

## **LAMAR COUNTY BOARD OF COMMISSIONERS**

### **Special Called Meeting Minutes**

**August 26<sup>th</sup>, 2025 9:30 a.m.**

**Administration Building**

#### **Call to Order**

Chairman Traylor called the meeting to order at 9:30 a.m. Present for the meeting were ‘ Chairman Traylor, Commissioner Lovett, Commissioner Gilles, Commissioner Boyle, County Administrator Townsend, County Clerk Davidson, and County Attorney Mayfield. Vice-Chairman Fletcher was absent for the meeting and Commissioner Boyle joined the meeting via Teams.

#### **i. Resolution 2025-12 – BOC Millage Rate**

Commissioner Gilles made a motion to approve Resolution 2025-12 BOC millage rate. Lamar County Board of Commissioners hereby sets a millage rate of 10.0520 mills for the 2025 tax year on all taxable property in the County, both within the unincorporated areas and municipalities. Commissioner Lovett seconded the motion. The motion passed unanimously. The motion was approved unanimously.

#### **ii. Resolution 2025-13 – LOST Millage Rate**

Commissioner Lovett made a motion to approve Resolution 2025-13 LOST millage rate. The gross millage rate for Lamar County for 2025 is 12.2408. Lamar County, both the unincorporated areas and the municipalities shall receive a 2.1888 mill rollback for the local option sales tax and as a result of the rollback, the millage rate for Lamar County shall be reduced by 2.1888 mills leaving a net millage rate of 10.0520 for 2025. Commissioner Gilles seconded the motion. The motion passed unanimously.

#### **iii. Resolution 2025-14 – BOE Millage Rate (Acknowledgment of 12.699 mills)**

Commissioner Gilles made a motion to approve Resolution 2025-14 BOE Millage Rate. Upon the recommendation of the Lamar County Board of Education, it is ordered that upon \$920,628,454, the net value of all property taxable for educational purposes in Lamar County as shown on the digest thereof, there be and hereby is levied a tax, ad valorem, on all property in Lamar County, real and personal, for the year 2025 for M & O educational purposes, in the amount of 12.6990 per \$1,000.00 of the assessed valuation of the digest. Commissioner Lovett seconded the motion.

Commissioner Lovett asked (on the record) what would happen if the Board voted this down. Attorney Mayfield said that the Supreme Court and the Court of Appeals the counties duties in approving the BOE millage rate are ministerial. Ministerial is just a formality, a ministerial act and not a discretionary act. Assuming there will be a lawsuit at some point not knowing how soon the judge will do it but there could be some kind of injunction or mandamus actions ( lawsuits compelling government to perform required duties).

Commissioner Lovett stated his objection and the reason for it. He said he acknowledged, for the record, that would lose any legal battle that they would pursue. Commissioner Lovett said he feels as if he owes an explanation because in their post, the Chairman of their board (Board of Education) states that, “ By adopting the full rollback rate, the Lamar County School Board of Education insures property owners will not seek a school tax increase due to rising property values.” Commissioner Lovett said that this was the Chairman of the Board of Educations statement from six days ago. It is on their website, and they have made it public. They have disabled comments. Commissioner Lovett said he has worked with the Tax Assessor to insure that this statement is absolutely false. He said that every property tax he has pulled up with the shows an increase from the Board of Education. Commissioner Lovett said it is disrespectful to the Board of Commissioners, since he has been a Commissioner, that no one from the Board of Education was present to discuss their budget and to discuss these issues before the Board of Commissioners was forced to vote. Commissioner Lovett said this is his stern objections to the language in their post and his acknowledgement to the Board of Commissioners that further legal action would be frivolous.

Commissioner Boyle said he wanted to agree with everything Commissioner Lovett said because every post he read said it is going down when in fact it is going up.

Commissioner Gilles said she would agree with everything Commissioner Lovett said but she is not willing to go to court over a Facebook post. The people and the voters need to look at their tax bills when they get it and they will see what is going on. Commissioner Gilles said she is tired of this because it is every year with the school board. She said she had children in Lamar County and as much as she wants them to have the best education, it is also a two way street. Commissioner Gilles said she did not go to any of their budget meetings.

Commissioner Lovett addressed Tax Assessor Haddock. He asked if the taxes from the Board of Education going up. Tax Assessor Haddock replied yes. Tax Assessor Haddock said if the Board of Education had rolled back the millage rate to 11.5 mills then they would have been even with most of the tax bills because of the values. Tax Assessor Haddock said the Board of Education rolled back the millage rate according to the law; 12.699. As seen in the past, you will see a tax increase but that much of an increase. If they would have opted in to HB581 then they would not have seen a large tax increase.

