



## **BALDWIN COUNTY PUBLIC HEARING**

**September 30, 2024  
1601 N Columbia St, Suite 220  
11:00 A.M.**

---

### **MINUTES**

#### **MEMBERS PRESENT**

John Westmoreland  
Kendrick Butts (Virtual)  
Henry Craig  
Emily Davis  
Sammy Hall

#### **OTHERS PRESENT**

Carlos Tobar  
Brandon Palmer  
Dawn Hudson  
Cindy Cunningham  
Bo Danuser

#### **CALL TO ORDER**

Chairman John Westmoreland called the September 30, 2024 Public Hearing for the third budget presentation to order at 11:07 p.m. after a technical issue was corrected.

#### **ADMINISTRATIVE/FISCAL MATTERS**

##### **Proposed Property Tax Increase**

Assistant County Manager Dawn Hudson stated this is the third of three required Public Hearings regarding the County's proposed property tax increase. Ms. Hudson gave a power point presentation and discussed the following: definition of millage rate which is used to calculate local property taxes. The assessed value of taxable property is multiplied by the millage rate to calculate the amount of property tax to be paid. A mill equals \$1.00 per \$1,000.00 of assessed property value. She stated the fair market value x 40% equals the Gross Digest; Gross Digest less exemptions equal the Net Digest; Net Digest times the tax rate equals the amount of tax levy. Ms. Hudson stated the County must set a millage rate that provides sufficient revenue to support maintenance and operations of the County and to establish a reserve for emergency expenditures and cash flow. She stated that Georgia property is required by law to be assessed at 40% of the fair market value. The Department of Revenue examines each county's digest to determine that property is assessed uniformly and equally between and within counties. Ms. Hudson reported that each year the Board of Assessors is required to review assessed value of taxable property for taxing purposes. When home sales in the county indicate that there has been an increase in the fair market value of property, the Board of Assessors must re-evaluate properties and adjust assessments. Georgia law requires that a rollback millage rate be computed that will produce the same total revenue on the current year's digest that was produced by last year's millage rate. If the County does not take the rollback, a tax increase must be advertised even if the County does not increase the tax rate. She reported the rollback millage rate for this year is 8.54. The 2023 millage rate was set at 10.02 and the staff recommendation is to keep the 2024 millage rate the same – 10.02. Ms. Hudson discussed trends of the County's millage rate over the last twenty years. She discussed the tax increase calculation process showing examples of a homestead property and a non-homestead

property when the rollback millage rate of 8.54 is applied versus when the proposed millage rate of 10.02 is applied.

Ms. Hudson discussed local revenue sources for the general fund with approximately 60% coming from general property tax; 21% coming from LOST with the remainder of the County's revenue coming from other taxes, fines and forfeitures, and charges for services. Ms. Hudson stated that Georgia law mandates that counties provide certain services to include all courts, the jail, health services, public assistance and family services, emergency / disaster management, property tax appraisal, elections and registration, tax commissioner and the sheriff. Other services the County is required to provide include road and bridge maintenance and construction, fire protection and water and sewer. There are also discretionary services provided by the County which are animal control, cooperative extension, libraries, airport, public transportation, building inspections, economic development, parks and recreation, and GIS / information technology. Ms. Hudson reported that mandated and required services that must be provided by the County total 85% with discretionary services accounting for only 15%. She presented a cost breakdown by function of the allocation of property taxes based on the example of a home valued at \$155,000,00. The largest percentage, 39.83%, of County tax bill allocations goes to public safety.

Assistant County Manager Hudson discussed impacts on the upcoming budget. She stated there are general increases in costs of supplies, fuel, asphalt, electricity, natural gas, inmate medical care, and inmate food, etc. to maintain the current level of service. She anticipated this increase would be 5% - 10%. Property and general liability insurance increase of 95%; retirement and insurance – 6%; mandated salary increases for elected officials – 4%; costs for the newly established Board of Elections is anticipated at \$80,000.00 - \$100,000.00; mandatory post traumatic stress disorder (PTSD) insurance coverage for all first responders - \$15,000.00 - \$20,000.00; and operating net costs for the first year of the aquatic center - \$170,000.00. Ms. Hudson reported she has not estimated a budgeted contingency at this time for cash flow or emergency expenditures.

