

**LAMAR COUNTY BOARD OF COMMISSIONERS**  
**Special Called Minutes**  
**August 28th, 2014**  
**9:00 A.M.**

**I. Call to Order**

Chairman Matthews called the Workshop to order at approximately 9:00 a.m. Present for the meeting were Vice-Chairman Charles Glass, Commissioner Bennie Horton, Commissioner Van Baker, Commissioner Nancy Thrash, and County Administrator Robert Zellner, County Clerk Carlette Davidson and Attorney Scott Mayfield.

**II. BOE-MILLAGE RATE**

The Board of Commissioners (BOC) discussed the Board of Education's (BOE) millage rate of 16.736 before rollbacks with a 2.00 bond payment millage constituting a total tax levy of 18.736 mills. There was discussion on the fact that the constitution governs the bond issue and that the State has a maximum millage rate of 20 mills minus the rollback. The bond issue is not counted toward the 20 mills.

The Board had concerns with the fact that since they are adopting the BOE M&O and Bond issue that they are a part of approving this increase. Commissioner stated that the citizens look to the Board when it comes to taxes and millage. Chairman Matthews pointed out that it is the BOE that is raising their millage rate on a bond issue and not the BOC. There was discussion from the Board of Commissioners about attending the BOE meetings and Public Hearings. The Board discussed problems that the BOE may have with their deficit and why they need to raise the millage rate. There was discussion about the new Stadium and the Fine Arts center.

Chairman Matthews said that it is not a matter for the BOC to approve what the BOE does with their millage rate but is the duty of the BOC to recognize the M&O and the Bond issue increase and set it as part of the resolution to send to the State. Also, the Chairman pointed out that it is not the Board's responsibility to advertise for the school board and hold the Public Hearings for the BOE. Commissioner Baker stated that he is at fault for not going to the BOE budget workshop hearings and asking questions like he should be doing as a citizen of Lamar County. There was discussion about having a joint Public Hearing with the BOE so that the citizens could ask questions about the millage rate. Vice-Chairman Glass pointed out that the BOE had Public Hearings and that citizens could have gone to those hearings to ask questions.

Commissioner Thrash made a motion to table the approval of the BOE's M&O and the bond issue millage increase and Commissioner Baker seconded the motion. The motion passed unanimously. The Board discussed inviting the BOE to come to the Public Hearing and have questions about the millage rate increase to be directed to their Board. Chairman Matthews pointed out that there are separate responsibilities for the BOC and

the BOE. There was discussion about the process of incorporating both the BOC and the BOE millage rate on the tax bill. Chairman Matthews then said that the BOC had to approve the resolution for the M&O and the 2 mill bond issue increase.

Commissioner Baker stated that he heard from the new Superintendent that the senior citizen exemption was one reason for the 2 mill increase. There was discussion about having a possible round table meeting with the BOE. Commissioner Horton and Commissioner Thrash continued with the idea of having a meeting with the Public to discuss the differences between the BOC and the BOE millage rate. Commissioner Baker stated that the general public thinks that the BOC has control of the BOE and their millage rate. Holly Patel with the Tax Assessors office stated that the public knows the difference between the school millage rate and the county millage rate. Mrs. Patel stated that the breakdown is listed on the tax bill.

Commissioner Baker inquired about the total board indebtedness and indicated that he had questions for the School Board. He wanted to know what building a new stadium has to do with a higher education. Chairman Matthews stated that having a Fine Arts Center and a new stadium is nice for people who plan to locate to Lamar County.

