

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARD ROOM

TUESDAY, AUGUST 27, 2019

PRESENT: CHAIRMAN PETE STEPHENS, VICE CHAIRMAN DENNIS BRINSON, COMMISSIONERS RUSTY DAVIS, GEORGE ANDERSON, GREG MURRAY AND STEVE BROCK, COUNTY ADMINISTRATOR ALAN THOMAS, COUNTY CLERK BEVERLY KING, COUNTY ATTORNEY BRUCE KIRBO AND NEWS REPORTER POWELL COBB.

INVOCATION AND PLEDGE OF ALLEGIANCE

Chairman Pete Stephens called the regular scheduled meeting to order at 7:00 p.m. After the call to order, Vice Chairman Dennis Brinson gave the invocation and all those assembled pledged allegiance to the flag of the United States of America.

APPROVAL OF AGENDA

Commissioner Brock made a motion to approve the agenda as presented. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

There was no Public Participation.

APPROVE MINUTES

Commissioner Murray made a motion to approve the minutes of the Commissioners' Meeting held August 13, 2019 as presented. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business to be Discussed.

NEW BUSINESS

Consider Approval of Resolution to set the 2019 Millage Rate. Chairman Stephens recognized County Administrator Thomas. County Administrator Thomas presented the Board with a copy of a resolution that was approved by the Decatur County Board of Education to set their millage rate at 15.807 mills. County Administrator Thomas also presented the Board with a resolution to set Decatur County's millage rate at 10.365 mills. County Administrator Thomas recommended the Board approve this resolution to set the 2019 Millage Rate. Commissioner Murray made a motion to approve this resolution. Vice Chairman Brinson seconded the motion. A vote was taken and unanimously approved.

Commissioner Davis made a motion to go into executive session to discuss litigation and personnel. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

After the executive session the Commissioners assembled back in the board room. Commissioner Davis made a motion to go into regular session. Commissioner Murray seconded the motion. A vote was taken and unanimously approved.

Chairman Stephens stated the Board discussed some litigation matters and some board appointments during executive session. There was no action taken at this time.

COMMISSIONERS / ADMINISTRATOR'S REMARKS

There were no remarks from the Commissioners.

There being no further business, the meeting, on motion by Vice Chairman Brinson, was duly adjourned. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

Approved: _____


Chairman

Attest: _____


County Clerk

RESOLUTION PROVIDING FOR DECATUR COUNTY TAX LEVY FOR 2019

BE IT RESOLVED by the Commissioners of Decatur County, Georgia, at a regularly scheduled meeting on August 27, 2019 that the following rate of taxes be and the same is hereby fixed and levied on all taxable property within Decatur County, Georgia, for the year 2019, to-wit:

- 10.365 mills (on all taxable property located in the incorporated areas) for County general purposes (M&O).
- 10.365 mills (on all taxable property located in the unincorporated areas) for County general purposes (M&O).
- 0.900 mills (on all taxable property except for that located within the City of Bainbridge) for the Fire Services Special District.
- 0.250 mills (on all taxable property county wide) for the Bainbridge and Decatur County Development Authority.
- 1.250 mills (on all taxable property county wide) for the Bainbridge-Decatur County Recreation Authority.
- 2.000 mills (on all property county wide) for the Bainbridge-Decatur County Hospital Authority.
- 0.860 mills (on all property in unincorporated areas) for items specifically identified by the Service Delivery Agreement as for the unincorporated areas.
- 1.000 mills (on all property county-wide) for Economic Development Bonds.

BE IT FURTHER RESOLVED that the millage rates per tax district are as follows:

Description	Unincorporated	City Attapulgus	City Bainbridge	Town Brinson	City Climax
Gross M&O Mill Rate	12.92	12.92	12.92	12.92	12.92
Less: Sales Tax Rollback	(2.55)	(2.55)	(2.55)	(2.55)	(2.55)
Net M&O Millage	10.37	10.37	10.37	10.37	10.37
Fire Services District	0.90	0.90	-	0.90	0.90
Hospital Authority	2.00	2.00	2.00	2.00	2.00
Recreation Authority	1.25	1.25	1.25	1.25	1.25
Uninc. Services per SDS	0.86	-	-	-	-
Economic Development Bonds	1.00	1.00	1.00	1.00	1.00
Development Authority of Bainbridge & Decatur County	0.25	0.25	0.25	0.25	0.25
Total Special Districts	6.26	5.40	4.50	5.40	5.40
Total of M&O & Special Districts Millage	16.63	15.77	14.87	15.77	15.77

BE IT RESOLVED that the Insurance Premium Tax shall be used for fire protection in the unincorporated area.

