

July 20, 2021

Page 1 of 4

**STATE OF GEORGIA
COUNTY OF HENRY**

The Henry County Board of Commissioners held a Called Public Hearing regarding the 2021-2022 Millage Rate ***in-person*** on Tuesday, July 20, 2021, 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 I Commissioner
Dee Clemmons, District II Commissioner
Vivian Thomas, District IV Commissioner
Bruce Holmes, District V Commissioner

ABSENT: Greg Cannon, District III Commissioner

Also in attendance: Cheri Hobson-Matthews, Patrick Jaugstetter, County Attorney; Stephanie Braun, County Clerk; and Nathifa Cunningham, Deputy County Clerk

CALL TO ORDER

Carlotta Harrell, Chair, called the Public Meeting regarding the 2021-2022 Millage Rate of the Henry County Board of Commissioners for Tuesday, July 20, 2021 to order.

Recess was held at 10:00 a.m. due to lack of quorum. Meeting was officially called at 11:00 a.m. when quorum was established.

PLEDGE OF ALLEGIANCE

The Pledge was recited.

Tax Commissioner

Public Hearing: 2021-2022 Millage Rates

Cheri Hobson-Matthews, County Manager approached and advised that this is the first of three (3) required Public Hearings. The Board of Commissioners (BOC) approved a Resolution on May 18, 2021 setting the County's budget at \$189,644,918. The number was based on the millage rate which is to be presented by the Tax Commissioner.

Michael Harris, Tax Commissioner, Henry County Tax Assessor's Office, noted that this is the first of 3 Public Hearings; the second will be held this evening and the third will be held next week. He then began with the definition of the millage rate and that it represents the amount that a homeowner would have to pay for every \$1,000 of the property's assessed value, which includes the structure, the home itself and the land upon which the home sits. Mr. Harris then went through a summary of the fair market value and how it is determined and then the calculation for the assessed value, which represents only 40% of the actual fair market value.

Mr. Harris then went through the calculations process, as presented for the Board and public viewing, which denoted the differences between homesteaded property and non-homesteaded property. In summary, he gave an example of a home valued at \$200,000, with a 10% increase of that value in the

amount of \$220,000, how the assessed value was arrived (multiplying by 40%) and then that product multiplied by the 12.733 millage rate (.012733) which gives the final amount of taxes due on that property valued at \$220,000 for non-homestead exemption.

Regarding the exemptions, **Mr. Harris** pointed out that there is a slight difference in the amount for disabled veterans; everything else with the standard exemptions and the age-specific exemptions are the same, with the age exemptions applying to the school taxes only. Upon purchase of the property, the homeowner can file for an L1 exemption; however, that exemption must be filed again on the same property when the homeowner reaches age sixty-two (62) years to begin the age-related exemption process. He then listed other exemptions applicable for the Board and public viewing as well. The frozen exemption was enacted by local legislation in 2004. He went into some detail on how the frozen exemption applies, and that it only applies while the homeowner is occupying the primary residence upon which the frozen exemption lies.

On the next slide, **Mr. Harris** presented the breakdown of the where the tax dollars go via a pie chart, noting the majority of the tax dollars collected are distributed to funding county operations/government (37%/12.733 mills). Other distributions include the Water Authority Bond (5%/2 mills); School Maintenance & Operations (M&O) (50%/20 mills) and the School Bond (8%/3.62 mills). He then went through the Digest process which involves different organizations starting with the Tax Assessor's Office and staff; the Tax Commissioner's Office; Board of Education; Board of Commissioners; the Four Cities and then submission of this to the Georgia Department of Revenue. Mr. Harris noted that the budget has to first be established to identify county needs and then to set the county's millage rate. Mr. Harris added that the Board of Education had their hearing last night and the City of Stockbridge adopted its millage last (a slight reduction). The Cities of Stockbridge and Hampton have adopted a 0 millage rate; staff anticipates hearing from Locust Grove soon on its final adoption of millage rate.

Mr. Harris then presented the specific millage amounts to certain services throughout the county on a chart that was actually presented last year, for a breakdown of the amount of millage specific to said services. A sample of the tax bill for the 2020 tax year was also displayed; however, it was not very legible but the Board has the sample in their packets.

Mr. Harris then gave a breakdown of the Tax Digest listing of assessments and exemptions. This Digest must be approved by the Georgia Department of Revenue before any tax bills can be mailed out. Once mailed out, the tax bills must be received by the taxpayer at least sixty (60) days in advance of the due date, which is November 16, 2021. These bills should be mailed out no later than September 1, 2021 to meet that requirement.

Mr. Harris then presented a color-coded chart breakdown of the proposed 2021 millage rates, by Jurisdiction. These figures represented the countywide millage rate, the Special Service District (SSD) millage rates (further broken down to Fire, Police, Recreation and Unincorporated), the SSD millage rate (combination of the aforementioned rates), the total County millage rate (total of all aforementioned rates), city millage rate (where applicable), the School M&O, School Bond and Water Authority, and then the total millage rate for each Jurisdiction.

