

MINUTES

The Spalding County Board of Commissioners held their Regular Meeting in Room 108 in the Courthouse Annex, Monday, June 6, 2016, beginning at 6:00 p.m. with Chairperson Rita Johnson presiding. Commissioners Bart Miller, Raymond Ray, Gwen Flowers-Taylor and Donald Hawbaker were present. Also present were County Manager, William P. Wilson Jr., Assistant County Manager, Eric Mosley, County Attorney, Jim Fortune and Executive Secretary, Kathy Gibson to record the minutes.

- I. *OPENING (CALL TO ORDER)*** by Chairperson Rita Johnson.
- II. INVOCATION** led by Commissioner Donald Hawbaker.
- III. PLEDGE TO FLAG** led by Commissioner Raymond Ray.
- IV. PRESENTATIONS/PROCLAMATIONS**
 1. Consider approval of Proclamation Nunc Pro Tunc honoring the Griffin Exchange Club's "2015 Man of the Year" Mr. John "Steve" Crouch, Sr.

Proclamation

Honoring John "Steve" Crouch, Sr. as The Griffin Exchange Club's Man of the Year for the 2015

- WHEREAS,** The Griffin Exchange Club has selected the John "Steve" Crouch as its 2015 Man of the Year; and
- WHEREAS,** Mr. Crouch is a graduate of Griffin High School and received his Bachelor of Science Degree in Agricultural Engineering from Clemson University in 1974, he was the only one of the 40 students who began in this field of study to graduate with an Agricultural Engineering degree; and,
- WHEREAS,** Mr. Crouch is an intelligent man with a big heart, in 1974, Mr. Crouch returned to Griffin and became an active member in his family business Newton Crouch, Inc. and has grown that business to a multimillion dollar enterprise. In 1989, Steve Crouch assumed the position of President. Newton Crouch currently provides

jobs to 46 families and furnishes thousands of customers with high quality, cutting edge agricultural equipment and reliable service; and

WHEREAS, He married Margaret Hill of Gainesville, Georgia in 1979 and they have three children: Elizabeth, John and Melissa. He is the proud grandfather of Evelyn and Grant McDowell. Mr. Crouch has had many personal titles in his lifetime: Son, Husband, Daddy and now best of all Grandy. Mr. Crouch is an avid outdoorsman, he loves hunting and fishing; and

WHEREAS, Mr. Crouch has worked tirelessly for the agricultural industry in the State of Georgia, serving on the Georgia Agribusiness Council since 1993. Additionally, he has been generous with his time in working with Boy Scouts of America, The Rotary Club of Griffin, Griffin Kiwanis Club, Griffin Junior Achievement and Ducks Unlimited to name only a few; and

WHEREAS, Mr. Crouch is a member of the First Baptist Church of Griffin and is known to be a man who has a big heart and is a great boss. The story of Newton Crouch Inc. is a huge portion of his life. He has grown this business from the original location in Griffin, Georgia to locations now in Albany, Georgia and Sebring, Florida. NCI is known as being an innovator in developing equipment for the agriculture industry that is more accurate, more durable and more user friendly; and

NOW THEREFORE BE IT RESOLED by the Board of Commissioners of Spalding County, that a copy of this Proclamation recognizing Steve Crouch's contributions to Spalding County and commemorating his selection as "Man of the Year" be spread upon the minutes of the proceedings of this Board, and that the Board of Commissioners does hereby urge its citizenry to convey their appreciation to Mr. John "Steve" Crouch, Sr.; and that, on this the seventeenth day of May, two thousand and sixteen, we do hereby declare **Tuesday, May 17, 2016** as

"John "Steve" Crouch Day"

in Griffin and Spalding County, Georgia.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the County to be affixed this, the fifth day of May, in the year of our Lord, two thousand sixteen.

Rita Johnson, Chairperson

William P. Wilson, Jr., County Manager

Motion/Second by Flowers-Taylor/Ray to approve the Proclamation Nunc Pro Tunc honoring the Griffin Exchange Club's "2015 Man of the Year" Mr. John "Steve" Crouch, Sr. Motion carried unanimously by all.

William Wilson, County Manager, advised that this Proclamation was presented to Mr. Crouch at the Man of the Year luncheon at Southern Crescent Technical College two weeks ago.

I. PRESENTATIONS OF FINANCIAL STATEMENTS - None.

II. CITIZEN COMMENT

Speakers must sign up prior to the meeting and provide their names, addresses and topic in which they will speak on. Speakers must direct all comments to the Board only. Speakers will be allotted three (3) minutes to speak on their chosen topics and relate to matters pertinent to the jurisdiction of the Board of the Commissioners. No questions will be asked by any of the commissioners during citizen comments. Outbursts from the audience will not be tolerated. Common courtesy and civility are expected at all times during the meeting.

No one signed up to speak.