BE IT FURTHER RESOLVED that the Tax Commissioner of Decatur County, Georgia, be and he is hereby ordered to make out and collect taxes for the year 2019, and to pay over to the County General Fund, at the rate herein levied for general county purposes, and the rate levied herein for Fire Services, and to pay over to the County Bond Debt Service Fund at the rate levied herein for Economic Development Bonds, and to pay over to the Bainbridge and Decatur County Development Authority that portion of the tax herein levied for that Authority, and to pay over to the Bainbridge-Decatur County Recreation Authority that portion of the tax herein levied for that Authority, and to pay over to the Hospital Authority of Bainbridge, Decatur County, GA that portion of the tax herein levied for that Authority.

BE IT FURTHER RESOLVED by this Board that the tax rate of County-wide School Taxes in Decatur County, Georgia, outside of any independent school systems therein, of 15.807 (15.319 School and 0.488 Library) mills, or \$15.807 on the \$1,000.00 valuation, as recommended and certified to this Board by the Decatur County Board of Education be and the same is hereby fixed and levied on all property subject to taxation in the county, for the year 2019.

BE IT FURTHER RESOLVED that the Tax Commissioner of Decatur County, Georgia is hereby ordered to collect said taxes for said year and to pay over to the said Decatur County Board of Education that portion of the tax herein levied for the support and maintenance of education for the county-wide schools.

BE IT FURTHER RESOLVED that the Clerk of the Board advertise this levy as required by law, and that the same be recorded on the minutes of this Board, a copy of the same to be furnished to the Tax Commissioner of Decatur County, Georgia, a copy to the Revenue Department of the State of Georgia, and a copy to the County Superintendent of Schools.

ON MOTION of Commissioner Greg Murray and seconded by Commissioner Dennis Brinson, this resolution was adopted by a vote, as designated below, this 27th day of August 2019.

BOARD OF COMMISSIONERS OF DECATUR COUNTY, GEORGIA

	YEA	NAY
<u>Pete Stephens</u> Pete Stephens, Chairman	✓	_____
<u>Dennis Brinson</u> Dennis Brinson, Vice Chairman	✓	_____
<u>Steve Brock</u> Steve Brock	✓	_____
<u>Greg Murray</u> Greg Murray	✓	_____
<u>George Anderson</u> George Anderson	✓	_____

YEA

NAY

Thomas R. Davis

Thomas R. (Rusty) Davis

Beverly J. King

Attest:

Bruce W. Kirbo, Jr.

Bruce W. Kirbo, Jr. - County Attorney

NOTICE

The Decatur County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Decatur County Administration Building, 203 West Broughton Street, Bainbridge, Georgia on August 27, 2019 at 7:00 P.M. and pursuant to the requirements of O.C.G.A. Section 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 2019 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

