



**BALDWIN COUNTY  
CALLED MEETING**  
July 29, 2024  
1601 N Columbia St, Suite 220  
6:00 PM

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**MINUTES**

**MEMBERS PRESENT**

John Westmoreland  
Kendrick Butts  
Henry Craig  
Emily Davis  
Sammy Hall

**OTHERS PRESENT**

Carlos Tobar  
Dawn Hudson  
Cindy Cunningham

**CALL TO ORDER**

Chair John Westmoreland called the Meeting to order at 6:00 p.m.

**INVOCATION**

County Manager Carlos Tobar delivered the Invocation.

**PLEDGE OF ALLEGIANCE**

Commissioner Henry Craig led the Pledge of Allegiance.

**ADMINISTRATIVE / FISCAL MATTERS**

**Discussion of Millage Rate Calendar**

Assistant County Manager Dawn Hudson presented information on the timeline for setting the County's millage rate. She stated there are very specific regulations set by the State Department of Revenue outlining the process for setting the millage rate. She discussed requirements for advertising the five-year history; advertising notices for three public hearings if there is a property tax increase, holding the required public hearings and then meeting to set the millage rate. She stated discussed the PT 32.1 form which is the form for calculating the rollback. If you set the millage rate above the rollback rate, it is considered property tax increase. When the advertisement of the five-year history is published, you must advertise the millage rate you propose to set. The County can advertise a rate that is higher than the actual millage rate that is set; however, you cannot advertise a lower rate than is finally set. Numbers from the rollback form are plugged into the five-year history which shows change in taxes from year to year. Ms. Hudson presented to calculations – the first is setting the millage rate by the rollback rate of 8.51. The County would recognize additional revenue of \$419,000 which comes from new properties on the digest or improvements to properties currently on the digest. The second calculation setting the millage rate of 10.02 would provide an additional 2.8 million dollars of revenue which is a combination of additions and improvements to properties as well as the reassessment of existing properties.

Ms. Hudson stated the digest must be submitted to the Department of Revenue by September 1<sup>st</sup> of every year. Allowing time to prepare digest packet for submission to the State by the September 1st date, the County must advertise the week of August 5<sup>th</sup> in order to meet the requirements for setting the millage rate. Recommendation is to

advertise the millage rate of 10.02 with final rate to be determined after final numbers are received and further calculations are made.

Commissioners discussed revenue sources, ways to eliminate the Tax Anticipation Note (TAN), cash flow issues due to timing of revenue collections and effect of the millage rate on homestead and non-homestead properties.

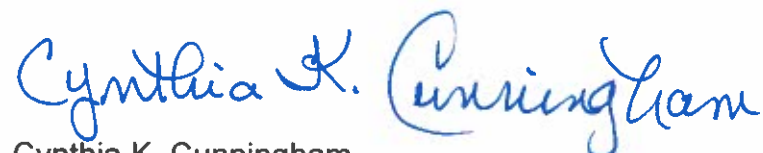
Commissioner Sammy Hall made a motion that an advertisement be published with a proposed millage rate of 10.02 and dates for public hearings to be held. Commissioner Emily Davis seconded the motion and it passed unanimously.

### **ADJOURNMENT**

Commissioner Emily Davis made a motion to adjourn the Called Meeting at 6:48 p.m. Commissioner Henry Craig seconded the motion and it passed unanimously.

Respectfully submitted,

  
John H. Westmoreland  
Chairman

  
Cynthia K. Cunningham  
County Clerk