



CITY COUNCIL SPECIAL CALLED MEETING

Thursday, February 20, 2025 at 12:00 PM
Council Chambers and YouTube Livestream

Website: www.forestparkga.gov
YouTube: <https://bit.ly/3c28p0A>
Phone Number: (404) 366.4720

FOREST PARK CITY HALL
745 Forest Parkway
Forest Park, GA 30297

The Honorable Mayor Angelyne Butler, MPA

The Honorable Kimberly James
The Honorable Hector Gutierrez

The Honorable Latresa Akins-Wells
The Honorable Allan Mears

Ricky L. Clark Jr, City Manager
Randi Rainey, City Clerk
Danielle Matricardi, City Attorney

APPROVED MINUTES

CALL TO ORDER/WELCOME: Mayor Butler Called the meeting to order at 12:01 pm.

ROLL CALL - CITY CLERK: A quorum was established.

Attendee's Name	Title	Absent	Present
Angelyne Butler, MPA	Mayor, At-Large		✓
Kimberly James	Council Member, Ward 1		✓
Vacant	Council Member, Ward 2		
Hector Gutierrez	Council Member, Ward 3-Arrived at 12:04 pm		✓
Latresa Akins-Wells	Council Member, Ward 4	✓	
Allan Mears	Council Member, Ward 5	✓	

PUBLIC HEARING:

1. **Public Hearing #2 on HB 581 to Opt-Out-** Executive Office

Background/History:

House Bill 581, passed during the 2024 legislative session and signed by Governor Kemp, introduces key changes impacting local government revenue. This bill includes procedural modifications to property tax assessments and appeals, a new statewide homestead exemption (which local governments can opt out of), and a local option sales tax to provide property tax relief.

The third and final Public Hearing will be on February 20, 2025, at 6:00 p.m.

City Attorney Matricardi- provided a brief overview of HB 581, noting that the bill, enacted in 2024 and approved by voters in November 2023, took effect on January 1, 2025. Attorney Matricardi included three major components: a statewide floating homestead exemption, a new local option sales tax, and procedural changes to property tax assessments. The floating homestead exemption applies to counties, cities, and school boards. Attorney Matricardi explained that the current homestead exemption remains unchanged under this bill, but the assessment process is modified. Instead of property taxes being based solely on the appraised value of a home, any increase in the taxable value is capped at the prior year's inflation rate. For example, Attorney Matricardi noted that if a home's assessed value increases by 10% (from \$100,000 to \$110,000) but the prior year's inflation rate is 3%, the taxable value would be \$103,000. If the city opts out, the taxable value would be \$110,000. Attorney Matricardi included that the bill applies statewide, and all jurisdictions are automatically included unless they opt out, which requires a public hearing. The local option sales tax is only available if the county and all municipalities within Clayton County remain opted in. However, at least two cities have already opted out, making the local option sales tax unavailable in Clayton County.

Danielle Smith, Tax Commissioner- included There are ongoing legislative developments, including the fourth version of HB 581, which proposes extending the opt-out deadline for jurisdictions that have not yet opted out of the floating homestead exemption. The county and two cities have already opted out, making the local option sales tax (LOST) a moot point for those areas. However, the proposed legislation to extend the opt-out deadline has been inconsistent, with initial proposals suggesting a deadline of March 31, 2029, later revised to March 31, 2025. This lack of clarity has raised concerns among officials, who feel the legislation was not thoroughly thought out and is causing confusion.

Ms. Smith added that jurisdictions have until March 1 to decide whether to opt out of the floating homestead exemption. If HB 581 does not pass, those who do not opt out by the deadline will be locked into the exemption with no recourse. Additionally, the county is considering its local legislation to provide property tax relief, which mirrors some aspects of HB 581 but would be tailored to local needs.

Ms. Smith also noted that many properties in the area already qualify for the homestead exemption due to their assessed values below \$150,000. Furthermore, the city retains the option to roll back millage rates in the future, which could provide even greater savings to residents than opting into HB 581. This flexibility allows the city to respond to rising property values and growth while ensuring tax relief for constituents

Mr. Clark Jr.- added one notable point, highlighted in the handout provided by Kerry Matricardi, which is that many properties in the area already qualify for the homestead exemption due to their assessed values being below \$150,000. Mr. Clark Jr. included that nothing is preventing the city from rolling back the millage rate in the future. This flexibility could provide significant savings to constituents, especially given the increase in property values across the county, which reflects positive growth. Mr. Clark Jr. noted rolling back the millage rate could offer residents greater financial relief than opting into HB 581, making it a viable alternative for addressing property tax concerns.

Ms. Smith noted- another important point not clearly explained during initial training: the Consumer Price Index (CPI) adjustment tied to the legislation was not scheduled to take effect until 2026. This delay was necessary to allow time for data collection and comparison of CPI values. The flexibility provided by this timeline allows local jurisdictions to maintain control and make adjustments as needed to serve their communities better, ensuring that decisions are tailored to local needs and circumstances.

Mayor Butler opened the Public Hearing

Those in favor of opting out: None

Those opposed to opting out: Dawn Thomas and Carolyn Franklin

Mayor Butler closed the Public Hearing.

EXECUTIVE SESSION: (When an Executive Session is required, one will be called for the following issues: Personnel, Litigation, or Real Estate).

ADJOURNMENT: Mayor Butler adjourned the meeting at 12:31 p.m.

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at 404-366-4720 at least 24 hours before the meeting.

APPROVED