



FRANKLIN COUNTY
BOARD OF COMMISSIONERS
PUBLIC HEARING MINUTES
July 25, 2017
6:00 P.M.

BOC: Commission Chairman Thomas Bridges
District 4 Commissioner Eddie Wester

Media: Shane Scoggins, Franklin County Citizen

Staff: County Manager Beth Thomas
County Clerk Elaine Evans

Chairman Bridges called the public hearing to order at 6:00 p.m. He said that the purpose of the meeting is for input on the millage rate.

***Claude Black** said that he read the newspaper article and he wants clarification. He asked if it was correct if the property values increase then the budget for the County cannot automatically increase. Chairman Bridges said that the revenue for the County should increase if property values increase. The millage rate is staying the same as last year's. Mr. Black said that his understanding is that if property values increase that the County budget should not increase. If the property values increase and the income in the County increases then the millage rate should be lowered to keep the budget to what it was before because voters had not voted to increase the budget.*

***Mrs. Thomas** said that the budget and the millage rate are two separate things. On the millage rate side the Taxpayers' Bill of Rights states if the property value goes up due to a reassessment and the millage rate is the same the County cannot take the additional revenue without advertising it. The County is not required to lower the millage rate. If the County chooses to keep the millage rate the same as last year then advertisement has to be done to inform the public. Mrs. Thomas stated that if the County wishes to keep the additional revenue there is no mandate that states that it cannot. She also clarified that the budget is not approved by the citizens, it is voted on by the Commission Board. The millage rate is the same as last year but there have been reassessments to the tax digest. Mrs. Thomas said that the bulk of the increase is coming from commercial properties. The County does want the commercial digest to grow. The County cannot take the additional revenue without informing the citizens by advertisement and public hearings.*

***Mr. Black** asked how much the assessment made the income go up. Mrs. Thomas answered that the grand total is around \$400,000. Out of this amount \$262,000 came from the cities from the commercial digest. She said in the*



unincorporated county area the real property increased by 17 million dollars versus last year's 465. This means that the investment in property went up. The property tax bill is made up of the investment in the property (property value) and the millage rate. Mr. Black said that this helped him understand and thanked Mrs. Thomas.

Phillip Piche said that he owns property in Royston. When the tax bill was received the property value had gone up 65%. He said that when looking on QPublic there have only been about three sales within the downtown area of Royston. Those sales came in very close or under what the actual tax assessment was. Mr. Piche questioned how an increase of 65% came about. Chairman Bridges said that an assessment had not been done in several years and property value has increased. Mr. Piche said that this property has been owned by them for seventeen years. He also said that there have not been any sales since the economy fell in 2008. One of the buildings had a stated value but they were unable to sale it. Last year a building sold that was right behind theirs for \$28,000. Mr. Piche said that he talked with the building owners in Royston and some said that values went up, some went down and some stayed the same. So he does not understand how or why his value went up by 65%. Chairman Bridges suggested that Mr. Piche make an appeal with the Tax Assessors. Mr. Piche said that they have appealed this. They were given the answer that an outside source assessed the property. He said that they were not given any documentation and this is what he would like to see.

Chairman Bridges asked if the answer was that the assessment was staying the same. Diana Hegger said no, it was decreased by around 10%. Mr. Piche said it is still up 50%. Chairman Bridges said that an outside audit was better as they do not have any favoritism. This is to protect the County. Mr. Piche said that he does not have a problem with the outsourcing; he would just like to have documentation supporting the decision. Commissioner Wester asked Mr. Piche if he had asked the Tax Assessors for documentation. Ms. Hegger said that they have another chance to talk with the Tax Assessors. Mr. Piche said so the next step would be to go back to the Assessors. Commissioner Wester suggested he go back to the Tax Assessors and ask for specific information on how the assessment was decided. And why it was lowered by 10%.

