



FRANKLIN COUNTY BOARD OF COMMISSIONERS
WORK SESSION MINUTES
July 25, 2023
6:00 P.M.

- BOC:** Chairman Jeff Jacques
District 1 Commissioner Robert Franklin
District 2 Commissioner Kyle Foster (via Zoom)
District 3 Commissioner Elizabeth Busby
District 4 Commissioner Josh Smith (via Zoom)
- Media:** Shane Scoggins, Franklin County Citizen Leader
MJ Kneiser- Radio 92.1 WLHR - Lake Hartwell Radio
- Staff:** County Manager, Derrick Turner
Planning & Zoning Director/Asst. County Manager, Robert Ogburn
County Clerk, Jane Brown
- Item 1:** **Call meeting to order** - Chairman Jacques called the meeting to order
- Item 2:** **Invocation and Pledge of Allegiance** - Chairman Jacques led the invocation and Pledge of Allegiance to the American flag.
- Item 3:** **Approval of the Agenda** - Chairman Jacques motioned to amend the Agenda as follows: (1) correct the spelling of Mayor Courtney Umbehant's name, and (2) move Public Comment to 6a (below Bobby Martin's presentation). Commissioner Busby made a motion to approve the Agenda as amended; Commissioner Foster seconded the motion. All were in favor, 5-0. There was no further discussion.

Items for discussion:

- Item 5:** **Courtney Umbehant - Mayor of Lavonia - Equalization of Taxes**
(Difference in millage rates is due to the Insurance Premium Tax, a tax on insurance premiums collected by insurance companies)

doing business in Georgia). Both cities and counties collect the tax, but while cities can use the money for what they choose, state law allows the county to use proceeds of the tax only "to fund services to the unincorporated area of the county (or for a reduction in ad valorem taxes in the unincorporated area if certain named services are not provided)."

Franklin County has five cities - The city councils of Lavonia, Royston, Franklin Springs, Carnesville and Canon each adopted a resolution recently asking the county to adopt the same millage rate for the entire county.

Mayor Umbehant came before the group representing every city. Royston Mayor Keith Turman, Franklin Springs Mayor Lee Moore and Canon Mayor Annie Wallace were all in the audience for the meeting, as were council members from the cities. It is the mayors' jobs to represent approximately 7,600 constituents. The cities provide the vast majority of commercial and industrial growth, as well as housing, in Franklin County. Of the 25 industrial taxpayers in Franklin County, 14 are in Lavonia (a majority). The cities also provide the vast majority of sales tax. The mayor said that he was not asking the county to raise the millage rate for the unincorporated area.

The Mayor noted that this practice has been going on for 30 years ... it is not an emergency that requires action right now. The Mayor stated "I stand before you tonight because it is not right. It is not right for my citizens. It's not fair for my citizens, it's not fair for the citizens of Franklin Springs or Canon or Carnesville or Royston." He asked the commissioners for a commitment to close and eliminate the difference in the two rates over the next couple of years as the county sees growth in sales tax and other revenues. Mayor Umbehant pointed out that the county has already made progress -- the difference in the millage rates has gone from one mill to .48 of a mill for next year. Each commissioner commented on Umbehant's request for a commitment:

1) *Commissioner Elizabeth Busby* said she is not willing to commit, that the state allows the practice and not all of the insurance

premium tax money goes to roll back the millage. She said this is definitely something the Board needs to consider,”

2) *Commission Chairman Jeff Jacques* said the county is closing the gap to within a half mill. He said he will make a commitment that within the confines of the county budget and anticipated growth - with no raising of taxes for the unincorporated area - to close that gap within the budget timeframe parameters. He said he hopes the county and cities would have a relationship where items like this can be discussed.

Mayor Umbehant said that he and Jacques did discuss whether the commissioners would go ahead and tackle the issue or if the cities needed to start the conversation with a resolution. Mayor Umbehant said the resolution and Tuesday's meeting were due to that conversation. He said he understood there was a miscommunication. “But the conversation has to start somewhere,” he said. Jacques said he would disagree about the previous conversation, but said the county is committed to working with the cities.

3) *Commissioner Kyle Foster* said Mayor Umbehant has his commitment to work on it over the next couple of years, as long as it does not raise taxes on unincorporated residents.

4) *Commissioner Robert Franklin* said he wasn't going to say much at that time, but the commissioners can work on it.

5) *Commissioner Josh Smith* said that he is not informed enough on the issue to make a commitment. He is looking forward to learning more about the insurance premium tax and hopes that when a decision is made it will be made in unity.

Smith said he agreed with his fellow commissioners who said he would commit to work on the issue so long as it does not raise the millage rate in the unincorporated areas.

“I appreciate two out of five commitments,” Mayor Umbehant said. “And I'm not making a threat, but I want you to know there's a lot of things we're going to have to work on together and if we don't work on things in good standing with each other, that will be

remembered in the future. Most of the SPLOST comes from Lavonia.”