Commissioner Lovett said that often times it is the rollback rate versus the valuation as a political cover so they can say “Look at us, we are rolling back but in fact the taxes went up.”

Commissioner Gilles made a motion to approve Resolution 2025-14 – BOE Millage Rate (Acknowledgment of 12.699 mills). Commissioner Lovett seconded the motion. Commissioner Boyle opposed the motion. The motion passed 2-1.

#### **iv. Resolution 2025-15 – Bond Millage Rate**

Commissioner Gilles made a motion to approve Resolution 2025-15. Upon the

recommendation of the Lamar County Board of Education, it is ordered that upon \$920,628,454, the value of all property taxable for educational purposes in Lamar County as shown on the digest thereof, there be and hereby is levied a tax, ad valorem, on all property in Lamar County, real and personal, for the year 2025 for bond repayment purposes, in the amount of 1.50 per \$1,000.00 of the assessed valuation of the digest. Commissioner Lovett seconded the motion. The motion passed unanimously.

#### **v. FLOST (Floating Local Option Sales Tax) Discussion**

Chairman Traylor stated that since they met with the cities the legislators have provided educational opportunities, clarifications, and amendments to explain the process. When the FLOST was first introduced, he had the mindset of the Local Options Sales Tax (LOST). LOST and the Special Local Options Sales Tax (SPLOST) are basically when tax dollars are received in the community and then divided amongst the cities and the county based on their splits. Over the years there have been service delivery strategies, and debates over those splits amounts. Chairman Traylor explained that FLOST is tied to HB 581 and would serve as an extra tax to offset frozen homestead exemptions, intended to give money back to the citizens.

County Administrator Townsend gave an overview of the FLOST Negotiations.

The LOST negotiations are setup based on the services rendered throughout the County. The County and the City both have full-time Fire Departments. The County has the Sheriff's Office and the City has the Police Department. The County and the City both have animal shelters. The splits for LOST are currently as follows:

City of Barnesville: 38%

City of Milner: 4%

Aldora: 1%

County: 57%

With the new Floating Local Options Sales Tax (FLOST) law you have to have a tax levy, so the Town of Aldora is ineligible. Below is based on the consolidation reports.

	Parcels with Floating Exemptions	FSW from Consolidation	Percentage on the Total Exemptions	Splits on the Floating Exemptions	Per Parcels Saving with FLOST
Lamar	9,991	77,400,531	80.2%	\$ 2,438,283.72	\$ 244.05
City of Barnesville	2363	12,858,517	13.3%	\$ 405,071.03	\$ 415.47
City of Milner	616	6,215,986	6.4%	\$ 195,816.97	\$ 561.93
96,475,034			100%		

Below is a projection of the Floating Option Sales Tax based on the parcels.

	Parcels with Floating Exemptions	Property Taxes Collected for FY 2024	Percentage on the Total Collections	Splits on the Property Taxes collections 2024	Per Parcels Saving with FLOST
Lamar County	9,991	\$ 7,000,428	87%	\$ 2,653,364.63	\$ 265.58
City of Barnesville	2363	\$ 656,363	8%	\$ 248,780.56	\$ 370.86
City of Milner	616	\$ 361,520	5%	\$ 137,026.53	\$ 488.02
<b>\$ 8,018,311</b>			<b>100%</b>		

## Splits based on 100% FY 2024 Collections of the Cities

	Parcels with Floating Exemptions	Property Taxes for FY 2024	Percentage on the Total Exemptions	Splits on the Property Taxes collections 2024	Per Parcels Saving with FLOST
Lamar County	9,991	\$ 7,000,428	67%	\$ 2,021,288.72	\$ 202.31
City of Barnesville	2363	\$ 656,363	22%	\$ 656,363.00	\$ 480.08
City of Milner	616	\$ 361,520	12%	\$ 361,520.00	\$ 789.19
<b>\$ 8,018,311</b>			<b>100%</b>		

## Current LOST Splits with Barnesville received Aldora 1%

	Parcels with Floating Exemptions	FSW from Consolidation	Barnesville's Percentage Request	Current LOST Split with Aldora 1% giving to Barnesville	Per Parcels Saving with FLOST
Lamar	9,991	77,400,531	57.0%	\$ 1,732,327.88	\$ 173.39
City of Barnesville	2363	12,858,517	39.0%	\$ 1,185,276.97	\$ 674.99
City of Milner	616	6,215,986	4.0%	\$ 121,566.87	\$ 370.74
			100.0%	\$ 3,039,171.72	

County Administrator Townsend explained that, unlike the LOST distribution, Aldora will not receive a 1% split under FLOST. He presented proposed projected splits, noting that the City of Barnesville is seeking a larger share of 39%. Chairman Traylor reported that the City of Barnesville would be holding its meeting that evening. He also noted that he, County Administrator Townsend, and Representative Beth Camp would be meeting to discuss the State's intentions for FLOST. Commissioner Gilles stated that the original intention was to split the collections equally. County Administrator Townsend added that, based on last year's property tax collections, the distribution would be approximately \$265.58 for Lamar County, \$370.86 for the City of Barnesville, and \$488.02 for the City of Milner. He emphasized that these figures provide formulas the Board can work with, and he presented the numbers for consideration.

