

**Lamar County Board of Commissioners**  
**Public Hearing**  
**August 13<sup>th</sup> 2024**  
**9:00 a.m.**

Present for the meeting were Chairman Traylor Vice-Chair Gilles, Commissioner Fletcher, Commissioner Lovett, Commissioner Thrash, County Administrator Townsend, County Clerk Davidson and Tax Assessor Haddock.

County Administrator Townsend presented a slide show regarding the Lamar County Board of Commissioners proposing to keep the County Millage Rate at 10.092 which is the same rate as last year. According to 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. The Lamar County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 2.78 percent.

County Administrator Townsend showed the property tax digest and tax levy for a period of five years; 2019-2024.

## NOTICE

The Lamar **County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at **790 Veteran Parkway, Barnesville** on August 20th at 7:00 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

### CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2019	2020	2021	2022	2023	2024
C o u n t y w i d e	V A L U E	Real & Personal	556,547,231	586,668,135	634,262,183	771,566,081	904,752,051	943,182,525
		Motor Vehicles	4,724,080	10,243,875	8,672,700	8,602,600	9,065,970	9,445,170
		Mobile Homes	1,275,605	1,266,226	1,303,326	1,359,160	1,639,892	1,670,019
		Timber - 100%	640,657	832,804	566,609	2,132,613	481,866	415,312
		Heavy Duty Equipment	3,299	6,022	3,158	6,318	0	23,909
		Gross Digest	563,190,872	599,017,062	644,807,976	783,666,772	915,939,779	954,736,935
		Less Exemptions	105,456,919	111,850,375	112,206,355	125,447,436	158,892,823	164,822,434
		<b>NET DIGEST VALUE</b>	<b>457,733,953</b>	<b>487,166,687</b>	<b>532,601,621</b>	<b>658,219,336</b>	<b>757,046,956</b>	<b>789,914,501</b>
A r e a	R A T E	Gross Maintenance & Operation Millage	14.5830	15.1080	15.4000	13.1583	12.2933	12.2707
		Less Rollback (Local Option Sales Tax)	1.9620	1.9510	2.2430	2.1533	2.2013	2.1787
		<b>NET M&amp;O MILLAGE RATE</b>	<b>13.1570</b>	<b>13.1570</b>	<b>12.4640</b>	<b>11.0050</b>	<b>10.0920</b>	<b>10.0920</b>
T A X		<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$6,022,406</b>	<b>\$6,409,652</b>	<b>\$6,638,347</b>	<b>\$7,243,704</b>	<b>\$7,640,118</b>	<b>\$7,971,817</b>
		Net Tax \$ Increase		\$387,246	\$228,695	\$605,357	\$396,414	\$331,699
		Net Tax % Increase		6.43%	3.57%	9.12%	5.47%	4.34%

County Administrator Townsend presented the PT-32.1 the Tax Assessor provides the board. The net digest went from \$757,299,389 to \$789,914.501. County Administrator Townsend said the rollback millage rate is 9.819. There are Two types of value increase made to the digest: Increases due to inflation and Increases due to new or improved properties. According to the Taxpayer Bill of Right it requires the County to rollback the mill rate to offset any inflationary growth.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024				
COUNTY: Lamar		TAXING JURISDICTION: County		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	793,109,562	21,351,903	22,713,367	837,174,832
PERSONAL	111,642,489		(5,634,796)	106,007,693
MOTOR VEHICLES	9,065,970		379,200	9,445,170
MOBILE HOMES	1,639,892		30,127	1,670,019
TIMBER -100%	481,866		(66,534)	415,312
HEAVY DUTY EQUIP			23,909	23,909
GROSS DIGEST	915,939,779	21,351,903	17,445,253	954,736,935
EXEMPTIONS	158,640,390		6,182,044	164,822,434
NET DIGEST	757,299,389	21,351,903	11,263,209	789,914,501
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE:	10.092		2024 MILLAGE RATE:	10.092
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	757,299,389		
Net Value Added-Reassessment of Existing Real Property	RVA	21,351,903		
Other Net Changes to Taxable Digest	NAG	11,263,209		
2024 Net Digest	CYD	789,914,501	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	10.092	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.273	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	9.819	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	9.819		
	2024 Millage Rate	10.092		
	Percentage Tax Increase	2.78%		
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
_____		_____		
Chairman, Board of Tax Assessors		Date		
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
_____		_____		
Tax Collector or Tax Commissioner		Date		
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
_____		_____		
Responsible Party		Title		Date

