

**Lamar County Board of Commissioners**  
**Public Hearing**  
**August 6<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 that 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 to 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 the transport of voting machines and \$5,000.00 for the LCRSWA Engineering Audit.

County Administrator Townsend showed the Fair Market Value with Homestead and the rollback rate of 9.819 is versus 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

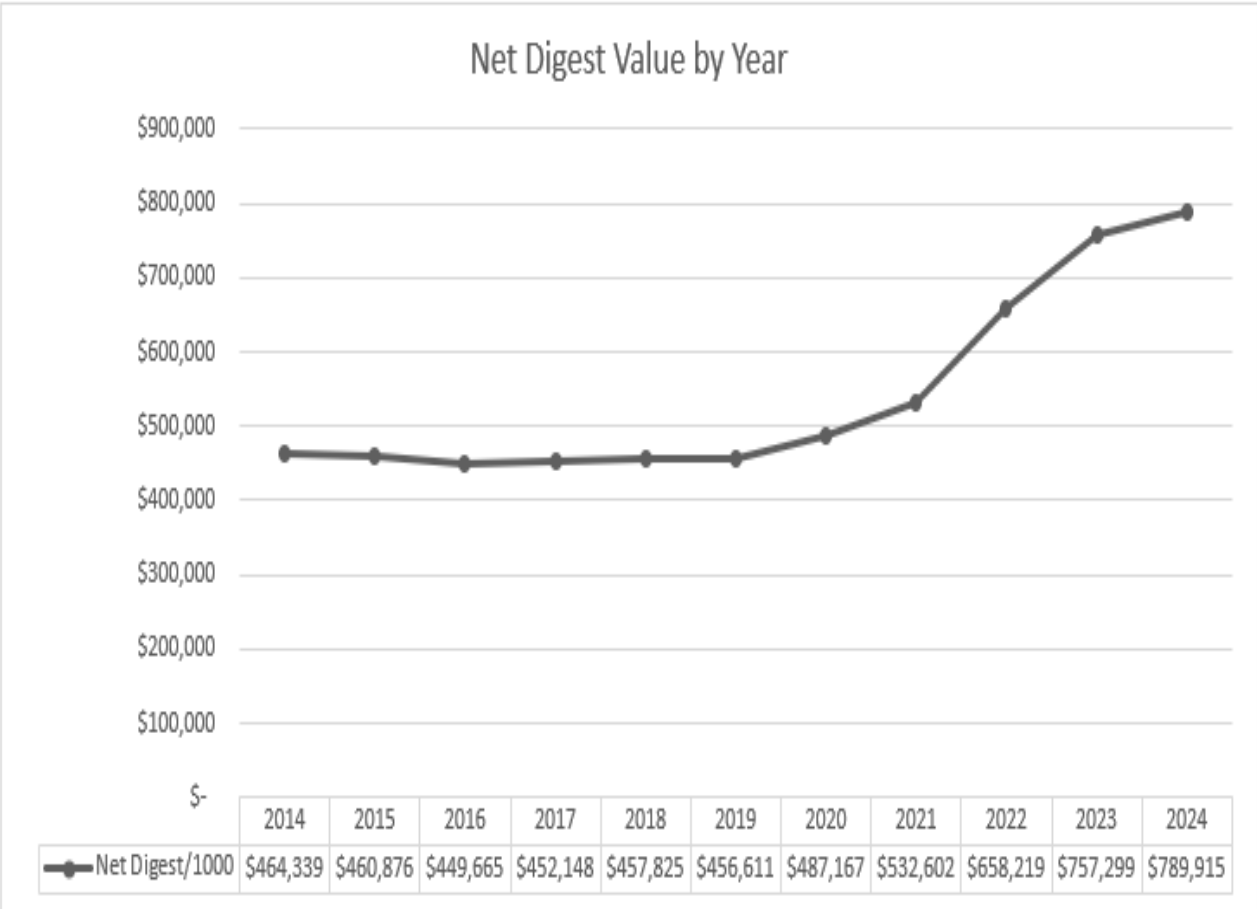
\$ 350,000	\$ 38.22
\$ 400,000	\$ 43.68
\$ 450,000	\$ 49.14
\$ 500,000	\$ 54.60
\$ 600,000	\$ 65.52
\$ 700,000	\$ 76.44
\$ 800,000	\$ 87.36
\$ 900,000	\$ 98.28
\$ 1,000,000	\$ 109.20

