



**LAMAR COUNTY BOARD OF COMMISSIONERS**  
**Joint Meeting with County and City**  
**Administration Building**  
**February 07, 2025 - 9:00 AM**

**1. Call to Order**

Chairman Traylor called the meeting to order at approximately 9:01 a.m. Chairman Traylor noted the changes happening in Atlanta and their impact on organizations & citizens in Lamar County. Introductions were made of all those present. Tammy York, City of Barnesville Manager, Kelly Hughes, City of Barnesville Mayor, Cecil McDaniel, City of Barnesville Council and Mayor Pro-Tem, Chana Smith, City of Barnesville Accountant, Scott Mayfield, Lamar County Attorney, Carlette Davidson, Lamar County Clerk, Ashley Gilles, District 3 Commissioner, Truman Boyle, District 4 Commissioner, Ryran Traylor-Lamar County Chairman, Jason Lovett, District 2 Commissioner, Jarrod Fletcher, District 1 Commissioner, Kathy Buffington, City of Milner Mayor, Tausha Grose, City of Milner Administrator, Skip Seda, City of Milner Council, Jeannie Haddock, Lamar County Tax Assessor, Sean Townsend, Lamar County Administrator.

**2. Presentation on HB581 and the Tax Digest presented by Tax Assessor Haddock.**

Where does the Base Year Value come from? It starts with a base year value from 2024. The Consumer Price Index (CPI) is applied to the base year value. The base year value times the CPI equals the adjusted base year value. For example, a house that is valued at \$100,000.00 times 1.05 (CPI) equals \$105,000.00. This does not affect the market value. County boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are uniform and that are based on fair market value as defined in 48-5-2. So, if the base year value is \$100,000.00 times the adjusted base year value of \$105,000.00 then the fair market value equals \$110,000.00. The \$105,000.00 is for homestead property only. The base value is a place holder for the exemption and nothing more. The base value can only be changed based on certain criteria. An increase or a decrease in CPI can trigger an adjustment. The Board of Assessors would determine a significant change. This could include a footprint change, the addition of an

accessory building, or a complete interior remodel. So, if the base year value is \$100,000.00 plus the change to the home valued at \$30,000.00, then the fair market value would equal \$130,000.00. If the fair market value drops, and the fair market value is equal to \$90,000.00 and the base value is equal to \$100,000.00 then the exemption is -\$10,000.00 or a zero exemption.

**The State Floating Homestead (FLOST) calculation:**

Market value – CPI adjusted Base- Assuming a 10% market increase, and a CPI increase of 5%.

$$\$110,000 - \$105,000 = \$5,000.00 * .40 = \$2,000.00.$$

Market value – CPI adjusted Base - Assuming a 25% market increase, and CPI increase of 3%.

$$\$125,000 - \$103,000.00 = \$22,000 * .40 = \$8,800.00$$

Market value – CPI adjusted Base - Assuming a 0% market increase, and CPI increase of 3%.

$$\$100,000 - \$103,000 = -\$3,000.00 * .40 = \$0$$

Tax Assessor Haddock explained that the market value will be re-set if the homeowner sales the property. The market value will go up every year but not 15 to 20 percent. Back in 2010-2013 there were no increase values, and the values even went down. There will still be increase in fair market value houses it just want be as drastic. Chairman Traylor stated that this will be with the Cost of Living. Tax Assessor Haddock said this gives the homeowner a break, but it will only be around \$20.00 to \$25.00. Tax Assessor Haddock stated that SB 346 is no longer in place where if you paid \$150,000.00 for a house and they had it valued at \$200,000.00 and it was taxed for \$150,000.00 for one year.

