

MINUTES OF THE PUBLIC HEARING
OF THE BEN HILL COUNTY COMMISSIONERS
HELD ON January 30th, 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 follows:

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.

Charmain Hal Wiley gave invocation

Chairman Hal Wiley stated the purpose of this Public Hearing is to discuss the Intent to Opt Out Homestead Exemption House Bill 581

The 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. The Inflationary rate has not been decided yet, it has not been set, this will be determine by the Commissioner of the Department of Revnue.
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. The City,County and the School Board all have to make that decesion on their own, one does not necessarily affect the other whether they stay in or opt out.
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. New sale tax for property tax relief it does require all enities except the school system within the County to stay in. So a County with Multiple Cites would have to stay in, in order to call for a referendum for that sale tax, which must be used to roll back property taxes.

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 tax rates and exemptions to their specific community's needs and fiscal conditions. Statewide Floating Homested Exemption, if we were to opt out, at a later date could this Board decide if

they wanted a Floating Homestead Exemption for Ben Hill County, they could craft one for Ben Hill County, take that to the State for them to vote on it and approve for Ben Hill County, instead of this Statewide Floating Homestead Exemption that they have created.

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. This includes the City and School Board.
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

Dane Hutto 252 Meadowlark Lane Fitzgerald GA asked the question "How is this directly going to affect my Homestead Exemption? Does this mean my Homestead Exemption is going to go up or remain the same?"

Chairman Hal Wiley responded that his question would be address at the end.

Calvin Bryan 119 Kaitlyn Ct. Fitzgerald GA stated the reason that I am here, I soon will be 80 years old, on a fixed income, any help that I can get from y'all would be appreciated. And I don't think that Governor Kemp would have put this in the way he did, I respect him, I respect his feelings towards elderly people. This is the first meeting I ever been to, I moved back down here a year and ½ ago, I have enjoyed the services that I have gotten since I've been here. I don't know how y'all determine this, I'm sure you will explain to me at the end. I'm sure that all the people that are 65 years and older get Homestead Exemption will appreciate anything that y'all can do for us.

William Gleaton 529 Bowens Mill Hwy Fitzgerald GA stated that he has been in this County since 2018, continually taxes are still rising on my property. A group of Senior Citizens in the past couples of years ago, attempted to get a waiver for 65 years and older to get a tax break, I was told no. The school tax people did the same thing, so it looks like the governor is trying to help us somehow. Now what are y'all going to do to take care of this? Do you know how many people voted in the last election for this. Can you tell me how many? I can tell you 59% voted for it, over half the people. Now that means they want something, they may not be all landowners or property owners, but we need relief. It's going up and the value of our property is going up. What is guaranteed that y'all are going to hold it down?

John Bishop 212 Pine Forest Rd. stated as the others has said, as a senior citizen, I looked and studied House Bill 581, and the part that I like is that it did place a cap on assessment. As for the votes statewide, almost 63% of the total vote voted in favor of HB 581. I have not been able to find any County, among the 159 Counties in Georgia that's voted against it, all voted highly in favor of it. Ben Hill County of the 6,137 votes for regarding that bill, 62.8% voted in favor of it, 3,853 people voted in favor of the cap on our homestead exemption. That's why I am asking you not to vote to Opt out, lets us old folks

get a little bit of a break. It looks like the General Assembly was trying to give us.

James Hasty 103 Washington Ave Fitzgerald stated I have the same figures as the other gentlemen as far as the percentage of people that voted to keep a cap on our property taxes. From 2018-2023 the assessed value of home property increased 61%, property taxes during that same period of time went up 44%. That means between 2018-2023 our property taxes have relatively doubled. We need some relief, when Mr. Gleaton spoke about the meeting that was asked for an exemption, for people 65 years old, nothing has been done, probably won't be done. I am 68 years old, my family is from Fitzgerald, and I moved away, and moved back in 2020. None of my children attended Ben Hill County Schools, but yet I'm paying a very, very large amount of money for the football team to do what they do, also the new school that was built in Irwin County, Ben Hill County line. When it's going to stop, when are going to have some say in this. This Country was founded on the concept of Taxation without representation, we don't have a voice, our voice, and the only way we can make I voice heard is to express our feelings with y'all. I would like to ask y'all to please don't Opt of this, 63% in the State of Georgia have asked to keep the cap on the taxes, that should say something right there.

Brad Mercier 713 Pine Level Church Rd Fitzgerald GA stated I understand everyone concerns about taxes rising and everything, I would be more interested in seeing, I guess the reason why you are trying to go against this exemption, this bill is because your projected budget is short falls, that would be my understanding of it. To see what the budget short falls are projected and how we are looking at managing that. A lot of older people are struggling, what does the budget look like. I just moved back but it would be interesting to see what the reasoning is and why you want to go against it.

County Manger Hampton Raulerson addressed the public questions as follows:

- Question was asked "How does this affect my homestead exemption? Will it go up or down or stay the same?"

This is a new homestead exemption, so our current one does not go up or down. What this does is by whatever percentage the State tells us would cap the assessed value increase on your property, this does not affect the amount of taxes you pay, or the millage rate, only that assessed value. For example, if your home property went up 10%, and they only let it go up 5%, Tax Assessor Office would only be able to increase your assessed value by 5% whatever the State said. Or maybe we see some short revenue in the County, we would have to adjust the millage rate, if the millage rate were to go up, even though you only saw that 5% assessed value, your taxes might go up.