III. MINUTES -

Consider approval of minutes for the May 16, 2016 Spalding County Extraordinary Session and the May 16, 2016 Spalding County Board of Commissioners Executive Session.

Motion/Second by Ray/Miller to approve the minutes for the May 16, 2016 Spalding County Extraordinary Session and the May 16, 2016 Spalding County Board of Commissioners Executive Session. Motion carried unanimously by all.

IV. CONSENT AGENDA-

1. Consider approval on second reading an ordinance establishing a Hotel/Motel Excise Tax in the amount of 8% with an effective date of July 1, 2016.

**SPALDING COUNTY, GEORGIA
ORDINANCE NO. 2016-06
AN ORDINANCE**

TO AMEND THE CODE OF SPALDING COUNTY, GEORGIA, A POLITICAL SUBDIVISION OF THE STATE OF GEORGIA SECTION 6-1171 THROUGH SECTION 6-1176 INCLUSIVE, IN ITS ENTIRETY AND INSERTING IN LIEU THEREOF A NEW ARTICLE G-EXCISE TAX TO READ AS FOLLOWS:

BE IT RESOLVED AND ORDAINED by the Board of Commissioners of Spalding County, Georgia, as the governing authority of said County, as follows:

ARTICLE G- EXCISE TAX ON HOTELS

Section 6-1171

This Ordinance shall be known as the Spalding County Excise Tax on Rooms, Lodgings and Accommodations

Section 6-1172

This ordinance is enacted by virtue of the powers set out in Title 48, Chapter 13, Article 3, Section 48-13-519(b) of the Official Code of Georgia Annotated, as amended.

Section 6-1173

The purpose of this ordinance is to enact an excise tax upon the furnishing for value to the public of any room or rooms, lodgings or accommodations furnished by any person or legal entity licensed by or required to pay business or occupational taxes to, Spalding County for operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

Section 6-1174

Definitions: As used in this ordinance, the following words, terms and phrases shall have the meanings ascribed to them herein, except when the context clearly indicates a contrary meaning.

- a. Person: an individual, firm partnership, joint venture, association, social club fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either

thereof upon which the governing authority of Spalding County is without power to impose the tax herein provided.

- b. Tax: means the tax on occupants imposed by this article, as provided by O.C.G.A. §48-13-51(b).
- c. Estimated Tax Liability: The lodging provider's prospective tax liability based upon the average monthly tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.
- d. Operator / Innkeeper: any person operating a hotel/motel (as set out herein) in Spalding County, including, but not limited to, the owner or proprietor of such premises, the lessee, sub lessee, lender in possession, licensee, online travel companies, or any other person otherwise operating such hotel/motel, including private owners who rent or lease private residences for more than (2) days in any one year.
- e. Occupant: any person (or persons utilizing as a single unit) who, for a consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel under any lease, concession, permit, right of access, license, agreement or otherwise.
- f. Occupancy: the use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.
- g. Hotel/Motel/Cabin/Residence/Lodge: any structure or any portion of a structure including any lodging house, studio, hotel, motel, motor hotel, auto court, inn, public club, lodge, tourist camp, tourist cabin, rental cabin, or private club containing guest rooms and which is occupied, or is intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor or otherwise.
- h. Guest Room: a room or rooms occupied, or intended, arranged, or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use.
- i. Rent: the considerations or value received in money or otherwise, including all receipts, cash, credits, and property or services of all kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction there-from whatsoever.
- j. Permanent resident: any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for at least ninety (90) consecutive days.
- k. Return: any return filed or required to be filed as herein provided.
- l. Due Date: the twentieth (20th) day after the close of monthly period for which tax is to be computed.
- m. Folio: means the primary documentation produced by a hotel or other Facility that demonstrates interaction between the operator and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable excise tax(es), and the method(s) of payment.
- n. Monthly Period: means the calendar months of any year.
- o. Tax Supervisor: means the individual appointed by Spalding County or the individual of any office of Spalding County which may in the future be designated as the administrative entity to collect the tax.

- p. **The County:** means Spalding County, a political subdivision of the State of Georgia.

Section 6-1175

Rate of Taxation: There is hereby set and levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge located within the special district a tax in the amount of eight percent (8 %) of the gross rent for such occupancy.

Section 6-1176

Commencement/Effective Date of Ordinance: The tax herein imposed shall be paid upon any occupancy occurring on or after the 1st of July 2016. The effective date of this ordinance shall be July 1, 2016.

Section 6-1177

Exemption from Tax: No tax shall be levied pursuant to this ordinance under the following situations:

- a. No tax shall be levied under this Section for the use of any jail cell, detention center or other building where such housing or detention is under legal restraint.
- b. No tax shall be levied under this Section for the use of any hospital medical treatment facility.
- c. Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire, other casualty or natural disaster.
- d. The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge.
- e. Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; or
- f. Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy.

