Effingham County Georgia
Board of Commissioners

Damon M. Rahn, Chairman at Large
Forrest F. Floyd, District 1
Roger Burdette, District 2
Jamie Deloach, District 3
Elizabeth Helmly, District 4
Phil Kieffer, District 5

SPECIAL CALLED MEETING MINUTES
SEPTEMBER 25, 2025

The Board of Commissioners of Effingham County, Georgia, Mr. Damon Rahn, Mr. Forrest Floyd, Mr. Roger Burdette, Mr. Jamie Deloach, Ms. Elizabeth Helmly, and Mr. Phil Kieffer met in a special called meeting at 5:00pm on Tuesday, September 25, 2025 in the Commissioners Meeting Chambers at the Effingham County Administrative Complex located at 804 South Laurel Street Springfield, Georgia 31329.

STAFF PARTICIPATION

Mr. Tim Callanan – County Manager, Mr. Edward Newberry – County Attorney, Ms. Stephanie Johnson – County Clerk, Ms. Jennifer Rose – Planner I, Mr. Mark Barnes – Finance Director, Mr. Neal Groover – Chief Appraiser, Mr. Daniel Rodewolt – Tax Commissioner, Mr. Xerxes Sabb – I.T. Support Specialist.

CITIZEN PARTICIPATION

None noted or announced.

I - CALL TO ORDER

Chairman Rahn called the session to order at 5:05pm

II- ROLL CALL

Damon Rahn, Chairman
Forrest Floyd
Roger Burdette
Jamie Deloach, Vice Chairman
Beth Helmly
Phil Kieffer

III – INVOCATION

Commissioner Burdette offered the invocation.

IV – PLEDGE TO THE AMERICAN FLAG

The pledge was led by Commissioner Burdette.

V – AGENDA APPROVAL

Chairman Rahn announced the postponement of new business item #3 to the October 7, 2025 meeting. Vice Chair Deloach made a motion to approve the agenda with the

noted change. Commissioner Kieffer seconded the motion. The motion carried unanimously.

VI – PUBLIC COMMENTS

Chairman Rahn stated comments shall pertain to the agenda items only. Should you wish to make remarks, clearly state your full name into the microphone before commencing to speak.

VII – CORRESPONDENCE

Chairman Rahn stated documents from this meeting are located in the Clerk's office and on the Board of Commissioner's website.

VIII – NEW BUSINESS

PUBLIC HEARING AND APPROVAL OF RESOLUTION# 025-032 LEVY OF PROPERTY TAXES, THE COUNTY MILLAGE RATE CERTIFICATION (PT-35) AND THE COMPUTATION OF MILLAGE RATE (PT-32.1) TO ADOPT THE MILLAGE AND SUBMIT TO THE STATE (1):

Finance Director Barnes presented a recommendation for the 2025 property tax millage rate, proposing to adopt a rate of 5.596 mills. It was confirmed that this proposed rate is consistent with the rate adopted in the previous year and would mark the sixth consecutive year the County has maintained or reduced its millage rate.

It was clarified that while the rate remains flat, the County anticipates an overall increase in revenue driven by new construction. Finance Director Barnes explained that the proposed rate is below the calculated rollback rate of 5.612 mills. This deviation occurred because the net value of existing properties decreased by approximately $11.6 million, primarily due to a significant rise in property exemptions. The increase in exemptions was attributed to properties utilizing the new statewide floating exemption and a change in state law that raised the business personal property tax exemption to $20,000.

There were no public comments.

The Board engaged in discussion regarding abatements and roll-off, industrial millage, warehousing abatements, PILOT distribution agreement, residential impact fees, and capital project transparency.

Vice Chair Deloach made a motion to approve the County developing a millage for the unincorporated residents, the resolution to levy taxes, and the PT32.1 and PT35 forms for submission to the State. Commissioner Floyd seconded the motion. The motion carried unanimously.

CONSIDERATION TO APPOINT APRIL NELSON TO THE LIBRARY BOARD AS REPRESENTATIVE FOR THE FIFTH DISTRICT (2):

County Clerk Johnson explained that Commissioner Kieffer reported receiving a letter of resignation from Mr. Hank Heller, who is stepping down from his appointment due

to health reasons. Commissioner Kieffer has submitted the application of Ms. April Nelson to fulfill the remainder of Mr. Heller's term of office.

Commissioner Kieffer made a motion to approve to appoint April Nelson to the Library Board as representative for the Fifth District and accept Mr. Heller's letter of resignation. Commissioner Helmly seconded the motion. The motion carried unanimously.

CONSIDERATION TO APPROVE TO APPOINT SHERRY DUFF TO THE LIBRARY BOARD AS REPRESENTATIVE FOR THE THIRD DISTRICT (3):
This item was postponed to 10/07/2025 at agenda approval.

IX – EXECUTIVE SESSION

At 5:47pm, Vice Chair Deloach made a motion to go into an executive session for discussion of personnel, property, and pending litigation. Commissioner Kieffer seconded the motion. The motion carried unanimously.

At 6:30pm, Vice Chair Deloach made a motion to reconvene. Commissioner Burdette seconded the motion. The motion carried unanimously.

X – ADJOURNMENT

At 6:31pm, there being no further business, Commissioner Kieffer made a motion to adjourn the meeting. Commissioner Deloach seconded the motion. The motion carried unanimously.

Damon Rahn, Chairman

Stephanie D. Johnson, County Clerk

APPROVED BY THE BOARD OF COMMISSIONERS
OCTOBER 7, 2025