Commissioner Lovett stated that the original discussion regarding FLOST was that the revenue would go into the General Fund and be treated like any other local option sales tax. At that time, the only percentage to be determined was Aldora's share and how it would be allocated. Now that it has been clarified that FLOST is based on property, they need to approach the matter differently. Commissioner Lovett asked how it would work if the County received one amount and then that number was doubled for a municipality. He noted that the cities would likely want this type of relief, and that he could support such an approach. For example, if the County received \$200.00 and the cities received \$400.00, he could present that as meaningful relief. Chairman Traylor commented that he envisioned a figure around 80%. Commissioner Gilles emphasized the need to remain consistent with the legislative intent.

County Administrator Townsend explained that if the measure is placed on the ballot and approved by the taxpayers, collections could begin in January 2026. The revenue would be deposited into a separate account, as it would not apply until 2027. He added that, similar to

LOST, the tax bill would show the total amount reduced by FLOST collections so taxpayers would see the benefit directly.

Chairman Traylor stated that the final decision rests with the voters of Lamar County.

Commissioner Lovett suggested exploring a distribution of 4% to the City of Milner, 15% to the City of Barnesville, and 81% to Lamar County. Chairman Traylor noted that a meeting with the cities would be scheduled, followed by a joint meeting to reach a decision.

County Attorney Mayfield said he would send the Board of Commissioners the model for FLOST that ACCG created.

Commissioner Lovett suggested that the County get 80 percent, the City of Barnesville get 16 percent, and the City of Milner get 4 percentage.

Chairman Traylor said for a City citizen to get double that of the County. Every City official should be able to celebrate they are getting double. He said if you take out the fact that it is not to subsidize the general budget then it makes sense. Commissioner Lovett suggested that they continuing lowering the County's percentage until there is a true doubling.

County Administrator Townsend presented a proposal of upcoming meeting dates.

- **September 3, 2025:** Joint meeting followed by Special Called Meeting (tentatively 3:30–5:00 p.m.).
- **September 4, 2025:** Model ACCG FLOST and the Intergovernmental Agreement due to the Elections Superintendent.

Chairman Traylor and County Administrator Townsend shared additional notes:

- State law prohibits advertising or campaigning for FLOST.
- Citizens must be educated with factual information (e.g., projected savings on tax bills). He said that ESPLOST will cost money and FLOST will save the citizen money.
- Discussion also touched on sales tax splits, SPLOST revenue (\$3,000,000), TSPLOST (fuel), and LOST percentages.

### **Public Comment**

No formal comments recorded.

### **Round Table**

County Administrator Townsend reported that Recreation Director Lowe and Animal Services Director White will be organizing a Halloween Festival on October 18th at the trails. He also noted that GDOT and the UGA Capstone Project are conducting a study on the Highway 341 Dixie Pipeline Bridge weight limits.

The Board discussed the use of signed waivers for Recreation and Animal Shelter events. County Attorney Mayfield recommended posting a large sign stating that participants enter at their own

risk, rather than requiring individual waivers. Commissioner Gilles suggested that Public Works create a sign indicating that participants assume all responsibility.

Chip Gardner with AMWASTE addressed the board. Mr. Garnder asked how much revenue the Local Options Sales Tax (LOST) generates for Lamar County. County Administrator Townsend replied that the Special Local Options Sales Tax (SPLOST) generates a little over three million dollars. LOST is a breakdown by County and Cities, and the Transportation Local Options Sales Tax (TSPLOST) comes from fuel tax. He asked if they added a 5 to 7 percent LOST what would it do for the property taxes. Commissioner Lovett said it would decrease by 40 percent.

### **Executive Session**

No Executive Session

- Real Estate
- Litigation
- Personnel

### **6. Adjournment**

Commissioner Lovett made a motion to adjourn the Special Called meeting at 10:48 a.m. Commissioner Gilles seconded the motion. The motion passed unanimously.

Lamar County Board of Commissioners

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Ryran Traylor, Chairman

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Jarrod Fletcher , Vice-Chairman

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Jason Lovett, Commissioner

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Ashley Gilles, Commissioner

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Truman Boyle, Commissioner

Attest: \_\_\_\_\_ Carlette Davidson, County Clerk