Section 6-1178

Exemption — Permanent residences: Notwithstanding any other provision of this section, no tax shall be imposed hereunder upon a permanent resident.

Section 6-1179

Collection of tax by operator: It shall be the duty of every operator providing lodging accommodations within the jurisdictional boundaries of Spalding County to collect the tax on occupants as imposed herein.

Section 6-1180

Registration of operator: Every person engaging in or about to engage in the business of providing lodging accommodations, as above defined, in the special district

shall immediately register said business with the Spalding County Department of Community Development, as the duly authorized representative of Spalding County, a political subdivision of the State of Georgia, on a form provided by the Spalding County Department of Community Development for such purpose. Persons engaged in such business must so register no later than thirty (30) days after the date this section becomes effective, but such grace period for the filing of the registration after the effective date of the tax shall not relieve any person from the obligation of payment or collection of such tax on and after the date of imposition thereof.

- a. The required registration hereunder shall set forth the name under which the operator transacts business or intends to transact business; the location of the place or places of business, the mailing address of the business, the principal contact person at said business and such other information as would facilitate the collection of the tax.
- b. The registration shall be signed by the owner (if a natural person), by an officer (if a corporation) or a partner (if a partnership).
- c. A separate registration shall be required for each place of business of an operator. However, a realtor offering cabins for rent shall be deemed to be one place of business and shall not require a separate registration for each cabin rented.
- d. An operator offering more than one cabin or unit for rent under the same federal and state tax identification number shall be required to file the same number of returns as required by the State of Georgia for the filing of state sales tax returns.

Section 6-1181

Certificate of taxing authority: Upon the registration of an operator as hereinabove provided, the Spalding County Tax Commissioner as the duly authorized representative of Spalding County, a political subdivision of the State of Georgia or the Spalding County Department of Community Development shall issue to such operator a certificate of authority to collect the tax on occupant. Each certificate shall state the name and location of the business or person to which it relates.

Section 6-1182

Due date and required report: All taxes levied by this Ordinance shall be due and payable to Spalding County Department of Community Development monthly, on or before the twentieth (20th) day of every month next succeeding each respective month in which taxes are collected, and payment shall be accompanied by return for the preceding monthly period showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for a period, and such other information as may be required by Spalding County.

In the event that an Operator is permitted under applicable state guidelines to make quarterly sales tax returns to the State of Georgia, said Operator shall be permitted to make quarterly sales tax returns to Spalding County, Georgia. At the time of registration, the Operator shall indicate that he is permitted to make quarterly sales tax returns together with month and day said quarterly returns are due. The failure of the Operator to indicate that he is permitted under applicable state statute to file quarterly reports will infer that monthly reports are due and collectable.

At the time any such report is due, the Operator shall file a copy of the corresponding state sales tax return for the sole purpose of verifying the sums reported and due.

In the event an Operator is permitted under applicable state guidelines to file annual excise, or lodging tax returns, to the State of Georgia, said operator is required to file monthly or quarterly returns for lodging tax to Spalding County, Georgia.

In the event there are no rentals in a reporting period, lodging providers are required to file a return to Spalding County, Georgia stating they had zero rentals for the period.

Section 6-1183

Deposit to general fund: No later than the twenty-fifth (25th) day of each month, the funds collected shall be transferred to the Spalding County General Fund and the statute-required portion of such funds shall thereafter at the direction of the Board of Commissioners of Spalding County be expended for the promotion of the tourism industry in Spalding County, or such funds at the direction of the Board of Commissioners of Spalding County, Georgia, may otherwise be expended for the purpose of promoting tourism, conventions and trade shows as provided by statute.

Section 6-1184

Collection fee allowed operators: Operators collecting the tax levied hereunder shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and payment of the amount due. The rate of the deduction shall be three percent (3 %) of the amount due, but only if the amount due was not delinquent at the time of payment.

Section 6-1185

Penalty and Interest: The operator, in the event of operator's failure to pay tax when due, shall pay a penalty of fifty percent (50%) of the amount due plus interest on the total amount of delinquent taxes at the rate of ten (10 %) per annum. In addition, the operator shall not be entitled to the fee allowed in § 6-1184 of this Ordinance. The late penalty will be strictly enforced.

