

Lamar County Board of Commissioners
Public Hearing
August 26th, 2025
9:00 a.m.

Chairman Traylor called the meeting to order at 9:20 a.m. Present for the meeting were Chairman Traylor, Commissioner Lovett, Commissioner Gilles, , County Administrator Townsend, County Clerk Davidson, Attorney Mayfield, and Tax Assessor Haddock. Vice-Chairman Fletcher was absent for the meeting. and Commissioner Boyle joined the meeting via Teams. The meeting was available via Teams.

Presentation from Tax Assessor Jeannie Haddock

Tax Assessor Haddock explained why there was an 11 percent increase. She presented a PT-32 Form required by the Department of Revenue (DOR). She explained that under the Taxpayer Bill of Rights, her responsibility is to maintain property values at fair market value. All property is taxed at 40%, and when audited by the DOR, if values fall below 38% of sales, utility companies are permitted to pay at that reduced rate. She noted that in the past, governing authorities did not roll back the millage rate when digest values increased. The PT-32 Form reflects both the 2024 Digest and the 2025 Digest, with the following key figures:

- Reassessment of Existing Real Property: \$85,545,075 (inflation growth) The cost per square foot increased from \$90 to \$120 this year
- Other Changes to the Digest (new growth):
 - Real Property: \$38,175,572 (new houses, new property, pools, accessory buildings, new parcels, garages)
 - Personal Property: \$76,412,311

When determining the millage rate, they have to look at the digest and the budget. They make sure the Board of Commissioners and the Board of Education cannot count the \$85,545.075 when they are determining a budget. These factors are used to determine the rollback rate, which calculates at 9.056 mills to the proposed millage rate which is 10.052. This is an 11 percent increase over the rollback. You are technically not increasing the millage rate you are just not rollback to the mandated 9.056 millage rate.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE IN PROPERTY TAXES - 2025				
COUNTY:	Lamar	TAXING JURISDICTION:	County	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	837,174,832	85,545,075	38,175,572	960,895,479
PERSONAL	106,007,693		76,412,311	182,420,004
MOTOR VEHICLES	9,445,170		254,290	9,699,460
MOBILE HOMES	1,670,019		(9,721)	1,660,298
TIMBER -100%	415,312		(288,736)	126,576
HEAVY DUTY EQUIP	23,909		(4,673)	19,236
GROSS DIGEST	954,736,935	85,545,075	114,539,043	1,154,821,053
EXEMPTIONS	155,654,990		165,583,535	321,238,525
NET DIGEST	799,081,945	85,545,075	(51,044,492)	833,582,528
(PYD)	(RVA)	(NAG)	(CYD)	
2024 MILLAGE RATE:	10.092		2025 MILLAGE RATE:	
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	799,081,945		
Net Value Added-Reassessment of Existing Real Property	RVA	85,545,075		
Other Net Changes to Taxable Digest	NAG	(51,044,492)		
2025 Net Digest	CYD	833,582,528	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	10.092	PYM	
Millage Equivalent of Reassessed Value Added	ME	1.036	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	9.056	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)				
		Rollback Millage Rate	9.056	
		2025 Millage Rate	10.092	
		Percentage Tax Increase	11.44%	

Tax Assessor Haddock discussed HB581, the Floating Homestead exemption, which was passed in 2024. The exemption freezes property values at the 2024 level if the governing authority votes to opt-in. Lamar County has chosen to opt-in, so the homestead exemption values are now frozen. She provided examples of how the exemption works in practice. One example combined a Regular Homestead with a Conservation Use Value Assessment (CUVA):2024 Fair Market Value (FMV): \$693,575.00, CUVA: \$62,404.00 (for properties over 10 acres), Age exemption: \$2,000.00, Taxable Value (2024): \$213,026, Millage Rate (2024): 10.092, Tax Bill (2024): \$2,149.86

In 2025, the property value increased to \$820,663.00. Under HB581, the frozen value and exemptions were as follows: CUVA: \$62,404.00, Age exemption: \$2,000.00, Homestead exemption: \$50,836.00 (applied to house and five acres; property in example had 40 acres), Taxable Value (2025): \$213,383, Millage Rate (2025): 10.052, Tax Bill (2025): \$2,144.93. This resulted in a tax bill reduction of \$4.93. Without HB581, the taxpayer would have seen a \$248.11 increase. More examples can be seen below:

CUVA and Regular Homestead

Regular Homestead

NO Exemption at all

With Age Exemption

2024	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	580,910	232,364		20,000		212,364	10.092	2,143.18
Bond	580,910	232,364		7,000		225,364	1.500	338.05
School	580,910	232,364		9,000		223,364	14.000	3,127.10
2025	FMV	40%	Cuva Exemp	Age exemption	HB 581	Taxable amount	Mill Rate	Taxes
County	692,798	277,119		20,000	44,755	212,364	10.052	2,134.68
No Freeze Value	692,798	277,119		20,000		257,119	9.057	2,328.73
Bond	692,798	277,119		8,000		269,119	1.500	403.68
School	692,798	277,119		10,000		267,119	12.699	3,392.15

194.04

Tax Assessor said since the Board of Commissioners opted in to HB581 last years exemptions was \$155,656.990. These are your homestead exemptions, conservation use exemptions, and personal property exemptions. This year, for the floating homestead exemption, the County exemptions went to \$320,986,755.00. That was \$165,331,765.00 increase in exemptions. The County is not able to tax you on this amount because you are being taxed on last years value. That was the reason for the advertisement of the 11 percent increase over last years. With the Board of Education not rolling back you will still see an increase because they did not opt in to House Bill 581.

Tax Assessor Haddock reported that since 2020, the County's digest has increased from \$500,000.00 to \$1,100,000.00.

Millage Rate Discussion

County Administrator Townsend presented a slide show regarding the millage rate decrease. The Lamar County Board of Commissioners is proposing to reduce the County Millage Rate to 10.052, a decrease of 0.040 from last year. He said the Tax Bill of Rights dedicates the guides for advertising the millage rate. Steps have to be followed to approve the digest. They have to hold three Public Hearings including the times. There has to be one in the morning, and then one meeting at night; held at 6:00 p.m. and then another meeting in the morning the next week. The notice to the public shown below advertises all of the above including the notice of the 11 percent increase.

NOTICE OF PROPERTY TAX INCREASE

The Lamar County Board of Commissioners has tentatively adopted a 2025 millage rate which will require an increase in property tax by 11.00 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at 790 Veteran

Parkway, Barnesville, GA 30204 on August 19th, at 9 AM and 6 PM.

Times and places of additional public hearings on this tax increase are at 790 Veteran Parkway, Barnesville, GA 30204 on August 26th at 9 AM.

This tentative increase will result in a millage rate of 10.052 mills, an increase of .996 mills. Without this tentative increase, the millage rate will be no more than 9.056 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$37.85 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$119.52. The five year history below shows all of data shown on the PT-32 put into a designated formula.

NOTICE						
The Lamar County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at 790 Veteran Parkway, Barnesville on August 26th at 9:30 AM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.						
CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
	COUNTY WIDE	2020	2021	2022	2023	2024
C o u n t y w i d e A r e a	Real & Personal	586,668,135	634,262,183	771,566,081	904,752,051	943,182,525
	Motor Vehicles	10,243,875	8,672,700	8,602,600	9,065,970	9,445,170
	Mobile Homes	1,266,226	1,303,326	1,359,160	1,639,892	1,670,019
	Timber - 100%	832,804	566,609	2,132,613	481,866	415,312
	Heavy Duty Equipment	6,022	3,158	6,318	0	23,909
	Gross Digest	599,011,040	644,807,976	783,666,772	915,939,779	954,736,935
	Less Exemptions	111,850,375	112,206,355	125,447,436	158,892,823	164,822,434
	NET DIGEST VALUE	487,160,665	532,601,621	658,219,336	757,046,956	789,914,501
R A T E	Gross Maintenance & Operation Millage	15.1080	15.4000	13.1583	12.2933	12.2707
	Less Rollback (Local Option Sales Tax)	1.9510	2.2430	2.1533	2.2013	2.1787
	NET M&O MILLAGE RATE	13.1570	12.4640	11.0050	10.0920	10.0920
	TOTAL M&O TAXES LEVIED	\$6,409,573	\$6,638,347	\$7,243,704	\$7,640,118	\$7,971,817
TAX	Net Tax \$ Increase	\$387,246	\$228,774	\$605,357	\$396,414	\$331,699
	Net Tax % Increase	6.43%	3.57%	9.12%	5.47%	4.34%
						5.11%