County Administrator Townsend explained that there are factors for the changes in the digest which include: Residential- \$0 increase with no changes, New homes/renovations, \$39,310,455, Commercial, \$35,397,922 from scheduled valuation (last revaluation was in 2018), Motor Vehicle \$379,200 and Personal Property (\$5,634,796). The Driving Factors to remain with 10.092 Millage are as follows: \$203,246 for the Courthouse Reroof of other sections, \$30,800 Courthouse Coat the brick, \$10,000 Board of Elections need more funds for transport of voting machine and \$5,000 LCRSWA Engineering Audit.

County Administrator Townsend showed the Fair Market Value with Homestead and what the rollback of 9.819 versus what the 10.92 rollback rate is on various values of homes.

Value for Homestead Property	Rollback vs Current 10.092
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Value for Homestead Property	Rollback vs Current 10.092
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\$ 100,000	\$ 10.92
\$ 125,000	\$ 13.65
\$ 150,000	\$ 16.38
\$ 175,000	\$ 19.11
\$ 200,000	\$ 21.84
\$ 225,000	\$ 24.57
\$ 250,000	\$ 27.30
\$ 275,000	\$ 30.03
\$ 300,000	\$ 32.76

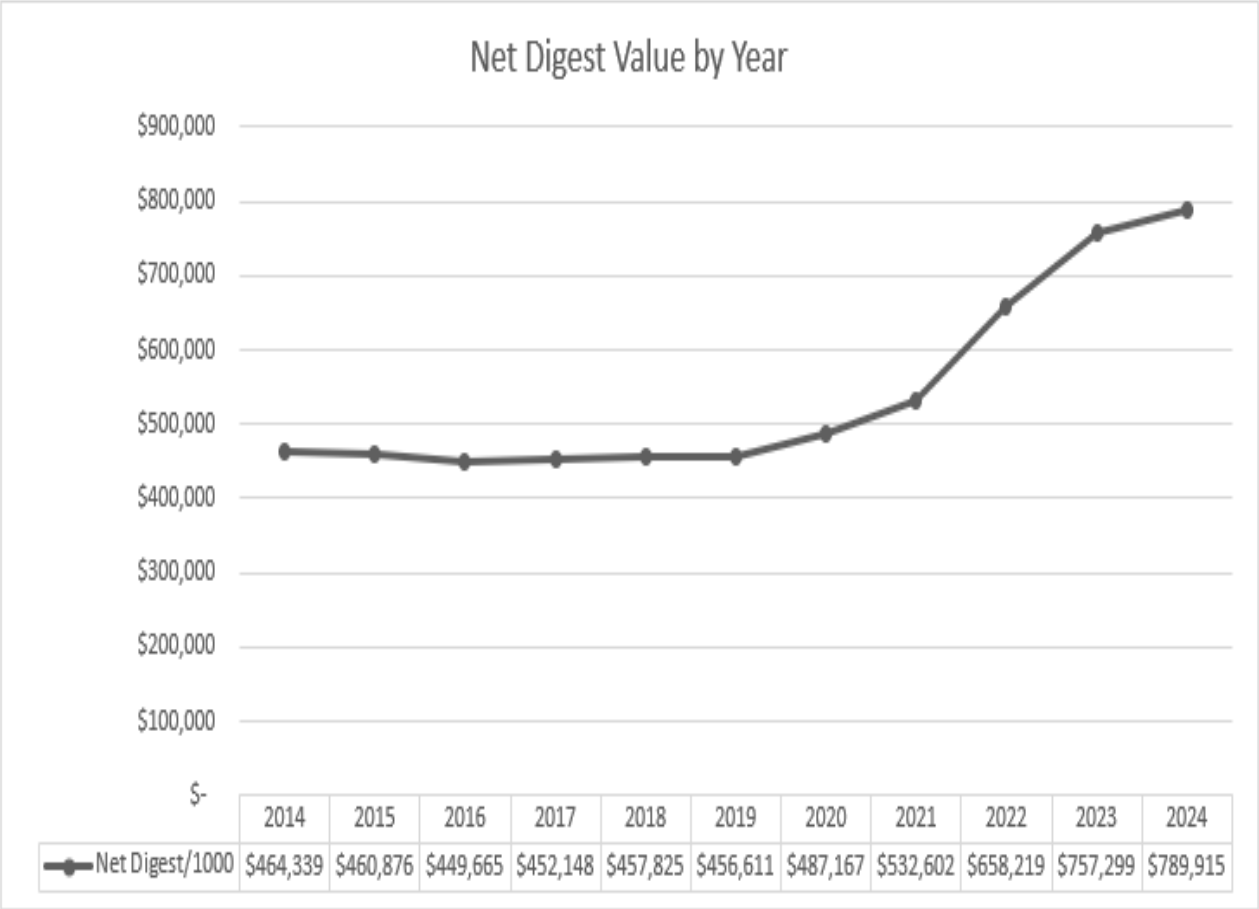
\$ 350,000	\$ 38.22
\$ 400,000	\$ 43.68
\$ 450,000	\$ 49.14
\$ 500,000	\$ 54.60
\$ 600,000	\$ 65.52
\$ 700,000	\$ 76.44
\$ 800,000	\$ 87.36
\$ 900,000	\$ 98.28
\$ 1,000,000	\$ 109.20

