



"You Are Why We Are Here"

**FRANKLIN COUNTY
BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING MINUTES
August 10, 2020
7:00 P.M.**

Present: Commission Chairman Thomas Bridges
District 1 Commissioner Robert Franklin
District 2 Commissioner Dr. Jason Macomson
District 3 Commissioner Ryan Swails
District 4 Commissioner Eddie Wester

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

Staff: County Manager, Beth Thomas

Item 1: Call Meeting to Order - Chairman Bridges called the meeting to order at 7:00 PM.

Item 2: Items for discussion - Property Tax Millage Rate: County Maintenance & Operations: Manager Thomas stated the county advertised 5-year levy history and ad millage rate at the rollback rate which was 10.803 unincorporated areas and 11.950 for incorporated areas. Manager Thomas reminded the board of the future senior exemption and the fact that they can take these numbers down, but they cannot go up. Chairman Bridges asked Mrs. Thomas to elaborate on the good news regarding the sales tax numbers. Manager Thomas stated that surprisingly the sales tax numbers have come in higher than the last 12 months average, with assumed internet sales and outflux from Atlanta. It is unknown if these trends will continue. The last commodity report showed growth across the board not just in one specific area. Hotel/Motel Tax was also up from prior months. Chairman Bridges offered that it is possible with COVID most people are staying within the county to shop which is keeping tax dollars here. Commissioner Swails also noted that one potential factor could be from many families having \$3,500.00 extra because of the government stimulus funds. Commissioner Macomson noted that the report had a lot of good information including the higher sales tax revenue of ~\$50,000.00 over what was normally projected and at the end of the fiscal year even with the pandemic fines & forfeitures were up about \$200,000.00, TAVT and motor vehicle revenue was up to \$400,000.00 over



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budget for the year. He also noted that we were \$1.3 million over budget in revenues and \$384,000.00 under budget in expenses and our year end fund was approximately \$2.6 million in the reserve fund. Commissioner Macomson announced the county recently learned that we are eligible for funds from the CARES Act which involve reimbursement of COVID-19 related expenses which would be somewhere around \$260,000.00. Manager Thomas stated through phase one we can get up to 30% of the allocation for any expenditures spent before September 1st, any other expenditures will have to be spent by December 1st. Commissioner Macomson asked if those funds could be used to reimburse salaries. Manager Thomas stated only in certain categories, the guidance for eligibility is still forthcoming. Commissioner Macomson also mentioned the importance of hazard pay for frontline workers who are at risk each day because they do not know who they are coming in contact with. He suggested using the additional revenue to offset a tax cut and facilitate some sort of hazard pay. Commissioner Macomson also noted that our county was doing much better than some of our surrounding areas and suggested we show good faith and reduce the tax burden on our property owners and if we don't do it now, realistically when will we. He clarified that he did not intend for it to be a drastic tax cut but a marginal change such as a quarter reduction can be made to help and not put the county in a bad spot financially. Commissioner Macomson stated he is in favor of a .25 mill reduction in the rollback rate. Chairman Bridges stated the importance of the county's reserves for many of the needed projects such as the courthouse square, but stated he was in favor of helping the citizens any way they could and asked for the other commissioners to weigh in. Commissioner Swails stated he would be in support of the .25 reduction as long as they remain mindful in the coming months of the uncertainty regarding the pandemic even though our area has been seemingly insulated thus far. Chairman Bridges agreed with Commissioner Swails statements. Commissioner Wester stated this was most likely the best opportunity to give back to the tax payer even though a .25 mill does not seem like much, it can hopefully help out some. Wester continued that if we do go forward with the .25 mill reduction the board does need to be mindful of future decisions to ensure they are being good stewards. Commissioner Franklin stated he is in favor of the .25 mill reduction and that the board should help the citizens because Franklin County is a good county and the board needs to do all they can do to help the citizens. Chairman Bridges stated they all were on the same page of wanting to help the citizens and being mindful of the future. With that being said, Chairman Bridges asked for a motion. Commissioner Macomson made a motion for the board to set 10.553 mills for the unincorporated area and 11.704 mills for the incorporated area which would reflect a .25 reduction in the rollback rate. Commissioner Wester gave the second. Manager Thomas asked for a repeat of the numbers stated since they did not match the .25 reduction, she had previously calculated. Commissioner Macomson stated 10.553 for unincorporated rate and 11.704 for the



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incorporated rate. Commissioner Wester asked Manager Thomas if her numbers were different. Manager Thomas stated yes, that she would have to check to make sure the differential between those two is the same as the insurance rollback. Commissioner Macomson stated this would be a quarter off of the rollback rate. Manager Thomas asked if it was taken off of the gross or net amount because she would have to adjust the insurance premium. Tax Commissioner Bobby Martin commented that Beth was correct. Commissioner Macomson stated he was willing to adjust those numbers. Manager Thomas stated the insurance rollback differential is a millage rate of 1.147, which has been consistent over the years, so that needs to be the differential between the two numbers. Commissioner Macomson asked what the two numbers would look like with that as the differential. Tax Commissioner Martin stated it looked like 11.7 for the incorporated rate. Manager Thomas came up with 10.553 and 11.7. Commissioner Macomson amended the motion to 10.553 for the unincorporated rate and 11.7 for the incorporated rate. Tax Commissioner Martin suggested that since the board could go ahead with the IBA tonight since it's already been advertised. Manager Thomas stated they had set it at .25 mill and it was staying the same as last year. Commissioner Macomson asked if we had done them together before. Manager Thomas stated it had always been separate in previous years. Chairman Bridges called for a vote on the BOC millage rate. The motion passed by five (5) YES votes to zero (0) NO votes. The YES votes were Commissioner Franklin, Commissioner Macomson, Commissioner Wester, Commissioner Swails and Chairman Bridges.

The Board discussed the IBA decision. Chairman Bridges asked for a motion to accept the IBA rate of .25 mills, which is the same as prior years. Commissioner Swails made a motion to accept. Commissioner Franklin seconded the motion. Commissioner Wester stated they had kept it at .25 mills for several years. Commissioner Macomson asked did the IBA agree with the senior tax exemption that they would provide that exemption. Manager Thomas stated she did not know. Tax Commissioner Martin confirmed that the IBA did agree to the senior exemption for the IBA tax levy. The motion passed by five (5) YES votes to zero (0) NO votes. The YES votes were Commissioner Franklin, Commissioner Macomson, Commissioner Wester, Commissioner Swails and Chairman Bridges.

Chairman Bridges stated that the meeting tomorrow night would be dealing with the school board's decision, which the board by law will need to formally approve.

Chairman Bridges asked for any announcements. Commissioner Swails asked if he could open up a discussion on the CARES Act. Manager Thomas and Chairman Bridges explained it could be added to the agenda for tomorrow's meeting as an amendment.



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3. Adjourn

Chairman Bridges thanked everyone for attending. Commissioner Wester made a motion to adjourn, Commissioner Macomson seconded the motion. All in favor. Chairman Bridges adjourned the meeting.

Signed on the _____ day of _____, 2020

Chairman J. Thomas Bridges

Robert L. Franklin, District 1 Commissioner

Dr. Jason Macomson, District 2 Commissioner

Ryan Swails, District 3 Commissioner

Eddie Wester, District 4 Commissioner

Kayla Finger, County Clerk