Further Penalties Against the Operator

- (a) If any operator fails to file a return as required under the provisions of this section, Spalding County shall make an estimate of the amount of gross rentals which are subject to the tax. The estimate shall be made for the period or periods in which the operator failed to file the return and shall be based upon any information which is or may come into the possession of Spalding County.
- (b) The Board of Commissioners of Spalding County, a political subdivision of the State of Georgia or its designated representative(s) shall give to the operator written notice of determination as herein provided. The notice may be served personally or by mail; if by mail such service shall be addressed to the operator at his/her/its last known address as it appears on any of Spalding County's records. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.
- (c) The amount of the determination made hereunder shall bear interest at the rate of three-fourths of one percent per month, or a fraction thereof, from the twentieth day of the month following the monthly period for which the amount or any portion thereof should have been returned, until the day of payment.
- (d) In addition, a penalty of five percent (5%) of the tax due or \$5.00 whichever is greater for each 30 days or fraction thereof of delinquency, not to exceed twenty five percent (25%) or \$25.00 in the aggregate, whichever is greater, shall be assessed and paid by the operator to Spalding County.
- (e) The estimated tax together with applicable penalties and interest may be collected utilizing any of the enforcement methods set forth in this Resolution.

Section 6-1186

Records: Each operator collecting a tax under the provisions of this section shall keep for a period of at least three years all records, receipts, invoices, and other pertinent papers setting forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as the County may, in writing, from time to time require.

Section 6-1187

Enforcement: The Board of Commissioners of Spalding County or its designated representative (s) shall administer and enforce the provisions of this section for the collection of the tax herein imposed, and in so doing shall have the following powers:

- (a) To examine, or authorize the examination of, books, papers, records, financial reports, equipment, and other facilities of any operator subject to this Resolution, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
- (b) To require the filing of reports by any person or persons having in their possession or custody information relating to rentals which are subject to the tax herein levied;
- (c) To allow a credit on any amount due payable from persons who paid the tax herein levied but who were erroneously or illegally subjected thereto; and
- (d)
 - (i) Any person who shall do anything prohibited by this Article as it exists or as it may be amended or who shall fail to do anything required by this Article as it now exists or may hereafter be amended is hereby declared to be in violation of this Article and the regulations or county ordinances set forth herein.
 - (ii) Any such violation of this Article, upon conviction thereof, as prescribed by the law of Georgia, shall be punishable by a fine or imprisonment, or both, not to exceed a maximum fine or the maximum imprisonment, or both, as prescribed by the pertinent laws of Georgia and is more particularly set out in Section 1-1007 of this code, which such section is incorporated herein and made a part hereof by reference.

Section 6-1188

Legal Obligation of the Ordinance Sections

- (a) At any time within three years after any tax or any portion of such tax required to be collected becomes due and payable, the Spalding County attorney at the direction of the Board of Commissioners of Spalding County may bring an action in a court of competent jurisdiction in the name of Spalding County to collect such amount due together with interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto.
- (b) If any operator becomes liable for any amount required to be paid by this section and subsequent thereto sells or quits the business, the successors or assignees of such operator shall withhold a sufficient amount of the purchase price to cover such amount due. In the event said purchaser of the business fails to withhold the required amount, he/she/it shall become personally liable for the extent of the tax owed, together with any applicable penalties and interest. Any operator or person who ceases to operate the entity under which the same is registered with Spalding

County, said operator or person must notify the Department of Community Development in writing within thirty (30) days of closing said enterprise.

Section 6-1189

Severability Clause and Repealer Section

- (a) If any paragraph, subparagraph, sentence, clause, phrase, or any portion of this Resolution shall be declared invalid or unconstitutional by any Court of competent jurisdiction, or if the provisions of any part of this Resolution as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Resolution not so held to be invalid, or the application of this Resolution to other circumstances not so held to be invalid. It is hereby declared to be the intent of the Board of Commissioners of Spalding County to provide separable and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.
- (b) All Resolutions or parts of Resolutions in conflict with the terms of this Resolution are hereby repealed, but it is hereby provided that any Resolution or law which may be applicable hereto and aid in carrying out or making effective the intent, purpose and provisions hereof, which shall be literally construed to be in favor of Spalding County is hereby adopted as part hereof.
- (c) The effective date of this Resolution shall be the on the 1st of July 2016.

Section 6-1190

Fees Section

In order to comply with the mandates of the applicable Laws of the State of Georgia, an administrative fee is hereby implemented on any business or person under the purview of the within ordinance. Said administrative fee shall be in the amount of \$25.00 payable annually. Said administrative fee shall be remitted to the Spalding County Department of Community Development, before the 1st day of January of each year that this ordinance is in effect. The administrative fee after January 1st will be \$75.00. Spalding County shall issue a lodging certificate to said enterprise paying said administrative fee.

Approved on first reading the sixteenth day of May, 2016

Approved on second reading the sixth day of June, 2016

Rita C. Johnson, Chairperson

William P. Wilson, Jr., County Clerk

Motion/Second by Flowers-Taylor/Hawbaker to approve the consent agenda as presented. Motion carried 3-2 (Ray/Miller).

V. OLD BUSINESS – None.

VI. NEW BUSINESS -

- 1. Conduct Public Hearing on the proposed FY 2017 Budget.

Motion/Second by Ray/Flowers-Taylor to open the Public Hearing on the proposed FY 2017 Budget. Motion carried unanimously by all.

