



**Board of Commissioners of Spalding County  
Public Hearing  
September 16, 2019  
10:00 AM  
119 E. Solomon St., Meeting Room 108**

**The Spalding County Board of Commissioners held a Public Hearing in Room 108 of the Spalding County Annex on Monday, September 16, 2019, beginning at 10:00 a.m. with Chairperson Rita Johnson presiding. Commissioners Donald Hawbaker, James Dutton and Bart Miller were present for the meeting. Commissioner Gwen Flowers-Taylor was absent from the meeting. Also present were County Manager, William P. Wilson Jr., Assistant County Manager, Michelle Irizarry, and Executive Secretary Kathy Gibson to record the minutes.**

**I. OPENING (CALL TO ORDER) by Chairperson Rita Johnson.**

**PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.**

**II. INVOCATION**

**III. PLEDGE TO FLAG**

**IV. PRESENTATIONS/PROCLAMATIONS**

**V. PRESENTATION OF FINANCIAL STATEMENTS**

**VI. CITIZEN COMMENT**

**VII. OLD BUSINESS -**

**VIII. PUBLIC HEARING -**

At this time, I will recognize those citizens who have signed up to address the Board. Once your name is called, come to the podium, state your name and address for the record and make your comments. All speakers who are recognized will be allotted three minutes. No speaker will be permitted to speak more than three minutes unless the Board votes to suspend this rule.

Please direct your remarks to the Board and not to individual Commissioners or to the audience. Personal disagreements with individual Commissioners or County employees are not a matter of public concern and personal attacks will not be tolerated. The Chairman has the right to limit your comments in the interest of disposing of the County's business in an efficient and respectable manner.

**1. Conduct the first of three Public Hearings on the 2019 Tax Levy.**

Chairperson Johnson then asked Mr. Wilson to call to the podium those citizens who have signed up to speak.

Mr. Wilson advised there were five individuals who had signed up to speak, he then called the following individuals to the podium:

Bob Beyer, 516 Orchid Lights stated that he is a resident of Sun City. He advised that on June 3<sup>rd</sup> he had attended a Board Meeting where Mr. Wilson presented four alternatives to the Board concerning how to meet the obligations of the budget. All of the options presented mean taking a "hit" to the reserve fund and that is his concern. He doesn't want to be responsible for the County having to dip into their savings. If we start to utilize the Reserve Fund, it is going to affect our bond rating and you don't know what the economy is going to be down the road and we need to have something in reserve. He is recommending "Option 3 which is a ½ mil increase to minimize the impact on the Reserve Fund."

Brenda Walker, 727 Firefly Court, stated that she is also a resident of Sun City Peachtree and she would like to state that prior to moving into Sun City she had emailed the Tax Commissioner. She has been told and has learned that several areas surrounding Spalding County that have Senior Communities are exempt from School Tax. So, she emailed the Tax Commissioner, here in Griffin, and she received no response. Right down the road from Spalding County, in Henry County, and from her understanding in Henry County the Seniors have no School Tax. She would like to know why we cannot have that here. After speaking to a few her neighbors and friends they are beginning to feel like "cash cows" for the City of Griffin and Spalding County.

Nina Doree, 629 Larch Looper Drive, in Sun City. She stated that it is her understanding that after the age of 75, the taxes are lowered, so even though the valuation of the property is increased, it is not going to adhere to the discount. This is her question, she is not understanding how the property tax increase will work.

Mr. Wilson then advised that the millage rate would remain the same as last year for the County.

She then stated that it is simply the valuation of the property that will cause the tax to go up and she doesn't understand the percentage. Is it the percentage of how much the property increased in value, or is it the complete valuation of the property?

Commissioner Hawbaker advised that as far as School Tax is concerned in Spalding County, other than a 100% disabled vet, retirees get the largest exemption if you claim it in a timely manner. Which is \$30,000 off the assessed value of your property and the assessed value is equal to 40% of the appraised value of the property. He then gave an example of a home valued at \$200,000, 40% of that is assessed at \$80,000 and then at age 75 for School Tax purposes, you would take \$30,000 off the \$80,000 then the millage rate that the School District uses which this year will be 17.077% would be applied to the \$50,000 value. That is the best exemption that we have available to us. According to Georgia Law, the Tax Assessors set the appraised value on our homes and what happened this year, is they applied an across the board 8% increase to all properties. If we leave the millage rate the same, your property taxes will probably go up due to the property assessment increase.

