

Lamar County Board of Commissioners
Public Hearing
August 6th, 2024
6:00 p.m.

Present for the meeting were Chairman Traylor Vice-Chair Gilles, Commissioner Fletcher, Commissioner Lovett, County Administrator Townsend, County Clerk Davidson and Tax Assessor Haddock. Commissioner Thrash attended the meeting via Teams. Teams was available to the public.

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
		NET DIGEST VALUE	457,733,953	487,166,687	532,601,621	658,219,336	757,046,956	789,914,501
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
		NET M&O MILLAGE RATE	13.1570	13.1570	12.4640	11.0050	10.0920	10.0920
T A X		TOTAL M&O TAXES LEVIED	\$6,022,406	\$6,409,652	\$6,638,347	\$7,243,704	\$7,640,118	\$7,971,817
		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 PT3 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 was 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 millage 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		(66,554)	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 the \$5,000 LCRSWA Engineering Audit.

County Administrator Townsend showed the Fair Market Value with Homestead and what the rollback of 9.819 was versus what the 10.92 rollback rate was 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

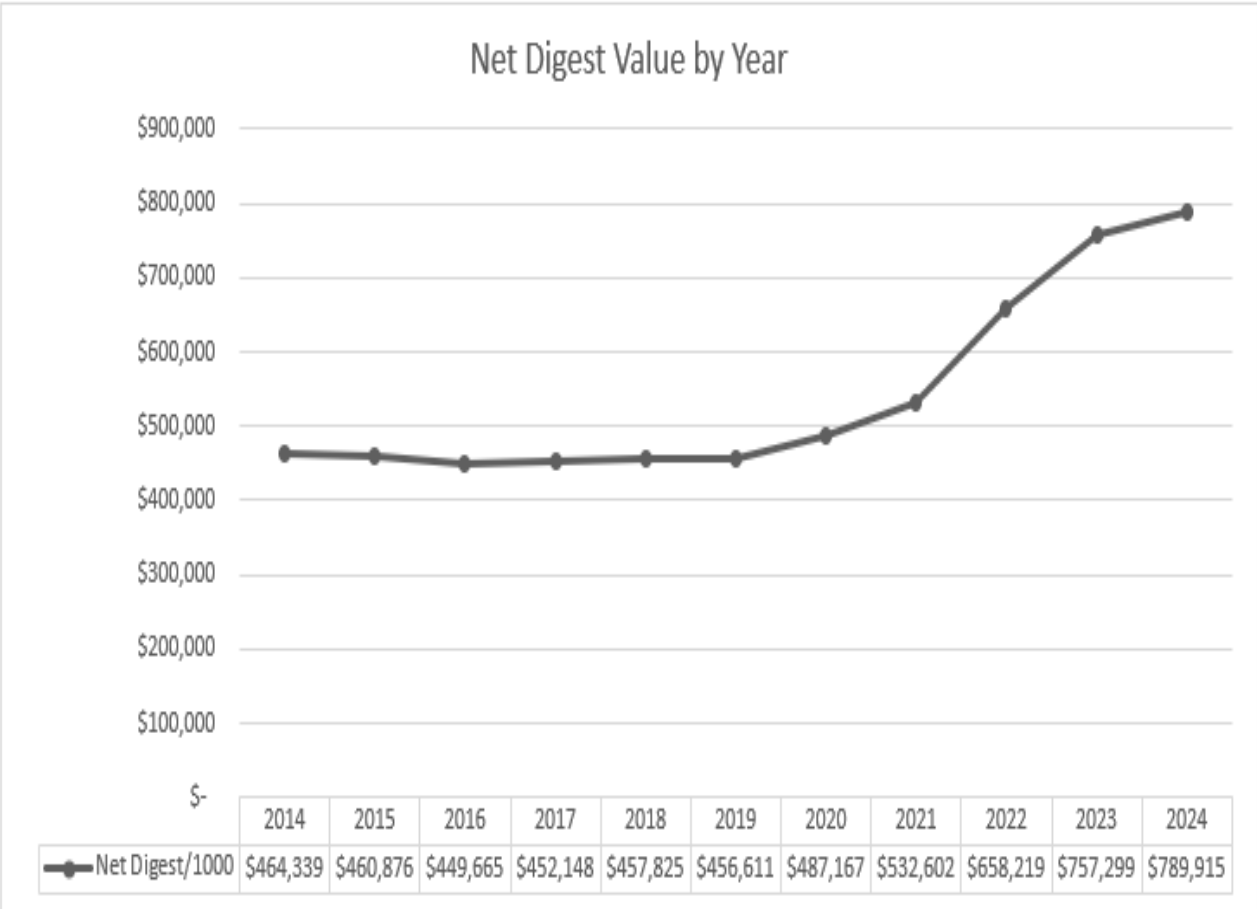
\$ 350,000	\$ 38.22
\$ 400,000	\$ 43.68
\$ 450,000	\$ 49.14
\$ 500,000	\$ 54.60
\$ 600,000	\$ 65.52
\$ 700,000	\$ 76.44
\$ 800,000	\$ 87.36
\$ 900,000	\$ 98.28
\$ 1,000,000	\$ 109.20