**What is required for the levying authorities.**

Currently they are opted in, but they can opt out by March 1. They must provide roll back rate to Tax Commissioner prior to assessment notices being sent out and without certified rollback rates from the TC, the digest could be delayed. The Department of Revenue, the Revenue Commissioner will determine the CPI. Tax Assessor stated that acreage is not a factor. If you have a 700 tract with a home, the entire 700 will get the break. Homestead exemption is for your house. Tax Assessor said the assessment notice will include last year's value and the fair market value. At the bottom of the assessment notice it will show the exemption amount. Something new on the tax bill is that it will show where the County Commissioners decided the rollback was 10 and they went to 11. It also changes the Sales Ratio because previously money has been lost on utilities because the ratio has not been at the required 38. This will go back an entire year instead of looking at January to March sales to determine the ratio. This goes back to 2024 digest versus 2023 sales, so it gives her a whole year worth of sales. However, there is still the issue of not knowing what the estimated roll back will be in May for that year because May 1 is her deadline. Even though

the schools are opting out they will still need to give her a roll-back and this will be hard because she cannot produce an assessment notice until she gets that information. The digest cannot be approved until the assessment period is done. Tax Assessor Haddock said there will be some confusion. Tax Assessor said the property owner will not see that there will be a 25 percent increase with the value going from 90 dollars to 105 dollars a square foot. Tax Assessor Haddock said this will hard on her office because they will have to carry two values. The State has left it up to the Counties to determine whether or not they include accessory buildings or pools, etc.

**3. Current Agreements between the County and the Cities**

County Administrator Townsend presented the current Splits for LOST, SPLOST & TSPLOST.

- City of Barnesville 38%
- City of Milner 4%
- Town of Aldora 1%
- Lamar County 57%

**FLOATING LOCAL OPTION SALES TAX**

	Digest Split		Homestead Exemptions		Avg
Lamar	\$ 721,346,363	75.6%	\$1,039,434,417	84.2%	79.9%
Barnesville	\$ 183,230,509	19.2%	\$137,436,820	11.1%	15.2%
Milner	\$ 49,458,361	5.2%	\$57,887,142	4.7%	4.9%
Aldora	\$ -	0.0%	\$0	0.0%	0.0%
Municipal Total	\$ 232,688,870		\$195,323,962		
Unincorporated	\$ 488,657,493		\$1,039,434,417		
Denominator	\$ 954,035,233		\$1,234,758,379		

	Population Split		Services Split	
Lamar	13,060	64.0%	22.8%	62.5%
Barnesville	6,329	31.0%	5.7%	34.5%
Milner	827	4.1%	0.5%	2.5%
Aldora	185	0.91%	0.1%	0.0%
Municipal Total	7,341			
Unincorporated	13,060			
Denominator	20,401			

County Administrator Townsend noted that the population of 19,797 to 20,000 and all of the Constitutional Officers received an automatic raise. He explained that the service splits were determined a few years ago with former Chairman Charles Glass, himself, and Tammy York with the City of Barnesville worked out. In 2021, a significant change to sales tax happened when the State changed the service delivery versus where the goods were sold. The biggest driver before the change was food and bar. Now that goods are being delivered the high is at 41 percent versus the food and bar at 21 percent. In 2019, the food and bar were at 39 percent. County Administrator Townsend noted that they were receiving \$60,000.00 to \$75,000.00 a month on the LOST collections and currently they are receiving around \$ 130,000 to \$140,000.00.

County Administrator Townsend noted Jimmy Matthews was absent because the Town of Aldora has no property to levy, and they are not eligible to receive funds.

City Administrator of Milner Grose said the City of Milner is taking great strides to increase the service the residents of the City of Milner are receiving. They have increased the number of officers they have and that helps outside of the community as well. She stated that they have agreements in place to work together. If their officers are on duty, they also help the County and the City of Barnesville. The City of Barnesville alleviated some of the pressure on the City of Barnesville by handling their own water and sewer and taking on all of their repairs. Mrs. Grose asked that they consider increasing what they are receiving and not anything drastic or undeserved. She said that the citizens of the City of Milner are also Lamar County citizens. They also help to alleviate things on the County level. She said every little percentage counts and every bit of those resources make a huge difference because they do not have a large population of low-income houses. It takes them out of equation for grants. They do not receive much from LMIG, \$16,000.00 to \$18,000.00 per year. There are not as many resources available in a smaller city that the bigger cities and counties may be eligible to receive. Mrs. Grose requested that Lamar County be a contributing factor because their citizens pay both City and County taxes and they are doing everything they can to provide a quality level of services to them. They want to make sure they are a team player and an asset to the County.

