



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

**August 25, 2025**

**1601 N Columbia St, Suite 220**

**6:00 PM**

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### MINUTES

#### PRESENT

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

#### OTHERS

Dawn Hudson  
Bo Danuser

#### CALL TO ORDER

Chairman Strickland called the second of three public hearing to consider setting the millage rate at 10.02 to order at 6:00 PM. He stated that maintaining the current rate 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 hearing to set the millage rate 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 an operation,
- property assessments were based on 40% of fair market value,
- the digest was reviewed by the Department of Revenue,
- the appeals process,
- calculating the rollback rate and if the rollback rate was not taken, a tax increase would have to 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 increase was calculated based on a \$190,000 house,
- revenue sources and the percentage from general property tax, LOST, other taxes, fines and forfeitures, and charges for service.
- 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,
- the provided required services such as 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, 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%.

There was a discussion about the county being a service organization and the majority of the expenses were salary and related, cutting the budget could include cutting people, the millage rate being set now would be for the 2025 budget, expenditures for general government operations and public safety, paying for mandated services, and required services.

### PUBLIC COMMENT

Adam Stern addressed the commissioner regarding property values being increased, the types of taxes and the revenues created, being prepared for emergencies, and improving other revenue sources.

There was a discussion about the audit of the Tax Assessor's Office, adjusting property evaluations as a result of the millage rate, and that commercial and industrial properties were being assessed this year.

Desiree Liggins expressed her concern about making a decision without a report; the digest was due in July. Ms. Hudson responded that there were different reports; the county did have the tax digest. Ms. Liggins asked why they couldn't roll back. Ms. Hudson responded that good fiscal policy was to collect enough in revenue to cover general operations and maintenance and establish a reserve.

There was a discussion about the sales ratio being 37.6 with the requirement that the ratio fall between 36 and 42 for compliance, having a capital reserve, levels of staffing, rolling back the millage rate, the \$143,000 less revenue the rate rollback would create, and building the fund balance.

Commissioner Little stated that he would like to see the revenue generated by setting the 10.02 millage rate be designated for specific beneficial projects.

Maurice Liggins asked the commissioners a series of questions and there was discussion after each question. The discussion included setting the millage rate at a level to cover just the \$143,000 anticipated loss created by adopting the roll back rate, commission's flexibility to adopt a millage rate between 9.76 and 10.02, tax obligations of landlords and tenants, property value evaluations, and the parameters the Department of Revenue used to calculate the tax ratio.

Mr. Liggins stated that he wanted the rollback; it would force everybody to be creative, more accountable and more efficient.

Sandra Godwin asked a series of questions and there was a discussion about the information in the digest, how growth impacted the digest, and that there would be no tax increase if the rollback rate was adopted.

Ms. Godwin advocated for less property taxes.

There was a discussion about the school millage rate.

Brett Thomson asked about properties that were not on the tax digest, including the state lands, the Greenway, Andalusia going the college, and the industrial parks. There was a discussion about property values, property appraisals, and the time between appraisals.

Mr. Thompson asked that property appraisals be scrutinized more closely and with tighter parameters.

Desiree Liggins readdressed the commission stating she did not get her assessment. Ms. Hudson stated the assessments went out at the end of April or first of May. Ms. Liggins asked what happened when the elderly expired and properties went to the children. There was a discussion about those changes being made during probate and that a homestead exemption audit had been requested.

#### ADJOURN

Commissioner Hall made a motion to adjourn the second August 25<sup>th</sup> Public Hearing at 7:07 PM. Commissioner Davis seconded the motion and the motion passed unanimously.

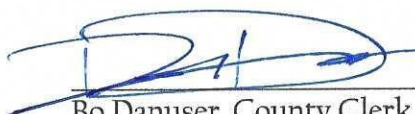
The millage rate public hearing was adjourned at 7:07 PM.

Sincerely,



Andrew Strickland, Chair  
Baldwin County Board of Commissioners

ATTEST:



Bo Danuser, County Clerk  
Baldwin County, Georgia

