

Lamar County Board of Commissioners
Public Hearing
August 14th
6:00 P.M.

Chairman Glass called the meeting to order at 6:00 P.M. Present for the meeting were Vice-Chairman Heiney, Commissioner Horton, Commissioner Traylor, Commissioner Thrash, County Administrator Thrash, and County Clerk Davidson.

Public Comments

Lenora Ginn of 503 Thomaston Street Barnesville addressed the board and said that she is the oldest lady in the County and that she inherited her home from her parents. She said that one of her friends has a nice home but not a real nice home and that it takes both of her Social Security checks to pay her taxes. She said that she pays her taxes on her house but she is tired of paying school tax and that there must be something that the County Commissioners can do. She said maybe they could soften their hearts and do something. Ms. Ginn said that when you are on a board you have to fight to get something done. She said that when she was on the City Council she has regrets. One of the main ones was that she voted, after much encouragement, for the City of Barnesville to put in the curve and gutter behind Gordon. This property is known as Gordon Manor and it has not sold one lot. She said that she feels some of this responsibility for spending that money. Ms. Ginn said it is nice to have new buildings but some of the other buildings could be used for the same purpose. Ms. Ginn said that she would like for the school board to help out the elderly because other counties are exempt and Lamar County should be exempt too. Ms. Ginn said that if she wasn't so old she would challenge this. Chairman Glass stated that we are using some of the existing buildings and that Solid Waste bought the Intercon Building. Ms. Ginn said that she wants new columns on her house but you don't always get what you want. Ms. Ginn said that the board should vote for what we need instead of what they want. Ms. Ginn also said that this County needs another nursing home and another assisted living facility.

Commissioner Horton said that he is hoping that one of these days that some type of tax like a Special Local Options Sales Tax (SPLOST) could go directly to help the property owners. He said that years ago there was a meeting in Atlanta and one of the State Patrolman was with him. He said that the tension in the room was harsh. They were ready to recruit more State Patrol. It was an unpopular subject. He said we need a penny tax that goes to help the property owner so that they could do away with property tax by substituting a one penny sales tax. County Administrator Zellner and Commissioner Thrash said that the issue with this is that it would be hard to decide how to distribute this type of tax. Commissioner Horton said if they don't do right then put them on the chain gang. Commissioner Horton addressed the audience and said that if he has to increase his taxes if he increases their taxes. He further stated that the majority of the revenues come from the property owner and that the County is in the shape it is in because since

2003 they haven't raised the taxes and they should have raised them a little bit at a time. He said it takes revenue to operate and he hopes that some young people with smart minds will put together something to help the property owner.

Commissioner Thrash said look at Florida and Washington. They have no state income tax and you get more money on your pay check. She said somehow, they need to try and think of more creative ways to solve this issue and they need to think outside of the box.

Brenda Ross of 386 Ingram Rd addressed the board and said that she had questions regarding the .0793 rollback on one sheet and it shows an increase in millage of .0793 on the other sheet. Ms. Ross asked if it was rollback or was it an increase. Chairman Glass explained that this shouldn't be listed as a percentage but should be listed as what the rollback is. Chairman Glass explained that the rollback is a calculation based on the tax digest and Local Option Sales Tax (LOST) and other exemption come off. He said that Tax Assessor Haddock sets the tax digest based on the assessed value of the properties. Then the exemptions are taken off. There are exemptions such as the Forest Land Protection Act. Chairman Glass said that the County receives from LOST one penny for every seven pennies that are collected. The LOST collection is totaled up and that is taken out. The rollback millage is calculated and gives you the same dollar as you had before after all of the exemptions are taken off. The rollback number is lower than 12.095. The total value of the property went up.

Tax Assessor Haddock said that back in 1999 the Governor enacted the tax payers bill of rights. She said that with her job she has to base the digest on the fair market value or she will be penalized. She said that when she was in Pike County she had to pay an \$8,000.00 to \$9,000.00 penalty. She said that you have a rollback and they re-did all of the commercial properties in the County which was a 32 million dollar increase in value. She said the State had some counties including some schools that would not roll the mill rate back and they would keep the mill rate the same so your taxes would go up based on the property value increases. So, the State decided to come up with a formula and they have to put in a re-assessment value which is the 32 million dollars. This is then backed out of the digest so they can do a rollback of the mill rate. She said that as a residential property owner you will see a decrease. The mill rate will go up some but the value didn't go up. Commercial property owners will see an increase because their value did go up and so did the mill rate. Tax Assessor said that there are two different rollbacks. The rollback mandated by the State and that is why they have to have three public hearings and then the gross mill rate minus the sales tax that gives you the net mill rate

Brenda Ross stated that according to the handouts that she is looking at her property value did go up. Tax Assessor agreed and said yes because they are going up on the mill rate. Mrs. Ross asked if all of the groups listed on the handout have cutback as much as they can cutback. Chairman Glass and other board members replied yes. Mrs. Ross asked if they are still planning on building the courthouse. Commissioner Thrash said that this will come out of SPLOST dollars and has nothing to do with the millage rate increase or the digest. Mrs. Ross asked if the millage

rate increase was just to pay all of the stuff listed on the handouts. The board members replied yes.

