructure.

(d) “Special improvement tax” means a tax, fee or assessment levied by resolution or ordinance of the Board of Commissioners to fund the supplemental services and/or facilities to be provided (particularly, the project or any series of projects).

(e) “Supplemental services” means those services provided for the improvement of the Research Forest SSD, as and to the extent associated with the design, construction, acquisition, equipping, improvement and financing of any infrastructure maintenance or improvement plan, any connectivity plan, and any necessary or appropriate elements of the related project lying on or within the boundaries of the District.

SECTION 3. Creation of the Research Forest SSD. Pursuant to the authority granted by Special Service District Clause, there is hereby created a special district for the purpose of the provision of local government services and supplemental services and facilities to be funded, in whole or in part, by special improvement taxes therein to be known as the “Research Forest SSD”, the boundaries of which are within the geographic area set forth on Exhibit A attached hereto and by this reference incorporated and made a part of this Resolution.

SECTION 4. Term of the District. The District shall continue in perpetuity, subject to termination by further action by the Board of Commissioners in accordance with applicable law.

SECTION 5. Millage Rate. The County shall annually levy the Special Service District Tax at a rate not to exceed three (3) mills per \$1,000.00 of the assessed value of the Properties designated on Exhibit B that are subject to ad valorem tax revenue in order to generate additional ad valorem tax revenue to pay the County's development and infrastructure costs in the Research Forest SSD.

SECTION 6. Partial Invalidity. In case any one or more of the provisions of this Resolution shall for any reason be held to be illegal or invalid by a court of competent jurisdiction, such illegality or invalidity shall not affect any other provisions hereof unless expressly so held or determined by such court, but this Resolution shall be construed and enforced as if such illegal or invalid provisions had not been contained herein, and this Resolution shall be construed to adopt, but not to enlarge upon, all applicable provisions of Georgia law, and, if any provisions hereof conflict with any applicable provision of such law, the latter as duly adopted by the General Assembly of Georgia and as interpreted by the courts of this State shall prevail and shall be substituted for any provision hereof in conflict or not in harmony therewith.

SECTION 7. Repealer. Any and all resolutions, ordinances or parts of resolutions or ordinances in conflict with this Resolution shall be and the same hereby are repealed (but solely as and to the extent of any such conflict).

SECTION 8. Effective Date. This Resolution shall be in full force and effect immediately upon its adoption.

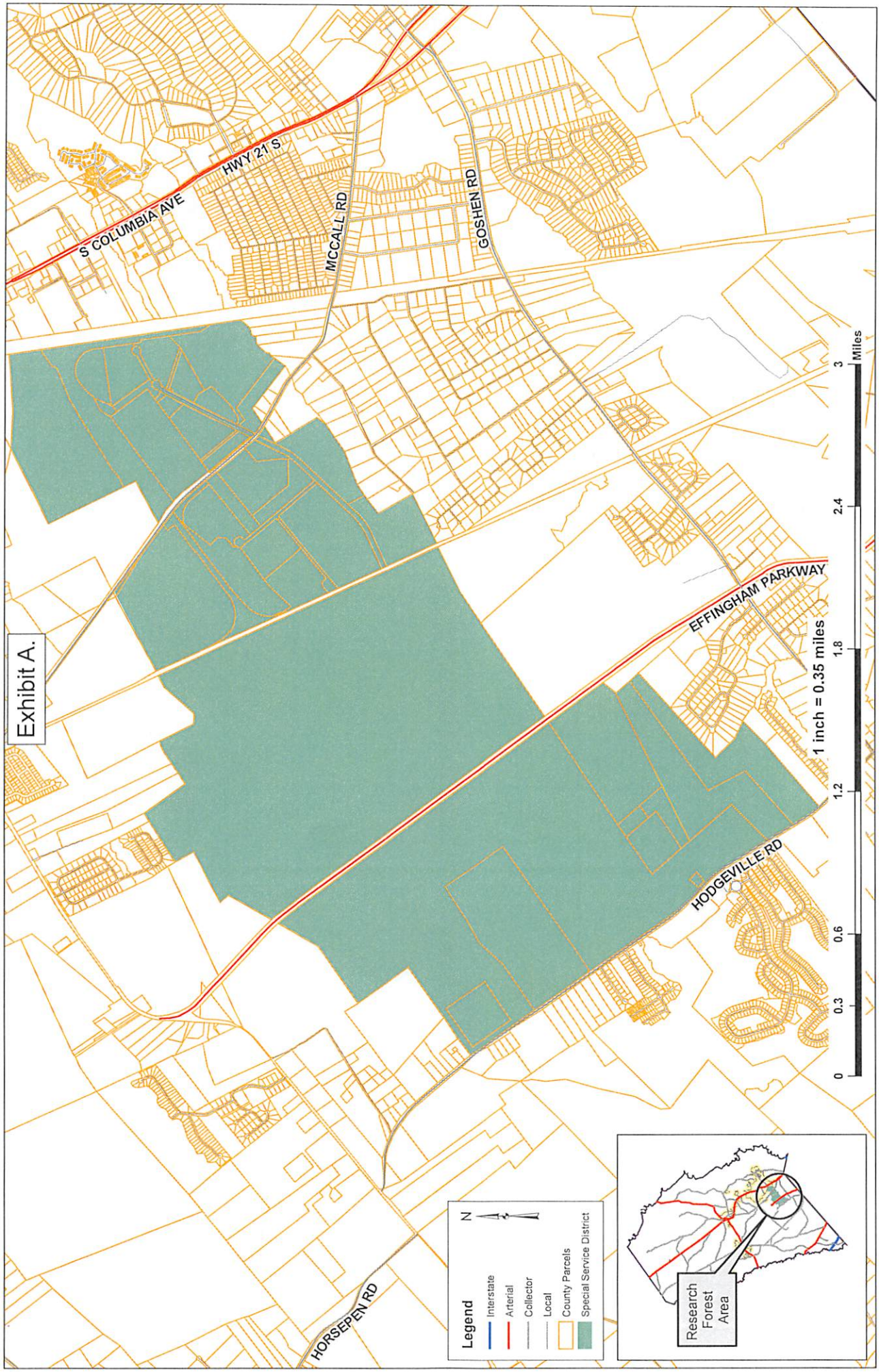
SO RESOLVED THIS _____ DAY OF _____, 2023.

Effingham County Board of Commissioners

By: _____

Attest:

Exhibit A.



Legend

- Interstate
- Arterial
- Collector
- Local
- County Parcels
- Special Service District

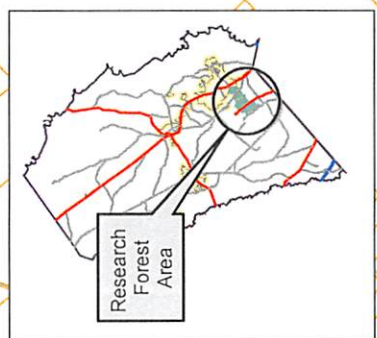


Exhibit B.

416-22	450F-25
432-69	450F-26
433-1	450F-27
433-1A	450F-28
433-1B	450F-29
434-24	450F-30
434-24A	450F-31
434-26	450F-32
434-26A	450F-4
434-26B	450F-5
434-26C	450F-7
450-65	450F-8
450F-001	450F-9
450F-003	
450F-006	
450F-10	
450F-11	
450F-12	
450F-13	
450F-14	
450F-15	
450F-16	
450F-17	
450F-18	
450F-19	
450F-1A	
450F-1B	
450F-1D	
450F-1E	
450F-1F	
450F-2	
450F-20	
450F-21	
450F-21A	
450F-21B	
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