



Houston County Board of Commissioners Meeting

Warner Robins, Georgia

July 30, 2018

4:00 P.M.

HOUSTON COUNTY COMMISSIONERS MEETING
Warner Robins, Georgia
July 30, 2018
4:00 P.M.

Call to Order

Turn Off Cell Phones

Invocation - County Attorney Tom Hall

Pledge of Allegiance - Director of Administration Barry Holland

New Business

1. Public Hearing on Proposed 2018 Millage Rate
2. Resolutions setting Houston County Tax Levy for 2018 – Chairman Stalnaker
3. Personnel Request (Accountability Court Grant) - Chairman Stalnaker

Public Comments

Commissioner Comments

Motion for Adjournment

1

Chairman Stalnaker will make a brief presentation on the proposed 2018 millage rate and conduct the required third public hearing on the proposed 2018 millage rate.

Public Notice

The Houston County Board of Commissioners does hereby announce that the millage rate will be set at a meeting held at the County Annex in Warner Robins, Georgia on Monday, July 30, 2018 at 4:00 pm. Pursuant to the requirements of OCGA § 48-5-32, the Board does hereby publish the following presentation of the current year's tax digest and levy along with a history of the tax digest and levy for the past five years.

Current 2018 Tax Digest and 5-Year History of Levy

| COUNTY WIDE | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Real & Personal | \$3,623,935,424 | \$3,655,720,358 | \$3,705,129,117 | \$3,766,318,602 | \$3,865,176,436 | \$3,968,791,319 |
| Motor Vehicles | \$364,647,180 | \$305,109,660 | \$223,080,090 | \$170,442,650 | \$127,428,460 | \$98,410,320 |
| Mobile Homes | \$11,424,390 | \$11,122,974 | \$11,161,592 | \$10,359,963 | \$10,441,006 | \$10,394,390 |
| Timber - 100% | \$1,715,400 | \$1,826,035 | \$1,369,348 | \$1,633,615 | \$3,446,448 | \$3,545,278 |
| Heavy Duty Equipment | \$13,563 | \$0 | \$11,856 | \$29,977 | \$57,321 | \$68,444 |
| Gross Digest | \$4,001,735,957 | \$3,973,779,027 | \$3,940,752,003 | \$3,948,784,807 | \$4,006,549,671 | \$4,081,209,751 |
| Less M&O Exemptions | \$197,364,147 | \$204,344,511 | \$213,388,861 | \$228,405,050 | \$239,264,751 | \$255,887,423 |
| Net M&O Digest | \$3,804,371,810 | \$3,769,434,516 | \$3,727,363,142 | \$3,720,379,757 | \$3,767,284,920 | \$3,825,322,328 |
| State of GA Forest | | | | | | |
| Land Assistance Grant | \$6,442,362 | \$6,159,968 | \$6,655,402 | \$4,508,544 | \$7,277,076 | \$7,448,475 |
| Adjusted Net M&O Digest | \$3,810,814,172 | \$3,775,594,484 | \$3,734,018,544 | \$3,724,888,301 | \$3,774,561,996 | \$3,832,770,803 |
| Gross M&O Millage Rate | 9.95 | 9.95 | 9.95 | 9.95 | 9.95 | 9.935 |
| Less Millage Rate Rollbacks | 0.00 | 0.00 | 0.00 | 0.00 | 0.015 | 0.000 |
| Net M&O Millage Rate | 9.95 | 9.95 | 9.95 | 9.95 | 9.935 | 9.935 |
| Net Taxes Levied | \$37,917,601 | \$37,567,165 | \$37,153,485 | \$37,062,639 | \$37,500,273 | \$38,078,578 |
| Net Taxes \$ Increase | \$472,569 | (\$350,436) | (\$413,680) | (\$90,846) | \$437,634 | \$578,305 |
| Net Taxes % Increase | 1.26% | -0.92% | -1.10% | -0.24% | 1.18% | 1.54% |