Samples of the Tax Year 2020 bill were displayed with all the millage rates listed including the Special Service Districts, School, Water Authority and School Bonds, if and where applicable.

In closing, **Mr. Harris** stated that this is the first Public Hearing for the millage was held this morning; the second will be held this evening and the third/final will be on July 20, 2021 at 10:00 a.m., with the adoption of the millage to be on that same date.

Dee Clemmons, District II Commissioner referenced the Freeport exemptions and asked if this goes through Mr. Harris' office or the Tax Assessor's Office; **Mr. Harris** responded it goes through Mr. Selfe's office (John Selfe, Henry County Tax Assessor).

Vivian Thomas, District IV Commissioner referenced the frozen exemption and the waiver for the school taxes at age 62 and asked if there is any place on the tax bill that lets the taxpayer know whether or not it was applied; **Mr. Harris** pulled up the sample again for the public viewing and explained that there is a notice on the bill. The District IV Commissioner voiced her concern that there may be some seniors who are missing out on that exemption. She stated that when the homestead exemption is applied, the frozen exemption automatically goes into place; Mr. Harris affirmed same and at age 62, the age-related exemption must get filed; once that is done, that exemption will automatically increase at the designated age. The assessments from the Tax Assessor come in sometime in April/May, and it gives a breakdown of the exemptions. Any further information on that can be obtained through the Tax Assessor's Office. The Commissioner simply wanted to ensure the seniors that these exemptions are available to them and that they are made part of the bill. Since the property taxes are usually absorbed into a homeowner's mortgage, a lot of times this is overlooked and they should be made aware of these exemptions so that they may get their accorded adjustments. Mr. Harris stated that during the pandemic shutdown, there was a series of informational sessions at the senior centers throughout the County which provided information on these exemptions. When a senior homeowner gets a call from the mortgage company advising them that their escrow amount will increase based on anticipated value increases, Mr. Harris' office gets a lot of calls on that; staff then holds a review to answer those calls and whether or not the homeowner has applied for the eligible exemptions. There is an option of working with the Water Authority to help get this information out as well, which was supported by Commissioner Thomas.

Johnny Wilson, District I Commissioner asked that in order to apply for the first age-related exemption (at age 62 years); the homeowner has to have reached that stated age on January 1st of that year. **Mr. Harris** concurred with same.

Commissioner Thomas stated that 58% of the taxes basically goes to the School System and asked if that is typical for most counties to have that high percentage for same; **Mr. Harris** replied that he has seen in comparable jurisdictions that at least 50% of taxes go to the School System-related expenses. The District IV Commissioner asked if this percentage within Henry County has ever been frozen and asked if this was the same as last year, or if this is an increase; Mr. Harris replied that the percentage has been the same for a number of years mostly because the School Board's rate is fixed at 20 mils; there was an additional 3.68 mils for the Bond this year. The millage for Henry County has been set at 12.733 mils for the last 5+ years. The Commissioner wanted to ensure that the citizens know where their tax dollars are going, for transparency purposes and to dispel any rumors/allegations of a BOC "slush fund".

There were no further questions from the Board.

Chair Harrell declared this a Public Hearing and anyone wishing to make comment can come to the podium and state their name for the record, with three (3) minutes allotted to comment only upon the proposed millage rate.

Vanessa Thomas (no address given) approached and remarked that during the Tax Commissioner's presentation he gave the breakdown. She noted, however, there are other taxes added into the property taxes such as the above-mentioned School M&O, School Bond, County Water, Recreation and (if applicable) City taxes. Ms. Thomas noted that those are not shown on the tax bill in detail and that while the displayed amount may show one tax bill due, she stated that the actual amount due is much higher every year. If there is going to be a breakdown of the tax bill, Ms. Thomas stated that

it should include the entire breakdown of the tax bill which would reflect the higher amount the residents are actually paying, and not what was shown today. She believes that the breakdown presented is not in its entirety, as the amount that homeowners actually pay is much higher than the examples shown in the presentation this morning.

Ms. Thomas then referenced the homestead exemption, specifically code L1 through code L9, dealing with the age of the homeowner. She stated that she does not understand why there is an exemption at age 62, then at 65, 68 and 70. She asked the Board to consider having all the exemptions applied at once when the homeowner reaches age 62 and not spread out amongst designated ages. She believes that this will be easier for senior residents to better understand their tax bills with that one-time permanent exemption upon age 62.

There were no further questions. The Public Hearing was concluded.

ADJOURNMENT

There being no further business at this time, **Chair Harrell** adjourned the meeting. ***Meeting adjourned at 11:32 a.m.***

Carlotta Harrell, Chair

Stephanie Braun, County Clerk