County Administrator Townsend stated that the exemptions increased from last year to this year by \$165,583,53.00. This year it is \$321,238,525.00. The Real Property, new homes went up by \$38,175,572.00. Personal Property went up by \$76,412,311.00, Motor Vehicles went up by \$254,000,000.00 and Timber went down by \$288,736.00. There will be a slight decrease with not changes to their property. An example of values of homestead and the rollback versus the proposed millage rate. Also below are examples of the Millage Rates with the Board of Commissioners and the Board of Education included the Bond with the Board of Education.

Value for Homestead Property	Rollback vs Current 10.092 v. 10.052
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Value for Homestead Property	Rollback vs Current 10.092 v. 10.052
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\$ 100,000	\$ (1.60)
\$ 125,000	\$ (2.00)
\$ 150,000	\$ (2.40)
\$ 175,000	\$ (2.80)
\$ 200,000	\$ (3.20)
\$ 225,000	\$ (3.60)
\$ 250,000	\$ (4.00)
\$ 275,000	\$ (4.40)
\$ 300,000	\$ (4.80)

\$ 350,000	\$ (5.60)
\$ 400,000	\$ (6.40)
\$ 450,000	\$ (7.20)
\$ 500,000	\$ (8.00)
\$ 600,000	\$ (9.60)
\$ 700,000	\$ (11.20)
\$ 800,000	\$ (12.80)
\$ 900,000	\$ (14.40)
\$ 1,000,000	\$ (16.00)

Joe/Jane Citizen

100 Lamar Drive

2024	Millage Rate	Value	Net Assessment	Exemptions	Taxable Value	Tax Billed
County	10.092	\$ 308,880	\$ 123,552	\$ 2,000	\$ 121,552	\$ 1,226.70
School	14.000	\$ 308,880	\$ 123,552	\$ 2,000	\$ 121,552	\$ 1,701.73
School Bond	1.500	\$ 308,880	\$ 123,552	\$ 2,000	\$ 121,552	\$ 185.33

2025	Millage Rate	Value	Net Assessment	Exemptions	Taxable Value	Tax Billed	(-+)
County	10.052	\$ 375,440	\$ 150,176	\$ 28,624	\$ 121,552	\$ 1,221.84	\$ (4.86)
School	12.699	\$ 375,440	\$ 150,176	\$ 2,000	\$ 148,176	\$ 1,881.69	\$ 179.96
School Bond	1.500	\$ 375,440	\$ 150,176	\$ 2,000	\$ 148,176	\$ 225.26	\$ 39.94

County Administrator Townsend showed an overall example of how to calculate a millage rate for the County.

What is a Millage Rate?

- Millage rate is the tax rate used to calculate property taxes.
- Millage rates are applied to the assessed value of a home which is 40% of the fair market value. If you have a home that is worth \$100,000, your assessed value would be \$40,000
- A tax rate of 1 mill equals \$1 in tax liability per \$1,000 of assessed value

How is property tax calculated?

