

**HABERSHAM COUNTY BOARD OF COMMISSIONERS
WORK SESSION MINUTES
5:00 P.M., MONDAY, AUGUST 21, 2023
HABERSHAM COUNTY COURTHOUSE
JURY ASSEMBLY ROOM
295 LLEWELLYN STREET, CLARKESVILLE, GA 30523**

The Habersham County Board of Commissioners held a work session on Monday, August 21, 2023 at 5:00 p.m. in the Habersham County Courthouse located at 295 Llewellyn St, Clarkesville, GA 30523.

Present was Chairman Ty Akins, Vice Chairman Bruce Harkness, Commissioner Bruce Palmer, Commissioner Dustin Mealor, Commissioner Jimmy Tench, County Manager Alicia Vaughn, County Attorney Donnie Hunt, County Clerk Brandalin Carnes, staff, members of the media and the public.

Commissioner Akins called the meeting to order at 5:01 p.m.

Commissioner Tench lead the invocation.

Commissioner Mealor lead the pledge of allegiance.

ADOPTION OF AGENDA

Motion by Commissioner Mealor, seconded by Commissioner Harkness and voted unanimously (5-0) to adopt the agenda as presented.

DISCUSSION:

a. Discussion Regarding 2022 Sales Ratio Study

County Manager Alicia Vaughn addressed the Commission to inform them that she has received the results of the 2022 Sales Ratio Study from the Georgia Department of Revenue (GA DOR). Every year, the GA DOR selects a random sample of property sales and compares the amount that the properties sold for versus what they were assessed for by the county. This year, they took a sample of 514 property sales in Habersham County. Mrs. Vaughn reminded the Commission that this sales ratio study is for the previous year 2022 digest, not the one that was recently turned in for 2023. In a perfect scenario, the sales ratio would come in at 40% as all the counties and municipalities in the state of GA are required to assess property at 40% of its fair market value. An acceptable range for compliance is between 36% to 40%, however anything under 38% reduces the amount that a county can tax public utilities. Habersham County's sales ratio came in at 35.36%, which is slightly under the acceptable range for compliance. She wanted to stress that Habersham County is not alone, and that in her 20 years of working in local government she has never seen so many counties fall short of the acceptable range. As a comparison, the average sales ratio for the entire state of Georgia was 35.77%. There were only 40 counties out of 159 with compliant digests. Out of Georgia's 159 counties, 81 (51%) were unable meet the minimum ratio for compliance of 36%. There were 117 counties of the 159 (74%) that did not meet the 38% mark for being able to assess public utilities at 40%. Mrs. Vaughn stated that this situation is due in part because of the legislation called HB 202 that created two conflicting sets of rules that the Board of Assessors must follow. The rules governing how the assessors operate state that they must assess property based on sales that occurred in the previous year, however when they are audited the state follows a set of rules that uses the sales values from the same year as the assessment. The Association of County and City Governments (ACCG) is pushing for legislation to fix this conflict. Mrs. Vaughn informed the Commission that, as local taxing authorities, either the Board of Commissioners or Board of Education have the right to appeal the sales ratio study. The recommendation to do so would need to come from the Board of Assessors, who would provide a letter stating that they reviewed the sales ratio study and they do not feel it reflects Habersham County's situation and suggesting that the Board of Commissioners appeal the study. She has talked to the Board of Assessors, and they feel that the county should appeal, though they haven't formally recommended this yet. The effects of not being able to assess public utilities at 40% would result in reduced revenue for the county and the school system. Her estimates are that the county would lose

\$140,000 in revenue and the school system would lose \$100,000 in revenue. The municipalities would also be affected by a loss in revenue. Commissioner Palmer asked if the county appeals, which year's sales values would be used? Mrs. Vaughn stated that she would have to inquire about this with the Department of Audits. Mrs. Vaughn brought up that another contributing factor to not being in compliance could be how agricultural property is being assessed in the county, as the ratio for those properties was very low at 30%. Commissioner Harkness asked what the process would be to try to get the sales ratio back to at least 38%? Mrs. Vaughn informed him that she had talked with McCormick Solutions, and they feel that they can handle the appeal process for the county and would make themselves available to do so. There are many other counties who are being represented by McCormick Solutions in appealing their sales ratio study. She informed the Commission that once the state is notified that the county wants to appeal, it starts a 45-day clock. She offered to send the Commission more information about the process. Commissioner Akins asked what action would need to be taken by the Commission to initiate the appeal process? Mrs. Vaughn deferred the question to County Attorney Hunt, who advised tonight's regular meeting agenda be amended to add a vote on giving County Manager Vaughn the authority to draft and submit a letter requesting an appeal on behalf of the Commission. Commissioner Tench asked if the property sales samples that were pulled are random, to which Mrs. Vaughn replied that she believes that this is so.