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

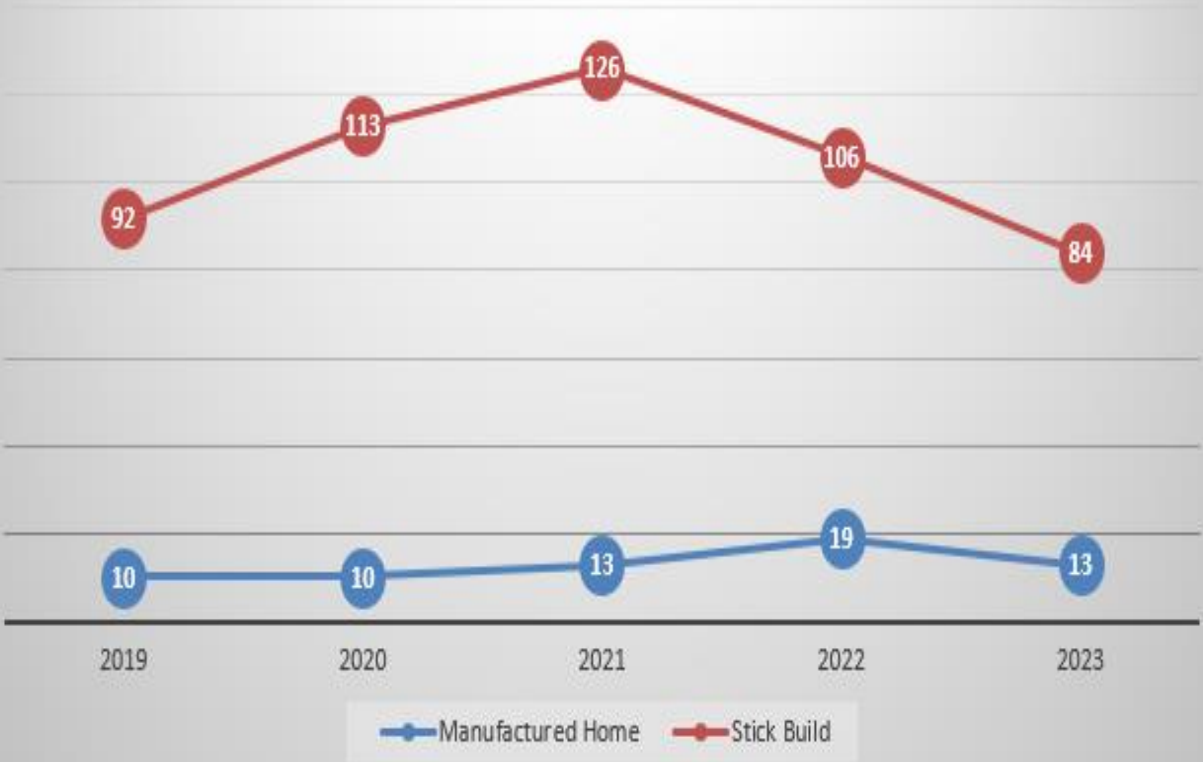
Avg/Citizen	\$759.85	\$774.30	\$861.43	\$1,017.48	\$1,126.33	\$1,357.38
Difference		\$14.45	\$101.57	\$257.63	\$366.48	\$597.53
% Difference		1.9%	13.4%	33.9%	48.2%	78.6%
2023 Millage Rates	10.092	9.638	14.860	15.588	11.929	12.004

