

After Agenda

Board of Commissioners of Spalding County
Special Called Meeting
Wednesday September 1, 2021
9:00 AM
Room 108, Annex Building

The Spalding County Board of Commissioners held a Special Called Meeting at the Conference Room in the Spalding County Senior Center on Wednesday, September 1, 2021 with Chairman Clay Davis and Commissioners James Dutton, Rita Johnson, Gwen Flowers-Taylor and Ryan Bowlden attending. Also in attendance was County Manager, Steve Ledbetter, Attorney Andy McCall for County Attorney, Stephanie Windham and Administrative Secretary Alicia Brown to record the minutes.

I. OPENING (CALL TO ORDER) by Chairman Clay Davis.

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

II. INVOCATION

Commissioner Rita Johnson, District #3, delivered the Invocation.

III. PLEDGE TO FLAG

Commissioner Ryan Bowlden, District #4, led the Pledge to the Flag.

Motion/Second by Flowers-Taylor/Johnson to amend the agenda to include a discussion regarding the employees, their COVID risks and whether or not they are all wearing masks in their areas. Motion failed by a voted of 2-3 (Davis, Bowlden, Dutton).

IV. AGENDA ITEMS

1. Discussion on the 2021 Property Tax Millage Rate.

Steve Ledbetter, County Manager, stated based on the net M & O, staff is recommending the Board keep the millage rate at 16.138 percent which will provide the County with a net tax percentage increase of \$2,092,583 in additional revenue this year. This amount would be in addition to the current budget.

Commissioner Flowers-Taylor the ask Dr. Ledbetter to provide the history behind the recommended millage rate.

Dr. Ledbetter then stated that the Net M&O is the digest, it is the value of the real property that we have in the County. Spalding County currently has approximately \$1.8 billion in real property that has been assessed within Spalding County. That is approximately \$200 million more than last year's assessment. He then asked: "How did we arrive at that number?"

Dr. Ledbetter then advised that Chief Appraiser, Jerry Johnson and his staff are doing a fabulous job. They are required by law to do an assessment of all the property in Spalding County every three years. His staff will actually visit every piece of the property in the county during that three-year period. This year, they

found some interesting anomalies within our community, for example, they found two apartment complexes that were not on the tax digest which made a significant impact on how they are currently assessing what is going on. Mr. Johnson and his staff are currently going line by line on every piece of property inside the County and they have been able to find additional properties that have not been on the tax digest. With the addition of these properties and the adjustment to the valuation of the current properties it has resulted in \$200 million in additional valuations for this community.

Dr. Ledbetter then stated that valuations in dispute can be pulled for 2019, 2020 and the first part of 2021. The totals are \$88,000 for 2019, \$33,000 for 2020 and \$88,000 again in 2021. Valuations in dispute is where a property owner comes to the Board of Assessors and says they do not agree with the valuation placed on my property, they file a valuation in dispute, and we retain that data going forward.

Commissioner Flowers-Taylor expressed her concern over the fact that an apartment complex can go through everything it needs to go through to be built and open and it never make it to the tax digest.

Dr. Ledbetter advised that Sylvia Hollums is here to help to explain what staff is recommending. If we use the rollback number as the millage rate for this year, the expenditure budget and the revenues for the year would be equal. There would be no new monies coming into the County. Staff is asking that you keep the same millage rate as last year which will afford us to add \$2 million in tax revenue money coming in so that we can apply that money toward the pay inequity that we are currently facing.

Sylvia Hollums, Tax Commissioner, then added that if the Board utilizes the same millage rate as last year and if the individual homeowner's valuation did not go up, then their taxes will not go up. Only those whose value went up would have their taxes go up. Ms. Hollums then stated that her presence at this meeting is not to recommend what direction should be taken, she is here to answer any questions the Board may have.

Dr. Ledbetter then ask that the Board also consider how the tax rollback comes into play and sales tax is a big part of this which means that the more sales tax that we have coming into our community the better off we are in the long-term because that rollback number becomes a less significant number for taxes. So, you want people to come into the County and spend money because that is how you can reduce the property taxes.

