

WHITE COUNTY BOARD OF COMMISSIONERS

MINUTES OF THE PUBLIC HEARING & REGULAR MEETING HELD

MONDAY, AUGUST 3, 2020 AT 4:30 P.M.

The White County Board of Commissioners held a 2020 Millage Rate Public Hearing (3 of 3) and a Regular Meeting on Monday, August 3, 2020 at 4:30 p.m. in the Board Room at the White County Administration Building. Present for the meeting were: Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Edwin Nix, Commissioner Craig Bryant, County Manager Jason Cobb, Finance Director Jodi Ligon, and County Clerk Shanda Murphy.

Chairman Turner called the meeting to order.

Following the Pledge of Allegiance, Pastor Cheryl Kennedy with The Bridge Church & White County Ministerial Alliance provided the invocation.

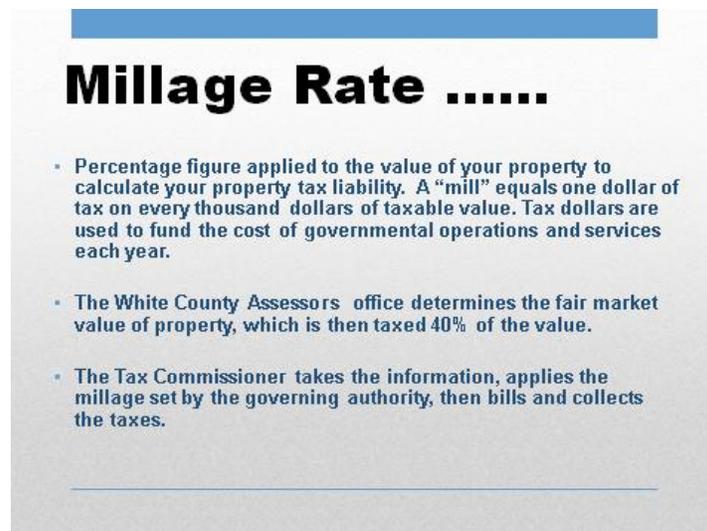
Ms. Jodi Ligon made the following 2020 millage rate presentation:



**White County
Board of
Commissioners**

**Tax Year 2020
Millage Rate**

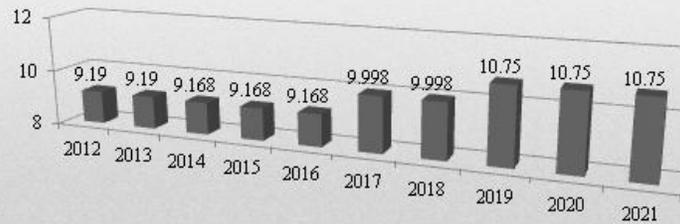
July 27, 2020



Millage Rate

- Percentage figure applied to the value of your property to calculate your property tax liability. A “mill” equals one dollar of tax on every thousand dollars of taxable value. Tax dollars are used to fund the cost of governmental operations and services each year.
- The White County Assessors office determines the fair market value of property, which is then taxed 40% of the value.
- The Tax Commissioner takes the information, applies the millage set by the governing authority, then bills and collects the taxes.

White County Millage Rates 10 Year History on Fiscal Years County Portion Only



White County Millage Rates History of Reported Revenues

Fiscal Year	Millage Rate	Revenue Collected
2011	9.19	\$9,386,738
2012	9.19	\$8,919,309
2013	9.19	\$8,059,536*
2014	9.168	\$7,567,792*
2015	9.168	\$7,451,893*
2016	9.168	\$7,794,738*
2017	9.998	\$8,545,208*
2018	9.998	\$8,782,572*
2019	10.75	\$9,883,003*
2020	10.75	\$10,097,919* (Pre-audit)

*No parcel-level audit. Figures (AVI and AAVI) \$ are not parcel-level figures and not included on this report.

Taxes Levied as Proposed

Component	Proposed Millage Rate	Net Digest	Collections
County - Board of Commissioners	10.75	\$ 961,240,391	\$ 10,333,334
School - Board of Education	17.394	\$ 909,392,043*	\$ 15,817,965
Totals	28.144	*School net digest reflects senior exemptions	\$ 26,151,299

Where is the Money Used?