Ms. Hudson entertained questions on the presentation from Commissioners and the public.

### **PUBLIC COMMENTS**

The following people addressed the Board:

Jeff Newton of 109 Cambridge Drive North addressed the Commissioners asking if the Aquatic Center was going over budget. Ms. Hudson responded that the construction cost came from grants and sales tax revenue. County Manager Carlos Tobar stated that there had been minimal change orders and the DNR Land Conservation grant second phase would be going out for bid.

Mr. Newton asked if the County planned to improve the county part of the water system or planned for an additional water supply. He asked if there were any businesses that wanted to come to town but couldn't because the county couldn't provide enough water. Mr. Tobar responded that the county had water to the industrial park and had a grant to extend sewer service, other than that, there were no plans for expansion. Mr. Tobar further stated that they had replaced 18 miles of water lines using SPLOST and ARPA funds and that they were currently working on Log Cabin.

Marion Simmons of 109 Water Bend Drive addressed the commissioners asking for clarification on the tax codes pertaining to the homestead exemption and the property value freeze. Assistance County Manager Hudson responded that if filed for the homestead freeze at age 60, the evaluation would not go above the frozen value. Ms. Simmons asked if the value did go up, who did she need to talk to. Ms. Hudson responded that she could speak with the tax assessor and then she explained the procedure for making changes to assessed property.

Ms. Simmons asked for further explanation on the roll back. Ms. Hudson stated that last year's millage rate was 10.02 and the roll back rate was 8.54; she explained how

the roll back rate was calculated based the digest increases. Ms. Simmons asked that the commissioners set the millage rate at 8.54 this year and increase it to 10.02 next year to give the tax payer an opportunity to get used to the increased valuations.

Jeff Newton readdressed the commissioners asking how the reassessments were chosen. Ms. Hudson stated that that was done by the Tax Assessor's Office. Commissioner Hall responded that the Assessor's Office was required to do the assessments and this year they assessed about one third of the residential properties and next year they would assess another third. Commissioner Craig explained the assessment process and the requirements placed by the state on making assessments.

Tina Behne of 160 Pine Drive addressed the commissioners stating that they were reassessed 25% last year and 27% this year.

Commissioner Davis stated that the tax freeze for those over 60 was something the county offered but it had to be asked for.

Commissioner Craig stated that the commissioners were their neighbors and that people could talk to them. He also stated that in reality, 85% of the expenditures were required by the State and that they only had 15% for their discretionary spending. Baldwin County had some of the lowest tax rates in the areas and they ran this county lean; they experienced the same inflation and sometimes they needed additional resources. He further stated that they wanted to keep taxes in Baldwin County some of the lowest in the state while providing great opportunities. Everyone hated taxes, but by law they had to provide certain services.

Commissioner Hall added that the state had added mandatory services but the county had to get the funds from the people; he has asked the State Representative and State Senator that if the state made mandates, that they send the money to fund them. Mr. Hall encouraged people to go to the School Board meetings to learn how they determine the need for their BOE millage rate.

Jeff Newton addressed commissioners again asking if there was anything they could "cut off".

There was a discussion about the discretionary funds including the fact that public safety cost 11 million dollars and the judicial system cost 3.9 million dollars; property tax generated about 14 million dollars, they ate up the property tax.

Mr. Newton asked if employees could be reduced. Commissioner Hall stated that they needed more employees and that 75% of the money went to personnel, if they cut anything they would have to cut people.

Marion Simmons asked where she could get the budget presentation. Ms. Hudson responded that it was on the county website at [balwincountyga.com](http://balwincountyga.com).

## **ADJOURNMENT**

Commissioner Henry Craig made a motion to adjourn the public hearing at 11:51 p.m. Commissioner Emily Davis seconded the motion and it passed unanimously.

Respectfully submitted,



John H. Westmoreland  
Chairman



Cynthia K Cunningham  
County Clerk