

**Public Hearing on Proposed 2022 Millage Rate  
Adoption of Millage Rate  
Houston County Annex Building  
Warner Robins, Georgia  
July 28, 2022  
5:00 P.M.**

**Call to Order**

**Turn Off Cell Phones**

**Invocation** - County Attorney Tom Hall

**Pledge of Allegiance** - Director of Administration Barry Holland

1. Presentation on Proposed 2022 Millage Rate – Chairman Stalnaker
2. Public Comments
3. Resolutions setting Houston County Tax Levy for 2022 – Commissioner Byrd

**Motion for Adjournment**

2022 Houston County Tax Levy and 2022 Houston County Mandate Levy

Motion by \_\_\_\_\_, second by \_\_\_\_\_ and carried \_\_\_\_\_ to

- approve
- disapprove
- table
- authorize

**Chairman Stalnaker to sign resolutions setting the Houston County tax levy for 2022 at 22.993 mills in the incorporated areas and 24.170 mills in the unincorporated areas, as hereby specified:**

<u>Incorporated</u>		<u>Unincorporated</u>	
9.810 mills	General County Purposes	9.810 mills	General County Purposes
13.183 mills	Educational Purposes	13.183 mills	Educational Purposes
<u>0.000</u> mills	State Levy	0.000 mills	State Levy
22.993 mills		<u>1.177</u> mills	Fire Levy
		24.170 mills	

**RESOLUTION**  
**HOUSTON COUNTY TAX LEVY FOR THE YEAR 2022**

**WHEREAS**, the Tax Commissioner has filed the Houston County Digest for the year 2022; and

**WHEREAS**, the aggregate net value of property on the 2022 Digest is \$5,034,211,818 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 8.699 mills to fund FY2023 general fund expenses and a tax of 1.111 mills to fund mandated expenses for a total of 9.81 mills countywide; and

**WHEREAS**, a fire tax of 1.177 mills in the unincorporated areas of Houston County is required to fund FY2023 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 9.81 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 \$3,789,900.38 is being used for Solid Waste Collections, Animal Control Services, Storm Drainage Improvements, Traffic Engineering, Mosquito Abatement, Fire Department Personnel and Equipment, Recreation Services, 21<sup>st</sup> 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 13.183 mills** on all property in Houston County as it appears on the 2022 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 2022-2023 school year.

**ADOPTED** this the 28<sup>th</sup> day of July 2022.

\_\_\_\_\_  
Attested by: Director of Administration

\_\_\_\_\_  
Chairman  
Houston County Board of Commissioners

# R E S O L U T I O N A D O P T I N G HOUSTON COUNTY MANDATE LEVY FOR THE YEAR 2022

**WHEREAS**, the Tax Commissioner has filed the Houston County Digest for the year 2022; and

**WHEREAS**, the aggregate net value of property on the 2022 Digest is \$5,034,211,818 which includes public utilities.

**NOW, THEREFORE, BE IT ORDERED** that there be levied a tax of **1.111 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, \$832,006 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 \$7,640.

State O.C.G.A. 15-16-20 mandates increases in the Sheriff's minimum salary totaling \$24,948.

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 \$25,673.

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 \$3,802.

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 \$104,214 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 \$2,545,874 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 \$72,815 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.; and HB316 amending Chapter 2 of Title 21, by revising subsection (a) of Section 21-2-234 relating to electors receiving 'No Act Notice' mailouts.

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 \$279,785 for that court.

H.B. 242 Juvenile Justice Reform Act rewrites Georgia's Juvenile Code and necessitates a levy of \$89,474 for a full-time position in Juvenile Court-Enhancement.

Excess expenditures over revenues for mandated levies make it necessary to levy \$52,980.

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 \$22,385.

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 \$53,000 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 \$105,000 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 \$214,148 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 \$12,648.

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 \$138,785 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 \$391,735.

In accordance with Houston County Superior Court Order directing the hiring of security personnel and equipment for the courthouse, it is necessary to levy \$380,000 for security officers.

(State) O.C.G.A. 15-16-10 requiring the Sheriff to develop a written comprehensive security plan necessitates that \$137,214 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.

(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 \$6,115.

Sixteen Houston County Superior Court Orders necessitate the levy of:

- \$1,500 Amard Watts – 2DNAExperts (#53481A)
- \$ 850 Madison Stewart – Behavioral Medicine (#52434A)
- \$ 850 Derik Jones – Behavioral Medicine (#56208A)
- \$ 400 Jarido Cooper – 2DNA Experts (#56257C)
- \$1,500 H. Seidenfaden – Behavioral Medicine (#56273A)
- \$1,500 Rickey Martin – Behavioral Medicine (#157320)
- \$1,500 Jonathan Lloyd – Behavioral Medicine (#56267A)
- \$ 200 Derik Jones – Forsyth County (#56208A)
- \$1,500 Kenneth McCrary – Behavioral Medicine (#56209L)
- \$1,200 Chelsea Walker – Behavioral Medicine (#55631K)
- \$1,000 Benjamin Dulac – Behavioral Medicine (#2021PW)
- \$1,000 Derik Jones – John Holbrook (#56208A)
- \$1,000 Natajah Culpepper – Behavioral Medicine (#56657A)
- \$1,500 Alvaro Uribe – Behavioral Medicine (#57423K)
- \$1,000 Skylar Scott – Behavioral Medicine (#56272K)
- \$ 500 Mykel Buckner – Ingram Jones (#53170L)

Large employers are subject to the employer shared responsibility provision in the Affordable Care Act (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 \$1,950.

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 \$3,500.

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 \$37,000.

**SO ADOPTED** this the 28<sup>th</sup> day of July 2022.

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Attested by: Director of Administration

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Chairman, Houston County Board of Commissioners