

**After
Agenda**

**Board of Commissioners of Spalding County
Special Called Meeting
Thursday, August 27, 2015
5:30 PM
Meeting Room 108, Courthouse Annex**

The Spalding County Board of Commissioners held a Special Called Meeting in Room 108 of the Spalding County Courthouse Annex, Thursday, August 27, 2015, beginning at 5:30 PM with Chairman Rita Johnson presiding. Commissioners Bart Miller, Raymond Ray, Gwen Flowers-Taylor and Donald F. Hawbaker were present. Also present were County Manager, William Wilson and Kathy Gibson, Executive Secretary to record the minutes.

- A. Call to Order** by Chairperson Rita Johnson.
- B. Invocation led** by Commissioner Donald Hawbaker.
- C. Pledge** led by Commissioner Raymond Ray.
- D. Order of Business**
 - 1. Consider approval of the 2015 Tax Levy.

Mr. Wilson advised that we have advertised the millage as required and we have held the three public hearings as required by the State of Georgia. The millage rate was advertised at 16.010, which is the same millage rate that we had last year.

Mr. Wilson stated as advised at earlier meetings of the 31,217 total parcels, 91.5% of the values remained the same or went down in value. 8.5% increased in value or 1864 parcels of residential property and 769 parcels of commercial property.

Motion/Second Ray/Johnson approve the 2015 tax levy of 16.010.

Commissioner Hawbaker stated that there is basically two ways that property owners, in our county, can experience a property tax increase. One is through the millage rate and the motion before the Board does not propose any change in the rate from what it has been for the past two years. The second is through reassessment of property.

This year's budget was based on the overall assessment increase with projected income in revenue rising over the previous year. Comparatively speaking, this increase in value will only affect a small percentage of the overall property owners in the County.

Commissioner Hawbaker expressed his disappointment over the way the tax levy was rolled out. He stated that we set a budget based on certain expectations and

we made promises to get employees pay back on track and get some of the benefits restored that they haven't seen in a very long time. It would be difficult to go back on those promises by adjusting the millage rate lower than 16.010.

Commissioner Hawbaker stated that he had asked for an analysis of what the impact would be if we were to adjust the millage rate by .25 mil down to 15.76 and the response was pretty painful. Commissioner Hawbaker then stated that the bottom line is that we can't let this happen again, when we budget it has to be made on realistic expectations.

Mr. Wilson advised that the School Board had set their millage rate at 18.74 mils at their meeting at 5:00 p.m. He further advised that this is the roll back millage rate that was adopted by the Board of Education.

Commissioner Flowers-Taylor stated that the taxpayers should see a reduction in their overall tax bill based on the reduced millage rate by the School Board, lower state taxes and for those who live in the City, a reduction of city taxes, so even though the County's millage rate is to remain the same, some reduction should be experienced by the taxpayer.

Commissioner Miller added that in the future we need to better anticipate the money that will be coming into the general fund and budget according to that income. We do not need to include any projections of increases in the budget, we need to base the budget on the actual numbers and not on projected numbers. He added that any positions that have not been filled due to budget restraints in the last few years should remain vacant. He is strongly against filling positions that we have lived without for several years due to budget constraints.

Commissioner Hawbaker then added that if the SPLOST passes, we anticipate that the debt reduction will enable us to apply a millage rate decrease. He further stated that he would be advocating for something much higher than .50 mil reduction. Commissioner Hawbaker stated that it is his hope that we can manage a full mil or, if possible, even more.

Commissioner Flowers-Taylor then asked Mr. Wilson to update the Board on how the line items of the tax levy resolution are calculated and what makes up each line item.

Motion carried 4-1 (Miller).

E. Adjournment

Motion/Second by Flowers-Taylor/Ray to adjourn the meeting at 5:46 PM. Motion carried unanimously by all.