UNINCORPORATED	2014	2015	2016	2017	2018	2019
Real & Personal	\$ 604,266,526	\$ 615,865,782	\$ 683,768,174	\$ 699,627,394	\$ 700,652,895	\$ 697,419,958
Motor Vehicles	36,375,360	26,320,630	21,008,360	16,874,210	13,958,040	12,050,370
Mobile Homes	10,169,610	9,768,590	9,117,020	9,472,780	9,426,294	9,711,663
Timber - 100%	8,380,331	8,642,291	9,545,925	7,191,738	7,275,876	10,503,542
Heavy Duty Equipment	-	-	-	-	-	17,255
Gross Digest	659,191,827	660,597,293	723,439,479	733,166,122	731,313,105	729,702,788
Less M & O Exemptions	191,748,095	198,789,651	193,588,512	201,305,643	200,962,129	199,553,094
Net M & O Digest	467,443,732	461,807,642	529,850,967	531,860,479	530,350,976	530,149,694
State Forest Land Assistance Grant Value (1)	-	-	-	-	-	-
Adjusted Net M&O Digest	467,443,732	461,807,642	529,850,967	531,860,479	530,350,976	530,149,694
Gross M&O Millage	14.110	13.750	13.670	13.440	12.683	12.915
Less Rollbacks	2.700	2.560	2.480	2.250	2.310	2.550
Net M&O Millage	11.410	11.190	11.190	11.190	10.373	10.365
Net Taxes Levied	\$ 5,333,533	\$ 5,167,628	\$ 5,929,032	\$ 5,951,519	\$ 5,501,331	\$ 5,495,002
INCORPORATED	2014	2015	2016	2017	2018	2019
Real & Personal	\$ 348,261,290	\$ 334,686,993	\$ 336,579,517	\$ 330,695,652	\$ 342,135,706	\$ 351,710,208
Motor Vehicles	26,223,980	19,701,900	14,974,280	11,469,470	9,145,340	7,093,090
Mobile Homes	777,350	785,210	725,530	783,700	759,518	753,903
Timber - 100%	17,578	-	-	-	33,770	36,265
Heavy Duty Equipment	-	-	-	-	-	-
Gross Digest	375,280,198	355,174,103	352,279,327	342,948,822	352,074,334	359,593,466
Less M & O Exemptions	31,879,101	27,513,905	27,979,018	25,155,636	22,248,623	26,406,272
Net M & O Digest	343,401,097	327,660,198	324,300,309	317,793,186	329,825,711	333,187,194
State Forest Land Assistance Grant Value (1)	-	-	-	-	-	-
Adjusted Net M&O Digest	343,401,097	327,660,198	324,300,309	317,793,186	329,825,711	333,187,194
Gross M&O Millage	14.110	13.750	13.670	13.440	12.683	12.915
Less Rollbacks	2.700	3.140	3.060	2.830	2.310	2.550
Net M&O Millage	11.410	10.610	10.610	10.610	10.373	10.365
Net Taxes Levied	\$ 3,918,207	\$ 3,476,475	\$ 3,440,826	\$ 3,373,893	\$ 3,421,282	\$ 3,453,485
TOTAL COUNTY	2014	2015	2016	2017	2018	2019
Total County Value	\$ 810,844,829	\$ 789,467,840	\$ 854,151,276	\$ 849,653,665	\$ 860,176,687	\$ 863,336,888
Total County Taxes Levied	\$ 9,251,739	\$ 8,644,102	\$ 9,369,859	\$ 9,325,412	\$ 8,922,613	\$ 8,948,487
Net Taxes \$ Increase	\$ (56,894)	\$ (607,637)	\$ 725,756	\$ (44,447)	\$ (402,799)	\$ 25,874
Net Taxes % Increase	-0.57%	-6.57%	8.40%	-0.47%	-4.32%	0.29%

In addition to the above M&O mill rate, the county will be voting on the following special district mill rates created per the Service Delivery Strategy Agreement:

Fire Services District	0.90
Uninc. Services per SDS	0.86
Recreation Authority	1.25
Hospital Indigent Care Cost	2.00

A vote will also be taken on continuing the following mill rate:

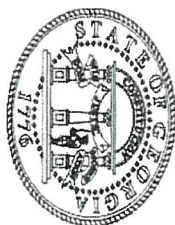
Economic Development Bonds	1.00
Development Authority	0.25

(1) Prior years' figures may be restated as a point of compliance with revised Department of Revenue reporting requirements.

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2019

Please provide a copy of this form to your county's Clerk of Superior Court.