Home Fair Market Value: \$375,440

Assessed Value (40%): \$150,176

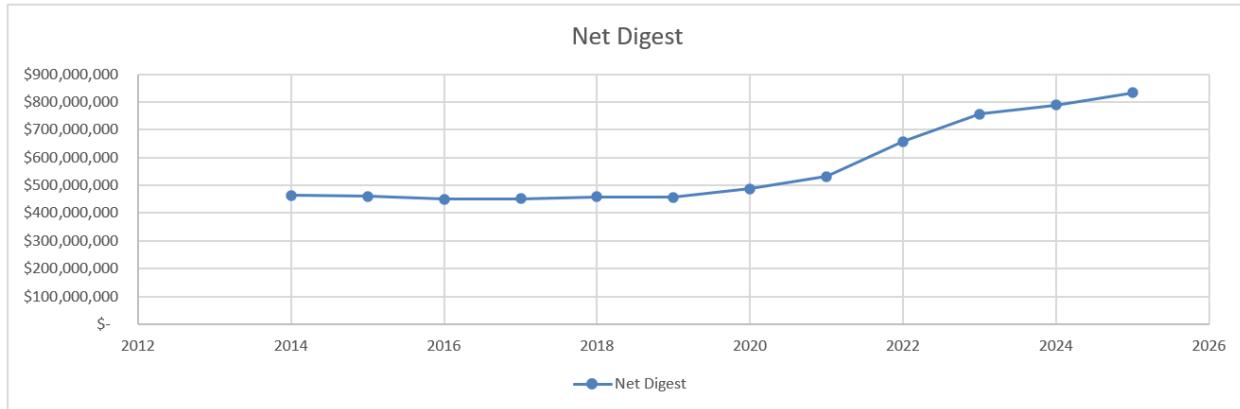
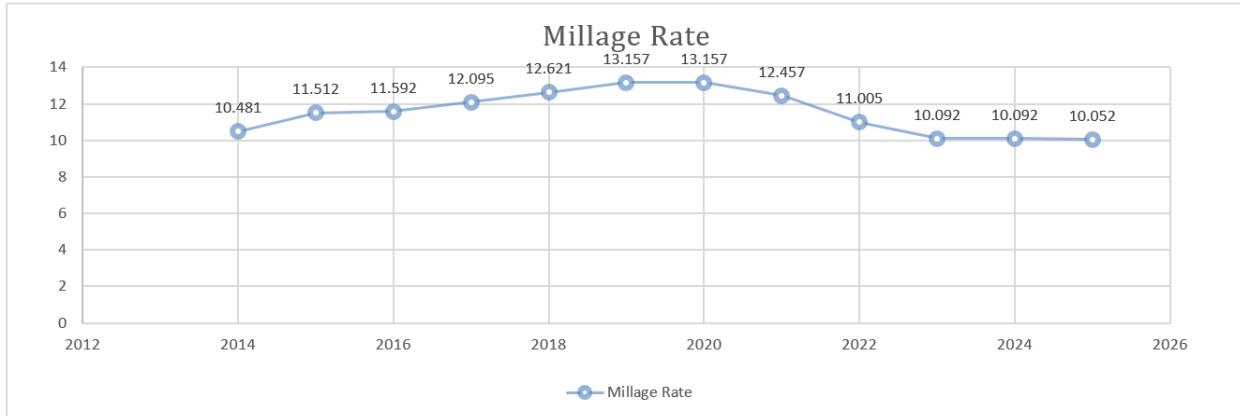
Homestead Exemption \$28,624