County Administrator Townsend presented a 2024 comparison of surrounding counties and their budget, population, and their 2023 millage rate.

County	Lamar County	Pike County	Upson County	Spalding County	Butts County	Monroe County
Budget Year	2024	2024	2024	2024	2024	2024
Budget	\$15,501,742	\$15,842,972	\$24,346,458	\$71,168,552	\$30,283,756	\$41,569,733
Population	20,401	20,461	28,263	69,946	26,887	30,625

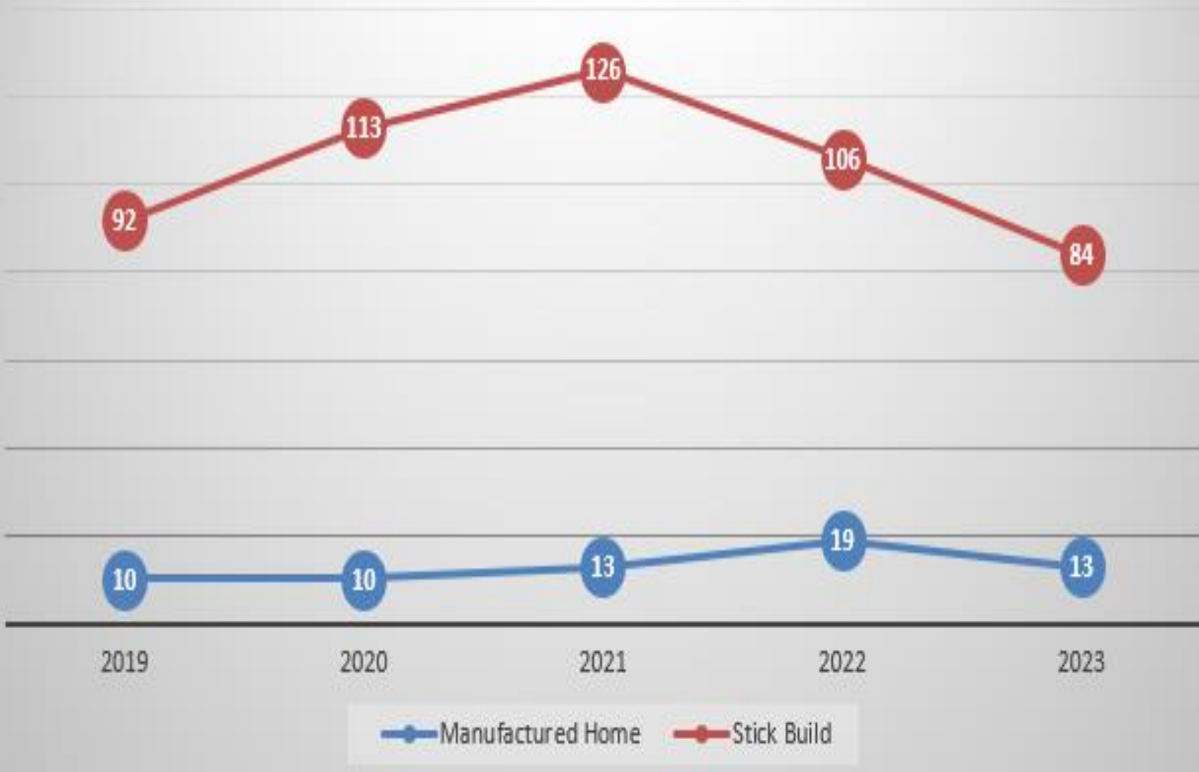
Avg/Citizen	\$759.85	\$774.30	\$861.43	\$1,017.48	\$1,126.33	\$1,357.38
Difference		\$14.45	\$101.57	\$257.63	\$366.48	\$597.53
% Difference		1.9%	13.4%	33.9%	48.2%	78.6%
2023 Millage Rates	10.092	9.638	14.860	15.588	11.929	12.004

