

JASPER COUNTY BOARD OF COMMISSIONERS

Work Session

Monday, January 13, 2025

Chairman Bruce Henry called the meeting to order at 6 p.m.

Commissioners Present: Bruce Henry, Chairman; Steven Ledford, Vice Chair; Rob Alexander; Sheila Jones and Asher Gray

Staff: Mike Benton, County Manager, Sheila Jefferson, Clerk- Administrative Services Director, Larissa Ruark, Chief Accounting Officer and Doug Attaway Planning and Zoning Director.

Chairman Henry opened the meeting saying they would be discussing House Bill 581. He said there are several components to HB 581 and they would be reviewing it and trying to understand it the best they can. Chairman Henry said the goal is to leave the meeting with a better understanding of what the state has sent them to get accomplished. Chairman Henry said there are options that each entity can opt-out but his opinion is that they should not opt out because sixty-five percent of the citizens in the county voted that this is what they want whether they understood it completely or not. He said they are here representing those citizens and if that is what they want they should certainly not opt out. He said there is a one-penny sales tax that will go to offset the property tax and he is hoping that is one of the things they discuss. Chairman Henry asked County Manager Mike Benton to take over the discussion.

Mr. Benton said they have three sets of information, one is a summary from ACCG, one is a PowerPoint, and one from ACCG and GMA jointly. Mr. Benton said that the county currently reassesses the property values and produces a rollback to help prevent tax increases. He said the new legislation raises the homestead exemption to offset the increased values. He said if the commissioners want to opt in they don't have to do anything, and enrollment will be automatic but if they want to opt out they will need to have 3 public hearings before the March 1st deadline. He said that staying in would allow for a 1% sales tax. The County Attorney said this Bill essentially limits the value of the homesteaded property.

Mrs. Bentley said the Department of Revenue will provide those numbers each year. Mr. Benton said that the county revenue will not change. Mrs. Bentley said the tax shift and the rollback process are the same. She said the amount of the rollback is less because the homestead exemption is higher. She said the county will get the same tax revenue, but this bill's point is to reduce inflation increases. Mrs. Bentley said they are still waiting on guidance from the state on what constitutes a homestead. She said different counties have different standards and they don't know if that will change since this is a statewide law.

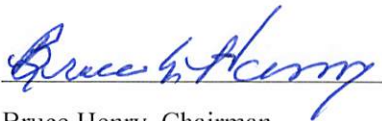
Commissioner Gray said it's like they are voting for something they don't have the answers to. Mrs. Bentley said the legislature is very good at passing bills without thinking about the actual logistics of how it's going to happen. Mrs. Bentley said the Forestland Protection Act was on the ballot years ago but the legislature worded asking voters if they wanted to protect Georgia's Forest. She said in reality that bill was giving timber companies a tax break.

Commissioner Alexander asked if the county decided to opt in and if it was not working the way they thought could they opt out later. Mrs. Bentley said no it's a now or never and once in you are stuck. The County Attorney said it would take another act of the legislature to opt out. Commissioner Alexander said it is like stepping into a bear trap with the state you don't know what is in the fine print. Mrs.

Monticello said they just don't know much about it. Chairman Henry said that the 1% sales tax would have to pass the referendum, they could not just put it in place. Mrs. Bentley said it's a risk they would take if they opt-in and then citizens do not want the additional FLOST. She said they would need to make it clear that 100% of the FLOST goes to decrease property taxes. Mr. Benton said if you have a homestead exemption and the Tax Assessor does not raise your value then you will not benefit from the new homestead freeze, but everyone benefits from the FLOST. Commissioner Ledford said the FLOST is a five-year program. Mr. Benton said that is correct and it would have to be voted on every five years. Commissioner Alexander asked what would happen if the housing market bottomed out like it did in 2008. Mrs. Bentley said it is her understanding that the base is the base and they do not have any intention of changing that but the CPI could be negative. Mrs. Bentley said that property assessments and bills may not be sent at normal times this year because she isn't sure how long it will take for the state to get her the information she needs. Commissioner Gray suggested they add HB 581 to the February 3rd meeting for a vote and if passed they get work sessions scheduled to work out the IGA agreements with the cities. Commissioner Gray said reading through the Q and A section in regards to homestead and the acreage it specifically said that homestead is homestead. Mrs. Bentley said at the last seminar she attended that was discussed and they asked if counties would need to define what is homestead in their county. She said there is still so much to be worked out.

Chairman Henry called to begin an executive session at 7:02 p.m.

The executive session ended at 8:28.



Bruce Henry, Chairman



Sheila Jefferson, Clerk