County Administrator Townsend presented a 2024 comparison of surrounding counties and their budget, population, along with 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

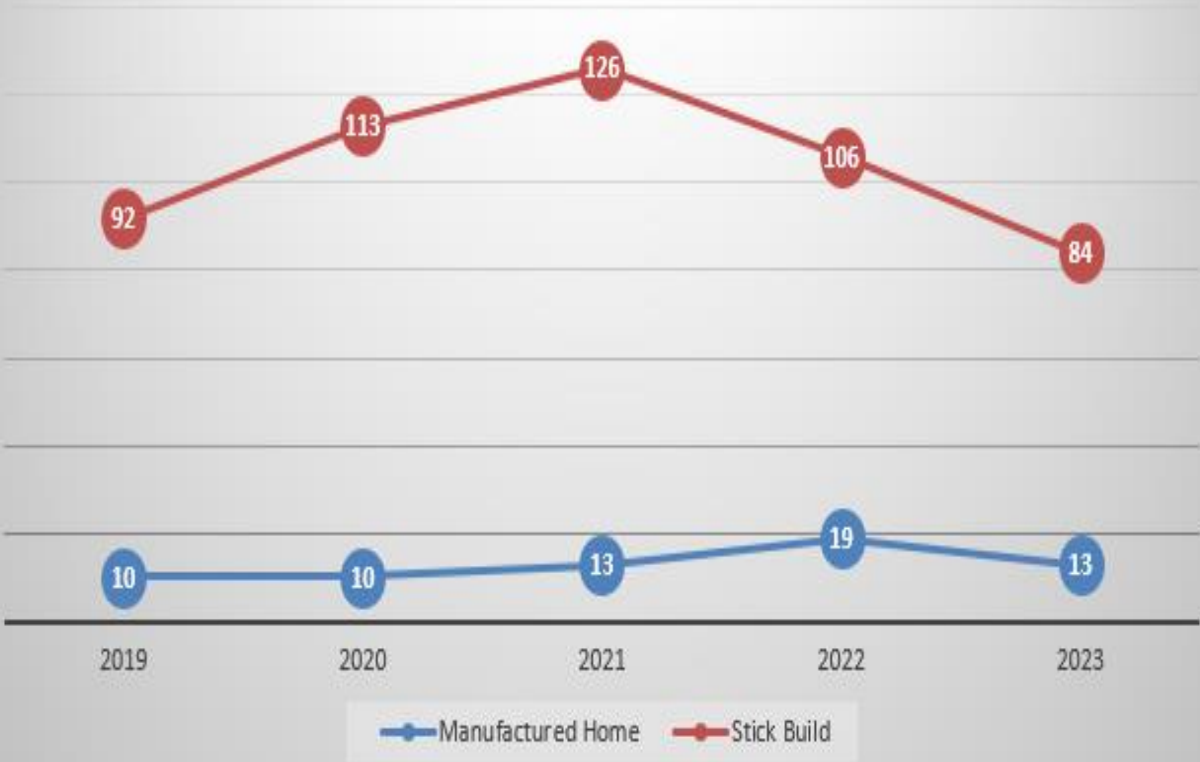
Avg/Citizen	\$759.85	\$774.30	\$861.43	\$1,017.48	\$1,126.33	\$1,357.38
Difference		\$14.45	\$101.57	\$257.63	\$366.48	\$597.53
% Difference		1.9%	13.4%	33.9%	48.2%	78.6%
2023 Millage Rates	10.092	9.638	14.860	15.588	11.929	12.004

