

Senate Resolution 682

By: Senator Hill of the 4th

### A RESOLUTION

- 1 Urging Effingham County to study its tax structure; 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 due to growth and development
- 13 and the increased property values that are associated with such growth and development; and
- 14 WHEREAS, consideration of whether the impact of these increased property taxation levels
- 15 should be offset in some fashion through certain types of homestead exemptions is needed
- 16 to ensure that such persons are not unfairly taxed; and
- 17 WHEREAS, a community based review of the entire tax structure and mix of revenue
- 18 sources would be good for the citizens of the county to ensure that the citizens understand
- 19 the nature and reasons for the tax structure that is in place and to allow them to determine if
- 20 any changes are needed.

1 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that the members of this body  
2 urge Effingham County to create a committee to study its tax structure and suggest that the  
3 committee be composed of two members appointed by each member of the House of  
4 Representatives and the Senate whose districts contain in whole or in part any portion of  
5 Effingham County, one member appointed by the Board of Commissioners of Effingham  
6 County, one member appointed by the Effingham County Board of Education, one member  
7 appointed by the governing authority of the City of Springfield, one member appointed by  
8 the governing authority of the City of Guyton, and one member appointed by the governing  
9 authority of the City of Rincon, and each member of the House of Representatives and the  
10 Senate whose districts contain in whole or in part any portion of Effingham County shall  
11 serve as ex officio members of such committee.

12 BE IT FURTHER RESOLVED that the members of this body urge the committee, if created,  
13 to undertake a study of the conditions, needs, issues, and problems mentioned above or  
14 related thereto and recommend any actions or legislation which the committee deems  
15 necessary or appropriate and encourage the committee to seek the advice and opinions of  
16 private, institutional, and public tax experts and officials.

17 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed  
18 to transmit an appropriate copy of this resolution to the governing authority of Effingham  
19 County.