



# **BALDWIN COUNTY BOARD OF COMMISSIONERS PUBLIC HEARING – MILLAGE RATE**

**August 25, 2025**

**1601 N Columbia St, Suite 220**

**11:00 AM**

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## MINUTES

### PRESENT

Andrew Strickland, Chair  
Kendrick Butts, Vice Chair  
Sammy Hall  
Emily C. Davis  
Scott Little

### OTHERS

Carlos Tobar  
Dawn Hudson  
Bo Danuser

### CALL TO ORDER

Chairman Strickland called the first of three public hearings to consider setting the millage rate to order at 11:00 AM. He stated the public hearing was to consider setting the millage rate at 10.02 which was the current rate but would require an increase in property taxes by 2.61 percent.

### MILLAGE RATE PUBLIC HEARING

Assistant County Manager and Finance Director Dawn Hudson opened the public hearing by giving a power point presentation on the millage explaining:

- the definition of millage rate and how the tax digest is calculated,
- the county must set a millage rate that provided sufficient revenue to support maintenance and operations,
- property assessments were based on 40% of fair market value,
- the digest was review by the Department of Revenue,
- the appeals process,
- calculating the rollback millage rate and if the rollback rate was not taken, a tax increase must be advertised,
- the 2024 millage rate was 10.02, the rollback millage was 9.76 and the proposed 2025 millage rate was 10.02,
- how the ad valorem tax was calculated based on a \$190,000 house, with samples at the rollback rate and the proposed rate,
- revenue sources from general property tax, LOST, other taxes, fines and forfeitures, and charges for service and their comparative percentage,
- mandated services that were required by state law which included providing a court system, jail, health services, public assistance to families, emergency disaster management, property tax appraisal, elections and registration, tax commissioner and sheriff,

- required services of road and bridge maintenance and construction, fire protection, and water and sewer,
- Discretionary services including animal control, the Cooperative Extension, libraries, airports, public transportation, building inspections, economic development, parks and recreation, and GIS/information technology,
- The cost of providing mandated and required services was 85% of the budget with discretionary spending being 15% of the budget, and
- Budget expenditures by function with public safety being about 40%.

The commissioners discussed the cost of law enforcement, jail and fire service being about the same amount as the property tax revenue; the 10.02 millage rate would generate an anticipated \$338,000, the roll back rate of 9.76 would generate an anticipated loss of \$143,000.

### PUBLIC COMMENT

Travis Strickland addressed the commissioners asking questions about the 5-year digest and stated the tax digest had increased 45%, he commended the commissioners for all the good things that had happened but stated it was time to give the citizens back some of the discretionary spending. He compared his calculations on a \$150,00 home to other counties similar in size to Baldwin. Mr. Strickland provided his calculations to the commissioners.

There was a discussion about factoring the Baldwin County tax digest as compared to other counties; the appeals process on tax evaluations and the valuation of homes.

Desiree Liggins addressed the commission asking for clarification of where the money that was generated would be going. She asked who recommended the 10.02 millage rate. She stated this would affect those on set incomes and struggling to most. Ms. Liggins stated that this was the county's way of circumventing the House Bill 581. She asked who was approving the assessment of homes and was it being done in good faith.

There was a discussion about budgeted expenditures, calculating the roll back, deciding on the millage rate, implementing the FLOST tax created by Bill 581, the proposed revenue from the proposed millage rate and the rollback rate, budgeting based on the proposed rate and the rollback rate, and factors that caused property valuations to decline.

Ms. Liggins asked the commissioner to consider the people and what was in the best interest of the people; the commissioners needed to rethink how they ran the county.

There was a discussion about the cost of animal control and other programs.

Maurice Liggins addressed the commission asking about calculating the rollback millage rate, budgeting for the required services such as road maintenance.

There was a discussion about budgeting for services, calculating the tax digest, and advertising the tax rate of 10.02.

Ms. Liggins readdressed the commissioner stating she was in favor of the rollback.

Ms. Hudson clarified that the county would be fine with the rollback rate but the proposed rate would put the county in best financial position moving forward. She discussed borrowing money for TAN and revenue collections.

Mr. Strickland readdressed the commissioner stating that if the county "tightened their pocketbook" by 1% it would cover the deficit.

County Manager Tobar discussed cost cutting decisions made over the years, including replacing the HVAC system, getting competitive quotes, and doing things differently to save money. He discussed the housing rehabs, the 2025 CDBG award, and using grants to free up other things.

Chris Benedict addressed the commissioners asking about the school tax and after discussion stated that he now had a better understanding of taxes.

There was a discussion about the school setting their own millage rate.

Janet Cochrane asked for an explanation of taxes in general and about school tax including a senior discount or exemption in particular.

There was a discussion about the county's property value freeze at the age of 60 and the school board's at 65 based on income.

There was a discussion about educating the public on the tax exemptions available.

Commissioner Davis said she was not in favor of furloughing employees for any reason.

### ADJOURN

Commissioner Hall made a motion to adjourn the 11:00 AM August 25, 2025 millage rate public hearing at 12:15 PM. Commissioner Davis seconded the motion and the motion passed unanimously.

The millage rate public hearing was adjourned at 12:15 PM.

Sincerely,



Andrew Strickland, Chair  
Baldwin County Board of Commissioners

ATTEST:



Bo Danuser, County Clerk  
Baldwin County, Georgia