Dr. Ledbetter then advised that the County accepted the American Rescue Plan and buried into that Plan it states that if you accept the proceeds from the American Rescue Plan, you are not allowed to reduce your taxes. We accepted these funds and in so doing, we are not allowed to go down on our taxes.

Commissioner Dutton asked that the wording from the American Rescue Plan be published along with the 5-year notice.

Dr. Ledbetter then went on to say staffing is asking that you consider a 16.138 millage which is the same millage rate we had last year, but affords us the \$2,092,583 that we need for the budget as approved. However, we are starting to lose employees across the County, we are not only losing them to the City of

Griffin, but we are losing employees because of pay. It has become very apparent that we have got to do something to take care of our employees' pay, this \$2 million is not all that we need, through discussions with the Sheriff's Office there appears to be a \$3 million shortage. That \$3 million would take care of the Sheriff's Office, the Correctional Institute and all of the County employees to make sure that we put them in a position where we are taking care of their immediate need for pay and reducing some of the compression issues. There are 20% of our employees who are compressed right now. As an example, Dr. Ledbetter advised that we have 23-year employees in the Fire Department, there are 5, who are making the exact same amount of money that a person who has been with the department for 4 years.

Commissioner Flowers-Taylor then stated that if we don't take the rollback and we actually need \$3 million to do what we need to do for the employees, why don't we consider taking an additional ½-1 mill increase in taxes to accomplish what we need to accomplish. We could then take that money and roll it into the budget to offset what we see coming after the ARP money has been expended.

Dr. Ledbetter then stated that he would ask that the Board not take the rollback and allow him to use the \$2 million to pay our people. He can then talk with the Sheriff and other department heads about the way we pay our people, how we plan our budget and what our budget is going to look like going forward. He added that there are some areas of opportunity and that is where he is hoping to find the additional million dollars.

The Board then requested clarification on the subject of Premium Pay from the American Rescue Plan. They asked that staff review the plans that are currently being implemented by other Counties and make sure that whatever we decide to do qualifies for these funds as we do not want to have to give them back for not utilizing them properly.

Consensus of the Board is to maintain the same millage rate at 16.138 and not take the rollback and issue a statement that ARP Requires as part of that funding that no rate reduction can be taken in taxes. The alternative would be to return the \$13 million in ARP Funds. Staff is directed to come back to the Board with the plan for the \$2 million and how it will be utilized to help to solve the pay inequity problem within the County.

2. Chairman Davis requests an Executive Session to discuss or deliberate on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. §50-14-3(6).

Motion/Second by Dutton/Johnson to enter into Executive Session to discuss or deliberate on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. §50-14-3(6) at 10:27 a.m. Motion carried unanimously by all.

Motion/Second by Flowers-Taylor/Dutton to close the Executive Session at 10:47 a.m. Motion carried unanimously by all.

Commissioners Flowers-Taylor and Dutton then expressed their concerns over the fact they are getting a number of complaints about the grass not getting cut. Commissioner Flowers-Taylor then asked what Dr. Ledbetter could tell them about this problem?

Dr. Ledbetter stated that the Warden had advised they currently have three inmates quarantined, but they are sending people out. When he asked, he was told that the grass is growing so fast, they are simply having a hard time getting people out there to cut it.

Commissioner Flowers-Taylor then asked that some type of notice be sent out regarding grass cutting.

Commissioner Flowers-Taylor then asked how we are in terms of staffing? How are we handling any manpower shortages?

Dr. Ledbetter advised that he has reached out to the Animal Shelter, but he hasn't heard back from Brent Foster this morning. The latest he had heard was the day before and we had eight employees out with COVID. He tasked Fire Chief Glenn Polk with completing his continuation of operation plan for every single department in the County and we should have this to present to the Board by the end of the year.

The Board then expressed their displeasure with CAA and how things are currently going, it appears that their service has gone down significantly with the change from Brett Hanes.

Chairman Davis then advised that the app works really well; however, he does have some folks in his district that have a problem with their having to enter an email address in order to file a complaint or a need for service. He then asked if the app could have a guest log-in that would allow for the complaint/need for service anonymously.

V. ADJOURNMENT

Motion/Second by Flowers-Taylor/Johnson to adjourn the meeting at 10:54 a.m. Motion carried unanimously by all.