MINUTES OF THE PUBLIC HEARING OF THE BEN HILL COUNTY COMMISSIONERS

HELD ON January 23, 2025, AT 10:00 AM LOCATED IN THE 4H AND BEN HILL COUNTY EXTENSION SERVICE BUILDING LOCATED AT 321 DEWEY MCGLAMRY RD

Those present for the meeting were as follow:

Hal Wiley Chairman
Hope Harmon Vice-Chair
John Mooney Commissioner
Bennie Calloway Commissioner
Pamela Turner County Clerk

Commissioner Daniel Cowan was absent.

Chairman Hal Wiley called the meeting to order.

The purpose of this Public Hearing is to discuss the Intent to Opt Out Homestead Exemption House Bill 581

Commissioner Bennie Calloway gave invocation

County Manager stated as follows:

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and was signed into law by Governor Kemp on April 18, 2024.

HB 581 contains multiple provisions related to property tax and sales tax:

- 1. Grants a statewide homestead exemption that limits the increases in table value of homestead property to no more than an inflation rate to be determined by the Commissioner of the Department of Revenue.
- 2. Allows local governments to elect to opt out of this homestead exemption within their jurisdiction so that it will not apply to their taxable values.
- 3. Authorizes local governments with the new homestead exemption (or equivalent) to levy a new sales tax to be used for property tax relief. This does not apply to local school systems.

Reasons for the Board of Commissioners to opt out of HB 581.

- 1. You will **NOT** lose your homestead exemption as indicated in the notice. The cap related to the inflation rate will be removed. Note that the state has not yet determined which inflation index will be utilized.
- 2. This does **NOT** impact non-homestead property, including those for commercial properties, farmland, or investment properties.
- 3. Opting out allows local governments to maintain local control over their property tax policies, enabling them to tailor ax rates and exemptions to their specific community's needs and fiscal conditions.
- 4. Local governments can adjust property tax assessments and rates without being constrained by the statewide ap. This flexibility can be crucial for addressing unique local economic conditions and funding needs for public services.
- 5. If property assessments yield revenue that exceed the County's requirements, the Board of Commissioners has the option to reduce the milage rate accordingly.
- 6. If the County does not opt out of HB 581, we are in it permanently. We only have until March 1st to opt out.
- 7. By not participating in HB 581, the Board of Commissioners have the option to craft a floating

homestead exemption for Ben Hill County at a later date.

Intent to Opt Out Homestead Exemption House Bill 581 Public Comments

John Bishop III 212 Pine Forest Road Fitzgerald Ga. stated that during the elections in the State of Georgia 62.9% of the voters in the State voted for House Bill 581. In Ben Hill

County voted 62.8% in favor of House Bill 581. Your constituents not only locally but statewide see that we need some relief on our home property. People of Ben Hill County are property owners have stated that we need some relief, not so much for me but for our children and grandchildren to be able to have property. It looks like the Government wants to own more property than induvial to own. Tax and Spend, Tax and Spend. To get Local Sale Tax the County would have to stay in, which means anybody that is buying something funds will go into the County. Anybody that comes into the County will help us residents with taxes. I looked on the Secretary of State Website, and I believe that 159 counties in Georgia voted for this Bill. All surrounding Counties voted for House Bill 581. So, if the three Local Governments (City, County and Board) Opt out, you're telling the voters, not only of Ben Hill County but of Georgia, y'all don't know what you're asking for, what you are voting for. I believe in Georgia almost 63%, somebody in their kind of knew what we need. I know when I look at my taxes I pay more, and I don't think I get my money worth.

John Bishop III also stated that back when several Road Superintendents were at the Road Department, they would drive the road scrapper by his house, they would pull up at the end of the road and scrape, now they just head back to the shop. I have heard a lot of people saying to me things, now we have to call to get roads scrape even though they pass by three times a week.

John Bishop III also stated that he knew that the Commissioner needed another place, and he don't know how much it cost the County to buy Planters First building that we the people paid for, for that building. I know that it will have to be renovated, I don't know if you will have to get a grant. I don't know any of the salaries that y'all make or healthcare cost, but I know it is a substantial amount compared to late 90's.

John Bishop III also stated that House Bill 581 deals with taxes, and that the voters have voted 62.8%. I asked you not to Opt out and try to hold taxes down for property owners in Ben Hill County.

Chairman Hal Wiley stated to John Bishop III that he has made some valid points, and there are a lot of things that will be considered.

Geraldine Wilson 602 E Lemon Street, Fitzgerald GA. stated that she really didn't understand what this is all about, and wanted to get a better understanding of House Bill 581.

County Manger Hampton Raulerson responded to Ms. Wilson by stating the House Bill 581

is for everyone across the State, the Floating Homestead Exemption is by default, instead of allowing people to participate, it mandated that they participate, and gave a very small-time window from January 1st ,2025 to March 1st, 2025 if the locality wants to Opt out of it. So, your current Homestead Exemption that you currently have for being 65 years or older, the standard Homestead exemption has across the board, if there are any Veteran base or income base, none of these are affected by House Bill 581. This is a brand-new Floating Homestead Exemption created by the State of Georgia.

Ms. Wilson asked if the County Opt out, does the State determine the Tax Rate?

County Manager Hampton Raulerson responded that the State does not determine the Property Tax Rate. The Board of Commissioners determines the County millage rate that's applied to property taxes. What the State is saying is that the taxable value on Homestead Property is not allowed to increase by X percent per year, currently no one knows what that percent is, because they have not released it yet. This does not mean that the taxes will not increase or decrease. The tax rate itself is determined by Commissioners, School Board and the City, this only affects the value that the rate goes into.

Chairman Hal Wiley reaerated that people will not lose their Homestead Exemption. That the Board will take everything into consideration and do what is best for the County.

John Bishop III asked what is the maximum millage rate for the County? And that at one time the County was very close to the max.

County Manager stated responded that the max is 20 or 21.

The meeting was adjourned.

Vice Chair Hope Harmon also responded that the School Board, City and the County have their own max.

C	
 	_Hal Wiley, Chairman
 	 Pamel D. Turner, County Clerk