Commissioner Thrash stated that her strongest point was the way all of this has been done. Commissioner Thrash wanted to know why they would put something in the referendum that says if they can't pay for it then we can routinely raise the millage rate and go back to the tax payers to pay the indebtedness that can't be covered. There was discussion about the Education Local Option Sales Tax (E-SPLOST) and what was actually on the ballot that the citizens voted on. Commissioner Thrash and the Board discussed the wording on the E-SPLOST referendum

The Board discussed the fact that if they did not recognize and approve the resolution for the BOE millage increase then a mandamus motion would be made in superior court and that the BOC would have to follow the laws. Chairman Matthews pointed out that no tax bills would be sent out and that would hurt the county because of additional delays in revenue. Administrator Zellner stated that because they are having this discussion it will go a long way because when the paper advertises it will answer some of the concerns of the citizens. Vice-Chairman Glass stated that having a press release in the paper would be better than holding a Public Hearing due to the amount of citizens that actually are in attendance. Also, having a press release will address the issues that most of the citizens are concerned about. Commissioner Baker said that it is important for the public to understand what the 2 mill increase is and how it's calculated. He went on to say that they may not understand what 2 mills means but they do know what a 12 percent increase means. If you pay \$1,000.00 in taxes you can take that percentage and see that the increase would be over \$100.00 and you can see the impact. Commissioner Baker stated that he doesn't understand how the BOE came up with that much money and why they are that short. Commissioner Baker stated that he just reviewed what was in the paper. Vice-Chairman Glass stated that the LOST and the E-LOST distributions go up and down each month. Commissioner Baker stated that they need to take the last 12 months of distributions and come up with a hard number. Vice-Chairman Glass shared with

Commissioner Baker how to get the information off of the Georgia Department of Revenues' website. Commissioner Baker stated that when the BOE passed the referendum that it was \$190,000.00 per month and then Sherri Ellington with the Herald Gazette stated the BOE figured it on \$150,000.00 per month which means they are losing \$55,000.00 a month and that's \$700,000 in a year. Commissioner Baker stated that they going to put into their till, instantly, almost a million dollars. Administrator Zellner stated that the BOE is trying to get back the \$700,000 that they have been short over the last three years and that they have had to go into their saving and now they want to get that money back.

The Board went into recess for about 5 minutes and when they came back into the meeting Commissioner Thrash declared that she would like to do a press release as to the events that took place and do an explanation as to how the process works. Commissioner Thrash stated that she would like to do an educational thing for the citizens because by law the BOC is obligated to take what the BOE has set and make it a part of the entire county's millage. Commissioner Thrash stated that it's not to approve but to recognize what they set and incorporate their millage into the tax bill.

Chairman Matthews called for a motion to approve the resolution set by the BOE. Commissioner Thrash made a motion to approve the resolution and Commissioner Baker seconded the motion. The motion was approved unanimously.

Commissioner Glass made a motion to approve the PT35, M&O millage rate and send to the State as required by law. Commissioner Horton seconded the motion. The motion passed unanimously.

Administrator Zellner explained to the Board that they have to approve the M&O and the 2 mill bond payment millage rate. There has to be two separate votes for each. Commissioner Thrash wanted to know if we have to accept the 2 mill increase bond referendum. Vice-Chairman Glass stated that they put the referendum on the ballot but there is a lot more detail behind the referendum. Vice-Chairman Glass showed a sample ballot to the Board. Commissioner Baker implied that the voters didn't see the details behind the referendum. The language on the ballot is very limited. The details on the referendum showed the estimated cost of the football field and the fine arts center. These types of things were on the list for capital improvement that could be voted on with the E-LOST election. Commissioner Thrash wanted to know when the committee went around talking about the E-LOST referendum and if the funding source isn't enough did they say to the general public they the tax payers are going to have to pay for it. Vice-Chairman Glass stated that when the County had a SPLOST election they didn't talk about this either. Commissioner Thrash wanted to know if you would vote on something and say that you have to go back to the property owners and raise the millage rate and not advertise it. Vice-Chairman Glass admitted that he had voted on previous SPLOST and E-LOST and had voted in favor of it. Commissioner Baker stated that he had too and Commissioner Thrash stated that she probably had too and shame on her. Commissioner Baker stated that he would have had an issue with it if he had known. Chairman Matthews stated that he had voted yes for every SPLOST and E-LOST. Commissioner