Millage Rate- County: 10.052

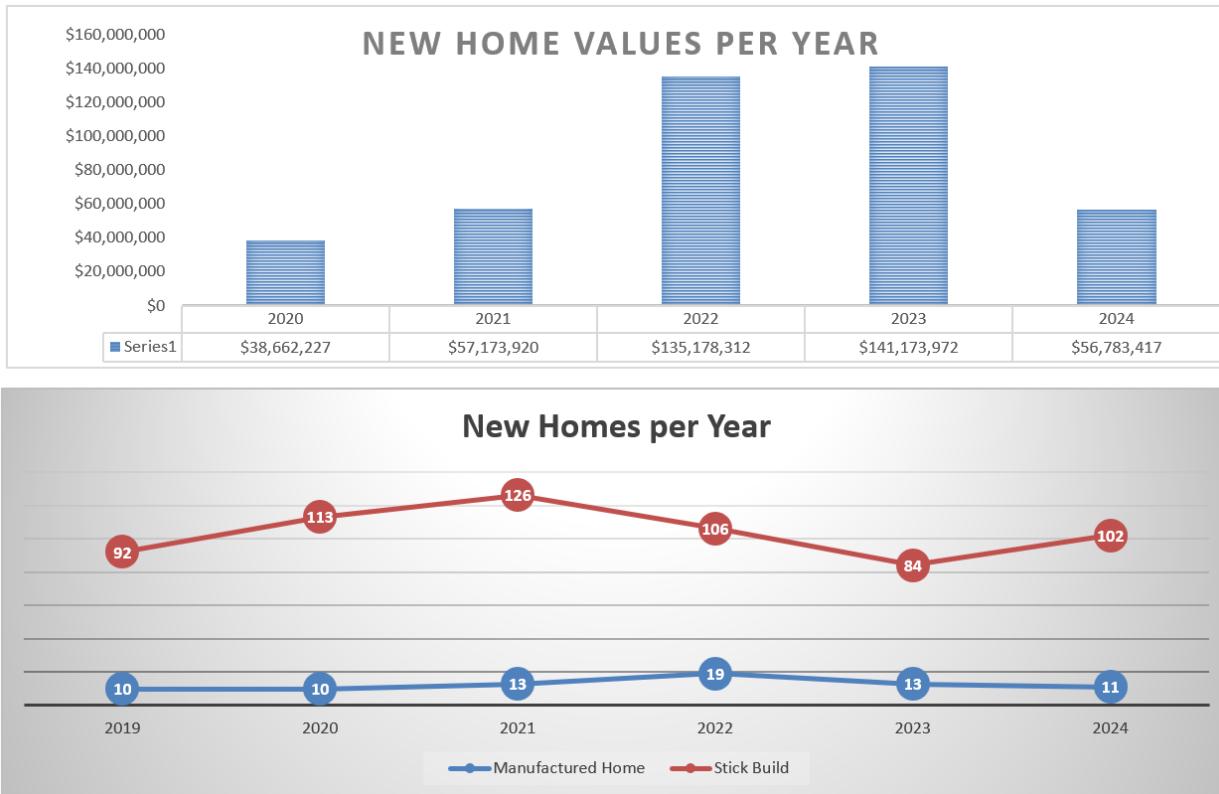
Divide \$121,552 by 1,000 = 121.552

Multiply by 10.052 = \$1221.84 in property taxes

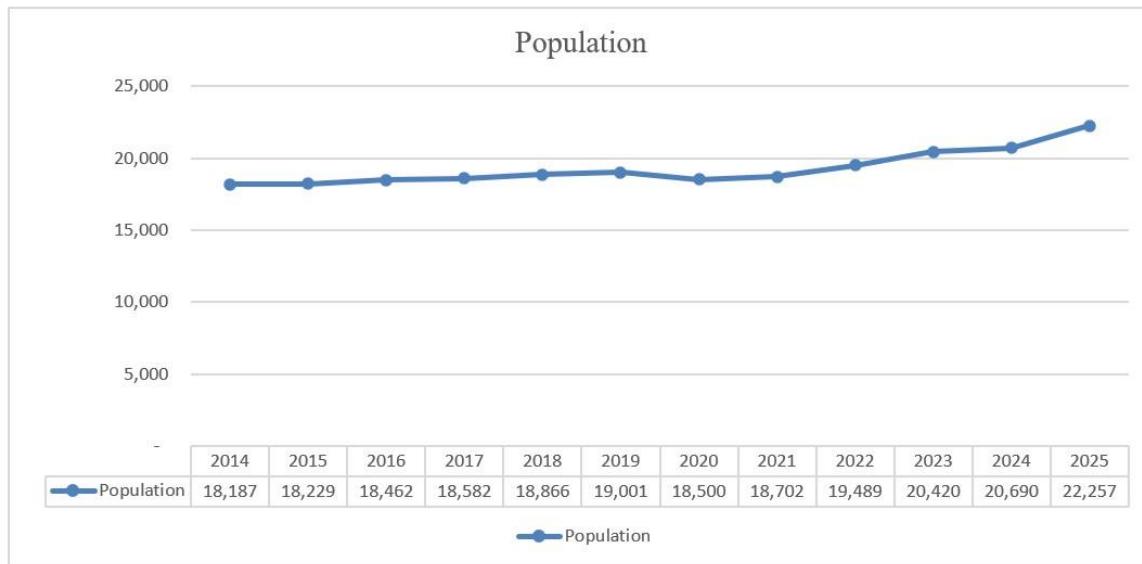
County Administrator Townsend showed a graph of the millage rate over the years. It went up starting around 2016. There was a Tax Anticipation Note (TAN) during this time but once the TAN was eliminated they could reduce the millage rate and level out. Below is a graph of the net digest showing the numbers increasing over the last five to six years.



County Administrator Townsend presented a graph below of new homes over the last five years. There has been \$428,971,848.00 added to the digest since 2020. The growth factor is the reason the millage rate has been dropping each year due to this growth.