Mr. Wilson then stated that the property tax bill would be based on the individual assessed value, the exemptions that the property owner has and then the County's millage rate will remain the same and you would multiply that time your assessment and that is what the County's portion of the tax bill will be.

Joe Bailey, 4079 Newnan Road, stated that he is concerned in the way the Board is spending the money. It appears that the County is the only one that is not talking about a rollback. The County is the only government entity that is not going with the rollback number, the

City of Griffin, Sunny Side, Orchard Hill and the Griffin-Spalding County School Board are all going with the rollback. Are they managing their money better? What are we spending our money on? Why are we in a situation where we need to dip into our Reserve Funds to make things work. Why can't the County do a rollback as well?

Mr. Bailey then stated that this year the airport made a profit, there are a lot of things going in our favor, people are still building houses here and more people are coming, and he deals with a lot of people regarding their property and the biggest complaint he hears is about taxes. Mr. Bailey then asked the largest expenditure of funds the County has besides salaries that we are spending our money on.

Mr. Wilson then advised that the largest expenditure increase that the County had this year was health insurance and it was \$1.8 million.

Commissioner Dutton then commented that we cut the benefits to make it cheaper and increased the deductible that the employees are having to pay.

Mr. Wilson advised that was all who had signed up to speak. He then asked if anyone had come in late who didn't have the opportunity to signup who would like to speak, he asked that they please come forward, state their name and address and he then asked that they sign up on the Sign-Up sheet.

Robert Lattimore, 2847 Teamon Road, stated that his concern that all the other government entities are doing a rollback, but the County. He feels that we are funding too many organizations that are not contributing anything to the County and until we get all of that settled the taxes are going to continue to go up. Mr. Lattimore stated that he has been here 15 years and he chose to move to Spalding County because he felt it would be a good place to retire, but every time he turns around his property tax is going up. He doesn't have any regrets for moving to Spalding County, he has worked with a lot of people in Spalding, but he feels we need to be better stewards of the peoples' money.

## **IX. NEW BUSINESS**

## **X. ADJOURNMENT**

Commissioner James Dutton then advised that what Commissioner Hawbaker stated is exactly right, we have not, at any point voted to increase anyone's taxes. That is not what we have done, in fact, there was a proposal to do so and we turned it down. The reason a tax increase was even proposed is because of the rate increases to health insurance and a number of cost increases, some which were levied by the State and others by the Healthcare Market. The cost of our Health Insurance went up \$1.8 million and that was after we had them come back, two different companies with proposals. The County deductibles were increased three times what they were in 2019 for every county employee. We did everything that we could to lower the costs as much as possible and it still went up \$1.8 million after we cut it down.

We have received more revenue from the taxes, but it was less than the \$1.8 and there were other expenses. Just by leaving the rate the same, with the assessment increases there is still money to that will come out of the Reserve Fund, that is why staff asked for the rate increase. We weren't as this Board going to raise taxes. The way the law works is when the property assessments go up, we have announce a tax increase, but we haven't increased the millage rate for anyone's taxes, so our costs exploded because of the Health Insurance, there is nothing to offset the costs increases so we are dipping into

what is the County's savings to accommodate those costs increases. We are hoping that with continued growth and the value added will eventually offset the increases, but we have at no point voted to raise anyone's taxes.

Chairperson Johnson then stated there were a few citizens who expressed that we be good stewards of the County's money and that we not use the Reserve Funds and she understands what those individuals are saying, but like Commissioner Dutton expressed our goal is not to increase the millage rate. However, we do understand and hear what you are saying, not even one of us want to deplete the reserves, that is not the goal. Our goal is to be good stewards of the County's money, we have not voted on anything at time, there has been some recommendations and at some point, in time we will vote on it.

Commission Hawbaker then advised that the choice here is do we use the rollback a rate and literally utilize approximately 80% of our reserves, or do we leave the millage rate the same. Personally because of the 8% valuation increase, we must make a hard decision. Utilizing the reserves would be like using 80% of your savings to cover you monthly budget and that simply is not a wise thing to do. He is willing to take the risk and not vote for a millage rate increase on top of the valuation increase. Even in not utilizing the rollback we are still going to have to utilize some of our reserves which is a risky thing to do.

This year we cut almost in half the health benefits to our employees and if we had passed the entire \$1.8 million on to the employees, it would have been like cutting their pay and we are already struggling in this tight job market to attract and retain qualified individuals.

***Motion/Second by Hawbaker/Dutton to adjourn the meeting at 10:20 a.m.  
Motion carried unanimously by all.***