Baker again asked if they know the total bond indebtedness. He wanted to know if it is 11 million dollars. He addressed Ms. Ellington with the paper and she said that she couldn't see the presentation due to limited eyesight ability. Ms. Ellington stated that one of the bonds is almost paid off. This is a 2005 bond that was designated for the middle school. The stadium was about 4 or 5 million dollars and the fine arts center was more due to the state of the art system. Ms. Ellington stated that the BOE has a million dollar payment that is due on April 2015 and another 4 million dollars due in 2016 plus the rest of the 2005 bond. Commissioner Baker stated that the BOE has spent a tremendous amount of money in a short period of time so there has to be a pretty big amount of debt. Ms. Ellington stated that she was sure it was over 11 million dollars total.

Chairman Matthews stated that they had approved the M&O with the PT35 and inquired about approving a separate resolution for the bond indebtedness. Attorney Mayfield stated that he sent 3 resolutions and that one of them was for the BOE. Commissioner Thrash asked Attorney Mayfield if they needed to have a separate resolution for the bond issue and Attorney Mayfield stated that he didn't know anything about a separate resolution for the bond. Chairman Matthews stated that the BOE has a 2 mill bond increase and that they have approved the PT35. Attorney Mayfield stated that there would only need to be one resolution including the M&O and the 2 mill bond payment increase. Attorney Mayfield stated that at the end of the day there would only be one millage rate for the BOE. Attorney Mayfield stated that he had never heard of having 2 separate line items to increase the millage. Attorney Mayfield stated that you only need one resolution with the total dollar amount and that you could break down the M&O at 16.736 and 2 mill increases for the bond. Chairman Matthews stated that this is why they don't have to have the three public hearings because the increase is not for the M&O but for the bond. Commissioner Baker stated that they did the referendum predicting \$150,000.00 a month in sales tax. This would calculate to 1.8 million dollars a year in income and the BOE collected 1.5 million dollars in the last 12 months. The BOE is short 275,000.00 dollars. Commissioner Baker stated that this had to be a conservative figure. Commissioner Baker stated that he doesn't understand the numbers because they are fixing to get a million dollar jolt. Commissioner Baker said he could see the increase if they needed a half a million dollars. Chairman Matthews stated that he had read in the article where Finance Director Kristine Albritton stated that they don't need it right now but they are projecting for the future. Ms. Ellington stated that they have to do this now so they will have the money in April. Commissioner Baker stated that when you do the math they will have the money in April. Chairman Matthews stated that if the BOE doesn't need all of this money maybe they can revert it back to the property taxes.

Commissioner Thrash wanted to change the verbiage in the resolutions to quote the OCG that says mandatory upon County approval. Attorney Mayfield stated that it is the Georgia Constitution so it's even stronger than the OCG.

Commissioner Baker stated that they don't need to have a special meeting but that something in the newspaper is more effective. Commissioner Baker stated that he is going to start attending the BOE budget board meetings to try to understand the numbers. Chairman Matthews stated that they probably just need to meet with Mrs. Albritton.

Commissioner Thrash made a motion to retract the vote on the PT35 and Vice-Chairman Glass seconded the motion. The motion passed unanimously.

Vice-Chairman Glass made a motion to approve the resolution 2014-09 with the total BOE millage rate of 18.736 adding the language requirement of the Georgia Constitution. Commissioner Thrash seconded the motion. The motion passed unanimously.

**VII. Adjournment**

Commissioner Thrash made a motion to adjourn the meeting at approximately 10:39 a.m. Commissioner Horton seconded the motion. The motion passed unanimously.

THE LAMAR COUNTY BOARD OF COMMISSIONERS

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Jay Matthews, Chairman

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Charles Glass, Vice-Chairman

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Bennie Horton, Commissioner

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Van Baker, Commissioner

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Nancy M. Thrash, Commissioner

Attest:

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Carlette Davidson, County Clerk