

**Lamar County Board of Commissioners**  
**Special Called Meeting**  
**July 27<sup>th</sup>, 2020**  
**7:00 P.M.**

Chairman Glass called the Special Called Meeting to order at 7:00 p.m. Present for the meeting were Chairman Glass, Vice-Chairman Thrash, Commissioner Horton, Commissioner Heiney, Commissioner Traylor, and County Administrator Townsend. County Clerk Davidson was absent for the meeting.

County Administrator Townsend said that the revenues are doing well mid-year and said that the revenues are higher than anticipated. He said that the departments are cutting back on expenses. County Administrator Townsend said that the 2020 Tax Digest shows a rollback rate of 12.83 mills. This year the board is proposing the same millage rate of 13.157 for 2020 as it was set in 2019. He said that the current rate of 13.157 will require three Public Hearings and must be advertised by Friday. The tax percentage increase is a 2.55 percentage over the rollback millage rate. He said that the motor vehicles went from \$4.7 million dollars and increased to \$10.2 million dollars He said that the new DRIVES System messed up some of the numbers, but they do not really know. He said that the Tax Commissioner is working on it. County Administrator Townsend said that the advertisements include the Public Hearings, the Five-Year History, the Roll Back Rate, and the Press Release.

Chairman Glass said that the difference is about \$160,000.00. He said that they could apply this amount to the other expenditures and possibly pay on the Tax Anticipation Note (TAN).

Commissioner Traylor asked if the first payment on the TAN is in May or June. He said he thought it was paid in January. County Administrator Townsend said he would like to move forward by focusing on paying down on the TAN. He said that when he first came to Lamar County, they were paying on the TAN in January to cover bills from December.

County Administrator Townsend said that the economy is improving and that has helped the TAN. He said that they have to borrow from the TAN until the taxes are collected. He said that he has projected that there will be around 6 million dollars collected in taxes and that the total TAN is only 3.8 million dollars. He said that they have to borrow from the TAN to cover Accounts Payable and Payroll. He said that other revenues are collected and explained that they had been working on reducing the TAN for many years.

Chairman Glass explained that the expenses are spread out evenly across the year, but the large revenues do not come in monthly but rather towards the end of the year. County Administrator Townsend stated that 1.6 million dollars to date had been drawn on the TAN. Commissioner Traylor stated that the Administration Office is doing a great job of eliminating the TAN. He said that the interest on the TAN is \$40 thousand dollars and he hopes that in the future they will not have to use the TAN.

Tax Assessor Haddock stated that the PT32-1 calculation states that there are 12 million dollars in re-assessments and 15 million dollars in new property tax assessments. She presented the report to the board and said that the checked boxes have been done in 2020 and red boxes are what is expected for 2021. Tax Assessor Haddock said that the property tax is based on 40 percent of the property values and that state audits are between 38-42. She said that there is a difference between what a house sold for and the assessment value of the house. Tax Assessor Haddock said that the Department of Revenue recommends they do a reevaluation every three years. She said that the market was stagnant in 2010 and they did not see an increase until late 2017. She said that the assessments for commercial and industrial were done in 2018 and in 2019 the residential properties and the City of Barnesville properties were done in 2019. She said that it used to cost \$45.00 a square foot and now it costs \$60 a square foot to build a home. Tax Assessor Haddock said that the Northern part of the County was reevaluated along with any new sales. She explained that the problem with the assessments in 2019 is that Senate Bill 346 allows the Department of Audits to base the 2019 sales versus the 2019 digest. She said that the sales ratio in 2019 for Lamar County was at 35.05 percent and had to be adjusted to the sales ratio of 38 percent. She said that she has to have the assessments out in May and then she has 45 days for appeals. She said that she has to have the numbers to the Lamar County Board of Commissioners and the Lamar County School Board by July so that the millage rate can be set in August. She said that it gives her three to four months.

Tax Assessor Haddock said that they could lose 20 thousand dollars' worth of utility money because they are not at 40 percent. She said that they must be at the fair market because the Department of Audits mandates it. Tax Assessor Haddock explained that it had been 10 years since a re-evaluation had been done. She said that houses are ranging from 105 dollars a square foot to 152 dollars a square foot. Tax Assessor Haddock said that she did not think that going up 10% across the board was fair so they sent out the appraisers.

Tax Assessor Haddock said that the appraisers doing the re-evaluation have been announced on the Barnesville Dispatch, the Barnesville Herald Gazette, the Lamar County Websites, and other Social Media sites. She said that the car is a marked vehicle and the appraisers have marked cloths with Lamar County on it. She announced that the appraisers will be in the Northern part of the County in 2021 and the Southern part of the County in 2022. Tax Assessor Haddock said that the houses in Liberty Estates in Milner are selling for \$90.00 a square foot. She said that if they keep up with the reevaluations then they will not go up as much, but they will see a tax increase regardless. She said that they are doing all they can do to keep up with the new properties and paying more of a sales price than what it is worth drives the assessment value up. Tax Assessor Haddock said that people are paying 30 thousand dollars for two acres. She said that homes are selling more than what they are valued for. She said that houses and mobile homes are selling for 100 thousand

dollars and over in Lamar County. She said that when utilities pay less then more is put on the property owners.