City of Barnesville Manger York stated that City citizens are charged both City and County taxes but are not receiving services from the Sheriff's Office only Police coverage and only City Fire coverage. The County is paying in the County area but not the City of Barnesville even though citizens are being charged County taxes. The citizens are being charged for the same services, but the citizens are not getting County services. City Administrator of Milner Grose agreed with that statement. She said utilization of the City of Milner Police Department alleviates the pressure at the County level and they are backing up the County on calls and this has been a huge driver on what they can do to increase those services. They went from having zero full time police officers to having 4 fulltime police officers and they are adding a fifth officer. They have added to their Public Works. She said they have made tremendous efforts on increasing their services since she took over. They no longer call the City of Barnesville or the County for help and they no longer are a drain on the County. Since they have made all of these improvements in services it should at least be considered to be rewarded. She said they had to go up 3 mills in the City of Milner this past tax year. The millage rate is now at 7 mills. Mrs. Grose said they have to continuously have to explain to their citizens of Milner that the assessment is just an estimate. She said it has hit their citizens hard, and she has had to offer them payment arrangements. They have to make sure they provide a safe environment and stay ahead of the curve; in Public Works and having the equipment they need.

Chairman Traylor said there are benefits to living in the City. He can't drive his golf cart to Mangia's to eat dinner. He said he does not get that extra coverage. City Administrator of Milner Grose said it is not their goal to continue to go up that high on the millage rate, but they had not gone up in years. Also, their population increased double in the last three years. City of Barnesville Council McDaniel said the main complaint that he gets from his constituents about the County is that if you are a citizen in Barnesville and you are cleaning up your yard, or cutting shrubbery, and you want to take that to the landfill, you can only go there one day a quarter. They do pay a fee for weekly pickup, but they also pay County property taxes, and this should be included in these services as well. Councilman McDaniel said that they need to remember with these splits they are splitting sales tax money and where the majority of the money is being spent.

Chairman Traylor said with the trash pickup that is the reason they do not have the bull on their backs. He said the City opted out of that years ago and the City of Barnesville choose not to engage in the Solid Waste Authority because they did not want that burden at the time. Chairman Traylor said the County can take their debris trash any day and time to the landfill, but they have a bullseye they are dealing with them. Councilman McDaniel said he understood what Chairman Traylor was saying and in hindsight that is a good thing, but the citizens of Barnesville are also citizens of the County. They pay County taxes at the same rate as the County citizens pay and it seems unfair. Mayor Buffington agreed and said it was extremely unfair. City Administrator Grose said they are on the receiving end of that a lot.

Tax Assessor Haddock said the County gives the homestead exemptions on the tax bills. The City of Barnesville gives on relief on the homestead exemption. She said the County eats that a lot and especially giving the elderly a \$20,000.00 homestead exemption so they are losing \$200.00 per person. The only exemption the County gives is the Veteran's exemption. Tax Assessor Haddock said that she lives in the City, and she does not think she is paying double. She has access to the Sheriff and the Probate Court if she needs it. City Manager York said the taxes in the City of Barnesville are around \$200.00. City Administrator Grose said there taxes are around \$1,100.00. City Manager York said that the only taxes that are \$1100.00 in the City of Barnesville are for businesses. They have had to increase their salaries and the taxes that they have had to pay

Chairman Traylor mentioned the house on Carletta street that sold for a lot but noted that not to many more houses are being sold other than the one on Carletta Street. Tax Assessor Haddock noted there were more homes sold in 2023 in the City of Barnesville. Those houses were sold for cheap, remodeled and then sold for a lot and now houses in the County are starting to sale again. The sale of houses in the City of Milner are slowing down. City Administrator Grose said the homes in the subdivisions in the City of Milner are nice, but they are really more affordable type homes and people are renting them out. Tax Assessor Haddock said they will not get the homestead exemption if they are renting them out

Commissioner Gilles asked for a breakdown of the roads and asked if there were any dirt roads in the City of Milner. City Administrator Grose said Farm Road is the only dirt road. County Administrator Townsend said there are 6.3 miles of roads in the City of Milner. She said they received less than \$500,000.00 from TSPLOST. Commissioner Gilles noted the City of Milner is also eaten up with conservation.