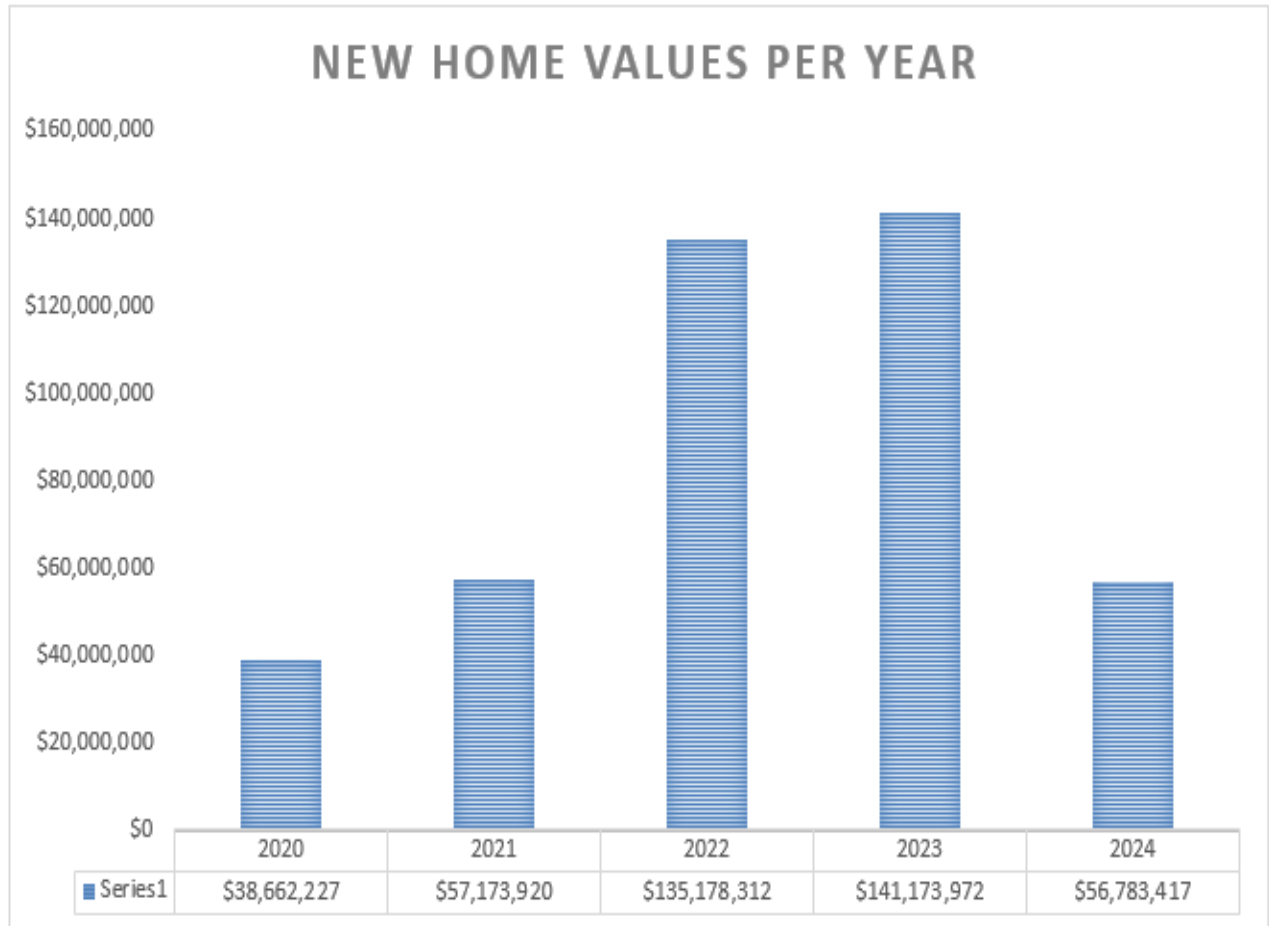
County Administrator Townsend presented a trend for the net digest value over the last ten years.



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 \$40,000.00. A tax rate of 1 mill equals \$1 in tax liability per \$1,000.00 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%.

