

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARDROOM

TUESDAY, SEPTEMBER 23, 2025

PRESENT: CHAIRMAN PETE STEPHENS, COMMISSIONERS, RUSTY DAVIS, BOBBY BARBER, JR, AND GEORGE ANDERSON, COUNTY ADMINISTRATOR ALAN THOMAS, COUNTY ATTORNEY BRUCE KIRBO, AND COUNTY CLERK MICHELLE WEST

ABSENT: VICE CHAIRMAN DENNIS BRINSON, COMMISSIONER STEVE BROCK

INVOCATION AND THE PLEDGE OF ALLEGIANCE

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

APPROVAL OF AGENDA

Commissioner Davis made a motion to approve the agenda, as presented. Commissioner Barber seconded the motion; a vote was taken and unanimously approved.

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

Chairman Stephens recognized Sabrina Calhoun who discussed her thoughts on the millage rate and HB581.

APPROVAL OF MINUTES

Commissioner Anderson made a motion to approve the minutes of the Commissioners' meeting held September 9, 2025, as presented. Commissioner Barber seconded the motion; a vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

Consider Resolution Approving Tax Levy. Chairman Stephens recognized County Administrator Thomas who stated included in the Commissioners' packet are three documents, first is the resolution certifying the Board of Education's levy at 14.56 mills. The second document is the notice of current 2025 tax digest five-year history levy that has been posted in the paper and on Decatur County's website as required. The third document is the proposed resolution for adopting the tax levy for 2025 with a net M & O millage rate recommended at 8.57 mills, which is a reduction from last year. County Administrator Thomas is recommending approval of the resolution by the Board. Commissioner Davis made a motion to approve the resolution, a copy of which is attached. Commissioner Barber seconded the motion, a vote was taken and unanimously approved.

Consider Request from Tax Commissioner – Contract for Services. Chairman Stephens recognized Decatur County Tax Commissioner Mark Harrell who is requesting approval to continue the contract with City Bainbridge to collect their property taxes. Tax Commissioner Harrell is also requesting to contract with the City of Climax to collect their property taxes.

Commissioner Barber made a motion to approve the contracts, copies of which are attached. Commissioner Davis seconded the motion, a vote was taken and unanimously approved.

COMMISSIONERS/ADMINISTRATOR'S REMARKS

Commissioner Stephens recognized R.J. Heard, the CEO of the Georgia Pines Community Services Board. Mr. Heard stated he was available for any questions or concerns the Commissioners may have for him on the Crisis Responder Program through the Georgia Pines Community Services Board.

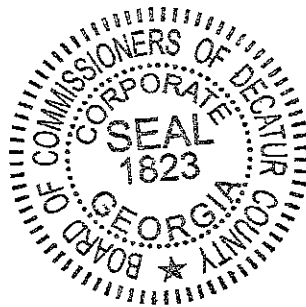
The Commissioners thanked everyone for coming.

ADJOURN

There being no further business, the meeting, on motion by Commissioner Davis was duly adjourned. Commissioner Barber seconded the motion; a vote was taken and unanimously approved.

Approved: Pete Stephens
Chairman, Pete Stephens

Attest: Michelle B. West
County Clerk, Michelle B. West



RESOLUTION PROVIDING FOR DECATUR COUNTY TAX LEVY FOR 2025

BE IT RESOLVED by the Commissioners of Decatur County, Georgia, at a regularly scheduled meeting on September 23, 2025, 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 2025, to-wit:

- 8.574 mills (on all taxable property located in the incorporated areas) for County general purposes (M&O).
- 8.574 mills (on all taxable property located in the unincorporated areas) for County general purposes (M&O).
- 1.50 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 Development Authority of Bainbridge and Decatur County.
- 1.250 mills (on all taxable property county-wide) for the Bainbridge-Decatur County Recreation Authority.
- 1.87 mills (on all property county-wide) for the Hospital Authority of the City of Bainbridge and Decatur County.
- 0.86 mills (on all property in unincorporated areas) for items specifically identified by the Service Delivery Agreement as for the unincorporated areas.
- 1.00 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	11.32	11.32	11.32	11.32	11.32
Less: Sales Tax Rollback	(2.75)	(2.75)	(2.75)	(2.75)	(2.75)
Net M&O Millage	8.57	8.57	8.57	8.57	8.57
Fire Services District	1.50	1.50	-	1.50	1.50
Hospital Authority	1.87	1.87	1.87	1.87	1.87
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	6.73	5.87	4.37	5.87	5.87
Total of M&O & Special Districts Millage	15.30	14.44	12.94	14.44	14.44

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 2025, 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 Development Authority of Bainbridge and Decatur County 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 the City of Bainbridge and Decatur County, GA that portion of the tax herein levied for that Authority.

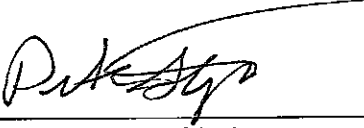
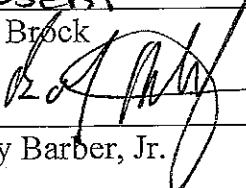
BE IT FURTHER RESOLVED by this Board that the tax rate of County-wide School Taxes in Decatur County, Georgia, outside of any independent school systems therein, of 14.565 (14.115 School and 0.450 Library) mills, or \$14.565 on the \$1,000.00 valuation, as recommended and certified to this Board by the 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 2025.

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 Davis and seconded by Commissioner Barber, this resolution was adopted by a vote, as designated below, this 23rd day of September 2025.

BOARD OF COMMISSIONERS OF DECATUR COUNTY, GEORGIA

	YEA	NAY
 Pete Stephens, Chairman	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Absent</u> Dennis Brinson, Vice Chairman	<input type="checkbox"/>	<input type="checkbox"/>
<u>Absent</u> Steve Brock	<input type="checkbox"/>	<input type="checkbox"/>
 Bobby Barber, Jr.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

YEA

NAY

George Anderson
George Anderson

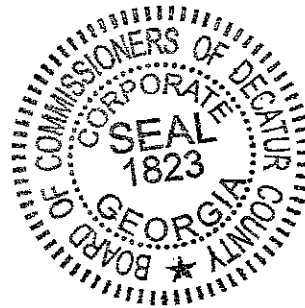
✓

Thomas R. (Rusty) Davis
Thomas R. (Rusty) Davis

✓

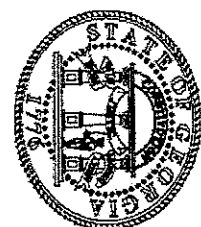
Michelle B. West
Attest:

Bruce W. Kirbo, Jr.
Bruce W. Kirbo, Jr. - County Attorney



COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2025

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

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

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 Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
1,2,3,5	Incorporated		X	11.324	2.750		8.574	0.000	8.574
4	Unincorporated	X		11.324	2.750		8.574	0.000	8.574
1,2,3,4,5	School	X	X	14.115			14.115	0.000	14.115
	List Special Service Districts:								
1,3,4,5	Fire Services District	X	X	1.500			1.500	0.000	1.500
1,2,3,4,5	Recreation Authority	X	X	1.250			1.250	0.000	1.250
1,2,3,4,5	Hospital Indigent Care Cost	X	X	1.870			1.870	0.000	1.870
1,2,3,4,5	Library	X	X	0.450			0.450	0.000	0.450
1,2,3,4,5	Development Authority	X	X	0.250			0.250	0.000	0.250
1,2,3,4,5	Economic Development Bonds	X	X	1.000			1.000	0.000	1.000
4	Uninc. Services Per SDS	X		0.860			0.860	0.000	0.860
	CID/BID:						0.000		0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2025