<http://www.dor.ga.gov>



COUNTY: **DECATUR**

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc)	Mark X if District Falls in Unincorporated Area	Mark X if District Falls in Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		Net M&O Millage Rate Column 4 less Column 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
1,2,3,5	Incorporated		X	12.915	2.550			10.365		10.365
4	Unincorporated	X		12.915	2.550	0.000		10.365		10.365
1,2,3,4,5	School	X	X	15.319	0.000			15.319		15.319
	Special Service Districts:									
1,3,4,5	Fire Services District	X	X	0.900		0.000		0.900		0.900
1,2,3,4,5	Recreation Authority	X	X	1.250		0.000		1.250		1.250
1,2,3,4,5	Hospital Indigent Care Cost	X	X	2.000		0.000		2.000		2.000
1,2,3,4,5	Library	X	X	0.488		0.000		0.488		0.488
1,2,3,4,5	Development Authority	X	X	0.250		0.000		0.250		0.250
1,2,3,4,5	Economic Development Bonds	X	X	1.000		0.000		1.000		1.000
4	Uninc. Services Per SDS	X		0.860		0.000		0.860		0.860
	CID/BID:									

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2019

8/27/19

Robert G. [Signature]

Date

Chairman, Board of County Commissioners

RESOLUTION

GEORGIA, DECATUR COUNTY:

RESOLVED That the Decatur County Board of Education does hereby fix the rate for county-wide maintenance and operation school tax and library tax at fifteen and eight hundred seven hundredth's (15.807) or \$15.807 per thousand valuations on all taxable property in Decatur County, Georgia, for the current year and

BE IT FURTHER RESOLVED That the rate millage was determined on the property digest, as it existed at the time of the resolution. It is the expressed wishes of the Board, in light of the fact that the final digest has not been submitted and approved by the State, that the Board be permitted to request an adjustment in the rate should a significant change in the property digest take place.

FURTHER RESOLVED That the Superintendent is hereby instructed to certify this rate to the County Commissioners of Decatur County, the State Department of Revenue, and such other authorized officers as may request them.

This 15th Day of August 2019

DECATUR COUNTY BOARD OF EDUCATION

VICE-CHAIRMAN: *Winston H. Collier*

SECRETARY: *[Signature]*

DECATUR COUNTY SCHOOLS

BOARD MEMBERS
KEITH LYLE, CHAIRMAN
WINSTON ROLLINS, VICE-CHAIRMAN
BOBBY BARBER
KELVIN BOUIE
MIKE CONDER
ERIC WORTHINGTON

THE BEARCAT WAY

PROUD
TRADITION



PROMISING
FUTURE

SUPERINTENDENT
TIM COCHRAN

ASSISTANT SUPERINTENDENTS
APRIL ALDRIDGE, Ed.D.
JOHN WOODEN, Ed.S.

August 15, 2019

Mr. Mark Harrell
Tax Commissioner
Decatur County Courthouse
West Street
Bainbridge, GA 39818

Dear Mr. Harrell:

The millage rate fixed for Decatur County Public Schools for M & O is 15.807 fifteen and eight hundred seven hundredth's mills or \$15.807 per thousand valuations on all taxable property in Decatur County, GA) for the current year.

On the tax bills please show the breakdown as follows:

School M & O	15.319
Southwest GA Regional Library	0.488

Sincerely,

A handwritten signature in blue ink that reads "Tim Matthews". The signature is written in a cursive, flowing style.

Tim Matthews
Chief Financial Officer

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Pete Stephens, Chairman of the Decatur County Board of Commissioners, being duly sworn, states under oath that the following is true and accurate to the best of his/her knowledge and belief:

1.

The Decatur County Board of Commissioners met in a duly advertised meeting on August 27, 2019.

2.

During such meeting, the Board voted to go into closed session.

3.

The executive session was called to order at 7:05 a.m./(p.m.)

4.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);

Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2) and (insert the citation to the legal authority making the tax matter confidential) _____;

Discussion of the future purchase, disposal of or lease of real estate as provided by O.C.G.A. 50-14-3(4);

Discussion of deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

Other _____ as provided in _____.

This 27th day of AUGUST, 2019.

Sworn to and subscribed
Before me this 27th day of
August, 2019.

Notary Public Beverly J. King

My commission expires:

Pete Stephens

Pete Stephens, Chairman
Decatur County Board of Commissioners

