

July 27, 2021

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**STATE OF GEORGIA
COUNTY OF HENRY**

The Henry County Board of Commissioners held a 3rd and Final Public Hearing regarding the 2021-2022 Millage Rate ***in-person*** on Tuesday, July 27, 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
Greg Cannon, District III Commissioner
Vivian Thomas, District IV Commissioner
Bruce Holmes, District V Commissioner

ABSENT: Dee Clemmons, District II 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 27, 2021 to order.

2021-2022 MILLAGE RATE HEARING/ADOPTION

Tax Commissioner

Public Hearing: 2021-2022 Millage Rates

Cheri Hobson-Matthews, County Manager approached and advised that this is the final of three (3) required Public Hearings. After some brief recapping, she yielded the floor to the Tax Commissioner for final remarks/update(s).

Michael Harris, Tax Commissioner, Henry County Tax Assessor's Office, recapped the definition of the millage rate and what it represents. He also recapped 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 did specify that the millage rate is not calculated based on the fair market value of the home; rather, an assessed value is calculated to reach the millage rate.

Mr. Harris then went recapped calculations process and highlighted the differences between homesteaded property and non-homesteaded property. He also summarized what would happen if the fair market value of a home goes up and how it would affect the tax bill and millage rate.

Regarding the exemptions, **Mr. Harris** briefly summarized the exemptions and the age-related and specific exemptions for the School and/or Water Authority taxes (does not apply to County taxes); he also recapped the frozen exemptions, as previously presented in the first and second Public Hearings for the millage rate. Mr. Harris also noted that there are very few counties that have this feature and provides a true benefit for Henry County residents who are eligible for same.

On the next slide, **Mr. Harris** again summarized the breakdown of the where the tax dollars go via a pie chart.

Mr. Harris then briefly remarked again on the Tax Digest listing of assessments and exemptions, with a listing of the entities involved in this collaborative process in formulating the tax bills, which come due on November 16, 2021 for tax year 2020. These bills should be mailed out no later than September 1, 2021 to meet that requirement. Mr. Harris also summarized that the Board of Education kept its same millage rate at its hearing last night. In the listing of the Four Cities, he remarked that only the City of McDonough has a city tax and the other cities have to submit their 0 millage. He then reiterated that the timing is important on this as the millage rate must be submitted to the Georgia Department of Revenue to meet the required deadlines and notices for the tax bills.

Mr. Harris then presented a color-coded chart breakdown of the proposed 2021 millage rates, by Jurisdiction, as was presented in the first two (2) Public Hearings held last week. These figures were unchanged from those meetings and he summarized them again for the Board and public viewing. He thanked the Board and the County Manager (and staff) for finding innovative ways to keep the proposed millage rate the same and still provide services based on those tax collections and calculations using the same millage rate. This comes in light of increased costs in some materials and services yet this will not overburden the taxpayer.

A chart of the Tax Year 2020 bill were again displayed with all the millage rates listed including the Special Service Districts, School, Water Authority and School Bonds, if and where applicable. The display was changed for better viewing and legibility for the Board and public viewing. Addressing a previous comment that the tax bill does not reflect all the information of what it would look like when received by the homeowner, **Mr. Harris** explained that while this is for the county millage rate, the items shown in the display are still part of the tax bill.

In closing, **Mr. Harris** stated that this was third/final and hence will move forward with questions, comments and adoption.

Ms. Hobson-Matthews advised the Chair and the Board that for those viewers on Facebook the sound is not working and provided instructions on where to go to view the meeting with sound.

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. No one came forward.

Chair Harrell closed the Public Hearing. She asked the County Attorney if the Resolution is to be read into the record. **Patrick Jaugstetter, County Attorney** did not feel it necessary to read the Resolution into the record but he can call out each of the Special Service District millage rates and the Board may vote upon each separately. The first is for Police Protection Special District rate at 1.824 mils to put to motion and vote.

Police Protection Special Service District - 1.824 mils

Vivian Thomas, District IV Commissioner made a motion to approve; **Greg Cannon, District III Commissioner** seconded the motion. The motion carried (5-0-0).

Fire Protection Special Service District - 1.105 mils

Commissioner Cannon made a motion to approve; **Commissioner Thomas** seconded the motion. The motion carried (5-0-0).

Recreation Special Service District - 0.685 mils

Commissioner Thomas made a motion to approve; **Commissioner Cannon** seconded the motion. The motion carried (5-0-0).

Unincorporated Special Services District - 0.331 mils

Commissioner Cannon made a motion to approve; **Commissioner Thomas** seconded the motion. The motion carried (5-0-0).

Countywide Millage Rate - 8.788 mils

Commissioner Thomas made a motion to approve; **Commissioner Cannon** seconded the motion. The motion carried (5-0-0).

Mr. Jaugstetter finally presented the Resolution which reflects the overall millage rate, the public school system millage rate, the school bond millage rate, the water and sewer bonds millage rate and the other millage rates adopted.

Commissioner Cannon made a motion to approve; **Commissioner Thomas** seconded the motion. The motion carried (5-0-0).

Resolution 21-238

ADJOURNMENT

There being no further business at this time, **Chair Harrell** adjourned the meeting. ***Meeting adjourned at 10:27 a.m.***

Carlotta Harrell, Chair

Stephanie Braun, County Clerk