



LEE COUNTY BOARD OF COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING
102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

Tuesday, August 27, 2024 AT 5:00 PM
T. PAGE THARP BUILDING
KINCHAFOONEE CONFERENCE ROOM
WWW.LEE.GA.US

MEETING MINUTES
Special Called Joint
Meeting
City of Leesburg
City of Smithville

COUNTY COMMISSIONERS

Luke Singletary, Chairman, District 2
Chris Guarnieri, Vice-Chairman, District 4
Dennis Roland, Commissioner, District 1
Billy Mathis, Commissioner, District 3
George Walls, Commissioner, District 5

COUNTY STAFF

Christi Dockery, County Manager
Kaitlyn Good, County Clerk
Jimmy Skipper, County Attorney

The Lee County Lee County Board of Commissioners met in a Special Called Joint Meeting with representatives from the City of Leesburg and the City of Smithville on Tuesday, August 27, 2024. The meeting was held in the Kinchafoonee Conference Room of the Lee County T. Page Tharp Governmental Building in Leesburg, Georgia. Those present from the Board of Commissioners were Commissioners Chris Guarnieri, Dennis Roland, and George Walls. County staff in attendance were County Manager Christi Dockery, Co-Assistant County Manager Joey Davenport, Co-Assistant County Manager Heather Jones, and County Clerk Kaitlyn Good. Those present from the City of Leesburg were City Manager Bob Alexander, Mayor Billy Breeden, City Attorney Bert Gregory, and Councilmembers David Daughtry and Amanda White. Those present from the City of Smithville were Councilmembers Ilean Bady, James Champion, and Dwight Hickman. Lee County School Assistant Superintendent Kevin Dowling was also present. Board of Commissioners Vice-Chairman Guarnieri called the meeting to order at 5:00 PM.

1. **CALL TO ORDER**

2. **NEW BUSINESS**

A) **Discussion of the Floating Homestead Exemption, led by Chief Appraiser Doug Goodin.**

Mr. Goodin also provided copies of the resolution containing the ballot language. The base year would be 2024 value of property with a homestead application on file with the Tax Assessor's office as of April 1, 2025. This is not a frozen value as it can increase every year from 2026 forward upon the adoption of the Consumer Price Index Ratio by the state revenue department. The floating homestead would be for the 2025 Tax Digest and would be for a five-year period. If the amendment passes, then it would have to be voted on by each individual entity on whether to adopt or not adopt by March 1, 2025 (date set by the state). Upon making a decision, each entity would then be required to hold three (3) public hearings and adopt a resolution for a minimum of five years.

If each entity agrees to the floating homestead, there is an option of an additional one cent sales tax to offset the potential loss of revenue. This would be divided between the governing authorities based on a formula yet to be determined by the state. If one entity opts out of the floating homestead, the county does not qualify for the one cent sales tax as a whole; this rule, however, does not apply to the Board of Education. An intergovernmental agreement would need to be secured among the entities for the sales tax. This agreement can include a term from one to five years, but the decision must be unanimous. Essentially, the first step is for the voters to approve, and the second step is for the cities and county to meet to discuss the one cent sales tax.

The Board of Tax Assessors is in the process of a revaluation of all residential property for the 2025 tax year. This will change the overall tax digest as residential properties make up the majority of the tax digest. The reason for this revaluation is that the sales ratio is currently 32, and it needs to be at least 36. Mr. Goodin added that personal property valued at less than \$20,000.00 will be leaving the digest.

Being that this is a floating exemption, the taxable value will change every year. Also, if a home sells or there are significant improvements done to the property, the base value will reset. This does not freeze the millage rate; you can set only the value that it is applied to.

EXAMPLE

2024 Value with No Exemption

\$100,000.00 X 40% = \$40,000.00 (amount to pay tax on)

\$40,000.00 X 12.406 (County) = \$496.24

\$40,000.00 X 17.000 (BOE) = \$680.00

\$40,000.00 X 04.000 (Smithville) = \$160.00

\$40,000.00 X 04.669 (Leesburg) = \$186.76

Total Tax Bill = \$1,523.00

2024 Value with Homestead Exemption

\$100,000.00 X 40% = \$40,000.00 - \$2,000.00 (exemption amount) = \$38,000.00

\$38,000.00 X .012406 = \$471.43

\$38,000.00 x .01700 = \$646.00

\$40,000.00 X .0040 = \$160.00

\$40,000.00 X .004669 = \$186.76

Total = \$1464.19

Savings with Homestead Exemption = \$58.81

If Values Increase:

If Revaluation Completed

\$200,000.00 X 40% = \$80,000.00

\$80,000.00 X .012406 = \$992.48

\$80,000.00 X .017000 = \$1,360.00

\$80,000.00 X .00400 = \$ 320.00

\$80,000.00 X .004669 = \$373.52

Total Tax Bill = \$3,046.00

If the CPI Increases by 3%

\$100,000.00 X 3% = \$103,000.00 X 40% = \$41,200.00

\$41,200.00 X .012406 = \$511.12

\$41,200.00 X .017000 = \$700.40

\$41,200.00 X .00400 = \$164.80

\$41,200.00 X .004669 = \$192.36

Total Tax Bill = \$1,568.68

Mr. Goodin explained that an individual can only receive the homestead exemption on one property statewide (must be registered to vote at this address); furthermore, individuals are not supposed to have a homestead exemption in more than one state. County Manager Christi Dockery commented that if implemented, this one cent would put Lee County's sales tax at 9%, which would not only sway people from shopping in the County, but also likely affect the passing of future SPLOST or

TSPLOST referendum. With the TSPLOST and SPLOST taxes, the effects are visible; citizens can see their tax money going towards something. With this tax, the uses are not as obvious.

City of Leesburg Attorney Bert Gregory stated that this would be a decision that appears to hurt more people in the end. Mr. Goodin agreed, adding that it does not seem to benefit small, rural counties like Lee. Mr. Goodin stated that this would probably pass statewide; we would just need to decide whether to opt in or opt out and whether it is worth it. The consensus among those present was to opt out. Future joint meetings on this topic will be held as necessary.

3. **PUBLIC FORUM**

4. **ANNOUNCEMENTS**

5. **ADJOURNMENT**

The meeting adjourned at 5:43 PM.

CHAIRMAN

ATTEST:

COUNTY CLERK