STATE OF GEORGIA
COUNTY OF HENRY

The Henry County Board of Commissioners held a Called Meeting for Millage Rate Public Hearing ***in-person*** on Tuesday, July 25, 2023, 10:00 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 1 Commissioner
Neat Robinson, District 2 Commissioner
Dee Anglyn, III, District 3 Commissioner
Kevin J. Lewis, Vice Chair/District 5 Commissioner

ABSENT: Vivian Thomas, District 4 Commissioner

Also in attendance: Cheri Hobson-Matthews, County Manager; Nancy Rowan, County Attorney; Bernita Campbell, Budget Director; Michael Harris, Henry County Tax Commissioner; Stephanie Braun, County Clerk; and Jasmin Head, Deputy County Clerk

HENRY COUNTY CODE OF CONDUCT

(Sec. 2-2-128: Conduct during public meetings)

INVOCATION

The Invocation was given.

PLEDGE OF ALLEGIANCE

The Pledge was recited.

CALL TO ORDER

Carlotta Harrell, Chair, called the Meeting for the Millage Rate Public Hearing of the Henry County Board of Commissioners for Tuesday, July 25, 2023 at 10:00 a.m. to order.

MILLAGE RATE – PUBLIC HEARING

2023-2024 Millage Rate Presentation

Bernita Campbell, Budget Director, approached to provide highlights from the Budget for the Board. In the Executive Summary, she noted that the adopted budget is based on a current millage rate of 12.733 mils; only current projected revenues are being used to pay for current projected expenditures and none of Fund Balance has been used. She provided how the budget increased was comprised and then yielded to the Tax Commissioner for presentation of the millage rate.

Michael Harris, Henry County Tax Commissioner, approached and stated that while values have increased, the millage rate has not increased in the last 6+ years. He explained the purpose of the millage rate and how it is calculated. He further explained the difference of the assessed values for homesteaded property and non-homesteaded property. Mr. Harris then presented the scenario of increased property value and same millage rate, that the homesteaded property would not see an increase in county taxes which was enacted by the local legislation in 2004, applying to county taxes only. He then gave the details of qualifying for frozen exemption for the Board and public viewing.

Mr. Harris then provided a sample of the tax bill (using a model from 2020) to clarify how the property is assessed for taxes and how the millage rate is applied to that as well. Upon showing a model from 2021, he noted that the taxable value stayed the same (for county taxes) for 2020, 2021 and 2022, but that the exemption value increased over that time, to help offset in the increase in the fair market value (FMV). He then went into the exemptions chart and explained how that was distributed, in the same manner as in previous tax bills. He then presented the process for the Tax Digest and recognized staff who get them through this process of checking all assessments, bills and figures and reviewing for accuracy. He further noted that the City of Hampton adopted a new millage rate this year and that the City of Stockbridge is considering adopting its own millage rate this year. Once all the information was gathered it is then sent to the Department of Revenue for final approval and then the tax bills are authorized to the county for collection. The tax collection for 2022 is 99% as of this morning.

Mr. Harris noted that the tax bill has more enhancements to this year's bill for following along and gathering information, also noting the homestead tax relief grant, passed earlier this year, which is a one-time relief and not ongoing. It would be shown as a tax credit on tax bills.

Mr. Harris advised that this is the first Public Hearing, with a second to follow this evening and then adoption.

Chair Harrell referred to the slide with the 2020 tax bill. She asked if the taxable figure of $45,500 on a home with a FMV of $178,000 is the frozen homestead exemption and if it was removed what it would mean. **Mr. Harris** responded that the exemption amount would only be $15,000 and the taxable value would go up to $60,000 without the exemption, which would increase exponentially as the value increases. The Chair stated that because the frozen homestead exemption is in place, it provides savings for the homeowner; Mr. Harris affirmed same. Regarding the Service Districts, the Chair stated that almost 5% of the mills goes to Public Safety and Parks & Recreation with the remainder going to county services. On the homestead tax relief grant, she noted that there would be a tax relief of at least $500 off the tax bill once that bill is received. Mr. Harris affirmed same.

Johnny Wilson, District 1 Commissioner, referenced frozen exemption and asked if that only applies for unincorporated areas and not in the city limits. **Mr. Harris** responded that the exemption would apply to the county portion of the taxes and the city taxes have no frozen provision associated at the present time.

There were no further questions. **Chair Harrell** opened the floor for Public Hearing. Persons wishing to speak to come forward and state their name, giving each person three (3) minutes to speak.

Vanessa Thomas, Councilwoman-at-Large, City of McDonough, approached and commented that the notice of property tax increase for the unincorporated portion would be 10.21% and incorporated would be 23.54%. She asked why it is divided in such a way, with a 13.33% increase. She also asked what services are provided with this difference between incorporated and unincorporated.

Don Dunlap, McDonough GA, noted that valuations have increased and means additional taxes to be paid, with the cost of living increased, the Board of Education is not relenting on their 20 mills and he believes that there should be some tax relief provided to the residents for this tax year.

Elton Alexander, Councilman, City of Stockbridge, approached and states that he heard from the constituents that they need relief in light of the increases coming at once and that he will do his best to get the Stockbridge taxes as low as possible and starting the Stockbridge Police Department. He expressed gratitude on the collection of the taxes to help over the years.

No one else came forward.

Chair Harrell called the Tax Commissioner forward.

Chair Harrell noted a couple of questions asked and looked to Mr. Harris for clarity in them. **Mr. Harris** referenced Councilwoman Thomas' question and responded that the county is bound by the structure the state provides for the digest. He explained the difference between unincorporated and incorporated can be attributed to size (unincorporated areas are about 3 times bigger) and the County's General Fund decreased from last year and that difference between what the rollback rate would need to be is slightly smaller in unincorporated areas. Because of the decrease in the General Fund, with some of that money added to Police and Fire, the actual millage rate in McDonough will decrease, year-over-year. The county millage rate would stay the same as well as the Board of Education millage rate.

Chair Harrell recognized the District 2 Commissioner for remarks.

Neat Robinson, District 2 Commissioner, asked for more detail on the services now in effect in the City of Stockbridge; **Mr. Harris** responded that when county provided police services, Stockbridge paid a set millage rate (1.904 mill in the previous year), for unincorporated Henry County and City of Stockbridge. Last year, Stockbridge formed its own police force and no longer required Henry County Police Department and that 1.904 mills will no longer need to be paid by Stockbridge. A new city mill is being considered to offset cost for police services and other budgetary needs within the city.

Dee Anglyn III, District 3 Commissioner, remarked that Henry County is fortunate to have the frozen homestead. He encouraged homeowners to get the frozen homestead exemption and asked if they want the developments that impact the roads the most to pay the least amount of taxes. **Mr. Harris** thanked Mr. Fenn for his efforts with the Development Authority with offsetting some tax burden on the industrial and commercial side. The District 3 Commissioner stated that Henry County is in the bottom one-third in the state for county tax rates.

Chair Harrell closed the Public Hearing, no action to be taken. She noted that the 2nd Public Hearing is this evening at 6:00 p.m.

UPCOMING MEETINGS & EVENTS

A. Tuesday, August 1, 2023 at 9:00 a.m., Regular BOC Meeting to include the third Millage Rate Public Hearing and Adoption

ADJOURNMENT

There being no further business to come before the Henry County Board of Commissioners at this time **Chair Harrell** adjourned the meeting. ***Meeting adjourned at 7:01 p.m.***

Carlotta Harrell, Chair

Stephanie Braun, County Clerk