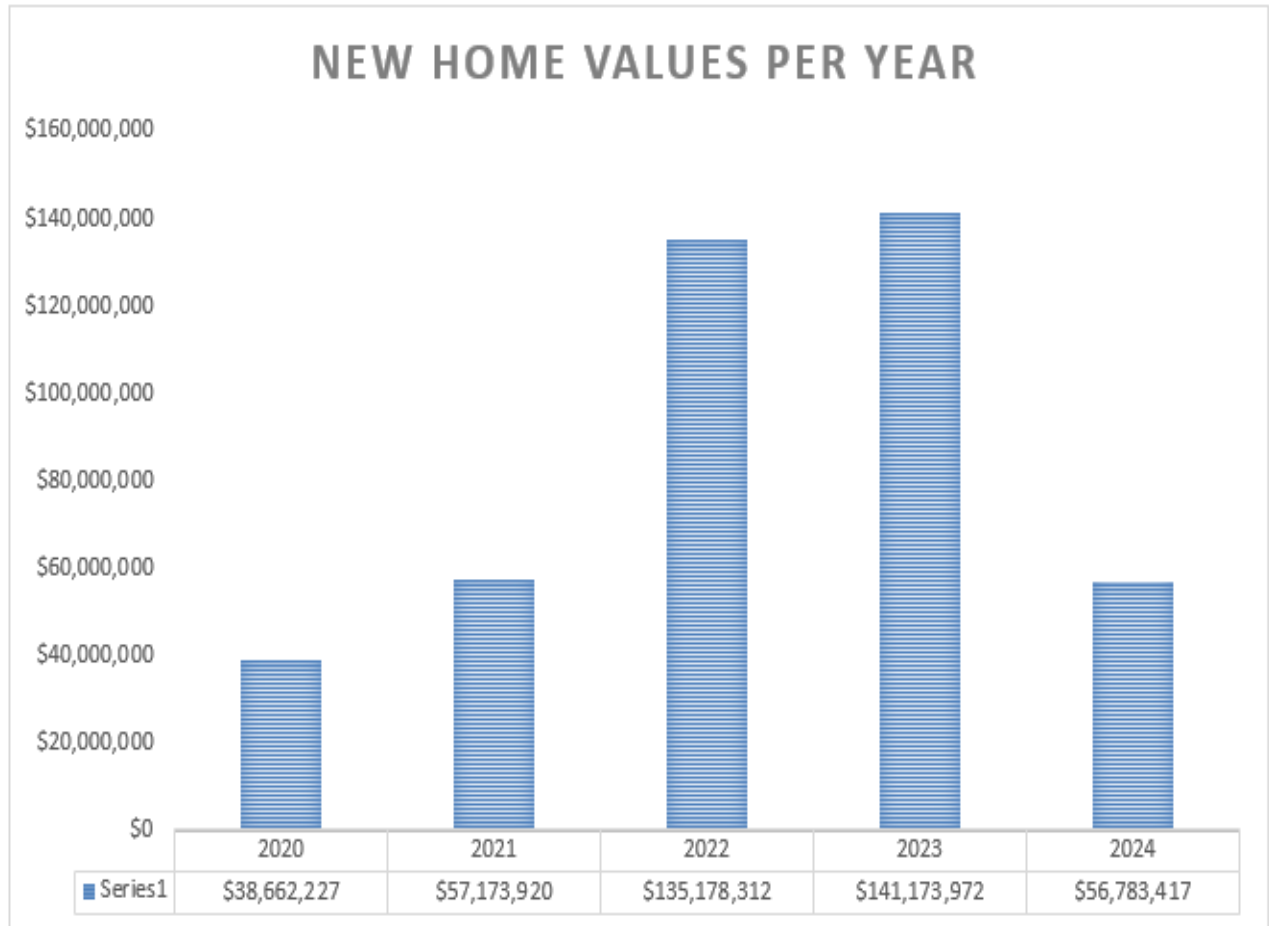
County Administrator Townsend presented a trend for the net digest value over the last ten years.



