STATE OF GEORGIA
COUNTY OF HENRY

The Henry County Board of Commissioners held a Called Public Meeting ***in-person*** on Tuesday, August 12, 2025, at 9:00 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, Vice Chair/District 2 Commissioner
Dee Anglyn, III, District 3 Commissioner
Michael T. Price, District 4 Commissioner
Kevin J. Lewis, District 5 Commissioner

Staff Present: Cheri Hobson-Matthews, County Manager; Kevin Johnson, Deputy County Manager; Ashley Larrow, CM COS; Chalonda Smith, Chair COS; Rachel Mack, County Attorney; Candace Brown, Staff Attorney; and Stephanie Braun, County Clerk.

CALL TO ORDER

Chair Harrell called the meeting to order.

PRESENTATION – 2025-2026 Millage Rate Presentation

Bernita Campbell, Budget Director, reviewed the FY2026 proposed budget, noting the General Fund and Special Services District (SSD) total of $287,797,000, an increase of $28,097,000 or 10.8% over FY2025's adopted $259,700,000 budget (funded without using fund balance reserves).

As a comparison of FY2025 Adopted Budget vs. FY2026 Proposed Budget, the primary drivers are:

- Competitive pay adjustments and benefits for employee recruitment and retention.
- Public safety investments in personnel and equipment for Sheriff's Office, Fire, and EMS.
- Capital improvements in facilities, infrastructure, and technology.
- Expansion of services for the county's growing population.

She reminded the public of the budget process timeline, including prior workshops and public budget hearings. The budget is based on the current millage rate of 15.733, and the Board of Commissioner priorities include road improvements, judicial expansion, public safety, personnel compensation and benefits -- with over 50% of the budget allocated to public safety.

Michael C. Harris, Henry County Tax Commissioner, provided an in-depth explanation of the millage rate process and provided example calculations. Local 2004 legislation allows a property tax freeze at base year value for primary residence plus 5 contiguous acres, and automatically renews annually as long as the homeowner occupies property as a primary residence. He stated that the millage rate is the amount per $1,000 of assessed property value (assessed value = 40% of fair market value). The property valuation is set by the Tax Assessors Office, with notices mailed each April/May and a 45-day appeal period. Common exemptions include L1 Standard Homestead ($15,000 county), age-based school tax exemptions (62, 65, 68, 70), disability and veterans' exemptions, and the "frozen" exemption for primary residences based on base-year value.

Example 1: Homesteaded Property:

- A homesteaded property with a fair market value of $300,000;
- {FMV} $300,000 X 40% = $120,000 (assessed value)
- $120,000 – $15,000 (homestead exemption) = $105,000
- $105,000 x .015733 (mill rate) = $1,651.96 in county taxes
- @ 12.733 mils {$1,336.96 County Tax}

Example 2: Non-Homesteaded Property:

- A non-homesteaded property with a fair market value of 300,000:
- {FMV} $300,000 X 40% = $120,000 (assessed value)
- 120,000 x .015733(millage rate) = $1,887.96 in county taxes

(Difference between the two: $236.00)

Mr. Harris explained that preparing the tax digest requires coordination between the Tax Assessors Office, Tax Commissioner's Office, Board of Education, Board of Commissioners, the cities of Stockbridge, McDonough, Hampton, and Locust Grove, and the Georgia Department of Revenue. The digest must be approved by the state before bills are mailed. The proposed 2025 millage rates vary by jurisdiction, with unincorporated areas at 39.533 mills, Stockbridge at 38.303 mills, McDonough at 36.944 mills, Hampton at 39.528 mills, and Locust Grove at 38.620 mills. He added that 50% of all taxes collected goes towards the School Maintenance and Operations, and an additional 5% goes towards the School Bond. You will see a slight change this year in that the school millage rate has been set at 20 mills since 2007, but this year they are proposing a decrease of 0.2 mills (from 20 down to 19.8 mills) pending the Board of Education's approval. The proposed millage rate, incorporating this potential decrease, would be lower than the previous year.

There was also recent legislation passed in 2025 (House Bill 581) which introduced a statewide floating provision, capping valuation increases at the Consumer Price Index (3-5%). Henry County opted in, but HB 581 does not eliminate or reduce any existing homestead exemptions already in place at the county, city, or school district level. This is a crucial point to understand. Homeowners will continue to benefit from any exemptions they were already receiving. Henry County is one of some 30 counties that already offer a frozen exemption and more likely than not it will always be the most beneficial for residents.

The Henry County School Board opted out of the HB 581 exemption. This means that for the school portion of their property taxes, homeowners won't see the benefit of the statewide floating homestead exemption, but the county's frozen exemption still applies to county government taxes.

HB 581 could override existing exemptions if it provides a greater benefit to the taxpayer, but if the homeowner's property value has increased significantly, the frozen exemption (which pegs the value to a base year) could offer a larger tax savings compared to the HB 581 exemption, which adjusts annually based on inflation. The tax assessor's office is responsible for tracking both the HB 581 floating exemption value and the values associated with any existing exemptions to determine which one offers the biggest savings, but essentially, the homeowner receives whichever exemption provides them with the largest tax reduction in any given year.

Mr. Harris stated that there were also some challenges with this new legislation. He explained that the Consumer Price Index calculations created some additional workload for the tax offices, but they have been working diligently with the software vendors to ensure accurate processing. The property tax bills have also been redesigned for better taxpayer information.

John Selfe, Chief Tax Assessor, came forward and spoke about the assessment process. Commissioners clarified that the county does not set property values - assessors use market sales data following state regulations, and the Department of Revenue ensures compliance through statistical measures.

Public Hearing:
Chair Harrell called the Public Hearing to order and invited anyone wishing to speak to come forward and stated they would each have 3 minutes to speak. No one came forward and the Public Hearing was closed.

Mr. Selfe returned to provide additional information regarding the audit process. He reported that the County maintains a 100% random audit policy for business personal property on a three-year cycle, noting that compliance rates remain high as a result of active enforcement and public awareness efforts. He further stated that taxpayers who receive notification are encouraged to contact the Tax Assessor's Office with any questions or concerns.

Upcoming Meetings and Events

A. August 19, 2025 at 9:00 a.m. is a Called BOC Meeting, re: Millage Rate (2nd Public Hearing); and

B. August 19, 2025 at 6:30 p.m. is a regularly-scheduled BOC Meeting (which includes the 3rd Public Hearing and Adoption of the Millage Rate).

Adjournment (9:39 am)

Carlotta Harrell, Chair
Henry County Board of Commissioners

Stephanie Braun
County Clerk