Diana Hegger said that she called the Tax Assessors and was told that properties had not been reassessed since 2008 and property taxes had not gone up during that time. She said that she has documentation where her taxes have gone up every year since 2001. There are business owners within one block of her that their taxes have not gone up. Ms. Hegger said she is a little miffed. Chairman Bridges referred her again to the Tax Assessors. He said when he looks at his assessment he usually questions would he sell his property for the assessed value. Ms. Hegger said that the Tax Assessors asked her this also and she thinks it is a silly question. She said that she couldn't sell it for what it is assessed for because she owes more than that and would be upside down. That is not a real good question to ask. Chairman Bridges asked Ms. Hegger to keep the Commission Board informed of her progress with her appeal.

Commissioner Wester said one thing that is a little irritating is that the



County is required to pass the budget before the final numbers are received. He said when the Commissioners are going over the budget it is projections because of the time constraints. Mr. Piche asked how tax on the trucking industry has an impact on the County. Chairman Bridges said that about three years ago it was passed for the truck industries to send their taxes to the State and bypass the counties. Because of this Franklin County lost several hundred thousand dollars each year. Senator John Wilkinson sponsored legislation to help the counties with trucking industries in them to make the counties whole again. After this the State changed the formula and now Franklin County is gradually losing the revenue. The counties who turned down the TSPLOST have also lost revenue but are now being given a chance to vote on this again. He said that the mandates from the State have also affected the revenue.

Chairman Bridges said that there are four constitutional officers in the County. These constitutional officers set their budgets but they can spend what they want to. These offices are not under the control of the Board of Commissioners. Commissioner Wester said that the County is required to pay what these offices spend over budget. He said if these offices spend over budget then other departments have to be cut. There are several departments in the County that are way under staffed. Commissioner Wester said that he is thankful for good employees who make things work but he does not like the burden placed on these people. He said that the fuel tax that Franklin County lost is thousands upon thousands of dollars because of the Interstate. The State now has mandated that firefighter cancer insurance be provided to the volunteer firefighters. Commissioner Wester said that he was all for it but it is an unfunded mandate that the State placed on the County. He said that he is not against protecting the firefighters but it is now placed on the County for over \$100,000 each year. It is shocking what the State places on the counties.

Diane Hegger asked how Saint Mary's Sacred Heart Hospital played into the taxes. Commissioner Wester said that this is covered with the new SPLOST. Mrs. Thomas said that this does not come out of the general fund operating account or property taxes. She said that the property taxes are not covering this debt service. The debt service is currently covered by SPLOST. Mrs. Thomas clarified for Ms. Hegger that TSPLOST is for transportation, ESPLOST is for education, and SPLOST is for capital expenditures. LOST (local option sales tax) is for general operating. She said out of the seven cents tax paid on items that four cents goes to the State, one cent for general operating, one cent for capital projects and one cent for education. The hospital is being paid for with the SPLOST and not property taxes. Chairman Bridges said this was taken to the voters last November and it passed by around 80%. Commissioner Wester said that the good news for this is that the hospital payment was not put on the backs of the property owners as it is paid for by SPLOST. He said that everyone who buys anything in the County will help pay for this, including those traveling through on the Interstate.

Carter Chastain asked if the Commission Board has control over the Tax Assessors Board. Chairman Bridges said that the Commission Board does not dictate what the Tax Assessors Board does. Mr. Chastain said that his concern is equal taxation. He said that his taxes went up but he knows some people that theirs did not.



He wants everybody to pay their fair share. Chairman Bridges said that the Tax Assessors Board is made up of three members. He said they strive to make taxes fair to everyone. Chairman Bridges referred Mr. Chastain to the Tax Assessors Board if he thought his assessment was unfair.

Chairman Bridges reminded everyone that the next public hearing is Thursday at 6:00 p.m. He adjourned the meeting at 6:55 p.m.

Signed on the _____ day of _____, 2017

Chairman J. Thomas Bridges

Robert L. Franklin, District 1 Commissioner

Dr. Jason Macomson, District 2 Commissioner

Jeff Jacques, District 3 Commissioner

Eddie Wester, District 4 Commissioner

Elaine H. Evans, County Clerk