9/23/2025

Date

Chairman, Board of County Commissioners

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: Decatur 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	1,042,745,196	87,964,520	3	1,165,992,427
PERSONAL	277,107,545		4,910,443	282,017,988
MOTOR VEHICLES	13,372,250		(668,620)	12,703,630
MOBILE HOMES	16,776,897		483,403	17,260,300
TIMBER -100%	5,268,274		764,901	6,033,175
HEAVY DUTY EQUIP	42,879		(7,986)	34,893
GROSS DIGEST	1,355,313,041	87,964,520	40,764,852	1,484,042,413
EXEMPTIONS	241,667,436	44,052,370	34,264,547	319,984,353
NET DIGEST	1,113,645,605	43,912,150	6,500,305	1,164,058,060
	(PYD)	(RVA)	(NAG)	(CYD)

2024 MILLAGE RATE: 8.910

2025 MILLAGE RATE: 8.574

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	1,113,645,605	
Net Value Added-Reassessment of Existing Real Property	RVA	43,912,150	
Other Net Changes to Taxable Digest	NAG	6,500,305	
2025 Net Digest	CYD	1,164,058,060	(PYD+RVA+NAG)
2024 Millage Rate	PYM	8.910	PYM
Millage Equivalent of Reassessed Value Added	ME	0.336	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	8.574	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	8.574
2025 Millage Rate	8.574
Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☒ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date

**STATE OF GEORGIA
COUNTY OF DECATUR**

CONTRACT FOR SERVICES

THIS AGREEMENT is made this 23rd day September, 2025 between the CITY OF BAINBRIDGE, GEORGIA, a municipality, incorporated and chartered under the Constitution and Laws of the State of Georgia, (hereinafter "City" of 110 S Broad St, Bainbridge, GA 39817, and MARK HARRELL, DECATUR COUNTY TAX COMMISSIONER, individually, (hereinafter "Harrell") of 112 W Water Street, Bainbridge, GA 39817, and DECATUR COUNTY, GEORGIA, acting by and through its lawfully constituted Board of Commissioners, (hereinafter "County") of 203 W. Broughton St, Bainbridge, GA 39817, and at times herein, City, Harrell and County are referred to individually as "Party" or if more than one, as "Parties".

1. Authority to Collect

Harrell is the duly elected Tax Commissioner of Decatur County, Georgia, and is empowered by the Constitution and Laws of the State of Georgia to collect state, county, and municipal property taxes. By virtue of his office, Harrell has all the requisite statutory powers to bill and collect ad valorem property taxes, issue execution, and to act as Ex-Officio Sheriff in the levy and sale of delinquent properties.

2. Authority to Contract

With the consent of Harrell, which is hereby given, the Parties to this agreement are authorized, pursuant to O.C.G.A. 48-5-359.1, in a county which has fewer than 50,000 tax parcels within such county (Decatur County has 17,752 tax parcels within the County), the tax commissioner is authorized to contract for, to accept, receive and retain compensation from the municipality for the billing and collection for municipal taxes.

3. Desire to Contract

All Parties listed above are desirous of and by signing below do enter into an agreement for Harrell and the County to furnish to the City various technical and administrative services which are more fully described in Paragraph 4 below.

4. Scope of Services

Harrell and the County shall perform all the necessary and agreed upon services specified herein in connection with the billing and collecting of taxes, as follows:

- ▶ Prepare the tax digest for City
- ▶ Assess and collect municipal taxes in the same manner as County taxes, invoking any remedy permitted for the collection of municipal taxes as provided by the laws of the State of Georgia

and the ordinances of the City.

- ▶ Pay to City all municipal taxes, fines and interest twice monthly within 7 days of the end of each 1st – 15th and end of each month collection periods. The Commissioner may assess any administrative fees authorized by the laws of the State of Georgia or ordinances of the City.
- ▶ Prepare all notices, fifa's, levies, and tax sales as authorized by the laws of the State of Georgia and the ordinances of the City and use the best efforts to carry out the collection of taxes in a timely manner.