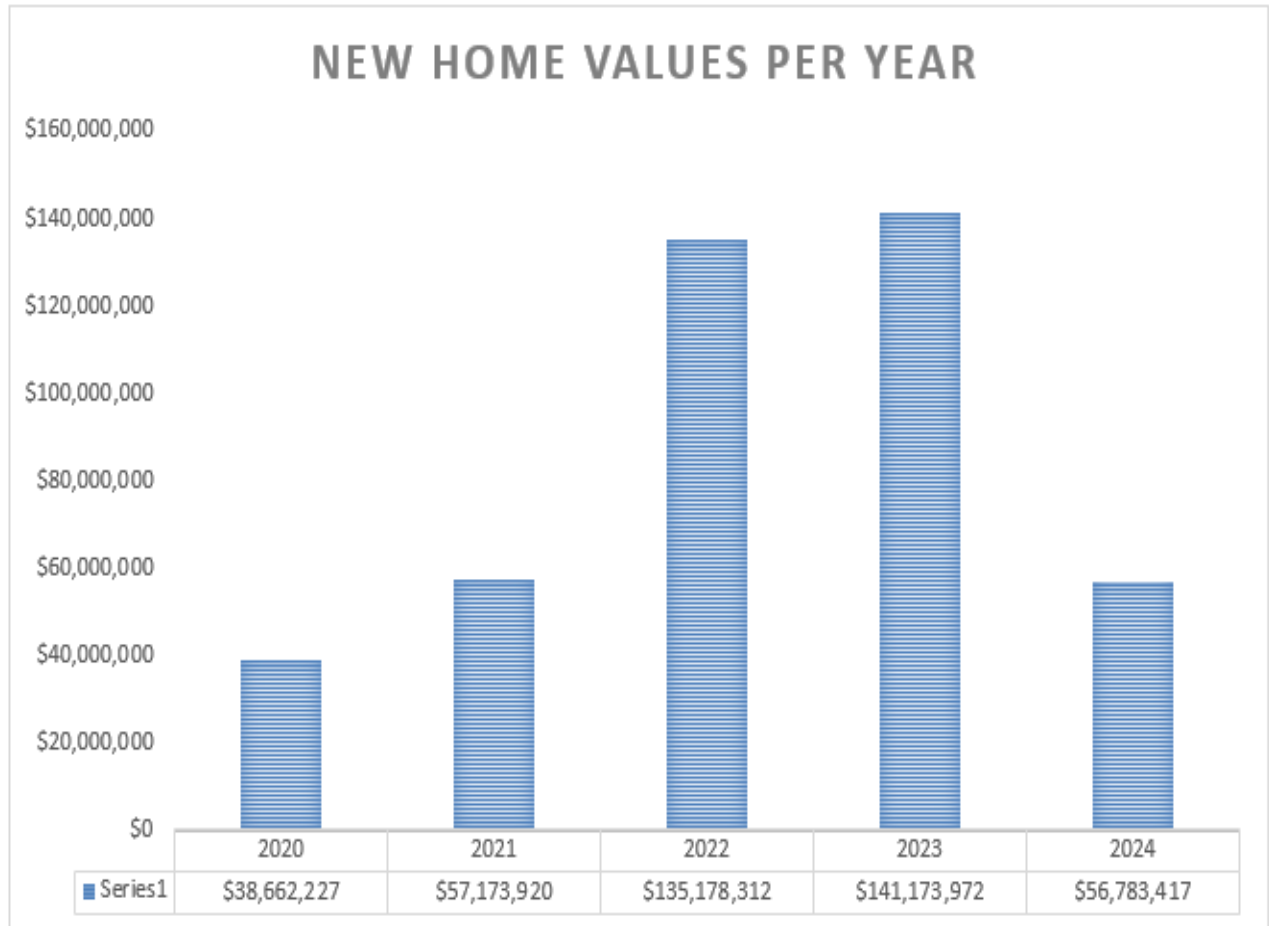
County Administrator Townsend presented a trend for the net digest value over the last ten years.



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 will 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. Since we are going to be running close the remaining of the year he recommended they stay at the same millage rate of 10.92 so they do not have to acquire a 4 million dollar Tax Anticipation Note (TAN).

**% 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 stated that in 2006-2013 the millage rate stayed the same. He said they have to look at Cost of Living (COLA) and inflation. County Administrator Townsend said there are also a lot of State Mandates they have to pay for. Chairman Traylor said the Pike County Fire Department only uses volunteers. County Administrator Townsend said Lamar County Fire Chief Matthews informed him that Pike County has started to add paid firemen to their staff.

