



You Are Why We Are Here

**FRANKLIN COUNTY
BOARD OF COMMISSIONERS
PUBLIC HEARING PROPERTY TAX MILLAGE RATE MINUTES
August 12, 2021
6:00 P.M.**

Present: Chairman Jason K. Macomson
District 2 Commissioner Kyle Foster
District 3 Commissioner Ryan Swails
District 4 Commissioner Eddie Wester

Absent: District 1 Commissioner Robert Franklin

Media: Shane Scoggins, Franklin County Citizen
MJ Kneiser, WLHR via Zoom

Staff: County Manager, Derrick Turner
County Clerk, Kayla Finger

Item 1: Call Meeting to Order ~ Chairman Macomson called the meeting to order at 6:00 pm and welcomed everyone. A quorum was present. Chairman Macomson noted Commissioner Franklin's Absence and asked all in attendance to keep him and his family in their prayers.

Item 2: Invocation and Pledge of Allegiance to the American flag:
Commissioner Foster gave the invocation and led the Pledge of Allegiance.

Item 3: Approval of the Agenda: Commissioner Wester made a motion to approve the public hearing agenda, as presented. Commissioner Foster seconded the motion. No discussion. All were in favor, 3-0.

Item 4: Items for discussion:

A. Property Tax Millage Rate: Chairman Macomson reviewed the three options for consideration that were prepared and previously presented by Manager Turner at the last two public hearings.

Option One would be to leave the millage rate at the current levels of 11.700 for the incorporated areas and 10.553 for the unincorporated areas in the county. If the millage rate is left the same, because of inflationary growth in the tax



You Are Why We Are Here

digest, this would represent a tax increase of about 4 percent. The estimated tax revenue generated by this option is \$8,419,654.

Option Two would be to reduce the millage rate to the rollback rate, which would eliminate the tax increase due to inflationary growth in the digest. Under this option, the millage would decrease to about 11.144 for the incorporated areas and 10.263 for the unincorporated areas. At this level, the effective tax rate would be the same as last year and there would be no tax increase. The estimated tax revenue generated by this option would be \$8,134,435.

Option Three would be reduce the millage rate by $\frac{1}{4}$ mil beyond the rollback rate. This is what the Board chose to do last year. This would represent a marginal tax reduction and the millage would decrease to about 10.894 for the incorporated areas and 10.013 for unincorporated areas. The estimated tax revenue generated by this option is \$7,946,613.

Manager Turner went over the possible outcomes of maintaining the current rate vs rolling the millage rate back. He urged the commissioners to consider how growth of the county's citizens will impact services provided by the county and its employees. He also reminded the board of items they considered to be a priority from the spring retreat: regular pay raises and merit increases for all county departments, as well as the need for improvements in road and water infrastructure. A decrease in the property tax millage rate could negatively affect the county's ability to meet these goals.

B. Public Comment:

Mr. Bobby Martin, Franklin County Tax Commissioner, spoke to the commissioners about the tax millage rate and tax digest. He requested the board waive the usual 5-minute limit for him to provide full information in his role as Tax Commissioner for the county. Chairman Macomson agreed to waive the normal 5-minute limit.

Mr. Martin clarified he was not there to tell the commissioners what to do, but rather to provide facts.

He provided the following information:

The law permits the collection of a 2.5% tax on all insurance policies other than life insurance policies sold in Franklin County. By law, the taxes collected from sales within the cities go to the cities to benefit the citizens of the cities. The



You Are Why We Are Here

tax collected from sales within the county (unincorporated areas) goes to the county to benefit the citizens of the unincorporated areas. The annual distribution from 2020 was approximately \$1,156,528.67. The portion going to the unincorporated areas must be used for

(A) Police protection, except such protection provided by the county sheriff;

(B) Fire protection;

(C) Curbside or on-site residential or commercial garbage and solid waste collection;

(D) Curbs, sidewalks, and street lights;

(E) Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county; and millage rate rollbacks O.C.G.A. 33-8-8.3.