The same is true if we lower the millage rate. The millage rate really determines what you will pay in taxes.

Commissioner John Mooney also explained the millage rate in Ben Hill County is only a portion, the school taxes are higher than the County millage part. Our tax rate has actually gone down over the last several years. We were up close to 18 now we are about 13 1/2 mill. What you seen over the last few years for varies reasons house prices/existing home sales values have gone up. What HB 581 is intended to do is to prevent those drastic increases for somebody who has filed homestead on their property. For example, if your

neighbor's home sales for 300,000 now your house will be re-assessed for 300,000 even though you paid 100,000 for it, HB 581 will protect you from that. HB 581 is not going to give you any savings for what the current rate is today, to prevent an increase in evaluations. From a long-term standpoint we look at how we are going to generate revenue and if we are going to freeze all the revenue that is generated off of homestead property. Where are you going to find this revenue in the future, if this large section of properties can't increase with value overtime. And we don't know if the Government two years from now we can well predict that, 20 years from now, what kind of impact it's going to have. What people see of HB 581 think it's going to give big savings, but it really won't change anything except limits that protect you from drastic increases in future growth.

Chairman Hal Wiley stated that the money has to come from somewhere, if we do the 581, we going to pay it whether through property taxes. HB 581 is a good thing for the state but not for Ben Hill County, for large cities with retail, this would be a good thing for them. A lot of thought is being put into every decision that is made.

County Manager Hampton Raulerson stated referring to the new sale tax that would allow to be levy. Currently there is a 4% sale cap placed on City and Counties throughout the State of Georgia. And that is currently we have all four, ESplost for the schools/TSplost for roads/Splost for special projects/Lost which offset the millage rate, this would create what is called a Flost, which is also designed to offset the millage rate. In order to do that the City and County would have to have an Intergovernmental Agreement on how the money should be split. The two challenging part are first the referendum, it would be voted on, if it passes we would have it for five years, after the five year mark we would have to send it back to State Legislative and ask them to reauthorize for us to call for another referendum, same purpose roll back property taxes. The two part of HB 581 that gives me concerns as the County Manager is one they have not told us what that inflationary rate is and second we had an update call with ACCG, an organization that lobby's on behalf of behind of the Counties in the State, they raise a concern that a group of legislators did not understand HB 581 increase that cap 4% to 5%, and now they are talking about bringing it down to 4%. So, the silver lining to this as far as a County concern, a new revenue source now they are talking about taking it away. And even if they don't do it now will they reauthorize it in the future, and if you become dependent on that sale tax, roll back the millage rate. For example, if Ben County and Fitzgerald passes it and we are able to roll back 3mill in one shot and the State don't authorize it now we have to jump right back up. My concern is the unreliability on the State part.

Question was asked "How many other Counties are looking at Opting out and what is the State regulations on the amount of millage rate raised in one year?"

County Manager Hampton Raulerson responded that it is a cap on the overall millage rate, no cap per year, the cap is around 21/22mill. On the call with ACCG they said 1/3 of the Counties are looking to Opt out of the HB 581. The State designed HB 581 to apply pressure to everyone involved. Public Hearings couldn't start before January 1, must make a decision and have it to the Secretary State by March 1, this is not a lot of time to educate and talk with people.

Commissioner John Mooney also responded that the language on the ballot basically represented an opportunity to reduce property taxes in place of sale tax. The way that HB 581 was presented to County Government it gives a very limited time frame, its forcing us to make a knee jerk decision whether we want to participate or not. Can we actually collect the sale tax, with the number of obstacles and referendum. Ben Hil County will not have as much control that we would feel comfortable with to replace that funding with sale tax. If we did Opt in the HB 581 and we can't collect, that would be a huge funding shortfall. We just don't have the clarity from the State.

Vice-Chair Hope Harmon also responded to every meeting that I have been to at this point, the person that originally sponsored this bill was telling people to opt out. How the HB 581 started as is not what it has ended as. A lot of Counties don't understand HB 581, and how quickly the State wants us to make a decision Jan 1 to March 1, this is an area of concern that everyone is having. They are not giving any clear answers, and in this session are cleaning up this Bill, they want us to opt into to something blindly that they have to clean up in which they will be cleaning up for the next two sessions.

Brad Mercier 713 Pine Level Church Rd stated I just want to simplify for my own benefit that the Opting out really gives the County Commissioners flexibility to adjust in the future, to opt in later on.

County Manager Hampton Raulerson responded if the Count and the City doesn't opt in, we could not call the sale tax, but if we all opt out there is nothing stopping us at a later date finding a floating homestead exemption that meets the criteria the State setting to call for that sale tax. But once you opt in to HB 581 you are in permanently.

John Bishop 212 Pine Forest Rd Fitzgerald GA. stated that one way to help property owners is to reduce your budget.

Vice-Chair Hope Harmon thanked the public for coming and the discussion getting a better understanding on how everybody concerns.

Chairman Hal Wiley thanked the public for having a respectful conversation.

The meeting was adjourned.

Hal Wiley, Chairman

Pamela D. Turner, County Clerk