5. Compensation

During the term of this contract, on or before August 1st of each year services are provided, the City will pay the sum of \$1.29 per parcel directly to Harrell as his fee pursuant to O.C.G.A. § 48.5.359.1. Harrell will be solely responsible for the payment for any taxes, social security, medicare or any other federal or state required deductions for the amount received.

6. Term

The initial term of this agreement shall commence upon the execution of the agreement by the Parties and shall include performance of the above services beginning with the 2025 Tax Digest and shall continue thereafter until all taxes due and payable are collected for each tax year; provided, however, this contract shall not extend for more than 50 years.

7. Termination Without Cause

Notwithstanding any other provision of this agreement, any Party to this agreement may terminate the agreement by giving ninety (90) days written notice to the other Parties. The notice shall be in writing and shall be served on the non-terminating Parties by hand delivery or by United States Mail to the addresses contained above. If notice of one Party is given to the other Parties during an active billing cycle in which the municipal taxes have already been applied to the county tax bills, then such termination will not occur until January 1st of the succeeding year. In the event termination notice, as defined herein, is given by a Party to the other Parties to this agreement, subject to the conditions contained in this paragraph, the agreement shall be terminated, and all Parties shall be relieved of any further obligations or responsibilities under this agreement.

8. Merger

This agreement supersedes any and all agreements between the Parties with respect to the rendering of services and contains all the covenants and agreements between the Parties with respect to the rendering of those services in any manner whatsoever. Each Party acknowledges that no representations, inducements, promises, written or oral, have been made by the other Parties that is not embodied in this agreement.

IN WITNESS WHEREOF, the Parties have hereunto set their hands and affixed their seals induplicate, each to be considered as an original, on the day and year hereinabove written.

(SEAL)

CITY OF BAINBRIDGE, GEORGIA

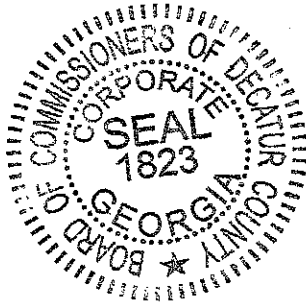
By: 

Edward Reynolds, Mayor

Attest: 

Randee Eubanks, City Clerk

(SEAL)



COUNTY OF DECATUR, GEORGIA

By: 

Pete Stephens, Chairman, Decatur County

Attest: 

Michelle West, County Clerk

DECATUR COUNTY TAX COMMISSIONER

By: 

MARK HARRELL

**STATE OF GEORGIA
COUNTY OF DECATUR**

CONTRACT FOR SERVICES

THIS AGREEMENT is made this 23rd day September, 2025 between the CITY OF CLIMAX, GEORGIA, a municipality, incorporated and chartered under the Constitution and Laws of the State of Georgia, (hereinafter "City" of 105 Drane St, Climax, GA 39834, and MARK HARRELL, DECATUR COUNTY TAX COMMISSIONER, individually, (hereinafter "Harrell") of 112 W Water Street, Bainbridge, GA 39817, and DECATUR COUNTY, GEORGIA, acting by and through its lawfully constituted Board of Commissioners, (hereinafter "County") of 203 W. Broughton St, Bainbridge, GA 39817, and at times herein, City, Harrell and County are referred to individually as "Party" or if more than one, as "Parties".

1. Authority to Collect

Harrell is the duly elected Tax Commissioner of Decatur County, Georgia, and is empowered by the Constitution and Laws of the State of Georgia to collect state, county, and municipal property taxes. By virtue of his office, Harrell has all the requisite statutory powers to bill and collectad valorem property taxes, issue execution, and to act as Ex-Officio Sheriff in the levy and sale of delinquent properties.

2. Authority to Contract

With the consent of Harrell, which is hereby given, the Parties to this agreement are authorized, pursuant to O.C.G.A. 48-5-359.1, in a county which has fewer than 50,000 tax parcels within such county (Decatur County has 17,752 tax parcels within the County), the tax commissioner is authorized to contract for, to accept, receive and retain compensation from the municipality for the billing and collection for municipal taxes.