Public Hearing Talking Points
2018 (Tax Year) Millage Rate
FY2019 Budget Year

- This public hearing is being held to inform the citizens that the Houston County Board of Commissioners will maintain the 2018 millage rate at 9.935 which funds the FY2019 M&O of general County government.
- We made many statements during the budget process that we would maintain the current 9.935 millage rate.
- The total increase in revenues from taxes for FY19 is \$578,305 or 1.54% increase.
- This increase of 1.54% requires public hearings advising the public that the County could rollback the millage by 0.17 percent or 17/100 of a mill.
- By NOT rolling millage back to 9.918 mills Houston County will gain an additional \$65,157. (\$57+ million General Fund Budget for FY2019).
- I must add this is anticipated income because 100% of taxes would have to be collected to realize the \$65,157.
- Houston millage for 2016 tax year was 9.95, 2017 tax year 9.935, 2018 tax year 9.935.
- In 1990 millage rate was 8.97 mills and 28 years later there has been less than (1) mill increase.
- 9.935 is the proposed millage rate for the tax year 2018 for General Fund operations.

Motion by _____, second by _____ and carried _____ to

- approve
- disapprove
- table
- authorize

Chairman Stalnaker to sign resolutions setting the Houston County tax levy for 2018 at 23.232 mills in the incorporated areas and 24.409 mills in the unincorporated areas, as hereby specified:

| <u>Incorporated</u> | | <u>Unincorporated</u> | |
|---------------------|-------------------------|-----------------------|-------------------------|
| 9.935 mills | General County Purposes | 9.935 mills | General County Purposes |
| 13.297 mills | Educational Purposes | 13.297 mills | Educational Purposes |
| <u>0.000</u> mills | State Levy | 0.000 mills | State Levy |
| 23.232 mills | | <u>1.177</u> mills | Fire Levy |
| | | 24.409 mills | |

RESOLUTION
HOUSTON COUNTY TAX LEVY FOR THE YEAR 2018

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2018; and

WHEREAS, the aggregate net value of property on the 2018 Digest is \$3,832,770,803 which includes public utilities; and

WHEREAS, by local legislation there was enacted a "tax cap" limiting the Houston County Commissioners ability to levy a county tax (Georgia Laws 1982, Page 1601, which was continued in effect by Georgia Laws 1986, Page 4209); and

WHEREAS, sub-paragraph (D) of paragraph (3) of the "tax cap" provides that "the mill rate limitation shall not apply to taxes levied for the express purpose of paying the cost of expenditures which are not funded by state or federal funds," and

WHEREAS, the Houston County Commissioners desire to levy a tax of 8.883 mills to fund FY2019 general fund expenses and a tax of 1.052 mills to fund mandated expenses for a total of 9.935 mills countywide; and

WHEREAS, a fire tax of 1.177 mills in the unincorporated areas of Houston County is required to fund FY2019 fire expenses as previously budgeted; and

WHEREAS, this countywide levy and fire tax levy meet the requirements of the local "tax cap" legislation and the requirements of State O.C.G.A. 48-5-32.1 regarding adoption of "rollback" rates or conducting required advertisements, notices and public hearings for rates in excess of the "rollback" rate.

NOW, THEREFORE, BE IT ORDERED that a **tax of 9.935 mills** be levied upon all the taxable property of Houston County on the Digest, including public utilities, and on all taxable property not on the Digest for the several County purposes for which the law authorizes and directs county authorities to levy taxes as specified below:

GENERAL GOVERNMENT

To provide for legislative and executive branches of government, the judicial branch, the operation of courts, elections and financial administration.

PUBLIC SAFETY

To provide for law enforcement and other protection.

PUBLIC WORKS

To provide for public roads, bridges and engineering.

HEALTH AND WELFARE

To provide for physical and mental health and other health services and welfare.

LIBRARIES

To provide for library facilities.

CONSERVATION OF NATURAL RESOURCES

To provide for the County Extension Service and to provide for the Georgia Forestry Commission.

INTERGOVERNMENTAL

To provide for Middle Georgia Regional Commission, Houston County Development Authority, Middle Georgia Clean Air Coalition, and the Perry-Houston County Airport Authority.

MISCELLANEOUS

To provide for social security, workers' compensation, retirement benefits and county insurance.

UNINCORPORATED SERVICES

Insurance premium tax in the amount of \$3,041,207.87 is being used for Solid Waste Collections, Animal Control Services, Storm Drainage Improvements, Traffic Engineering, Mosquito Abatement, Fire Department Personnel and Equipment, Recreation Services, 21st Century Partnership, Planning and Zoning and Building Inspection Services within the unincorporated area in lieu of adjusting the unincorporated millage.

