

## MINUTES

**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 filing 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.

#### **2015 SPALDING COUNTY TAX LEVY**

**BE IT RESOLVED** by the Board of Commissioners of Spalding County, Georgia, and it is hereby resolved by said authority, that there be levied on all property located and situated in said County on the first day of January 2015 whether said property be real, or personal, or mixed, the following rates of taxation for the purposes herein named and that the same be collected by the Tax Commissioner of said County at the same time and in the same manner as the tax levied by the State of Georgia, is collected, and when collected that the same shall be deposited by the Tax Commissioner with the treasurer of Spalding County, and that the treasurer's official receipt be taken therefor; to-wit:

1. To pay the expenses of administration of the county government; 1.45 mills or **\$1.45** per \$1,000.00 of taxable property.
2. To pay principal and interest of any debt of the county and to provide sinking fund therefor; 0.40 mills or **\$0.40** per \$1,000.00 of taxable property.
4. To build and repair public buildings and bridges; 1.34 mills or **\$1.34** per \$1,000.00 of taxable property.
5. To pay the expenses of courts, the maintenance and support of inmates and to pay sheriffs and coroners and for litigation; 8.96 mills or **\$8.96** per \$1,000.00 of taxable property.
6. To build and maintain a system of county roads; 1.09 mills or **\$1.09** per \$1,000.00 of taxable property.
7. For public health purposes in said county, and for the collection and preservation of records of vital statistics; 0.86 mills or **\$0.86** per \$1,000.00 of taxable property.
8. To pay county police; **NO LEVY**

9. To support indigent individuals; *NO LEVY*
10. To pay agricultural and home demonstration agents; 0.07 mills or *\$0.07* per \$1,000.00 of taxable property.
11. To provide for payment of old-age assistance to aged persons in need, and for the payment of assistance to needy blind, and to dependent children and other welfare benefits, all as provided by the constitution and laws of Georgia; 0.01 mills or *\$0.01* per \$1,000.00 of taxable property.
12. To provide for fire protection for forest lands and for the further conservation of natural resources; 0.01 mills or *\$0.01* per \$1,000.00 of taxable property.
13. To provide medical or other care, and hospitalization, for the indigent sick people of the County; *NO LEVY*
14. To acquire, improve and maintain airports, public parks, and public libraries; 0.87 mills or *\$0.87* per \$1,000.00 of taxable property.
15. To provide for worker's compensation and retirement of pension funds for officers and employees; 0.91 mills or *\$0.91* per \$1,000.00 or taxable property.
16. To provide reasonable reserves for public improvements as may be fixed by law; *NO LEVY*
17. To pay pensions and other benefits and costs under a teacher retirement system or systems; *NO LEVY*
19. To provide for ambulance services within the county; *NO LEVY*
20. To provide for financial assistance to county or joint county and municipal development authorities for the purpose of developing trade, commerce, industry, and employment opportunities; .04 mills or *\$0.04* per \$1,000 of taxable property.
25. To provide services and systems for fire protection for Fire Protection District "A"; 4.170 mills or *\$4.17* per \$1,000.00 upon the taxable property in such fire district.

**BE IT FURTHER RESOLVED** that on recommendation of the Board of Education of Griffin-Spalding County School System, the following rates of taxation be likewise levied and collected, and when collected that the same be paid to the Board of Education of said County, as provided by law, to-wit:

3. For education purposes, as provided by the Constitution and laws of Georgia; 18.742 mills or *\$18.74* per \$1,000.00 of taxable property.

**BE IT FURTHER RESOLVED** that this order be spread upon the minutes and that the same be advertised and posted in accordance with Section 48-5-232 of the Official Code of Georgia Annotated (1982) and the pertinent laws of Georgia.

This the 27<sup>th</sup> day of August, 2015.

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Rita C. Johnson, Chairman

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Bart Miller, Jr., Vice Chairman

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Raymond T. Ray, Jr., Commissioner

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Gwen Flowers-Taylor, Commissioner

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Donald F. Hawbaker, Commissioner

***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..***

/s/ \_\_\_\_\_  
Rita Johnson, Chairperson

/s/ \_\_\_\_\_  
William P. Wilson, Jr.,  
County Clerk