

**STATE OF GEORGIA
COUNTY OF HENRY**

The Henry County Board of Commissioners held a Called Meeting/Millage Rate Public Hearing #1 *in-person* on Tuesday, July 19, 2022, 9:30 a.m., at the Henry County Administration Building (Community Room), 140 Henry Parkway, McDonough GA. HenryTV also streamed this live online at its website, as well as Charter/Spectrum Channel 180 and Facebook Live.

Carlotta Harrell, Chair
Johnny Wilson, District I Commissioner
Dee Clemmons, District II Commissioner
Dee Anglyn, III, District III Commissioner
Bruce Holmes, District V Commissioner

Also in attendance: Cheri Hobson-Matthews, County Manager; Nancy Rowan, County Attorney; David Smith, Director of Financial Services; Michael Harris, Tax Commissioner, Stephanie Braun, Clerk, Henry County; and Nathifa Cunningham, Deputy County Clerk

Absent: Vivian Thomas, Vice-Chair/District IV Commissioner

PLEDGE OF ALLEGIANCE

The Pledge was recited.

CALL TO ORDER

Carlotta Harrell, Chair, called the Called Meeting/Millage Rate Public Hearing #1 of the Henry County Board of Commissioners for Tuesday, July 19, 2022 at 9:30 a.m., to order.

TAX COMMISSIONER

Public Hearing

2022-2023 Millage Rate

David Smith, Director of Financial Services, approached to make presentation. He recalled that in May 2022, the current year's Budget was adopted; this will be highlighted in part, followed by the Tax Commissioner's presentation for discussion on the millage rate. The proposed budget for FY2023 is \$216,907,158, up \$27 million dollars from FY22 budget. This budget will be based upon the current millage rate, at 12.733. It includes investments in competitive compensation, maintaining employee benefits and adding new officers/firefighters. The Tax Digest growth is the cause of the budget increase; only current revenues generated by the Tax Digest will be used to pay for current expenditures. He further remarked on scenarios including rollback of the millage rate and the results therein.

Michael Harris, Tax Commissioner, Henry County Tax Assessor's Office, approached to make presentation on this millage rate hearing. He explained the definition of the millage rate and how it is determined for the purpose of sending out fair market value associated property assessment/taxes. The current millage rate of 12.733 has been the same for several years and is not anticipated to increase at this time. He further explained the breakdown of the different homestead exemptions for the Board and public viewing. Along with the breakdown of property tax calculations, Mr. Harris also presented the frozen

exemption feature, which does not apply to school taxes or improvements made to the home or additional land acquired since the time of the initial homestead exemption approval.

Mr. Harris presented the chart which divides up where the tax dollars go, at 12.733 mills, which represents 37% of the total taxes paid by county residents. In the remainder of those taxes, 50% (20 mills) goes to the School for Maintenance & Operations; 8% (3.62 mills) goes to School to cover the School Bond; the remaining 5% (2 mills) goes to the Water Authority for securing the reservoirs and the water supply within Henry County.

Mr. Harris then explained the Digest process which involves several departments in working together to complete and then to submit to the Georgia Department of Revenue for their final review and approval. He went through the breakdown of the Tax Digest and exemptions associated, as well as the associated deadlines to the State Department of Revenue before any tax bills can be mailed out. In Henry County, the tax bill due date is November 16. Henry County mails out the tax bills by September 1st. He then presented the spreadsheet for total service deliveries in the proposed 2022 Millage Rates.

In presenting a sample of the current tax bill, **Mr. Harris** noted that there is a new feature for the purpose of giving more information to the residents in relation to the tax bills. He also went over the pertinent information and explanation of same now featured on the back side of the tax bill.

Mr. Harris then presented the schedule of Public Hearings today, one this morning (currently), one to be held this evening (6:30 p.m.); and final presentation/Public Hearing and adoption at 9:30 a.m. on July 26, 2022.

Chair Harrell remarked that the tax statement gives citizens the opportunity to get a better breakdown to clarify those taxes.

Chair Harrell opened the floor for Public Hearing and called upon the County Clerk for anyone who may have signed up to make comment. **Stephanie Braun, Clerk, Henry County**, advised that no sign-ups prior to the meeting were needed. The Chair then called for anyone to come forward and state their name for the record prior to making remarks.

John Blue, no address given

Mr. Blue remarked that he is representing only a portion of the subdivision in which he resides. He remarked that this millage rate is “double dip” as the market value of the homes is moved up over 20% year-over-year while the county collects the current millage rate on a 20% increase in the market value. Increasing the millage rate by 20% will cause collection of another 20%. The millage rate is paid on market value. In 2016, Mr. Blue built a new house and the fair market value was approximately \$475,000; today it is \$675,000. Increasing the property’s value is also increasing the collection of property taxes. The budget is increased by about \$27 million dollars and he is concerned on whether the budget is being managed or if the county is just budgeting for what it wants. He stated that the voters want people who want to reduce costs and taxes; Henry County should try to reduce the budget, but not on critical expenditures and curb the frivolous spending.

Don Dunlap, 192 Ashley Drive, McDonough, GA 30253

Mr. Dunlap remarked on the Special Service Districts and commented that the Public Safety budgets are being protected. Regarding the millage rate and it not changing, but since the valuations are increasing, the need for Public Hearing is at hand. With a 9.1% inflation rate, which is the highest it has been in 40 years, the fed has raised interest rate 3 times. The major components that have been affected

by the inflation rate are food, energy and housing, which will most negatively impact lowest income citizens. While he understands and agrees to the frozen exemption, it will not benefit someone buying a house and having the inflated values. He asks that the millage rate be rolled back to prevent a dramatic increase in the taxes, in the short-term. He suggested revisiting this next year after inflation has had a chance to wind down somewhat.

Joseph Brown, no address given

Mr. Brown echoed some of the comments previously made and asked why the taxes are to be increased and what is driving them to be increased. He is aware of increased inventory in Henry County as well as increases in property taxes, and it appears that there would be a “double cost” to the citizens. He stated that the residents cannot always afford to pay additional taxes, which would cause a hardship in their priorities of paying their monthly bills, with some citizens having to live on a fixed income with no annual increases. He asked that consideration be taken when proposing increased taxes on citizens, on whether or not the citizens can afford these increases, especially those on fixed incomes which would affect their livelihood.

No one else came forward. Public Hearing was closed.

ADJOURNMENT

There being no one else to make comment in the Public Hearing for the Millage Rate #1 Called Meeting, **Chair Harrell** adjourned the meeting. ***Meeting adjourned at 10:02 a.m.***

Carlotta Harrell, Chair

Stephanie Braun, County Clerk