MANDATED EXPENSES

To provide for those expenditures mandated by court order or state or federal law and which are not funded by state or federal funds.

BE IT FURTHER ORDERED that there be levied a **fire tax of 1.177 mills** on all property in unincorporated Houston County, including public utilities, and on all taxable property not on the digest. This fire tax levy is to provide for fire protection in unincorporated Houston County.

BE IT FURTHER ORDERED that there be levied a **school tax of 13.297 mills** on all property in Houston County as it appears on the 2018 Tax Digest of Houston County, including public utilities, and on all taxable property not on the digest. This countywide tax levy is to maintain the public schools of Houston County, in accordance with Georgia School Laws for the 2018-2019 school year.

ADOPTED this the 30th day of July 2018.

Attested by: Director of Administration

Chairman
Houston County Board of Commissioners

R E S O L U T I O N ADOPTING HOUSTON COUNTY MANDATE LEVY FOR THE YEAR 2018

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2018; and

WHEREAS, the aggregate net value of property on the 2018 Digest is \$3,832,770,803 which includes public utilities.

NOW, THEREFORE, BE IT ORDERED that there be levied a **tax of 1.052 mills** on all taxable property including public utilities of Houston County to cover the State, Federal and Court mandated costs listed below:

State O.C.G.A. Title 15, Chapter 10, mandated the establishment of County Magistrate Courts. County shall cover the difference in the estimated expenditure of said court less the estimated revenue, \$503,640 in operational costs.

State O.C.G.A. 48-5-137 and State O.C.G.A. 48-5-183 mandates increases in the Tax Commissioner's minimum salary totaling \$4,197.

State O.C.G.A. 15-16-20 mandates increases in the Sheriff's minimum salary totaling \$19,591.

State O.C.G.A. 15-6-88 and State O.C.G.A. 15-6-89 mandates increases in the Superior Court Clerk's minimum salary totaling \$20,835.

State H.B. 415, Jury Composition Reform Act, mandates the compilation and distribution of a statewide master jury list by the Council of Superior Court Clerks of Georgia in the amount of \$3,825.

State H.B. 1390, Act 851 requires the addition of Superior Court Judge and Supreme Court rule changes applicable to Superior Courts created a cost of \$79,290 in the Superior Court Clerk's Office.

In accordance with the Georgia Indigent Defense Act of 2003 and a Georgia Supreme Court Order, approved and adopted on March 4, 1999 changing the caseload guidelines for Indigent Defense, it is necessary to levy \$2,034,229 which is the difference in the estimated expenditures of said office, less State grant funds for the Public Defender's Office.

Due to the action of the Georgia Legislature and Congress, it is necessary to levy \$45,774 for the Board of Elections: Georgia Act 1445, Georgia Act 1232, Georgia Act 403, Georgia Act 1327, Georgia Act 974, Georgia Laws 1984 P143, Georgia Act 1306, Public Law 98-435 and Chapter 2 of Title 21 of the O.C.G.A.

In accordance with Houston County Juvenile Court Orders for additional staff and a Houston County Superior Court Order increasing the Juvenile Judge's minimum salary above State grant funds, it is necessary to levy \$236,518 for that court.

H.B. 242 Juvenile Justice Reform Act rewrites Georgia's Juvenile Code and necessitates a levy of \$56,332 for a full-time position in Juvenile Court-Enhancement.

Excess revenues over expenditures for mandated levies make it necessary to levy -\$220,044.

State O.C.G.A. 15-16-20 and State O.C.G.A. 15-9-68 mandates increases in the Probate Judge's minimum salary totaling \$13,094.

State O.C.G.A. 31-10-27(c) mandates an amount equal to the fees collected, or \$7,500, whichever is less, in any calendar year for a local custodian for vital records and/or a special abstracting agent in the Probate Court.

The Local Government Uniform Chart of Accounts and Reporting Act (HB491) and GASB 34 requirements makes it necessary to levy \$44,000 for maintenance of software necessary to conform to State's new accounting system.

The implementation of a Federal court-ordered pay plan makes it necessary to levy \$82,355 for maintenance of software necessary to comply with the judges ruling.