Mr. Wilson advised that the Budget was presented in May and the Board of Commissioners held their workshop on the budget and made a few changes. Those changes have been implemented. It is a balanced budget which does include a tax decrease in both the General Fund and the Fire District Fund as requested by the Board of Commissioners.

The budgets are balanced and the priorities include phase two of our four phase implementation to address the pay compression problem and we increased the pension benefit from a 1% match to a 2%. In addition, due to the SPLOST funds we were able to pay off the long term debt that the County had, which should result in a .9 mil decrease in taxes for those residents living in the unincorporated Spalding County.

The budget does anticipate a 2% net digest increase; however, we do not get the digest figures until September so we will await the figures from the Tax Assessors and Tax Commissioner's Office. We are currently in the appeals process for the 2016 Digest.

Mr. Wilson then opened the floor to the public if there was anyone who would like to address the budget.

Natalie Marshall, 522 South 6th Street, Griffin, Georgia. Ms. Marshall is the Executive Director of the Flint River Public Library System headquartered in Griffin, Georgia. The Library has been at this location since 1974 serving not only Griffin, but the six county region that we are a part of. She thanked the Board for including the Library for technology and materials money in the SPLOST which will have a huge impact on the library.

Ms. Marshall advised that there is a potential for the Library to receive a 50% match in funding from the Georgia Public Library Service and the Board of Regents to redo the bathrooms upstairs in the Library. This is a great opportunity to have work done on a County facility at a discounted cost. She projected the cost of the project to be approximately \$60,000 which would be \$30,000 from the County which would be matched by the State. She did not have the exact figure, but she projected the cost at \$60,000. The bathrooms upstairs are original to the building and were installed in the 1970's. The upstairs bathroom is not ADA compliant there is no room for a wheel chair to turn around and there is no accommodation for a baby changer upstairs.

Ms. Marshall stated that if there is any way that the Board could arrange for funding in the Budget she would love to be able to take advantage of the 50% match for this capital project and improve the facilities upstairs at the Library.

Mr. Wilson advised he would work with Ms. Marshall to try and take advantage of this 50% grant.

Motion/Second by Ray/Hawbaker to close the Public Hearing on the proposed FY 2017 Budget. Motion carried unanimously by all.

2. Consider request from Brian W. Lasseter for refund of a portion of his 2015 property taxes attributable to Department of Veterans Affairs designation of 100% VA Disability.

Jim Fortune, County Attorney, advised that Colonel Lasseter is requesting that he be refunded a portion of his 2015 Property Taxes. He has provided a letter from the Department of Veterans Affairs which states that he is 100% disabled. However, in 2015 the legislation that would give 100% homestead exemption to a disabled veteran was changed. Prior to that time the law read that "if you are 100% disabled or if you have lost a limb." In 2015, there was an error made by the legislature which has now been fixed which change the law to read you had to be 100% disabled and lost a limb.

Mr. Fortune advised that Colonel Lasseter received his letter around April 8th, 2016 and immediately notified the Tax Commissioner of the exemption. The cut off is March 31st, so he missed the cut off by 7 or 8 days. The Tax Commissioner cannot issue Colonel Lasseter a refund. However, the Board of Commissioners can issue a refund and that is why Colonel Lasseter is appealing to the Board to get him his refund.

Mr. Wilson advised that the Tax Commissioner had calculated the refund to be approximately \$2,676.66. The exemption only exempts up to \$70,000 in assessed value and his assessed value is greater than \$70,000.

Commissioner Flowers-Taylor asked what the Department of Revenue had to do with the VA eligibility date.

Mr. Fortune advised that it is a State of Georgia law that grants the homestead exemption. The Department of Revenue determines the necessary grounds to qualify for the total homestead exemption.

Commissioner Flowers-Taylor stated she feels it is opening a Pandora's Box. She stated that she is sure there are other veterans who have also received their disability status during a portion of the year and have had to wait until the next year. When you get your letter you are eligible, if you get the letter in April of 2016, then you are not eligible for the deduction in 2015.

Motion/Second by Flowers-Taylor/Hawbaker to deny the request by Mr. Lasseter for refund of a portion of his 2015 property taxes attributable to Department of Veterans Affairs designation of 100% VA Disability . Motion carried 3-2 (Ray/Miller).

3. The Honor Our KIA group would like to update the Board of Commissioners on the how the funding allocated in FY 2015 has been utilized and to request an allocation from the Hotel/Motel Tax Fund for FY 2016.

Mr. Quimby Melton reminded the Board that June 6, 1944 was the day that D Day began and many veterans in Spalding County were part of that day. He then thanked the Board for the FY2015 contribution to Honor Our KIA. He stated that they could not have accomplished all that they had this year without the support received from Spalding County and the City of Griffin.

