

## House Resolution 955

By: Representative Burns of the 157<sup>th</sup>

## A RESOLUTION

- 1 To create the Effingham County Tax Structure Study Committee; and for other purposes.
- 2 WHEREAS, Effingham County is experiencing significant growth and development; and
- 3 WHEREAS, with this growth and development, there is a need to review the means and  
4 methods of financing county services; and
- 5 WHEREAS, the tax structure and mix of revenue sources for the funding of Effingham  
6 County government services needs to be reviewed to determine if the tax structure and mix  
7 of revenue sources is fairly spread and equitably apportioned; and
- 8 WHEREAS, other revenue sources should be considered in light of the growth and  
9 development being experienced in the county such as impact fees and other such revenue  
10 sources; and
- 11 WHEREAS, many long-time citizens of the county have seen their property taxes increase  
12 significantly not as a result of any action on their part, but as a result of growth and  
13 development and the increased property values that are associated with such growth and  
14 development; and
- 15 WHEREAS, consideration of whether the impact of these increased property taxation levels  
16 should be offset in some fashion through certain types of homestead exemptions is needed  
17 to ensure that such persons are not unfairly taxed; and
- 18 WHEREAS, a community based review of the entire tax structure and mix of revenue  
19 sources would be good for the citizens of the county to ensure that the citizens understand  
20 the nature and reasons for the tax structure that is in place and to allow the citizens to  
21 determine if any changes are needed.

1 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
2 there is created the Effingham County Tax Structure Study Committee to be composed of  
3 two members appointed by each member of the House of Representatives and the Senate  
4 whose districts contain in whole or in part any portion of Effingham County, one member  
5 appointed by the Board of Commissioners of Effingham County, one member appointed by  
6 the Effingham County Board of Education, one member appointed by the governing  
7 authority of the City of Springfield, one member appointed by the governing authority of the  
8 City of Guyton, and one member appointed by the governing authority of the City of Rincon.  
9 Each member of the House of Representatives and the Senate whose districts contain in  
10 whole or in part any portion of Effingham County shall serve as ex officio members of such  
11 study committee. The members of the House of Representatives and the Senate whose  
12 districts contain in whole or in part any portion of Effingham County shall select one of the  
13 members of the committee to serve as chairperson. The chairperson shall call all meetings  
14 of the committee.

15 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
16 needs, issues, and problems mentioned above or related thereto and recommend any actions  
17 or legislation which the committee deems necessary or appropriate. The committee may  
18 conduct such meetings at such places and at such times as it may deem necessary or  
19 convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
20 accomplish the objectives and purposes of this resolution. The committee may seek the  
21 advice and opinions of private, institutional, and public tax experts and officials. The  
22 members of the committee shall not receive any compensation. The committee shall meet  
23 not more than five times. In the event the committee makes a report of its findings and  
24 recommendations, with suggestions for proposed legislation, if any, such report shall be  
25 made on or before December 31, 2007. The committee shall stand abolished on  
26 December 31, 2007.