County Administrator Townsend presented a trend of new homes, manufactured and stick built per year from 2019-2023

# New Homes per Year





County Administrator Townsend explained the millage rate calculation. The millage rate is the tax rate used to calculate property taxes. Millage rates are applied to the assessed value of a home which is 40% of the fair market value. If you have a home that is worth 100,000, your assessed value would be \$40,000. A tax rate of 1 mill equals \$1 in tax liability per \$1,000 of assessed value. An example of how the property tax is calculated is as follows:

Home Fair Market Value: \$150,000

Assessed Value (40%): \$60,000

Homestead Exemption \$2,000

Millage Rate- County: 10.092

Divide \$58,000 by 1,000 = 58

Multiply by 10.092 = \$585.37 in property taxes

County Administrator Townsend informed the citizens that the 2023 Property Tax Relief Grant would not be available in 2024. Governor Kemp gave a one time \$400.00 tax relief to all property owners. An example of how this was calculated is as follows.

- HTRG credit calculation = \$18,000 x Applicable millage rate = HTRG credit.
- County M&O 4.22 x 18,000 = 75.96
- County Bond 1.6 = 0.00 **HTRG DOES NOT APPLY TO BOND MILLAGE**
- School M&O 17.75 x 18,000 = 319.50
- Fire District 2.5 x 18,000 = 45.00
- **Total HTRG Credit = 440.46**

County Administrator Townsend showed a breakdown of the Lamar County Budget. He stated that contracts are due at the beginning of the year or by July 1st, which results in a percentage over 50%. County Administrator Townsend explained that a lot of the expenses such as liability and health insurance has to be paid by July 1st which makes the percentage over 50 percent.

% of Budget    % of 6/30

• <b>General Government</b>	<b>22%</b>	<b>58%</b>
• <b>Judicial &amp; Court</b>	<b>10.6%</b>	<b>52%</b>
• <b>Public Safety</b>	<b>41.3%</b>	<b>51%</b>
• <b>Public Works</b>	<b>12%</b>	<b>37%</b>
• <b>Public Health &amp; Welfare</b>	<b>2.7%</b>	<b>54%</b>
• <b>Culture &amp; Recreation</b>	<b>6.7%</b>	<b>51%</b>
• <b>Conservation &amp; Development</b>	<b>3.3%</b>	<b>48%</b>
• <b>Debt Service</b>	<b>1.3%</b>	<b>50%</b>

**Board Discussion**

Chairman Traylor said Pike County Fire Department uses volunteers whereas Lamar County has paid firemen. Chairman Traylor stated that they have to look at things such as Cost of Living (COLA), inflation, fuel, and things they have to pay for that affect the business of the County.

**Public Comment**

Shirley Williams of 148 Perdue Road addressed the Board of Commissioners. Ms. Williams said she was there to discuss the school taxes and said that Seniors who draw Social Security should not have to pay taxes. She said she has not had kids in the school system for over 35 years. Ms. Williams noted that health care, home-owners insurance, medicine and property taxes are increasing and it is hard to make ends meet. Ms. Williams said that single parents and those with one income have a hard time paying taxes. She said those that do not have kids in school do not have to pay taxes and then there are the kids that eat free at school and in the summertime; their parents should feed them. Ms. Williams concluded that she has not had kids in school for 37 years and it is not fair to the Senior Citizens. Chairman Traylor said he would pass this on to the school



board.

**Round Table**

No Round Table Comments

**Adjournment**

Commissioner Fletcher made a motion to adjourn the Public Hearing at 9:19 a.m. Commissioner Lovett seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

**DRAFT**

\_\_\_\_\_  
Ryran Traylor, Chairman

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Ashley Gilles, Vice-Chair

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Jarrod Fletcher, Commissioner

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Jason Lovett, Commissioner

\_\_\_\_\_  
Nancy Thrash, Commissioner

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