Commissioner Thrash asked Tax Assessor Haddock how much additional revenue will this create for the digest by not doing the rollback rate. County Administrator Townsend responded and said according to the Five Year History it will generate \$331,699.00. County Administrator Townsend said there are also uncollected rates they have to deal with. A lot of the property taxes come in at 91 to 92 percent collection rates by the end of the year. The motor vehicle taxes will be spread out over a year so they may not get buy four months of collections with the 10.92 millage rate. There



are also timber taxes that are collected over the year. Tax Assessor Haddock said the sale of timber is down.

Vice-Chair Gilles asked what else besides the Health Insurance had they done to save money. County Administrator Townsend explained that the City of Barnesville is requiring backflows. They looked at a different insurance policy to reduce the payouts. The Finance Department is creating Automatic Clearing House (ACH) files versus using postage for paying bills through the mail. He said ten years ago postage was around 38 cents a stamp and now stamps are costing 82 cents a stamp. The Finance Department has had a problem with outstanding checks that were mailed out. They had to void those checks and then turned them into an ACH. The new Administration Building is Green meaning they are using LED lightning which decreases the power bill. The mowing went out to contract several years ago. The capital was \$300,000.00 versus paying \$200,000.00 a year. They also paid out for seasonal workers in the past so this huge savings.

Kent Kingsley 570 Weldon Lake Road addressed the board. He said he was strongly opposed to a tax increase and requested to give a series of ways to generate taxes without raising taxes. Mr. Kinglsey said his comments were going to take longer than three minutes and he asked for the Chairman's indulgence. He said he was opposed to the tax increase primarily because he is a farmer. Mr. Kinglsey said it is increasingly difficult to maintain a farm along with the cost of operating it; the cost of inflation, fuel and chemicals. He said while he owns 155 acres, in the 20 years he has owned a cattle farm, last year was the first year he broke even. Mr. Kingsley said he does it because he loves it and not for money. He farms because he loves the land and he does it for exercise and for producing food for people. Mr. Kingsley said because he inherited the farm, he can do that. He said by another tax increase, the affect is that people will drop out of agriculture and the land gets sold and developed. Mr. Kingsley said they will have a Henry County or another Fayetteville and asked if they wanted this for Lamar County.

Mr. Kingsley said he wanted to give the Board four or five ways not to raise taxes.

- 1) Lamar County owns in full a lot of property that you could sell and generate the money. There are 12 properties over 55.5 million dollars by the Tax Assessors Assessment. These properties are not generating any property taxes. Why have not sold the old Administration building? The property is valued at \$1,413,829.00 according to the tax assessment value. If they sold it for \$1,000,000.00 you would still be \$700,000.00 to the good and you have it back on the tax digest.
- 2) The Accountability Court, (CASA) could be sold. He understood First Franklin was not renewing their lease. They could sell them that building. It is currently valued at \$181,262.00.
- 3) There is a one acre tract on Piedmont Road valued at \$7,159.00.
- 4) There is a recreation facility, 73 acres on Hwy 36 that is valued at \$256,000.00. It has restrictions but they could give it back to the Federal Government and tell them it cost too much to develop. Chairman Traylor and County Administrator Townsend stated that had already spoken to them about this a year ago and it cannot be given back. Mr. Kingsley said that they needed to ask every six months because things change all the time. He said it was grossly undervalued. Tax Assessor Haddock said she does not value exempt properties.
- 5) There are 2.44 acres on Possum Trott Road valued at \$36,000.00
- 6) There are 2 acres on Hwy 41 South valued at \$30,000.00
- 7) There is 1 acre on Rose Avene valued at \$80,000.00
- 8) There are 18 acres at the Lamar County Ag Center where the Animal Shelter is being built but

all of the acreage will not be used. You could sell some of the acreage.

9) There is a vacant lot 4.3 acres valued at \$49,000.00.

10) There is 1.43 acres valued at \$107,000.00.