Chairman Traylor noted he was in a meeting where they were discussing opting in or out. He said if you look at buying power. A general number of \$20,000.00 times one percent equals \$200.00. Then you take 200 times 19,000 citizens equals \$3,800,000.00 dollars in taxable possible revenue.

Then you look at rollback credits you give the citizens and then you look at what the average citizen pays for gas, groceries and entertainment. Chairman Traylor said HB581 brings value in his opinion because it gives the citizens a break, but they will have to spend \$20,000.00 a year on taxable items to get this break. He said three quarters of the Gordon students are commuters and they now will have to pay one cent extra to help the local citizens. The same holds true for the other commuters from other businesses and they will also help pay this tax. Chairman Traylor asked what it does to local citizens that buy things local every day. On taxable items you will have to exceed well beyond \$20,000.00 to offset the discount you will be receiving. He said he realizes everyone is for HB581 and the FLOST, but the issue is figuring out the SPLIT.

Mayor Buffington asked if any items are exempt. Tax Assessor Haddock replied that commercial businesses will not get the homestead exemption. She said that 80 percent of the digest is residential. Hopefully by doing this, it will take the burden off the taxpayer and put it on the commercial businesses and the rental owners. Since they will not get the homestead exemption, their values will go up.

City of Milner Councilman Seda stated that they have to be good stewards of their money. He said there was a lot of waste in the budget in the City of Milner where people could do what they wanted to do, and they have made significant changes to the budget. He said the elected official of the City of Milner do not get paid. They are running as lean as they can run even with the increase in the millage rate. City of Milner Councilman Seda said for that reason he feels they should be given a larger piece of the pie. He said like a lot of things in government this could very easily be smoking mirrors if people in this room choose for it to be and this is a concern. Commissioner Gilles said this way is more transparent and the reason for this type of bill. It fixes the percentage of the houses that can be taxed. It takes the percentage off the homeowners, and it maximizes that. The bill was introduced because Georgia was seeing an influx of home values skyrocketing which has brought everyone's value up. The digest has increased by the property value, and we could hide behind the increased digest and now we cannot because this is more transparent.

Chairman Traylor said this is smaller pieces for the County but when the School System decided to opt out and he went toe to toe with Superintendent Wilson. He said every year, based on the inflated number the schools are already getting an increase. Chairman Traylor told him he would go and stand in front of any newspaper with him and state what the base number is, but they need to increase the millage rate by one mill to adjust for the lack of that because the citizens in the County have been complaining about the assessment value.

Councilman Seda said he is not against it, but the people think their taxes are going to be increasing, what we know now is what the public's perception was when they voted. People do not know what they are going to be paying.

City Administrator Grose agreed that it was more transparent but said that SPLOST was an opportunity to alleviate the burden on taxpayers but said it only works if they are teammates. There has to be common ground with the community working together so everyone is taken care of without the constant biting. She would like for the County to contribute to make it the best and said it shouldn't be that the County's responsibility ends at the City limits.

Chairman Traylor noted that by taking the money off, alone, and all it to the over digest they could drop the millage rate by two mills. This is something you would not want to do because the

homeowners would not get the floating homestead exemption but said it is significant. He asked where they were looking at from a split standpoint. Councilman McDaniel said that the splits are going to be what they are, and they can work that out, but the City of Barnesville is in favor of HB581, and he sees this as a positive.

Mayor Buffington inquired about the services the Town of Aldora provides to their citizens. Commissioner Lovett said he was hoping they would be present to answer those questions. Chairman Traylor stated from a historical aspect they had a lot of leverage because they had the Aldora plant, Continental, and they had the mill houses, and the City of Barnesville had mill houses around Carter's. For years the Town of Aldora gave the Recreation Department \$25,000.00 which offset their cost in the budget. Then they sold all of the houses and apartments that were built in the Town of Aldora. However, they provide no services. In the past, they requested more money because they had to fix the road that led to Continental. Chairman Traylor note that Continental would have left if they had no fixed the road and the County contributed to that cost. The Town of Aldora has Continental and that has a big impact on the tax base in Lamar County and the community. Tax Assessor Haddock noted that Continental pays County and City taxes.

