

**Lamar County Board of Commissioners**  
**Public Hearing**  
**August 11<sup>th</sup>, 2020**  
**9:00 A.M.**

Chairman Glass called the Public Hearing to order at: 6:00 p.m. Present for the meeting were Chairman Glass, Vice-Chair Thrash, Commissioner Horton, Commissioner Heiney, Commissioner Traylor, County Administrator Townsend, and County Clerk Davidson.

Everyone said the Pledge of Allegiance. Commissioner Traylor gave the invocation.

Chairman Glass stated that the 2020 Notice of Property Tax, the Five-Year History, and the PT-32-1 form was advertised in the legal organ. He said that there had to be three Public Hearings with the first one at 9:00 am., the second one at 6:00 p.m., and the third one on August 18th, at 6:00 p.m. before they can vote to approve the millage rate.

County Administrator Townsend stated that the Lamar County Board of Commissioners are proposing to keep the Lamar County millage rate at 13.157 which is the same millage rate as last year. He said that the biggest question is, "Why is the County advertising a tax increase?" County Administrator Townsend explained that under OCGA 48-5-32(c) (1) & (2), whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32. County Administrator Townsend said that if the Lamar County Board of Commissioners keeps the rollback rate only one Public Hearing is required, and the millage rate can be adopted. He said that if the Lamar County Board of Commissioners does not accept the rollback rate to what the State form, PT-32-1 recommends then there has to be three Public Hearings. He said that one meeting has to be between the hours of 6:00 p.m. and 7:00 p.m.

County Administrator Townsend stated that the Notice of Property Tax, the Five-Year History, and the PT-32-1 form was advertised in the legal organ. (These forms are attached to the minutes).

County Administrator Townsend said that the difference between the rollback millage rate, the current millage rate and the fair market value for homestead on a \$100,000.00 home is an increase of \$12.43 increase and on a \$300,000.00 home the increase is \$130.15.

County Administrator Townsend stated that the driving forces for the State form, PT-32-1, is due to the following:

- i. Increase of \$15,464,891 New Construction
- ii. Increase of \$5,519,795 in Motor Vehicle
- iii. Increase of \$2,531,830 in Personal Property

County Administrator Townsend noted that the Motor Vehicle increase could be due to an issue with the changeover to the DRIVES system from last year because there was a decrease from \$10,000,000.00 down to \$5,000,000.00. County Administrator Townsend stated that for 2020 it went back up to \$10,000,000.00.

County Administrator Townsend said that according to the State, the County should rollback to 12.830, which backs out the reassessed values.

County Administrator Townsend presented a Lamar County tax map. He said that there was a three-year plan in 2018 with the reevaluations of all commercial/ industrial properties and then they reevaluated the residential properties. He said that the reevaluations for the City of Barnesville were done in 2019, and the Northwestern part of the County was done in 2020, (only half was done, due to COVID19). County Administrator Townsend said that the plan is to continue in 2021 reevaluating the rest of the Northern part of the County and then in 2022 reevaluate the Southern part of the County. County Administrator Townsend said that the properties, with a reassessment, would also have seen an increase with the rollback rate.

County Administrator Townsend stated that a millage rate is a tax rate used to calculate property taxes. The millage rates are applied to the assessed value of a home which is 40% of the fair market value. He explained that if you have a home that is worth \$100,000.00, your assessed value would be \$40,000.00 A tax rate of 1 mill equals \$1.00 in tax liability per \$1,000.00 of assessed value. He gave an example where the Home Fair Market Value is \$150,000 with an assessed value of 40%. He said that you would multiply the \$150,000.00 by 40% which would give you \$60,000.00. He said that you would then divide the \$60,000.00 by \$1,000.00. County Administrator Townsend stated that this gives you the amount of \$60.00 which you would then multiply by the proposed millage rate of 13.157. He said that the property taxes would cost the homeowner \$789.42.

County Administrator Townsend that the difference between the rollback millage rate, the current millage rate, and the fair market value for homestead on a \$100,000.00 home it is an increase of \$12.43 and on a home that is \$300,000.00 it is an increase of \$38.59.

County Administrator gave a breakdown of the County Budget as follows:

General Government	27%
Judicial & Court	12%
Public Safety	38%
Public Works	9%
Public Health & Welfare	3%
Culture & Recreation	7%
Conservation & Development	3%
Debt Service	2%

County Administrator Townsend presented a surrounding County comparison of millage rates listed below.

County	Lamar County	Pike County	Upson County	Spalding County	Butts County	Monroe County
<b>Budget Year</b>	2020	2020	2020	2020	2020	2020
<b>Budget</b>	\$11,322,709	\$11,190,221	\$16,558,282	\$51,186,885	\$20,133,824	\$31,160,996
<b>Population</b>	19,570	19,193	26,215	66,100	24,936	27,520
<b>Avg/Citizen</b>	\$579	\$583	\$632	\$774	\$807	\$1,132

<b>Difference</b>		\$4	\$53	\$196	\$229	\$554
<b>% Difference</b>		1%	9%	34%	40%	96%
<b>2019 Millage Rates</b>	13.157	14.262	16.320	20.145	13.209	13.291

He said that the information is coming from the PT-32-1 form which is making them do a reevaluation on properties. He said that with a PT-32-1 they are having to do a rollback because of the increases in certain areas. County Administrator Townsend recommended that the Lamar County Board of Commissioners keep the millage rate at 13.157 so that they can continue forward with reducing the Tax Anticipation Note (TAN).

Chairman Glass stated that the property taxes are about 54 percent of the County's total revenue.

There were no Public Comments.

Commissioner Horton made a motion to adjourn the Public Hearing at 9:05 a.m. and Vice-Chair Thrash seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Charles Glass, Chairman

\_\_\_\_\_  
Nancy Thrash, Vice-Chair

\_\_\_\_\_  
Bennie Horton, Commissioner

\_\_\_\_\_  
Robert Heiney, Commissioner

\_\_\_\_\_  
Ryran Traylor, Commissioner

Attest: \_\_\_\_\_ Carlette Davidson, County Clerk