% of Budget % of 6/30

• General Government	22%	58%
• Judicial & Court	10.6%	52%
• Public Safety	41.3%	51%
• Public Works	12%	37%
• Public Health & Welfare	2.7%	54%
• Culture & Recreation	6.7%	51%
• Conservation & Development	3.3%	48%
• Debt Service	1.3%	50%

Board Discussion and Public Comments

Mr. Mann sitting in the audience said if the taxes increased or if the millage rate has not changed why was the millage rate going up? He said that Nancy Woodard, also sitting in the audience, cannot afford her taxes. Mr. Mann said he did not sign up to speak. Mr. Mann said his wife keeps up with the taxes.

Tax Assessor Haddock explained they had to advertise the millage rate as an increase because they did not use the rollback rate. There is an inflation and a real growth that is done with the assessments as she did with the re-eval of commercial and industrial assessments. This had not been done since 2018. They did not do residential assessments. Tax Assessor Haddock showed the PT32. She explained that the tax bill will be the same except for the \$400.00 that the Governor gave with the tax relief credit. The millage rate of 10.92 will remain the same as last year.

Tax Assessor Haddock spent time explaining the PT32 to Mr. and Mrs. Mann. She explained that the reassessment of existing real property of \$21,351,903 is taken out of the digest. They can leave the other changes to the taxable digest of \$22,713,367 on the digest. She said there was a formula that is used to calculate the rollback rate of 9.819.

Vice-Chair Gilles explained that the Governor gave the rebate last year and you would have been paying the \$400.00 last year that you will have to pay this year. Tax Assessor Haddock said the Board of Assessors decided not to go up on residential properties this year. The millage rate of 10.92 will be the same as in 2023. It was not a tax increase. Vice-Chair Gilles said that there was an increase to the digest as a whole so the budget will go up. Chairman Traylor said a lot of people did not know they received the \$400.00 tax credit from the Governor. Tax Assessor Haddock said that the Mann's could sell a house that was 200 square foot for over \$400,000.00. Mr. Mann said he does not want to move. Ms. Woodard said her husband died in 2012 and it needs a lot of repairs. She said that a couple of years ago they came and said the value of house was worth \$53,000.00 more than the year before even though she had done nothing to it. She said her sister lives across the street and they raised the value of her house by \$79,000.00 which was more than the year before.

Tax Assessor Haddock said values are based on fair market value. She said when the market changes and things sell for higher than they are valued out and she could get in a lot of trouble with the State if she did not do it right. Tax Assessor Haddock said a County that did not do their job are having to pay a \$50,000.00 to \$60,000.00 to the State. She said they have to do what the State mandates or they will lose State funding. Mrs. Mann said so this being said was there nothing they can do and asked where her Commissioner was tonight. Chairman Traylor said that Commissioner Thrash was online with the meeting.

Vice-Chair Gilles said when they have the budget, and people are coming down from up North and buying these houses for way more than they are worth sight unseen. This is what the sales ratio is based on. The only mechanism for budgeting is with the millage rate so when home values go up the mechanism for keeping the budget the same is rolling back the millage rate. Mrs. Mann said their house was built in the 1970's and when they moved here 34 years ago their tax bill was around \$400.00 dollars and it has tripled since then. She said they never thought about checking the millage rate of the County. She said like Commissioner Thrash told them, they are having to make repairs to their house because it is older and they cannot afford it because they are having to pay so much tax.

Tax Assessor Haddock said the Mann's house was built in 1982 and has 1500 square feet. A house on Old Alabama Road was built in 1962 that was 14 square foot home that just sold for \$274,000.00. It was not just new houses but older houses that are selling for a high dollar amount. Mrs. Mann said it should not be based on what new houses are selling for. Vice-Chair Gilles said in November there will be a House Bill that will change the way they do taxes. Tax Assessor Haddock said in 2021 the Mann's house was valued at \$134,665.00 and in 2024 it was valued at \$200,155.00. With the new House Bill, if you have homestead exemption, the Tax Assessor is regulated by the State not to increase your tax more than three percent and the value of your house will only go up by that amount.

Tax Assessor Haddock said she understands this is frustrating and there is nothing that she can do but set the fair market value. She said they are already losing money on utilities by her ratio being at a 36 because it was supposed to be at a 38 which means what your house sold for versus what the value is set to. The County and Schools are losing around \$70,000.00 because of the ratio. Tax Assessor Haddock said she believes the House Bill will help the homeowner.

Mrs. Mann of 198 Silver Dollar Road stepped up to the microphone and addressed the board.