Mr. Melton then stated that in the first year the group was able to honor 20 soldiers. In 2015, there were 76 soldiers honored and they plan to honor another 70-80 soldiers in 2016. Mr. Melton added that at the implementation of this initiative, they had planned on it taking seven years to honor all of the soldiers from Griffin and Spalding County who

died serving our Country; however, due to the funding provided by the City of Griffin and Spalding County they are now looking at a three year project and the initiative should end this year.

Mr. Melton then reviewed how the money received by the group had been utilized in 2015 and then presented a proposal for Year 3 of the project. He advised that the total request for this year is \$5,000, but any consideration would be greatly appreciated.

Mr. Wilson advised that Spalding County currently has approximately \$41,000 left in the Hotel/Motel Tax Fund should the Board wish to grant the \$5,000.

Motion/Second by Miller/Ray to take \$5,000 from the FY 2016 Hotel/Motel Tax fund for the Honor Our KIA Group.

Commissioner Flowers-Taylor stated that she is proud of the work that has been done by the Honor Our KIA group and when she walks down the street and sees the plaques she is reminded that we do honor our veterans who lost their lives in the service to our Country.

Motion carried unanimously by all.

4. Consider approval of Health Reimbursement Arrangement Plan for County employees.

Mr. Wilson stated that as part of the Health and Wellness Plan the Board has talked about rewarding employees who were able to lose up to 5% of their body weight and/or have a BMI of 25 or less. We have had individuals who met that challenge and the challenge of quitting smoking as well. At this time, we need to setup a health reimbursement arrangement that will put \$500 in an account for each employee who met the requirements, the money will be placed on a card much like the health spending account and the funds can be utilized for health related deductibles. We budgeted \$44,000 to take care of this in the FY 2017 Budget and this is the paperwork that sets the reimbursement plan up and puts the plan into motion.

Commissioner Flowers-Taylor stated that \$44,000 is a drop in the bucket to compare with medical claims for people taking hypertension medication, diabetic medication, potential stroke and all of the other things that can happen when the people are overweight and smoking. This is a win for us because this will encourage our employees to become healthier people which will reduce our overall healthcare costs tremendously.

Motion/Second by Ray/Flowers-Taylor to approve the Health Reimbursement Arrangement Plan for Spalding County Employees. Motion carried unanimously by all.

5. Consider approval of Addendum to the SAVE (Systematic Alien Verification for Entitlements) Program Memorandum of Understanding for FY 2017.

Mr. Wilson stated that this is the agreement for 2017 for this program, the cost for the program is \$300 per year. We utilize this program not only for vendors, but we also use it for business licensing because everyone has to be verified.

Motion/Second by Ray/Miller to approve the Addendum to the SAVE (Systematic Alien Verification for Entitlements) Program Memorandum of Understanding for FY 2017. Motion carried unanimously by all.

6. Consider on first reading Ordinance 2016-005 amending Section 6-1019 by striking subparagraph "d" in its entirety and inserting a new

section 6-1019(d) regarding penalties for failure to remit payment on a timely basis of alcoholic beverage taxes.

Mr. Wilson stated that the County had experienced a problem with Hotel/Motel taxes and we implemented a 50% penalty if not paid in time. We are having a similar problem with some of our Alcoholic Beverage Tax payers. Currently, the penalty is minimal, raising the penalty has helped us in the collection of our Hotel/Motel tax and we believe that implementation of the same penalty will improve collections of the Alcoholic Beverage Tax.

Motion/Second by Ray/Flowers-Taylor to approve on first reading Ordinance 2016-005 amending Section 6-1019 by striking subparagraph "d" in its entirety and inserting a new section 6-1019(d) regarding penalties for failure to remit payment on a timely basis of alcoholic beverage taxes. Motion carried unanimously by all.

7. Consider approval of contract with the State of Georgia, Department of Human Resources for Spalding County to provide Janitorial Services for the Department of Family and Children Services Offices located at 411 East Solomon Street, Griffin, Georgia.

Mr. Wilson stated that this is the annual contract with the Georgia Department of Human Resources to furnish janitorial services to the Spalding County Department of Family and Children Services. Mr. Fortune has reviewed the contract which is a multi-year contract with a fee scheduled that reflects a 5% increase each year for the term of the contract.

Commissioner Flowers-Taylor asked that this service be tracked through Facility Dude so that it can be determined what this service actually costs Spalding County.

Motion/Second by Flowers-Taylor/Ray to approve a contract with the State of Georgia, Department of Human Resources for Spalding County to provide Janitorial Services for the Department of Family and Children Services Offices located at 411 East Solomon Street, Griffin, Georgia. Motion carried unanimously by all.

8. Consider approval of a contract with Three Rivers Regional Commission to coordinate the 2017 Public Transportation Program with the Department of Transportation for Spalding County.

Mr. Wilson stated that this is the 5311 Public Transportation Program. It is a multi-county program administered by Three Rivers Regional Commission. Spalding County participates jointly with the City of Griffin and our portion of the contract which is \$6,650 maximum.