Chairman Glass inquired about factoring in the digest with the changes in the reevaluations. Tax Assessor Haddock said that in previous years the assessment values were negative. Chairman Glass said that they will generate the same amount of taxes from the rollback as they did last year. County Administrator Townsend stated that they will need to advertise the 5-year history and approve the millage on August 18<sup>th</sup> if they go with the rollback.

Chairman Glass said that there is a possibility of hiring firefighters to cover the Northern end of the County. He said that it is not in the current budget, but they are looking for potential aid. County Administrator Townsend said that he is not sure if they can go ahead this year and hire firefighters or start in January.

Fire Chief Matthews addressed the board and said that the Lamar County Fire Department was established in 1980 and they hired their first 3 paid firefighters in 1998. He said that we currently still have only 3 paid firefighters and pointed out that there is only 1 firefighter per day for the entire County. He said that with all of the new development in Lamar County it means it is time to hire more firefighters. He said that the goal is to get nine more paid firemen. He said he needs two at the Country Kitchen Fire Station and two at the Parker Branch Fire Station. He said that there is a total of 12 firemen that are needed, and this is four firemen per day. He said he is having a hard time keeping volunteers, but they are continuing to recruit volunteers. Fire Chief Matthews said that it will cost \$151,402.00 for three firemen and \$458,707.00 for nine firemen without including their uniforms. He said that it will cost \$307,305.00 for six firemen. Fire Chief Matthews said that he has applied for FEMA grant assistance for firemen and the grant allows them to pay \$378,500.00 for the first two firemen. The Federal government pays \$113,551.00 for the first year and second year and the County pays the third year He said that he should know something on the grant by December. Fire Chief Matthews said that he would like to put an Emergency Medical Technical School inhouse and hire volunteer firefighters.

Vice-Chair Thrash asked if he had volunteers that were already certified. Fire Chief Matthews said that he had five certified firefighters that want a position. He said that the goal is nine and that gives them two firemen which makes it much safer to be on a truck. Fire Chief Matthews said that the total for the day would be four firemen. He said that once they rebuild the Milner Fire Station the goal is to have six firemen. Vice-Chair Thrash inquired about the response time in the Northern end of the County if they have a full-time paid fireman at Parker Branch. Fire Chief Matthews responded that it would take 19 minutes depending on traffic on Hwy 36. He said that the main goal is to split the county up.

Commissioner Traylor inquired about how this compares to the surrounding counties. Fire Chief Matthews stated that Butts County has their own ambulance service and they have a

fireman on the ambulance. He said that Monroe County has their own ambulance service and they are also firemen. He said that Pike and Upson County are volunteer. He said that the City of Thomaston has 8 paid firefighters.

Fire Chief Matthews said that there are currently 28 volunteer firefighters and it gives the County extra points on the ISO if they have paid firemen plus it lowers the citizen's insurance rate. He said hydrants also reduce the ISO rate.

Vice-Chair Thrash requested that Fire Chief Matthews tell them about responding to a fire with a fulltime person and waiting on a volunteer to arrive on the scene. Fire Chief Matthews said that one person cannot go into a house fire alone. It said it takes two firemen outside and two firemen inside. He said that one fireman cannot go into a house to save someone by themselves. He said that it is not physically possible, and it is also against the rules. Chairman Glass said that nine paid firemen would be a .94 percent mill increase and three more paid firemen would be 1/3 of a mill increase.

Chairman Glass explained that whatever is published in the legal organ cannot go higher. The millage rate can be dropped but not added. He said that they can vote on this sometime in August, but they need a number for the legal organ by Friday.

Commissioner Heiney said that he was concerned with the rollback number due to the current situation in Milner. He said that he is concerned with the building that is going on in North Lamar County and the City of Milner. Commissioner Heiney that the Fire Department is compromised, and they are not able to do their jobs properly. He said that because of this it is irrationally to roll back the millage rate. Commissioner Heiney said that the Sheriff's office can use additional funding because then they will have a better chance at deputy retention. Commissioner Heiney said that this will help to get rid of the TAN. He said that to roll back the millage rate is to deny the fact that we need an increase in protection, and funding for the Sheriff's Office, plus the 3.5-million-dollar TAN. Commissioner Heiney said that when he ran for County Commissioner his focus was on Law Enforcement, the Fire Department, and the Roads and they are not 100% yet. He said that the Board of Commissioners should discuss whether the rollback is a good idea at this time.

Chairman Glass stated that the rollback rate is a difference of \$160,000.00 and if they proposed amount for paid firefighters is \$458,000.00 then they are still a long way away from this. He said that this does not include the Sheriff's Office deputies.

Commissioner Traylor said that the TAN is a product of the housing market fall in 2008 and the past. He said to be a good quality board you must have forward-thinking. He said that you have to manage the budget and be well enough to project and to know where they are going instead of just reacting. He said that they cannot rollback this year and then raises taxes next year.