She said there was nothing they could do about the taxes except to sell their house, and she said like Commissioner Thrash they are getting close. Mrs. Mann said it is an older house, they have repairs to make and they are on a fixed income. She said other counties have big tax reliefs. Mrs. Mann said when you get to be 70 years old and you are on a fixed income why does this County not give tax reliefs. She said this a small County and why are they not giving people 70 years or older a major tax break. What do they have to do to get it to happen? It should have already happened a long time ago. Mrs. Mann said she writes the bills every month and she knows what comes in and goes out. She said she knows other counties have a bigger population and because they do they could reduce that and if Lamar County did the same thing they could get a bigger population.

Chairman Traylor said these counties have a bigger industry which offsets the millage rate and taxes. He said there are different projects and businesses that could happen in this area that could offset the cost for the citizens. Chairman Traylor said as far as age, they have not done a study but the School System did and the shift for everyone 70 or older was significant. He said this was why a lot of counties do not give a decrease to the citizens that are 70 years or older. Mrs. Mann said she has heard of industry coming in and then they do not. Mrs. Mann said they were going to get a Walmart but they did not get it. She said that Hardee's left and people are leaving more than they are coming in. Mrs. Mann asked why? Chairman Traylor said this was because they are attracted by other counties and a lot of them will give a tax relief credit such as free water, or free electricity. Lamar County is competitive in trying to get industry to come to town but if an industry does come to town the residents in that area are affected. Chairman Traylor said they are actively recruiting industry to Lamar County.

Mrs. Mann said they do not have a manned Fire Station on the North End of the County and there are several things that are not in working order. She said in her opinion, the Commissioners are not taking care of their side of the County but they are raising taxes. Mrs. Mann said businesses do not come here where you can go and eat something other than certain things. They are all leaving and she does not know why because they were paying taxes when they were here. She said if their taxes were so high is this why they left. Mrs. Mann said she knows people do not want to go to work because they would rather live off the State. She said this does not help the Seniors and Lamar County is made up of more Senior Citizens than young people and this is the people they should be representing. They should not have to sell their homes and move.

Tax Assessor Haddock said in November. the School Board is asking for a tax exemption at 70. She said the County gives you a \$20,000.00 reduction in taxes if you are over 65. This has been in place for years. Mrs. Mann said Lamar County is made of Senior Citizens that own the bigger acreage so they get the bigger increase in taxes; they own more land.

Commissioner Thrash said citizens that are 72 years old or older should be done with paying taxes. She said if millions of illegals can be brought into the Country and supported, they should be supporting the Veterans and the Senior Citizens. Commissioner Thrash answered Mrs. Mann's question about people leaving Lamar County. She said when companies scout communities to move into, they look at various things. Commissioner Thrash said they have certain people that get on Facebook and slam Lamar County and slam their leadership. She said when people go through zoning they do not want to fight, they want to call the law and do the right thing. Commissioner Thrash said people are not coming or leaving the community because they do not want to have to deal with stuff like this.

Nancy Woodard of 215 Reeves Road said she would soon be 84 years old and it was hard for her

to speak but Mrs. Mann had already said everything she wanted to say. Ms. Woodward said she lives on Social Security and she does not want to have to sell her home. She said they need help.

Mrs. Mann said if Commissioner Thrash is gung ho for helping people over 72 years old, why has this not happened? Why do they not see anything going that direction? She said is it because they do not come to the meetings and see what is going on because she can do that. Mrs. Mann said if Commissioner Thrash is on board for doing that are the rest of the Commissioners on board for doing that and if you are why have they not seen anything happen?

Round Table

Commissioner Fletcher said this is something they can look at as a Board and maybe doing more for the Seniors. They do give Senior's over 65 a \$20,000.00 tax break. He said maybe they can look at doing something in the future. He said both of his grandparents are in the same situation.

Ms. Woodard said they all would be old someday. Mrs. Mann said they are the Board and they have the last say so as far as the budget and all of the different Departments. Mrs. Mann said she understands about the millage rate but said it was higher than when she came here. She said Mr. Mann had been retired for 20 years and they have been on a fixed income. Mrs. Mann said it has gotten to the point where they have talked about having to sell their house because they cannot afford to live there and repair it. Mr. Mann said it is also utilities; their electric bill was \$400.00. Mrs. Mann asked if the building, that goes at the School, is approved by the School Board, or the Board of Commissioners? Does the Board of Commissioners have a say so in the building of the High School and all that building in front of the new High School? Chairman Traylor said this is the School Board. Mrs. Mann asked if the School Board were allowed to raise their taxes? Chairman Traylor said that they were.

