

**RESOLUTION NUMBER 25-46**  
**A RESOLUTION REQUESTING THE COLUMBIA COUNTY LEGISLATIVE**  
**DELEGATION TO SPONSOR LEGISLATION TO ALLOW LOCAL GOVERNMENTS**  
**TO PROVIDE DIRECT HOMESTEAD TAX RELIEF GRANTS IN TIMES OF FISCAL**  
**STABILITY**

**WHEREAS**, it is important to the Columbia County Board of Commissioners to keep taxes low while exploring additional ways to provide targeted property tax relief.

**WHEREAS**, Georgia has been recognized as the Number 1 state for business by Area Development Magazine for the 12th year in a row, marking an unmatched record of success and consistency in economic development; and

**WHEREAS**, the Georgia General Assembly has indicated the need to continue to advance property tax relief measures for Georgia's homeowners; and

**WHEREAS**, in many communities across the state, new economic development projects are growing the property tax base substantially; and

**WHEREAS**, a change in state law could allow Columbia County and other fiscally responsible communities to provide homeowners direct tax relief in a financially accountable manner using revenue created by new economic development projects that are growing the property tax base substantially; and

**WHEREAS**, the Columbia County Board of Commissioners wants to earmark revenue from a growing commercial tax base and place it in a Homeowner Tax Relief Grant fund, mirroring the process allowed by the state in the Georgia Constitution; and

**NOW, THEREFORE, BE IT RESOLVED THAT THE** Columbia County Board of Commissioners respectfully requests the Columbia County Legislative Delegation and the Georgia General Assembly to adopt legislation to allow local governments to provide grants for targeted property tax relief to homeowners.

**ADOPTED**, this 16 day of December, 2025.

**Board of Commissioners of  
Columbia County, Georgia**

**By:** \_\_\_\_\_

**Douglas R. Duncan, Jr.  
Its Chairman**

**Attest:** \_\_\_\_\_

**Patrice R. Crawley  
Its Clerk**