Services	Budget %	Proposed Millage Rate
Agriculture	0.28	.0304
Judicial	9.19	.9878
Culture & Recreation	5.26	.5650
Housing & Development	2.67	.2865
General Government	20.83	2.2394
Health & Welfare	3.09	.3324
Public Safety	50.16	5.3922
Public Works	8.52	.9161
TOTAL	100.0%	10.75

Impact on Average Homeowner County Portion Only - Tax Year 2020

Home Value	\$300,000	\$500,000
40% Assessed Value	\$120,000	\$200,000
Rate	10.75	10.75
Estimated County Tax	\$1,290.00	\$2,150.00

July 16, 2020 White County News Ad

	2015	2016	2017	2018	2019	2020
COUNTY WIDE						
Real & Personal	953,322,791	971,182,849	987,513,788	1,048,232,919	1,081,709,013	1,102,061,784
Motor Vehicles	45,627,480	36,157,490	28,372,860	23,926,300	21,093,910	18,948,140
Mobile Homes	6,217,064	6,131,908	5,849,084	5,920,836	6,353,588	6,941,582
Timber-100%	62,440	36,730	111,239	77,563	103,573	98,822
Heavy Duty Equipment	69,900	37,176	0	17,870	0	57,255
Gross Sales	1,005,290,585	1,013,546,193	1,021,846,771	1,078,175,388	1,109,774,020	1,128,107,873
Less Exemptions	146,543,728	149,922,907	151,914,989	164,453,894	166,633,017	166,867,482
NET ASSESS VALUE	858,746,857	863,623,286	870,232,082	913,721,494	943,141,003	961,240,391
Gross Maintenance & Operation Millage	0.011584	0.012943	0.012654	0.013495	0.013584	0.013773
Less Millage:						
Local Option Sales Tax	0.002418	0.002545	0.002658	0.002745	0.002834	0.003028
NET MISG MILLAGE RATE	0.009166	0.009998	0.009996	0.010750	0.010750	0.010745
TOTAL MISG TAXES LEVIED	\$7,873,074	\$8,634,908	\$8,790,580	\$9,800,952	\$10,138,796	\$10,333,334
TAX						
Net Tax \$ Increase	238,027	761,434	86,072	1,100,372	337,814	194,568
Net Tax % Increase	3.1185%	9.6714%	0.7852%	12.6471%	3.4467%	1.9191%

Questions
or
Comments

Following the presentation, Chairman Turner opened the floor to receive public comment on the proposed 2020 millage rate. There were no comments and the floor was closed.

The public hearing was adjourned.

Chairman Turned called the Regular Meeting to order.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Nix there was a unanimous vote to adopt the minutes of the June 29, 2020 Work Session & Regular Meeting, the July 2, 2020 Called Meeting, the July 27, 2020 Public Hearing (a.m.) & Called Meeting (including Executive Session minutes), and the July 27, 2020 Work Session & Called Meeting and Public Hearing (p.m.).

Mr. Dave Cangemi, Director of Public Works, presented a quote for repairs to a 2003 Mack CV713 Spreader Truck – from Gainesville Truck Center in the amount of \$18,823.15. He explained this was for the rebuild of the diesel engine with a 1 year / 100,000 mile warranty. Commissioner Bryant asked Mr. Cangemi to question the core charge on the quote of \$1,595.00 as he did not think this would apply with the specific repairs being done.

Upon a motion made by Commissioner Nix, seconded by Commissioner Holcomb there was a unanimous vote to approve the repairs to the 2003 Mack CV713 Spreader Truck by Gainesville Truck Center in the amount of \$18,823.15 (applicability of core charge to be confirmed) to be paid from the General Fund Road Department maintenance and repair budget line item.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Goodger there was a unanimous vote to adopt County Resolution No. 2020-10 – setting the 2020 millage rate for White County (County & School) thereby providing authorization for the Chairman to execute the following:

- PT 32.1 Form – Computation of millage rate rollback and percentage increase in property taxes – 2020;
- PT 35 Form – County millage rate certificate for tax year 2020;
- Certification of use of insurance premium tax in the unincorporated area of White County; and
- Certification of pending appeals.

