

Lamar County Board of Commissioners
Public Hearing
August 11th, 2020
6:00 p.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.

County Administrator Townsend stated that the Lamar County Board of Commissioners are proposing to keep the County millage rate at 13.157 which is the same 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 does not rollback 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. He said that the Lamar County Board of Commissioners has made a recommendation to keep the same millage rate.

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 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 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 said that two types of values create an increase in the digest: an increase due to inflation and an increase due to new and improved properties. He said that according to the Tax Bill of Rights, it requires the County to roll back to the millage rate of 12.830, which offsets the inflationary growth. He said that with the County's consideration to keep the same millage rate of 13.157, that is why they have to have three Public Hearings.

County Administrator Townsend presented a Lamar County tax map. There was a three-year plan in 2018 with the reevaluation of all commercial/ industrial properties and then they reevaluated the residential properties. The reevaluations for the City of Barnesville were done in 2019, and then the Northwestern part of the County was done in 2020, (only half was done, due to

COVID19). 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 \$150,000.00 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 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. The chart is listed below.

County	Lamar County	Pike County	Upson County	Spalding County	Butts County	Monroe County
Budget Year	2020	2020	2020	2020	2020	2020
Budget	\$11,322,709	\$11,190,221	\$16,558,282	\$51,186,885	\$20,133,824	\$31,160,996
Population	19,570	19,193	26,215	66,100	24,936	27,520
Avg/Citizen	\$579	\$583	\$632	\$774	\$807	\$1,132
Difference		\$4	\$53	\$196	\$229	\$554
% Difference		1%	9%	34%	40%	96%
2019 Millage Rates	13.157	14.262	16.320	20.145	13.209	13.291

There were no Public Comments.

Commissioner Traylor made a motion to adjourn the Public Hearing at 6:08 p.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