Commissioner Flowers-Taylor stated that she would like to know where Three Rivers stands on their rebranding of this service in order to educate the public that this service is available to all of the citizens in Spalding County. She feels that many residents still do not understand that it is public transportation available to everyone.

Motion/Second by Ray/Flowers-Taylor to approve a contract with Three Rivers Regional Commission to coordinate the 2017 Public Transportation Program with the Department of Transportation for Spalding County. Motion carried unanimously by all.

9. Consider approval of FY 2017 Recreation Fee Schedule as recommended by the Parks & Recreation Advisory Commission.

Commissioner Flowers-Taylor stated that initially there was a request to increase the fee for membership at the Senior Center, but the Park

and Rec Advisory Committee was concerned by the expressed desire of some of the Commissioner to have the park and recreation amenities start paying more of their up keep.

The main change in this year's fee schedule is to encourage county employees who do not live in Spalding County to bring their children here to participate in the summer programs. If county employees wish their children to attend the summer programs then the out-of-county fee of \$30.00 will be waived for that program.

Motion/Second by Ray/Miller to approve the FY 2017 Recreation Fee Schedule as recommended by the Parks & Recreation Advisory Commission. Motion carried unanimously by all.

10. Consider approval of an Intergovernmental Agreement with the Georgia Department of Corrections for the contracted care and custody of State Offenders at the Correctional Institute in Spalding County for FY 2017.

Mr. Wilson advised that this is Spalding County's annual contract with the Department of Corrections for 384 inmates for 365 days at \$20.00 per day. \$2.8 million is budgeted in the General Fund revenues for this contract.

Commissioner Flowers-Taylor asked if the County loses money or makes money as a result of this agreement.

Mr. Wilson stated that if the County had to pay minimum wage for every detail that is handled by the inmates, it would be significantly more than the difference between this contract and what the County pays to house and feed the inmates.

Motion/Second by Hawbaker/Flowers-Taylor to approve an Intergovernmental Agreement with the Georgia Department of Corrections for the contracted care and custody of the State Offenders at the Correctional Institute in Spalding County for FY 2017. Motion carried unanimously by all.

11. Consider approval on first reading an Ordinance amending the FY 2016 Budget Ordinance to provide for establishment of the Senior Nutrition Fund, the Capital Projects 2016 SPLOST Fund, the 2016 SPLOST Debt Service Fund and yearend adjustments.

Mr. Wilson stated that the items listed were not anticipated at the beginning of the fiscal year and these funds had to be set up once the SPLOST passed. This will account for those funds in the system prior to closing the fiscal year.

Motion/Second by Ray/Hawbaker to approve on first reading an Ordinance amending the FY 2016 Budget Ordinance to provide for establishment of the Senior Nutrition Fund, the Capital Projects 2016 SPLOST Fund, the 2016 SPLOST Debt Service Fund and yearend adjustments. Motion carried unanimously by all.

12. Consider appointments to the Griffin-Spalding Business and Tourism Association, Inc.

Motion/Second by Ray/Hawbaker nominated T.J. Imberger as the Spalding County Employee on the Griffin-Spalding Business and Tourism Association Committee. Motion carried unanimously by all.

Commissioner Flowers-Taylor then asked if the Sun City

Representative could also be a Commissioner as she would like to serve as the Commissioner on this Committee and she knows that Commissioner Hawbaker is also very interested in being on the committee.

Mr. Fortune stated that according to the By-laws we have to name a commissioner and a Sun City resident. If the resident also happens to be a commissioner he doesn't see a problem.

Commissioner Hawbaker stated that he does have an interest in this committee and whether he is a committee member or not, he will be attending the meetings.

Motion/Second by Ray/Flowers-Taylor to nominate Commissioner Donald Hawbaker as the Sun City Representative on the Griffin-Spalding Business and Tourism Association Committee. Motion carried unanimously by all.

Motion/Second by Rita Johnson/Ray to nominate Commissioner Gwen-Flowers-Taylor as the Spalding County Commissioner on the Griffin-Spalding Business and Tourism Association Committee. Motion carried unanimously by all.

Motion/Second by Flowers-Taylor/Ray requesting that the appointment of a Spalding County resident/business owner be tabled to the next meeting. Motion carried unanimously by all.

13. Consider cancellation of the July 4, 2016 Board of Commissioner's meeting due to observance of the Independence Day holiday.

Motion/Second by Ray/Miller to approve the cancellation of the July 4, 2016 Board of Commissioners Regular Meeting due to the observance of the Independence Day Holiday. Motion carried unanimously by all.

A discussion was then held regarding the Public Zoning Hearing on June 23rd. Consensus was reached to move the Public Zoning Hearing and the Final Reading of the Budget to June 29th if Community Development can get out the notifications and the applicants involved are available to attend the meeting on that date and time.