Commissioner Lovett said he is a businessman and the budget is right up his alley. He said he worked with County Administrator Townsend on some projects that will come to fruition after the November election. He requested to talk to them after the meeting so they could discuss economics. Mr. Mann said they have four of five fire stations in the County that are not manned. He said when Mrs. Mann's sisters garage burned down they thought they would get a manned fire station in that area but they are still not manned. Mrs. Mann said they do not have a weather alarm and they cannot hear the one in the City. She said when they had a tornado come through there they could not hear anything. They live on Silver Dollar Road and said that North Lamar County needs an alarm.

Vice-Chair Gilles said that if anyone knows her they know she enjoys the Seniors. They are not stealing cars or committing crimes. She said everything would be more peaceful in Lamar County if it was a Senior Citizens Retirement Center. Vice-Chair Gilles said they live in a safe place but unfortunately driving Seniors out has been proven over and over again. Getting younger citizens in is an uptick on crime so she wants to do everything they can to keep the Seniors around. Vice-Chair Gilles said when they look at their tax bill, they are operating on a small portion of that bill. She said that 60 percent of the taxes on the bill goes to the School. They are only operating on 40 percent of the bill and with the inflation rates it is really rough. Mrs. Mann said that the School Board can raise their taxes without the Board of Commissioners. Vice-Chair Gilles said that is why it is important to vote for the School Board members and go to their meetings.

Commissioners Thrash said in the upcoming Legislative Session one of the things being discussed

is a freeze on property assessments. She said they do not want to freeze the assessments at the current rates. Commissioners Thrash encouraged them to pick up the phone and call their Senator and call their State Representative and tell them not to freeze the assessments at this time. Let's get this economy back into a realistic position and then at that time they can talk about freezing the assessments. Commissioners Thrash said some of these assessments are over 40 percent higher. She said she read an article last week where nationwide property assessments are about 40.7 percent above what they realistically should be so make sure you are talking to your State Representatives and Senators because they have to hear from them.

Tax Assessor Haddock said she understands what Commissioner Thrash is saying but the ratio for 2025 is a 32 so they will lose \$91.00 to \$110.00 per square ft. If they do not freeze the values now, then you are looking at another 15 to 20 percent increase. She said she wishes they could freeze the values from the year 2022 but the law states that the values would be frozen at the year 2024. She said 2024 is better than 2025 because they did not go up on the values. Tax Assessor Haddock said she has to go up to meet the regulations with the School or she will be in trouble with the State. Mrs. Mann said she did not understand why Commissioner Thrash did not want to freeze it now. Tax Assessor Haddock said Commissioner Thrash does not want her to freeze it now because the values are too high but if they do not freeze it now, looking at the sales she would have to go from \$90.00 to \$110.00 to \$115.00 per square ft. Tax Assessor Haddock said it needs to be frozen at 2024 because she does not see sales coming down unless the bottoms fall out.

Chairman Traylor said he saw the interest rates go up but sales continue. He said in a small group training he had last week, they discussed freezing the taxes for Seniors and then that value would carry over into an estate sale. Chairman Traylor said there are a few things that they look at and try to maintain and increase that affects everyone in the community. One was the ambulance service because it cost the County almost a million dollars. He said Lamar County has firemen and volunteers for fire and rescue whereas Pike County still uses all volunteers. Chairman Traylor said they also maintain the budget for Public Safety and the Sheriff's Office. He said they think about the Seniors and the entire County as far as how to keep the rates down. Chairman Traylor said they get bashed online for not fixing potholes but Pike County hired an entire crew just to go out and do roads. He said in Lamar County, they want to be mindful of the cost. Chairman Traylor said they contracted out the mowing service to save money. He said he encouraged Mr. and Mrs. Mann to speak to Commissioner Thrash and he would also be glad to sit down and speak to them. Chairman Traylor said they take the budget and the millage rate seriously because they too also have to pay it along with grandparents and great-grandparents who have to pay it.

Adjournment

Vice-Chair Gilles made a motion to adjourn the Public Hearing at 6:47 p.m. Commissioner Fletcher 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