b. Discussion Regarding Proposed Citizens Academy

Chairman Akins stated that this is a topic that has been brought before the Board of Commissioners at a previous work session and that input is still needed from the Commission due to the staff time and resources that a Citizen's Academy could potentially involve. He asked Commissioner Palmer to present his proposal to the other Commissioners. Commissioner Palmer informed them that he is modeling this academy after a leadership class that the Chamber of Commerce provides. Habersham County citizens would apply for this program and, if accepted, they would meet one day a month for nine months to listen to a series of presentations given by County Department Heads and Elected Officials regarding the functions of their respective department or office. Many classes would be held in the Administrative Building, however there would be opportunities in which a county transit or 4-H bus could be used to transport participants to the various county facilities including the animal shelter, jail, and fire departments. They could even go see a project the road department is working on. If this is not possible then participants could carpool. Commissioner Palmer feels that a good month to start the academy would be in October or November, then skip the month of December and continue until June. He already has a list of around a dozen people who are interested in attending as well as media members from the Northeast Georgian and Now Habersham. The starting class size would remain small at around twelve to fifteen participants. Commissioner Palmer feels that these classes could be held during the daytime rather than the evening and it would keep staff from having to put in extra time outside of their normal working hours. Chairman Akins asked the rest of the Commission if they had any questions or input? Commissioner Harkness stated that he feels that the Chamber of Commerce already has a similar program and that there could be potential liability issues with transporting participants in county buses. He feels that the Commission has a Public Information Officer who can put all this educational information out to the public and media and that these presentations would be better as livestreams to the county website. Commissioner Mealor echoed Commissioner Harkness's thoughts, saying that the model as presented would use a considerable amount of resources and that he feels that the information would also be more accessible if the presentations were livestreamed. He feels that that many people are limited in attending as they work during the day. Commissioner Tench also felt that there was a liability issue. Chairman Akins asked if the other Commissioners would be willing to consider the academy as presented with the modification of all the classes being held at the Administrative Building or another county facility rather than transporting participants? Commissioner Harkness felt that the county staff already has a heavy workload, but they would likely not voice this concern to a Commissioner. He also feels that the county facilities need to be left available for the upcoming elections. He suggests that Commissioner Palmer try livestreaming the presentations first to see how things go. Commissioner Akins asked County Manager Vaughn her thoughts. Mrs. Vaughn stated that she is willing to work to support any of the projects that the Commission desires. She feels that the town hall meetings Commissioner Palmer holds are beneficial in educating the public as there is not a lot of public attendance or participation at the annual budget meetings, and that these

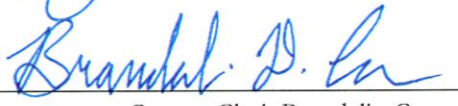
presentations would be more in depth. Commissioner Harkness stated that he has heard many people say they like Commissioner Palmer's town hall meetings, but they would be more easily accessible online. Commissioner Meador likewise stated that if the mission is to educate the public, staff could create an informational library of sorts on the county website with 5-10-minute videos that are uploaded on different topics. He feels that this would be less resource heavy as these videos could be made with all the departments and elected officials in a few days and then be readily accessible to everyone from home. Commissioner Akins asked the other Commissioners if they would be willing to allow Commissioner Palmer to have one day at the Administrative Building for all the department heads to work together to go over operational topics from their department and see what public participation looks like? Mrs. Vaughn stated that they did something like what Commissioner Akins was suggesting in Catoosa County and that staff could record the presentations from that day and post them online for accessibility. Commissioner Meador, Commissioner Harkness and Commissioner Akins all felt like this would be a good starting point and County Manager Vaughn stated she would get in touch with her department heads to make plans.

ADDITIONAL COMMENTS

There were no additional comments requested by the Commission.

ADJOURN

Motion by Commissioner Palmer, seconded by Commissioner Meador and voted unanimously (5-0) to adjourn the work session at 5:51 p.m.

Respectfully submitted,
By: 
Commission Chairman Ty Akins
Attest: 
County Clerk Brandalin Carnes