Trend of Population Growth

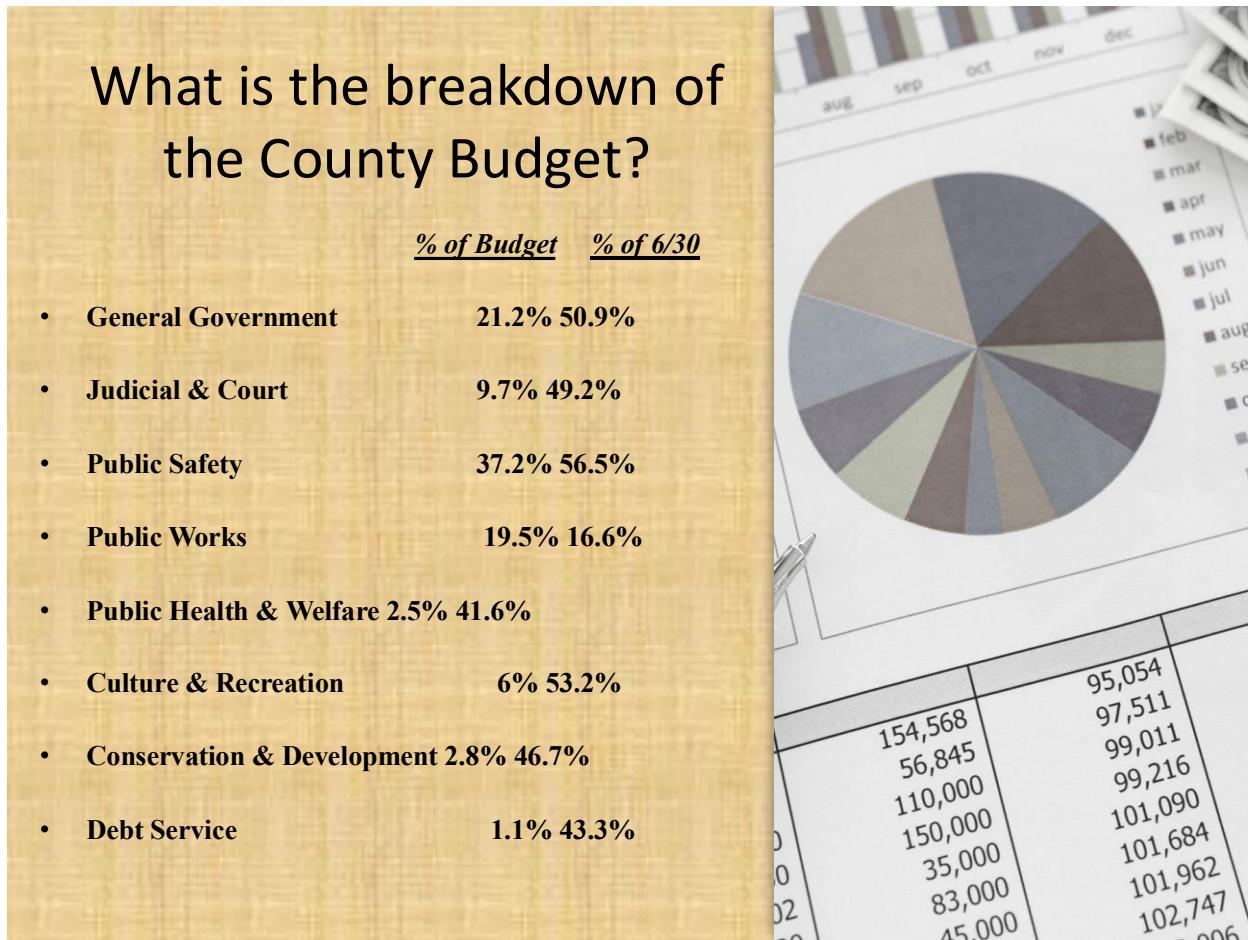


County Administrator Townsend presented a chart of surrounding counties and the amount it cost per citizen.

