



## BALDWIN COUNTY PUBLIC HEARING

September 17, 2024  
1601 N Columbia St, Suite 220  
3:00 PM

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### MINUTES

#### MEMBERS PRESENT

John Westmoreland  
Kendrick Butts  
Henry Craig  
Emily Davis  
Sammy Hall

#### OTHERS PRESENT

Brandon Palmer  
Carlos Tobar  
Dawn Hudson  
Cindy Cunningham  
Bo Danuser

#### CALL TO ORDER

Chairman John Westmoreland called the September 17, 2024 Public Hearing to order at 3:00 p.m.

#### ADMINISTRATIVE/FISCAL MATTERS

##### Proposed Property Tax Increase

Assistant County Manager Dawn Hudson stated this is the first 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:

Tom Ptak, 288 Lake Laurel Road, thanked Commissioners for their service. He stated his property value increased \$84,000 from last year, and he has filed an appeal. He said he and his wife are on social security, and he asked Commissioners to do whatever they can to help keep the millage rate down to help citizens.

Gerald Fisher, 570 Ga. Hwy 212, expressed his concern for the proposed tax increase and need for better services.

Tina Behne, 160 Pine Drive, thanked County Manager Tobar and public works employees for cleaning up Pine Drive and putting up signs to hinder dumping. She also thanked Assistant County Manager Hudson for responding to her email so quickly and answering her questions. She asked for clarification on the \$500,000.00 budget impact. Ms. Hudson responded that amount was for general cost increases only and not a total for the entire forecasted budget impacts. Ms. Behne stated that at a previous meeting when the proposed millage rate was discussed Commissioners said the proposed tax rate would help with cash flow, save approximately \$140,000.00 in TAN interest payments and help eliminate the need for a TAN. She asked if the extra money would be set aside to actually reduce the TAN rather than being used for over spending as she felt had been done in the past.

Wesley Milholen, 278 Bowen Hill Road, Haddock, stated he owns sixty rental properties, most of them in the County. He said the amount of increase on that many properties is hard on his financial situation. He said this increase cannot be passed on to the renter because they cannot afford to pay higher rent. He said it is the responsibility of Commissioners to find a way to balance the budget without putting everything on property owners.

Ricky Giles, 205 Lakeshore Circle, said people are concerned about the increase in property assessments. He stated he realizes that property taxes are not the only thing that affects people; but it is definitely a big part of it. He realizes the cost of everything is going up, and people can't afford it.

### ADJOURNMENT

Commissioner Henry Craig made a motion to adjourn the Public Hearing at 3:35 p.m. Commissioner Emily Davis seconded the motion and it passed unanimously.

Respectfully submitted,



John H. Westmoreland  
Chairman



Cynthia K. Cunningham  
County Clerk