Item 6: Bobby Martin – Tax Commissioner – Tax Digest

Tax Commissioner Martin followed Mayor Umbehant and presented a report he said was “fact based and detail driven” about the insurance premium tax. He said Lavonia’s millage rate hasn’t been rolled back since 2019, he said, while the county has reduced its millage four times since then. He said he wasn’t there because it was where he wanted to be, but after reading news coverage and reading the Resolution, he felt obliged as the county and city tax collector for three of the county’s cities to share the benefits of his training and experience, and wished it could have been handled differently.

Item 6a. Public Comment

1. *Mayor Umbehant* asked if the Tax Commissioner felt Lavonia’s tax notices were incorrect, wouldn’t it be his duty to notify the city, rather than “grandstand” at this meeting? The Mayor said four of the commissioners were aware the cities wanted to confer over the insurance premium tax long before the resolution was passed. The Mayor added that Tax Commissioner Martin’s words have consequences and that his daughter, Commissioner Busby, ethically should not vote on the county’s millage.
2. *Tax Commissioner Martin* stated he was on vacation the week when Lavonia’s notices were printed in the paper and he hadn’t gotten in touch with the city on the issue. He said it was okay to notify the city at this meeting.
3. *Tyler Owenby* - So shots fired, right?” “Is this what we’re doing now, declaring war between the cities and the county?”
4. *Raina Troxell* said she didn’t want war between the cities and the county by asked why the city’s county millage rate should be more than the unincorporated areas.
5. *Carl Becker (Lavonia)* said the commissioners need to “go by their gut” and decide what is fair - there does not need to be “shots fired”
6. *Beth Sosby (Martin)* said both the cities and the county get money from the insurance premium tax and the cities can do

with it what they choose. She also said not all of the facts were publicized so citizens could not understand the issues.

7. *Adam Tripp (Lavonia)* asked if Lavonia provides the services he enjoys as a city resident, why city residents have to pay a higher millage rate.
8. *Tommy Sears (Carnesville)* said it is a “false dichotomy” between equality and fairness. “Just because something is equal doesn’t mean it is fair.”
9. *Rick Whitworth (Lavonia)* said if the two rates are only a half mill different, then surely the county can find a way to make them the same.
10. *Cindy Youngblood (Carnesville)* – thanked Commissioner Martin for his integrity and hard work; prays for unity, openness, transparency
11. *Vincent Espisito (Carnesville)* – noted that no one was there from Carnesville government (not unusual)
12. *Sherry Atkinson (Royston)* – has 17.5 acres – don’t have city water; sewage;
13. *Rick Whitworth (Lavonia)* – get these two people together to talk; I understand what each said; have to get along – my tax preparer can’t believe what I’m paying; a half mill? Not going to break me
14. *Jason Boyce (Carnesville)* – his taxes went up, too. He liked what the Mayor said – “corruption in this county” – problem isn’t millage – time to take time out – buying huge water systems – finally a roof for the Elections Office – get 3rd party to do forensic audit – has evidence of voting fraud – no one has asked for the evidence.

{Most of the city residents left the meeting as the Commissioners moved on to other business}

Item 7: Rice Creek Road Culvert Replacement – John Phillips, County Engineer, proposes Commission approve \$228,030.00 bid by Stratton & Sons Construction, Inc. and noted project has been approved for \$147,000 in emergency funding from GDOT through 2023 LMIG Program.

Item 8: UDC Discussion – Commissioner Busby – A committee has been set up; it is time for us to address issues that are coming up. Do we

want to set a date tonight to work with these issues, or address future calendar? Chairman Jacques said August calendar full - Smith, agree calendar is full but ready to get ball rolling.

Item 9: Manager's Report - Credit Rating/Finance - County Manager Turner explained Moody's upgrading Franklin County's credit rating being upgraded from A2 to A1 due to the county's positive outlook.. Smith, with this improved credit rating, could we go back and visit possibility of renegotiating?


Item 10: Announcements - per Commissioner Smith - I, too, want to commit to Resolution, as long as taxes are not raised - saddened that room was divided. Per Commissioner Busby - difficult conversation tonight = praying that decisions will be made to benefit all of county. Chairman Jacques Psalms 1:33 - a lot coming in the next few years that will be positive for county. Commissioner Foster positive. Commissioner Franklin has lost a lot of sleep, but we'll get through it.

Item 11: Adjourned at 7:36 pm.

Signed on the 7th day of August, 2023


Chairman Jeff Jacques


Robert L. Franklin, District 1 Commissioner


Kyle Foster, District 2 Commissioner


Elizabeth Busby, District 3 Commissioner



Josh Smith, District 4 Commissioner

Derrick C. Turner, County Manager

Jane Brown, County Clerk

