

**Adoption of the 2021 Millage Rate
Houston County Annex Building
Warner Robins, Georgia
August 11, 2021
9:30 A.M.**

Call to Order

Turn Off Cell Phones

Approval of Minutes: July 27, 2021 6:00 p.m. Public Hearing #1 – Millage Rate
August 3, 2021 11:00 a.m. Public Hearing #2 – Millage Rate

1. Resolutions setting Houston County Tax Levy for 2021 – Chairman Stalnaker

Motion for Adjournment

1

2021 Houston County Tax Levy and 2021 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 2021 at 23.118 mills in the incorporated areas and 24.295 mills in the unincorporated areas, as hereby specified:

<u>Incorporated</u>	
9.935 mills	General County Purposes
13.183 mills	Educational Purposes
<u>0.000</u> mills	State Levy
23.118 mills	

<u>Unincorporated</u>	
9.935 mills	General County Purposes
13.183 mills	Educational Purposes
0.000 mills	State Levy
<u>1.177</u> mills	Fire Levy
24.295 mills	

RESOLUTION
HOUSTON COUNTY TAX LEVY FOR THE YEAR 2021

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2021; and

WHEREAS, the aggregate net value of property on the 2021 Digest is \$4,425,614,960 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 8.727 mills to fund FY2022 general fund expenses and a tax of 1.208 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 FY2022 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 \$3,655,781.85 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 13.183 mills** on all property in Houston County as it appears on the 2021 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 2021-2022 school year.

ADOPTED this the 11th day of August 2021.

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 2021

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2021; and

WHEREAS, the aggregate net value of property on the 2021 Digest is \$4,425,614,960 which includes public utilities.

NOW, THEREFORE, BE IT ORDERED that there be levied a **tax of 1.208 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, \$727,674 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 \$3,711.

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 \$99,386 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 \$2,438,466 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 \$65,527 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 \$298,356 for that court.

H.B. 242 Juvenile Justice Reform Act rewrites Georgia's Juvenile Code and necessitates a levy of \$47,513 for a full-time position in Juvenile Court-Enhancement.

Excess revenues over expenditures for mandated levies make it necessary to levy \$152,869.

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 \$51,000 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 \$112,921 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 \$198,502 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 \$129,706 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 \$358,981.

In accordance with Houston County Superior Court Order directing the hiring of security personnel and equipment for the courthouse, it is necessary to levy \$350,000 for security officers.

(State) O.C.G.A. 15-16-10 requiring the Sheriff to develop a written comprehensive security plan necessitates that \$132,386 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.

Six Houston County Superior Court Orders necessitate the levy of:
\$1,500 William McGhee – Behavioral Medicine (#53784L)
\$1,500 Amard Watts – 2DNAExperts (#53481A)
\$1,000 Charles Gordon – Behavioral Medicine (#53516A)
\$1,000 Carol Van Nostrand – Behavioral Medicine (#53382K)
\$5,000 Madison Stewart – Behavioral Medicine (#52434C)
\$1,000 Zackery Brawner – Behavioral Medicine (#55385A)

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 \$1,099.

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 \$32,306.

SO ADOPTED this the 11th day of August 2021.

Attested by: Director of Administration

Chairman, Houston County Board of Commissioners