Commissioner Thrash inquired if the Towaliga Circuit was included in the expenditures. County Administrator Zellner stated that it was included in Superior Courts. Commissioner Thrash disagreed and said that she doesn't see it listed on here and said that if it is not included these are unfunded mandates that the County is required to pay. County Administrator Zellner said that the DA's office is listed in the expenditures. He said you have the DA's office and the Superior Court. Commissioner Thrash said that she didn't see that on the list of expenditure and inquired about the Drug Court. It was determined that the Towaliga budget was combined with the Courts listed on the expenditures. Chairman Glass said that the Towaliga budget is included in the Courts and Superior Court is the Clerk of Court. Commissioner Thrash asked if the Towaliga budget was \$450,000.00. Commissioner Thrash said that she knew it was a third and a third and a third and this through her off. Chairman Glass said that the budget was based on the case count. Chairman Glass said that 50 percent of the budget is law enforcement and the other 50 percent is the Courts. Commissioner Thrash stated that she stood corrected on this.

Mrs. Ross stated that she knows that all of the money doesn't come in until November and wanted to know if there is any other way where you wouldn't have to take out a Tax Anticipation Note (TAN). Commissioner Thrash said that this is what they have been fighting for the last five years. Commissioner Traylor said the ideal would be an ad valorem tax like you have for your car. Mrs. Ross said that this would be a birthday tax. Commissioner Traylor said that he had discussed this a thousand times. Tax Assessor Haddock said that the states set up the dates. She said that she answers to the Board of Assessors but she also reports to the Department of Revenue. She said that January 1st is her evaluation date and she sends out 45-day notices. It is July before she gets the digest and it has to be sent to the Tax Commissioner by July 15th. County Administrator Zellner said that there are some counties that do split it but it is complicated. Tax Assessor Haddock said that Butts County does split billing but it gets complicated. The deadlines that Lamar County has to meet is state mandated. Tax Assessor said if they review the 5-year history from the County and then review the 5-year history from the school the counties have more exemptions. If you are 65 or over the County gives you a \$20,000.00 exemption. The school gives you a \$7,000.00 exemption. Tax Assessor Haddock stated that people have to request the exemption because she doesn't keep up with birthdays but she wanted everyone to understand that the County does help those 65 and older. She said that this is about \$400.00 that the property owner saves. County Administrator Zellner stated that this money has to be made up in the budget.

Fred Morris of 68 Howard Road Barnesville addressed the board and stated that politics are involved and that some taxes are somewhat more palatable to the general public. He said it would be better if they could pay their taxes monthly and it would generate a better cash flow for the County. He said he is fortunate enough to be able to pay his taxes. He said that some citizens

don't understand the cash flow of the county and it would better to pay the taxes monthly. Commissioner Thrash requested that he write his legislator and suggest this.

Ashley Giles 425 Abbott Road Barnesville addressed the board about the General Fund decrease of 54 percent that listed on the handout and wanted to know how this was done. Chairman Glass explained that last year SPLOST II ended and the carryover was added to the General Fund. The extra funds were used to pay down the debt of the County. This was a one-time thing. Ms. Giles inquired if this would take care of the tag program and would this be put into a rainy-day fund. Chairman Glass responded and said that it was used to pay down debt. Chairman Glass said that this year we didn't have borrow from the TAN until May as opposed to last year when we had to borrow from the TAN in February. Chairman Glass said that since 2006 the revenue and expenses have been off by 2.5 million dollars and essentially, they were borrowing that from the following year. They would then have to obtain a TAN to cover the 2.5 million. The TAN would disappear by the end of the year and once all of the taxes revenues were received the County would pay off the TAN and be at a zero balance. Then the new TAN would start all over again at the beginning of the year. The County is still 1.5 million underfunded and this is still being carried over. Chairman Glass said that if they can get this wiped out they can get rid of the TAN. He said it may take a few years to get there unless they go up about 5 mills and dedicate it to paying off the backlog. Ms. Giles asked how much money the County gets from the School board for collecting the taxes. Chairman Glass replied that this is 2.5 percent. The City of Barnesville collects their own taxes and they do their own billing. Chairman Glass stated that the County collected \$239,430.00 in 2017 from the School board. Chairman Glass said that the school board asked us about waving this but the County is not waving this because the County is putting all their efforts into evaluating the property. If we wave this then they would have to have a millage where we would charge the citizens for this. Chairman Glass said if there is a rebate given to someone or we have to pay someone back because of a lawsuit then the County is on the hook for that. The County would have to fight the lawsuit and hear all of the appeals. Then if the lawsuit is awarded then the County would have to pay that portion of the lawsuit. Piedmont Green Power (PGP) was reassessed and the school board put no dollars into this so the County earns this 2.5 percent. The citizens of the county are going to pay this one way or another.

Vice-Chairman Heiney made a motion to adjourn the Public Hearing at 6:30 p.m. and Commissioner Traylor seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

Charles Glass, Chairman

Robert Heiney, Vice-Chairman

Bennie Horton, Commissioner

Ryran Traylor, Commissioner

Nancy Thrash, Commissioner

Attest: _____ Carlette Davidson, County Clerk