County	Lamar County	Pike County	Upson County	Spalding County	Butts County	Monroe County
Budget Year	2025	2025	2025	2025	2025	2025
Budget	\$18,162,866	\$17,823,614	\$22,889,014	\$75,634,450	\$32,638,013	\$42,888,797
Population	22,257	21,473	28,603	71,822	27,171	32,937

Avg/Citizen	\$816.05	\$830.05	\$800.23	\$1,053.08	\$1,201.21	\$1,302.15
Difference		\$14.00	-\$15.82	\$237.03	\$385.16	\$486.09
% Difference		1.7%	-1.9%	29.0%	47.2%	59.6%
2025 Milleage Rates	10.052	11.064	12.630	15.888	10.459	10.803

County Administrator Townsend showed a breakdown of the County Budget. Some of these are over 50% due to Liability and Worker's Compensation Insurance.



County Administrator Townsend showed the driving factors to remain with a 10.052 millage rate.

- Forecasting a 25% Health Insurance increase
- Sheriff's Office CID moved Old Admin Building
- County's fund balance has absorbed costs in past years (EMS, Department overages, etc.)

Questions from the Board of Commissioners

Chairman Traylor addressed Tax Assessor Haddock. He asked about the frozen values for 2024 due to HB581 and what was the timestamp for this. Tax Assessor Haddock said she believes that it is forever. HB 92 will allow entities until 2027 to opt in or opt out. There could be an increase in the coming years due to CIP (Capital Improvement Program). There was not one for 2025. It could be anywhere from one to 20 percent. Tax Assessor Haddock said a reevaluation was not done Countywide because she did not feel right going up on peoples property. There was no increase on property values in 2024 and the increase that they are seeing is from 2023. If you do not have homestead citizens can apply until April 1st, 2026. If values drop the homestead exemptions goes away because there is no increase.

Public Comment

Elaine Hallada of 131 Steeplechase stated she had addressed her issues with Commissioner Lovett. She said he addressed her issue with the tax increase but with the increase the County Administrators' salary she had an issue. She said if you are going to give that much to the County Administrator she what they are giving to the rest of the employees because all is fair.

A concerned citizen thanked the Board of Commissioners for what they are doing. He said he spoke with Commissioner Boyle about the increase/decrease in the paper and wished that an article could have been put in the paper explaining the tax increase.

Commissioner Lovett said one hundred years before they became Commissioners there was always the ability to hide a tax increase in the increase of your value. If one goes up and the comes down the end number is still higher. When you do the evaluation it is the value of your house (\$100,000.00) x the 40% .01.0052. If they go to \$200,000.00 they can take the end number and go down and still get a tax increase. When the paper said you will get an 11 percent increase, in actuality the tax went down. They could have done it another way where the evaluation went sky high. The could have down what the school system did and went down and quoted a three percent reduction in the millage rate and they would have looked like hero's, but your tax would have gone up. He said with HB581 they do not have a cover, and they have to quote the millage rate with values locked.

Chairman Traylor said he does a lot of communicating with other counties. He was speaking to a County Commissioner from Upson County, and they were interviewing for an Administrator position. The average salary requirement that people are asking for was over \$200,000.00. Their current salary is \$170,000.00. He said Monroe County is around \$172,000.00. He said he went to Thomaston to the feed and seed store and a gentlemen that works there knows his father in law and he knows that I am the Chairman in Lamar County. He approached him and asked him what the fire budget was in Lamar County. He asked because he said he has been trying to get the Upson County Commissioners to realize how important it is to have a fulltime Fire Department because Upson County does not have one. Chairman Traylor said Lamar County has done some things right. They have EMS, a fulltime Fire Department, and they are adjusting salaries inside Departments that have been lacking. Chairman Traylor said that in other counties, the salaries come and then the services come. He said a lot of times they do not toot their own horn and when things come down the pipeline people get frustrated or upset. Chairman Traylor said it is almost like Corporate Companies; it is true accounting. He said he had a long talk with the former Superintendent about this and the assessments received that gave a projection.

Adjournment

Commissioner Lovett made a motion to adjourn the Public Hearing at approximately 9:30 a.m.. Commissioner Gilles seconded the motion. The motion passed unanimously.

Ryran Taylor, Chairman

Jarrod Fletcher , Vice-Chair

Jason Lovett, Commissioner

Ashley Gilles, Commissioner

Truman Boyle, Commissioner

Attest: _____ Carlette Davidson, County Clerk