City Administrator Grose asked about the income they would receive. County Administrator Townsend said he did not but noted that SPLOST is collecting around \$220,000.00 to \$230,000.00 and this is a penny collection. He noted that SPLOST and TSPLOST were around \$2,400,000.00. The SPLOST time frame is from 2023 to 2029, a six-year period. The FLOST will be a five-year period and TSPLOST is for five years. County Administrator Townsend said he might ask for a letter from the City of Barnesville and the City of Milner to be sent to the Department of Revenue requesting they collect the entire five-year amount instead of the amount that is on the ballot. Other counties have been able to do this with support from cities and counties. He noted that the Town of Aldora is off the table because they do not levy property tax. Mayor Buffington requested that the one percent split from the Town of Aldora be added to the City of Milner. Chairman Traylor said this is decision that has to be made with the County. County Administrator Townsend said this would be his recommendation, but his biggest concern is that the County has the largest exemptions, over a billion dollars where the Town of Aldora and the City of Milner is 195 million dollars. The County will be missing out on 800 million dollars.

Commissioner Lovett said because of population count is suggestion is that one percent needs to go to the City of Barnesville. He said he has never understood the Town of Aldora and why it was listed in the splits. They took money from the City of Barnesville, and this was money going nowhere therefore the money is rightfully the City of Barnesville's. City Administrator Grose asked that they consider what the City of Milner has alleviated from the County because it was over the 4.9 percent, and she feels they should be entitled to the 5 percent split. City Manager York requested to take the numbers back to her council. The last time they did negotiations with LOST and SPLOST they lost one percent, from 39 to 38 percent. After their council meets, she requested they all meet again. City Administrator Grose said if the City of Milner opts out, they have to have meetings. Commissioner Gilles said if the City of Milner opts out, they all lose. City Administrator Grose said one percent makes a big difference for all of them. City Manager York said this applies for all of them. City Administrator Grose said they did not have a lot of time to go back and forth with their council to decide what is best for the City of Milner.

County Attorney Mayfield said that the City of Milner does not have be included because ACCG has stated that only 50 percent of the population of the cities within the County has to be included. If the City of Barnesville's population is 50 percent of all of the incorporated part of the County,

the do not have to have every city. City Administrator Grose said she does not understand why everyone does not want to work together. Vice-Chair Fletcher said he believes they have all worked together.

Chairman Traylor said he agreed with the suggestion for them go back to their council and also suggested a committee with two members of each entity be included. In a perfect world, the hope was to get everyone there now to hash things out. City Manager York said she would have a decision from her council by the first of next week and she would make phone calls if necessary because she wants to move forward and move on to the next project. County Administrator Townsend noted that they are working on extending the March 1<sup>st</sup> deadline date to May 1<sup>st</sup>.

City Administrator Grose and Skip Seda requested that the Town of Aldora's one percent be applied to the City of Milner. Councilman McDaniel stated that the Town Aldora has done a lot for the county and the city over the years even though that has now changed. They rely on the city for their services. The City of Barnesville annexed the apartments into the Town of Aldora so they could get funding. He understood there is a Community Center that will be a home to the Boy Scouts and others. They have been good members of the community for the county and the city for many years. Commissioner Gilles said they would not have a Barnesville Chamber/Industrial Development Authority (IDA) building without the Town of Aldora.

#### **4. Adjournment**

Commissioner Gilles made a motion to adjourn the Joint meeting to go into Executive Session at apparently 10:17 a.m. Commissioner Boyles seconded the motion. The board came out of Executive Session at approximately 1:54 p.m. Commissioner Gilles made a motion to adjourn the Joint meeting. Commissioner Boyles seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

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Ryran Traylor, Chairman

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Jarrold Fletcher, Vice-Chair

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Jason Lovett, Commissioner



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Ashley Gilles, Commissioner

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Truman Boyle, Commissioner

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

