



## BALDWIN COUNTY BOARD OF COMMISSIONERS CALLED JOINT CITY-COUNTY CALLED MEETING

Monday, December 22, 2025

Government Building, Suite 210, 1601 N Columbia St

4:00 PM

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### JOINT CALLED MEETING MINUTES

#### PRESENT

Andrew Strickland, Chair	Mary Parham-Copelan, Mayor Via Telephone
Kendrick Butts, Vice Chair	Denese R. Shinholster, Mayor Pro Tempore
Emily C. Davis	Dr. Collinda J. Lee
Scott Little	Walter Reynolds
Carlos Tobar	Shonya Mapp
Brandon Palmer	Steve Chamber
Bo Danuser	Jimmy Jordan
Cedrick Davis	Courtney Chavers
Jacque Huley	Melba Butts
Morgan Pendergast	Arlinda Simmons
Jeff Wells	

#### CALL TO ORDER

Commission Chairman Andrew Strickland called the December 22, 2025 Baldwin County Board of Commissioners meeting to order at 4:00 PM.

Mayor Pro Tempore Denese Shinholster called the City Council meeting to order at 4:00 pm. The City Clerk called roll.

#### ADMINISTRATIVE / FISCAL MATTERS

#### FLOST

Chairman Strickland stated that he and Ms. Shinholser met to see if there might be an interest in calling for a Floating Local Option Sales Tax referendum.

County Attorney Brandon Palmer gave an overview of House Bill 581 creating the Floating Local Option Sales Tax, including the incentives for cities and counties to adopt HB 581, that the sole purpose was to provide property tax payer relief.

Mr. Palmer stated that the city and county had to determine if there was an interest in FLOST, if 1% was the desired percentage, if everyone wanted the full 5 years, and the percentage split.

The elected officials discussed the timing for holding a referendum, with a March ballot possible if an Intergovernmental agreement was approved in January and a notice published in February.

Chairman Strickland stated the FLOST was beneficial to the county because of the mandated services required.

There was a discussion about the delinquent SPLOST and TSPLOST payments to the city and that measures had been taken to ensure that late payments would not happen again including conducting a forensic audit, issuing POs for the SPLOST and TSPLOST funds to keep up with encumbered funds, and establishing separate accounts for the sales tax funds.

There was a discussion about setting up accounts where the financial institution would dispense the sales tax check issued by the Department of Revenue and amending the IGA to accommodate that change. No one objected to a financial institution distribution the sales tax payments to the city and county.

There was a discussion about using the 1% FLOST to offset the county's and city's millage rates and roll back rates to create a relief for property tax payers, that the FLOST would not affect homestead exemptions, how much the FLOST would roll back taxes, and that the amount had to be posted.

There was a discussion about the current LOST, SPLOST and TSPLOST splits.

The discussion returned to FLOST and the rollback and included:

- When the rollbacks would apply to taxes with monthly collections and annually application
- Relief would be about 2/3<sup>rd</sup> of the taxes
- FLOST was a new tax and there were still questions about the administration of the tax
- The deadline for a March referendum would be January 26<sup>th</sup>
- The new city council members would be the ones to vote on FLOST and would need an opportunity to give their input
- That this would be adding another tax and burden too many citizens who would be voting on the additional penny tax
- The timing of asking for an additional sales tax with a pending forensic audit

There was a discussion about the timing of a referendum and that there would be other opportunities to hold a vote including in May and November of 2026 without being rushed to action.

There was a discussion about using the FLOST to offset property taxes and the public perception of adding another tax.

Chairman Strickland asked for input from the commissioners about moving the FLOST forward. Commissioners Little and Hall were in favor of a March referendum. Commissioner Davis stated that she was in favor and suggested pursuing a May or November ballot. Commissioner Butts was not in favor at this time.

The elected official discussed the timing of a referendum, getting voter approval for the property relief, making information available to the public, the terms of an intergovernmental agreement, not getting in a rush and a later ballot would allow the county's forensic audit to be completed and continuing the dialogue between the city and the county.

There was a discussion about setting another meeting after the newly elected city officials had an opportunity to discuss and decide if they wanted to pursue the FLOST.

It was the consensus of the elected officials of Baldwin County and the City of Milledgeville to not pursue a March ballot.

#### **ADJOURNMENT**

Commission Hall made a motion to adjourn the December 22, 2025 called commission meeting. Commissioner Davis seconded the motion and the motion passed unanimously.

The commission meeting was adjourned at 4:51 PM.

Councilman Reynold made a motion to adjourn the city council meeting. Councilwoman Lee seconded the motion and the motion passed unanimously.

The city council meeting was adjourned at 4:51 PM.

Submitted,

  
Andrew Strickland, Chairman

ATTEST:

  
Bo Danuser, County Clerk