Vice-Chair Thrash said that the Governor's economist predicts a slowdown within next year or so and they do not know the true financial impact of COVID-19. She said that the National Association of Counties (NACO) anticipates that counties will lose three billion in revenue across the States. She said that the revenues are a swinging pendulum and they need to keep those things in mind.

Commissioner Traylor said that the TAN is like operating a household on credit cards and hoping interest rates do not go up and nothing changes.

Commissioner Horton said that the platform was to not raise taxes but said he they were not looking at inflation costs. Commissioner Horton said that they have had a lot of factors against them including COVID-19. He said that the trend keeps going up yearly but at least they are staying where they intended. Commissioner Horton suggested that they possibly do a small increase and try to keep everything balanced.

Chairman Glass said that \$160,000.00 would cover three firemen with the grant fund and then the County pays the \$145,000.00. He said that this is a possible way to start building a more secure Fire Department. Commissioner Heiney said that they need initial fire protection in Lamar County now and that the common complaint that he hears is that it takes entirely too long for fire protection to make it to their homes. He said that this problem has existed for the last six years.

Vice-Chair Thrash said that there was a fire on Silver Dollar Road a couple of weeks ago and the Fire Department had to come from Country Kitchen Fire Station, and it took 22 minutes to get there. Fire Chief Matthews said that if they had come from the Northern end of the County it would have taken 10 minutes or less to get there. Vice-Chair Thrash said that it took 22 minutes to get there and the fire was out by the time he got there. She said that they have to start looking at fire protection. Commissioner Heiney said that they need to prepare now before it is too late. He said that the Fire Department does not have enough resources to do its job and people could possibly lose their homes.

Fire Chief Matthews said that the daytime fires are the worst because the volunteers are at work. He said on average he has three to four volunteers. He said that he would not ask for this if it was not needed. Commissioner Heiney said that increasing the millage rate will make the community safer and they have more work to do including the Sheriff's Office and the TAN.

Commissioner Traylor asked how Lamar County compares to the surrounding counties. Chairman Glass said that compared to Lamar County at 13.157 Butts County is 13.209, Monroe County is 13.291, Pike is 14.26, Upson is 16.32, and Spalding County 20.15. Tax Assessor Haddock said in their favor, Monroe County has Plant Scherer and Butts County has the two truck stops.

Chairman Glass called for a motion to publish the millage rate and requested that the board give him a number. Commissioner Heiney made a motion to set the millage rate at 13.157. Commissioner Horton seconded the motion. Chairman Glass noted that three Public Hearings will be required; one in the morning hours and one in the evening hours and the third one can be scheduled for any time. Vice-Chair Thrash noted that the millage rate could be rolled back if necessary. Commissioner Traylor noted that unless your house was re-assessed the amount of taxes you pay will be the same as last year if they approve the 13.157 millage rate. The motion passed unanimously.

County Administrator Traylor stated that the dates for the Public Hearings had been set to August 11<sup>th</sup>; one at 9:00 a.m. and one at 6:00 p.m. The last Public Hearing will be held at 6:00 p.m. on August 18<sup>th</sup>, 2020 at 6:00 p.m. Tax Assessor Haddock reported that the Lamar County School Board will hold their Public Hearings on August 4<sup>th</sup>, 2020 and August 11<sup>th</sup>, 2020. They will not have any Special Called meetings.

Commissioner Heiney inquired about the comparison between Lamar County and the School Board. County Administrator Townsend said that the Lamar County School Board is 67 percent and Lamar County gets the rest of it. Commissioner Heiney said that the School Board does not cover the Fire Department, the Sheriff's Office, or the Roads. He said that Lamar County has to cover the 33 percent to make it work. Tax Assessor Haddock said that anyone over the age 65 gets a tax reduction and the Lamar County School Board does not allow for this. Commissioner Horton stated that for those that live here they understand how good they have it but for those that are moving into the County they may not understand this. Commissioner Traylor said that he commends the staff because when you look at the roads, and the Administrative Office and the contracting for cutting the grass, they have done a good job at scaling back expenses and sometimes that it over looked. He said that this is saving the County money. Vice-Chair Thrash Commended County Administrator Townsend on projecting the revenues. Commissioner Heiney requested that the citizens in the Northern part of the County need to support this because this is for them. This will improve the level of medical and fire protection in Northern Lamar County.

Administrator Townsend thanked the staff, the departments, and the Constitutional Officers for doing a good job because it makes the Lamar County Board of Commissioners look great when they keep the expenses down.

Chairman Glass stated that eight years ago and when they set the millage rate, he felt like that they were taking a shot in the dark and hoping it was going to work. He said that he feels a lot more confident now that he understands what the impact is on the budget.

Chairman Glass requested that they adjourn the Special Called meeting. Commissioner Horton made a motion to adjourn the Public Hearing at 8:30 p.m. and Commissioner Traylor seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

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Charles Glass, Chairman

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Nancy Thrash, Vice-Chair

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Bennie Horton, Commissioner

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Robert Heiney, Commissioner

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Ryran Traylor, Commissioner

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