3. Desire to Contract

All Parties listed above are desirous of and by signing below do enter into an agreement for Harrell and the County to furnish to the City various technical and administrative services which are more fully described in Paragraph 4 below.

4. Scope of Services

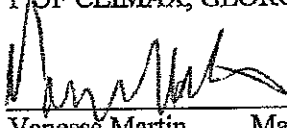
Harrell and the County shall perform all the necessary and agreed upon services specified herein in connection with the billing and collecting of taxes, as follows:

- ▶ Prepare the tax digest for City
- ▶ Assess and collect municipal taxes in the same manner as County taxes, invoking any remedy permitted for the collection of municipal taxes as provided by the laws of the State of Georgia

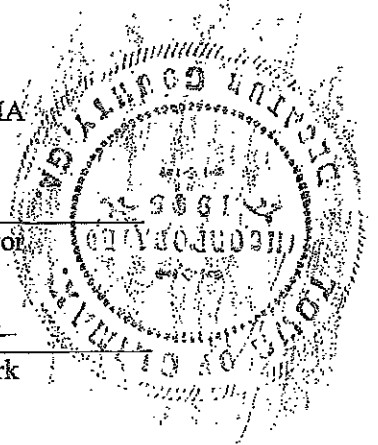
IN WITNESS WHEREOF, the Parties have hereunto set their hands and affixed their seals induplicate, each to be considered as an original, on the day and year hereinabove written.

(SEAL)

CITY OF CLIMAX, GEORGIA

By: 
Vanessa Martin, Mayor

Attest: 
Jenny Kelly, City Clerk

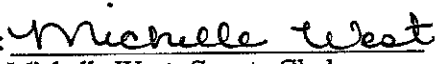


(SEAL)



COUNTY OF DECATUR, GEORGIA

By: 
Pete Stephens, Chairman, Decatur County

Attest: 
Michelle West, County Clerk

DECATUR COUNTY TAX COMMISSIONER

By: 
MARK HARRELL

and the ordinances of the City.

- ▶ Pay to City all municipal taxes, fines and interest twice monthly within 7 days of the end of each 1st – 15th and end of each month collection periods. The Commissioner may assess any administrative fees authorized by the laws of the State of Georgia or ordinances of the City.
- ▶ Prepare all notices, fifa's, levies, and tax sales as authorized by the laws of the State of Georgia and the ordinances of the City and use the best efforts to carry out the collection of taxes in a timely manner.

5. Compensation

During the term of this contract, on or before August 1st of each year services are provided, the City will pay the sum of \$1000 directly to Harrell as his fee pursuant to O.C.G.A. § 48.5.359.1. Harrell will be solely responsible for the payment for any taxes, social security, medicare or any other federal or state required deductions for the amount received.

6. Term

The initial term of this agreement shall commence upon the execution of the agreement by the Parties and shall include performance of the above services beginning with the 2025 Tax Digest and shall continue thereafter until all taxes due and payable are collected for each tax year; provided, however, this contract shall not extend for more than 50 years.

7. Termination Without Cause

Notwithstanding any other provision of this agreement, any Party to this agreement may terminate the agreement by giving ninety (90) days written notice to the other Parties. The notice shall be in writing and shall be served on the non-terminating Parties by hand delivery or by United States Mail to the addresses contained above. If notice of one Party is given to the other Parties during an active billing cycle in which the municipal taxes have already been applied to the county tax bills, then such termination will not occur until January 1st of the succeeding year. In the event termination notice, as defined herein, is given by a Party to the other Parties to this agreement, subject to the conditions contained in this paragraph, the agreement shall be terminated, and all Parties shall be relieved of any further obligations or responsibilities under this agreement.

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This agreement supersedes any and all agreements between the Parties with respect to the rendering of services and contains all the covenants and agreements between the Parties with respect to the rendering of those services in any manner whatsoever. Each Party acknowledges that no representations, inducements, promises, written or oral, have been made by the other Parties that is not embodied in this agreement.