

After Agenda

**Board of Commissioners of Spalding County
Public Hearing
Thursday September 16, 2021
6:00 PM
Room 108, Annex Building**

The Spalding County Board of Commissioners held a Public Hearing in Room 108 of the Spalding County Annex on Thursday, September 16, 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, County Attorney, Stephanie Windham and Debbie Bell, Supervisor of Community Development to record the minutes.

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

PLEASE SILENCE YOUR CELL PHONES AND ALL OTHER ELECTRONIC DEVICES.

II. 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 Public Hearing on the 2021 Tax Levy.

Chairman Clay W. Davis called on Steve Ledbetter, the County Manager to review the recommendations of staff and the history that has resulted in these recommendations.

Mr. Ledbetter then advised that in 2020, Spalding County set the millage rate at 16.138 mills. This year, the Tax Commissioner calculated our tax digest at 15.562 mills.

On March 11th of this year, the American Rescue Plan Act became law and in July, we received our first tranche of funds. Section M – Coronavirus State And Local Fiscal Recovery Funds, in Section 602, the law states:

“(2) FURTHER RESTRICTION ON USE OF FUNDS. —

“(A) IN GENERAL.—A State or territory shall not use the funds provided under this section or transferred pursuant to section 603(c)(4) to either directly or

indirectly offset a reduction in the net tax revenue of such State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase.”

Staff interpreted this to mean that should we reduce our net tax revenue, we are subject to forfeiting the \$12,956,276 we received.

A law called the Georgia Taxpayer Bill of Rights requires that local governments either roll back their millage rates to compensate for rising property values or announce the revenue gain as a tax increase. This year’s situation is somewhat unusual in response to a terrible pandemic and an unprecedented situation. Staff is recommending that the Board of Commissioners NOT accept the rollback. We would ask the Commissioners to adopt the same millage rate from 2020 – 16.138 mills.

By accepting staff recommendation, the taxpayers of Spalding County who have a home that assessed for \$100,000 and the home retained its value from 2020 to 2021, and the homeowner filed homestead exemption, the difference between the proposed millage rate of 16.138 and the rollback 15.562 would equate to \$23. But again...if your home held the same value as last year, the homeowner would pay the same amount of taxes as last year.

He then stated that staff’s recommendation is to retain the same millage rate levied in 2020 of 16.138.

No one from the public signed up to speak; however, there were three people who spoke that were not signed up to speak and the Board voted to allow these people to speak.

Linda Gilbert, 111 N. Walker’s Mill Road

- How will the American Rescue Plan fund monies be used?
- How will the additional tax monies be used?

Cass Dailey, 514 Beautyberry Drive

- Lack of regular traffic patrols in SCP
- Supports maintaining millage rate at existing level
- What can commissioners do to invite more industry to the county?

Angela Cannon, 1615 High Falls Road

- When will the tax bills be mailed and will they be based on same rate as assessment from last spring?

Carol Jones, 1611 Pine Brook Drive

- Status of St. George non-profit designation

III. ADJOURNMENT

Motion/Second by Johnson/Flowers-Taylor to adjourn the meeting at 6:49 p.m. Motion carried unanimously by all.