State Act number 712 (H.B. 1073) established the office of full-time Chairman Houston County Board of Commissioners, established the position of secretary and made certain other changes relating to travel pay of part-time Commissioners necessitating a levy of \$162,366 for that office.

State O.C.G.A. 36-5-27 and 36-5-28 mandate certain training supplements and COLA increases for all part-time commissioners totaling \$11,948.

State O.C.G.A. 36-5-24 authorizing County Commissioners to set their compensation necessitates an increase of \$11,939 in part-time Commissioner's pay.

(State) Act number 206, H.B. 741 established the office of full-time Solicitor which necessitates a levy of \$113,544 for that office.

(State) H.B. 337, H.B. 1279 and new regulations from Georgia Department of Revenue make it necessary to add two Tax Assessor III positions in the Tax Assessors Office. (State) S.B. 177, Governor's Taxpayers Bill of Rights, makes it necessary to add two additional Tax Assessor III positions in the Tax Assessors office to meet new property tax administration requirements. Total levy equates to \$304,826.

In accordance with Houston County Superior Court Order directing the hiring of security personnel and equipment for the courthouse, it is necessary to levy \$340,000 for security officers.

(State) O.C.G.A. 15-16-10 requiring the Sheriff to develop a written comprehensive security plan necessitates that \$85,590 be levied for security personnel in the Magistrate Court.

(State) O.C.G.A. 45-16-7 (SB450) mandates an increase in the Coroner's salary of \$11,380.

Under their rules for safe dams, the Georgia Environmental Protection Division requires the development on an Emergency Action Plan (EAP) for the Houston Lake Dam that includes a full dam break analysis necessitating a levy of \$6,000.

(State) H.B. 1055 increasing the forestland assessment for wildfire protection from 4¢ to 10¢ per acre of privately held forestland necessitates a levy of \$7,338.

Six Houston County Superior Court Orders necessitate the levy of:

- \$1,500 Marcus Rutledge - ARMA Forensics (#50760)
- \$2,300 James Gates - Behavioral Medicine (#50234)
- \$2,000 Nicole Beardsley - Dr. Scheller (#50656)
- \$ 700 Richard Fountain - Behavioral Medicine (#50139)
- \$ 100 Lawrence Northcutt - ENT Associates (#51976)
- \$ 810 Vernon Gibson - Medical Case Consultant (#51772)
- \$ 425 Lawrence Northcutt - ENT Associates (#51976-A)
- \$1,000 Kahlil Lester - Behavioral Medicine (#50925)
- \$ 338 David Johnson - Infinite Health (#52211)

The Affordable Care Act (ACA) imposed a fee on issuers of specified health insurance policies and plan sponsors of applicable self-insured health plans to help fund the Patient-Centered Outcomes Research Institute (PCORI). Total fees amount to \$3,293. Additionally, large employers are subject to the employer shared responsibility provision in the ACA; and therefore must provide each employee with a Form 1095-C form that includes information about the health insurance offered. Total levy covering the forms and postage is \$1,221.

Senate Bill 177, Taxpayer Bill of Rights, mandates the Tax Commissioner to mail to new owner's purchasing property a brochure that explains the County's property tax laws and procedures. Total levy covering printing and postage equates to \$3,100.

Senate Bill 346, Comprehensive Tax Reform Bill, mandates the Tax Assessors office to mail annual assessment notices to all property owners in the amount of \$27,356.

SO ADOPTED this the 30th day of July 2018.

Attested by: Director of Administration

Chairman, Houston County Board of Commissioners

3

At the June 19, 2018 meeting the Board approved acceptance of the Mental Health Accountability Court grant for FY19 in the amount of \$208,926. Although this grant funding included transitioning Ms. Casey Burke from her current part-time position to a temporary full-time program case manager at \$31,616 annually effective for the payroll cycle beginning on July 17th technically it should have been included in the actual motion.

Motion by _____, second by _____ and carried _____ to

- approve
- disapprove
- table
- authorize

changing the temporary part-time mental health case manager position in the Mental Health Accountability Court to a temporary full-time program case manager position (Grade 12-A) effective July 17, 2018. This temporary full-time position is grant funded and will terminate if and when grant funding is discontinued or if funding is reduced to a level at which it can no longer support the position.