VII. REPORT OF COUNTY MANAGER

- This morning we had 15 young adults from the 4-H Youth in Governance. We toured the building, we let them sit and role play as County Commissioners and review the budget.
- T.J. Imberger has been asked to be a member of the Play Area Advisory panel for the National Recreation and Parks Association. This is for a two year term to begin May 31st of this year.
- Update on 2016 SPLOST Collections - we budgeted over the 72 month period \$700,000 per month, the first month's collection was \$660,355.86 we hope this increases in the upcoming months. As we agreed, the Cities of Sunny Side and Orchard Hill are to receive funding for their SPLOST projects first, then the City of Griffin and Spalding County will split the proceeds thereafter. He stated that he would be reporting every month on the collections for the SPLOST.
- Commissioner Johnson, Mr. Mosley and Mr. Wilson met with

representatives of the Griffin Kiwanis Club and they are still interested in the county purchasing or working with them to purchase the fairgrounds property. He stated that he told them that (a) the County does not have the money and (b) the County would have to borrow the money. He further advised that he did not believe the Commissioners would be willing to go back into long term debt at this time, because we just paid ourselves out of debt. He added that he did advise that it might be considered for a future SPLOST project.

- Wendy Law's oldest son, Josh is in the hospital, he is in ICU, and he is in critical condition so please keep Wendy and her family in your thoughts and prayers.

VIII. REPORT OF COMMISSIONERS

Commissioner Donald Hawbaker- Congratulated Commissioner Miller and Chairperson Johnson on outcome of May 24th election and wished GFT the best of luck in her run off.

On Memorial Day, he attended the Honor Our KIA event at the Griffin Auditorium on Sunday and the Memorial Day commemoration which was outstanding, particularly with the unveiling of the new plaque for the "Lost Soldiers."

He congratulated the Parks and Recreation and the county staff on the employee appreciation day this past Saturday. June Jam was also a great event and very well attended.

He has been attending ACCG Policy Committee meetings for the last few weeks. He advised that they are group discussions that include legislators and lobbyist who review recently enacted legislation. The last two policy meetings are coming up and will be in Morrow, Georgia. He encouraged the Commissioners to attend if they have the time.

Commissioner Gwen Flowers-Taylor - The employee and family gathering was awesome, it was very well organized and there was something for everybody to do. We have a beautiful park and we have kept it up very well.

Commissioner Flowers-Taylor stated that a lady had called her last week and she has talked with T.J. Imberger about this, there are a lot of people walking their animals in Wyomia Tyus Park. The complaint is regarding animals that are allowed to run loose off of their leashes and people are not cleaning up after their pets. She is recommending that everyone who brings an animal to the park, to make sure they keep them on a leash and that they bring their own bags for picking up and disposing of the pet's waste and she has asked T.J. if it would be possible to provide some "bag stations" at the park.

A member at Union Baptist called to say that the children at Ambucs Park have no planned activities. She stated that there is nothing there to entertain the children. She asked Mr. Wilson to find out why they can't get equipment for the children at Ambucs Park.

Commissioner Flowers-Taylor also asked that the Board explore using contingency funds to assist in the matching funds for the upstairs bathroom at the Library. She advised that she has gone to that Library since she was a child and that the upstairs bathroom does need some work.

Commissioner Raymond Ray - Give an "attaboy" to the Public Works crew, he had called them with a problem in his district and they went out immediately, they did a professional job and completed it very quickly and to the satisfaction of all concerned.

Commissioner Bart Miller – Also feels that the use of contingency

funding would be an excellent idea especially since there are matching funds available to fix the upstairs bathroom at the Library.

Chairperson Rita Johnson stated that she had a great time at the Employee Appreciation Day event and the food was tasty and enjoyable.

Chairperson Johnson also stated that June Jam that evening was awesome too.

Chairperson Johnson wanted to thank the voters of Spalding County for allowing her to continue as Commissioner of District 3 for another four years.

IX. CLOSED SESSION

The County Manager requests a closed session to discuss future acquisition of real estate as provided by O.C.G.A. 50-14-3(4).

Motion/Second by Ray/Flowers-Taylor to enter into closed session at 7:25 p.m. Motion carried unanimously by all.

Motion/Second by Ray/Flowers-Taylor to adjourn closed session at 3:26 p.m. Motion carried unanimously by all

Motion/Second by Flowers-Taylor/Ray to approve the purchase of right-of-way for intersection #2 improvements at the North Hill Street corridor. Motion carried unanimously by all.

X. ADJOURNMENT

Motion/Second by Ray/Hawbaker to adjourn the meeting at 7:37 p.m. Motion carried unanimously by all.

/s/ _____
Rita C. Johnson, Chairperson

/s/ _____
William P. Wilson, Jr., Clerk