WHITE COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2020-10

A RESOLUTION SETTING THE YEAR 2020 MILLAGE RATE

WHEREAS, the White County Board of Commissioners is the taxing Authority of White County; and

WHEREAS, the digest for the taxable year 2020 has been established; and

WHEREAS, the White County Board of Commissioners has adopted a budget for the fiscal year beginning July 1, 2020, wherein there is included a portion of revenues to be derived from property taxes; and

WHEREAS, the White County Board of Education has approved an M&O millage rate for the taxable year 2020, along with no school bond millage rate;

NOW, THEREFORE, the White County Board of Commissioners hereby sets the taxable year 2020 millage rate for the incorporated and unincorporated areas as follows:

County portion	- 10.75;
State portion	- .00;

School portion	- 17.394;
School Bond portion	- 0.0; and
Total	<u>28.144</u>

RESOLVED, this 3rd day of August 2020.

WHITE COUNTY BOARD OF COMMISSIONERS

s/Travis C. Turner
Travis C. Turner, Chairman

Attest:
s/Shanda Murphy
Shanda Murphy, County Clerk

Ms. Ligon presented information to the Board concerning available interest rates for the lease / purchase option of six (6) vehicles which had been previously approved for purchase by the Sheriff’s Office. She stated that rates varied from 1.67% to 1.85%; however she was still awaiting final documentation. In considering whether to purchase the vehicles with cash from SPLOST or to finance the purchase through a three (3) year lease / purchase agreement funding through SPLOST – Commissioner Bryant stated that he was not in support of the lease options.

Upon a motion made by Commissioner Nix, seconded by Commissioner Holcomb there was a vote to approve a lease / purchase option for six (6) vehicles which had been previously approved for purchase (*on July 27, 2020 in the amount of \$273,883.00*) by the Sheriff’s Office – at an interest rate not to exceed 1.85% for a three (3) year term. Chairman Turner voted in favor of the motion. Commissioner Goodger and Commissioner Bryant opposed the motion. The motion passed by a 3-2 vote.

Ms. Jodi Ligon presented the monthly financial status report (see attached). She confirmed that the accumulated balance in the SPLOST debt service account as of July 31, 2020 was \$2,032,140.00

Chairman Turner presented information to the Board concerning funds available to the county from the State of Georgia through the (federal) CARES (Coronavirus Aid, Relief, and Economic Security) Act. He noted that he had taken the steps last week to accept the initial draw on behalf of the county in the amount of \$409,458.37 and the county was eligible to receive a total of \$1,364,861.23. He explained that staff was in the process of reviewing the criteria for expending these funds.

Upon a motion made by Commissioner Nix, seconded by Commissioner Goodger there was a unanimous vote to approve the grant acceptance of funds available to the county from the State of Georgia through the (federal) CARES (Coronavirus Aid, Relief, and Economic Security) Act in the initial draw amount of \$409,458.37 (maximum \$1,364,861.23).

Mr. Jason Cobb presented preliminary information on a quote from ACG in the amount of \$73,688.00 for reworking and installing security cameras in county facilities. He noted this did not include the camera system for the Detention Center. He also presented an update on current road projects, stating that dependent upon weather, the projects were scheduled to be completed by the end of October. Mr. Cobb informed the Board that the baseball tournament at Yonah Preserve this past weekend had gone very well.

Mr. David Murphy, Director of Public Safety, presented quotes to the Board for a lawn mower replacement for Fire Services. He stated that the current mower was a residential grade mower and had been used for many

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years; however it was no longer operational. He stated that the recommendation was to purchase the Scag mower from Swinehart's in the amount of \$7,649.00 to be paid from the General Fund Fire Services equipment budget line item. The Board discussed the six (6) quotes presented and the recommendation.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Nix there was a unanimous vote to approve the purchase of a lawn mower replacement for Fire Services from Star Equipment (Ferris) in the amount of \$6,500.00 to be paid from the General Fund Fire Services equipment budget line item.

Chairman Turner announced that the August 31 meeting and the September 7 meeting – were both canceled and the Board would be meeting on Monday, August 24, 2020 at 4:30 p.m. for a combined Work Session & Regular Meeting.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Goodger there was a unanimous vote to adjourn the meeting.

The minutes of the August 3, 2020 Public Hearing & Regular Meeting are approved as stated this 24th day of August, 2020.

WHITE COUNTY BOARD OF COMMISSIONERS

s/Travis C. Turner

Travis C. Turner, Chairman

s/Terry D. Goodger

Terry D. Goodger, District 1

s/Lyn Holcomb

Lyn Holcomb, District 2

s/Edwin Nix

Edwin Nix, District 3

s/Craig Bryant

Craig Bryant, District 4

s/Shanda Murphy

Shanda Murphy, County Clerk