Chairman Traylor stopped Mr. Kingsley because his three minute time limit had run out. He stated he would love to have a conversation with Mr. Kingsley about this and suggested they schedule an appointment. Mr. Kingsley said he wanted to make three other suggestions very briefly and he promised it would be less than a minute. He said there were not that many people there. Chairman Traylor said he had to be fair to everyone and he is consistent with the three minute time rule. He said if he gives him more that is not fair. Mr. Kingsley said that fairness is listening to what your citizens have to say. Chairman Traylor said they could schedule an appointment and he would love to sit down and meet with him, the other Commissioners, or he could come to the next Public Hearing tonight at 6:00 p.m.

Mr. Kingsley proceeded to speak. He said the other suggestion was to bill the City of Barnesville for \$40,000.00 for testing the fire hydrants. They could also reduce the Industrial Development Authority (IDA) from \$70,000.00 to \$40,000.00 since not a lot of industry is coming into the County. They could also give a bonus based on performance if industry, that meets the boards requirements, is brought into the County. Mr. Kingsley said Lamar County is not the richest County in the world. He said the Library is a great thing but it is a very expensive thing for a poor County and they need to have discussions with the City of Barnesville about sharing the cost. Mr. Kingsley said it is over \$300,000.00 a year and he thinks the City of Barnesville should share the cost with the County 50/50.

Elaine Hallada of 131 Steeple Chase addressed the board. Mrs. Hallada said in 2017 the Solid Waste Authority was supposed to have generated 2.5 million dollars a year. This is \$50,000.00 a month. She suggested that the Lamar County Board of Commissioners bill the Solid Waste Authority \$50,000.00 a month. Mrs. Hallada said per Skip Seda they are now making income from Leachate. She said you are coming after her, the taxpayer, for more money? The Solid Waste Authority owes the county every single month and they have owed the County since 2017. If you want to generate income, here is a great source. This is 2.5 million dollars a year and you would not need a \$300,000.00 increase in taxes this year and you would not need it, forever.

### **Round Table**

Tax Assessor Haddock explained that the taxes are not going up. The mill rate is not going up and will stay the same as last year. She said the taxes in Lamar County will go up by \$433.00 due to the Governor giving a tax credit last year. Tax Assessor Haddock said the millage rate is the lowest it has been since 2012. She addressed Mr. Kingsley and said when he was a Commissioner the millage rate was higher than it is now. Tax Assessor Haddock said that just because you get a tax increase notice does not mean your taxes are going up. Tax Assessor Haddock said the School and the County millage rate is staying the same as last year.

Mr. Kingsley said citizens with a non-tax increase are paying more money. Tax Assessor Haddock replied that they are not because she did not raise values on real estate. She said she did on commercial and industrial. Tax Assessor Haddock told Mr. Kingsley his value went down from \$508,000.00 to \$503,000.00. She said the \$330,000.00 increase is based on commercial and industrial assessments. Mrs. Hallada said they needed to get the \$50,000.00 a month from the Solid

Waste Authority. County Administrator Townsend said that new homes were also a part of the increase.

Chairman Traylor said the Board of Elections just moved to the new Administration Building and they do have plans to sell the building. He said that last year they had discussions about the property on Hwy 36 with the Federal Government. Chairman Traylor said that the swap with the Water Authority, the Library and the Recreation Department with the City of Barnesville was many years ago. Mr. Kingsley said the City of Barnesville took over the Library and the County took over the Recreation. He said one of the worse decisions he has seen the Board of Commissioners make was giving away the County Water Authority. Chairman Traylor said they have been discussing things with the City of Barnesville that they can do together. He said that he cannot say that they will get additional assistance from the City of Barnesville for the Library but it will be discussed. Chairman Traylor said that zoning and regulations and dealing with the budget is the most difficult job the Commissioners have to do.

**Adjournment**

Commissioner Thrash made a motion to adjourn the Public Hearing at 9:34 a.m. Vice-Chair Gilles seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

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

\_\_\_\_\_  
Ashley Gilles, Vice-Chair

- \_\_\_\_\_  
Jarrod Fletcher, Commissioner

\_\_\_\_\_  
Jason Lovett, Commissioner

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

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