The millage rates in the unincorporated area of the county are lower than the millage rates for the incorporated regions (cities) because of the insurance premium proceeds.

There are ~15,941 parcels of real property (land and buildings) on the 2021 tax digest. Of these properties, 445 are considered tax-exempt (government buildings, churches, etc.) 15,496 are taxable properties. There are 3,855 parcels that had an increase this year due to inflationary growth, which represents 25%. The fair market value increased by \$63,491,751 this year due to inflation, which represents \$25,396,697 in assessed or taxable value (40%). There are 11,641 properties that had no inflationary increase at all. Some of this value is negated due to conservation use (CUVA).

Mr. Martin used the group of commissioners to demonstrate possible outcomes. Of the five commissioners, two would see no increase in taxes if they were kept at the current rate. One commissioner would have a 26% increase, and another would see a 14% increase and another would see a 10% increase. The tax commissioner personally would have a 23% increase. The county advertised a 4.31% increase in the newspaper, but this is misleading, because the 4.31% increase is averaged out over all 15,496 parcels, with only 3,855 actually seeing increases in assessed value. He said he also looked at the rates for the newspaper publisher, Mr. Scoggins and his property was reassessed with a 16% increase.

If the board chose to roll the rate back to .25 below the rollback rate, GRP would save ~\$39,203.97 and would see no increase at all. Of the top 25 corporate taxpayers, these



You Are Why We Are Here

companies will have a reduction of \$92,481.66 in taxes, while between the five of the commissioners, a savings of \$165.47 would be realized.

Mr. Martin stated that there is no way to make this fair and equitable among all the taxpayers. The good news is our seniors have the benefit of the doubled exemption this year up from \$10,000.00 to \$20,000.00. He thanked the board, Representative Allen Powell, and the voters for helping that pass.

He spoke highly of the tax assessor's office and the hard work they do. The most recent audit from the state reflected that they are right on track. He noted that the tax commissioner's office collected approximately 99.62% of taxes levied last year, so the county will collect whatever is levied.

Mr. Martin also noted that he felt the Board should not consolidate the county's offices into a new building until the hospital bond was fully paid off. He spoke against buying the old Carnesville Elementary School building and use taxpayer money to renovate it.

Commissioner Swails asked Mr. Martin to verify if only about 25% of all property owners would see an increase if the tax millage rate is left the same (with a concurrent 4% increase in taxes), and Mr. Martin stated that was correct. Commissioner Swails also asked if corporate taxpayers will see a rebate with both the rollback rate option and the $\frac{1}{4}$ mil reduction beyond the rollback rate option, to which Mr. Martin verified that they would. The tax commissioner noted most of the reassessments and increases in property values occurred with older homes and ag land. Since ag land is often in CUVA covenants, the older homes and older residents would see the most increase.

Mr. Wayne Young, 33 Deer Meadows Estate requested that the county seek to obtain funding from the federal government for roads and infrastructure work rather than taking it from taxpayers.

Ms. Judy Callahan, 4080 Hwy 145 asked the board to consider senior citizens when determining tax rates. They live on fixed incomes and live in rundown houses. Oftentimes they cannot pay their taxes. She also stated that



You Are Why We Are Here

increased rental housing does not benefit the tax digest because renters don't pay property taxes.

Item 5. Adjournment:

Commissioner Wester motioned to adjourn the hearing. Commissioner Swails seconded the motion. No discussion. All were in favor, 3-0.

Chairman Macomson reminded everyone that they would resume for the Special Called Meeting at 6:50 PM after a brief break.

Signed on the 13th day of September, 2021

Chairman Jason K. Macomson

Robert L. Franklin, District 1 Commissioner

Kyle Foster, District 2 Commissioner

Ryan Swails, District 3 Commissioner

Eddie Wester, District 4 Commissioner

Kayla Finger, County Clerk