

**HABERSHAM COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING MINUTES
6:00 P.M., WEDNESDAY, AUGUST 27, 2025
HABERSHAM COUNTY COURTHOUSE
JURY ASSEMBLY ROOM
295 LLEWELLYN ST, CLARKESVILLE, GA 30523**

The Habersham County Board of Commissioners held a special called meeting on Wednesday, August 27, 2025 at 6:00 p.m. in the Jury Assembly Room of the Habersham County Courthouse located at 295 Llewellyn St, Clarkesville, GA 30523.

Present was Chairman Jimmy Tench, Vice Chairman Bruce Harkness, Commissioner Dustin Mealor, Commissioner Kelly Woodall, County Manager Tim Sims, County Clerk Brandalin Carnes, staff, members of the media and the public.

Absent was Commissioner Ty Akins.

Chairman Tench called the meeting to order at 6:03 p.m.

Commissioner Harkness led the Invocation.

Commissioner Mealor led the Pledge of Allegiance

ADOPTION OF AGENDA

Motion by Commissioner Woodall, seconded by Commissioner Mealor, and voted unanimously (4-0) to adopt the agenda as presented.

NEW BUSINESS:

- a. Consider/Approve the 2025 Tax Levy Resolution and Authorizing the Chairman to Sign the PT-35 Forms and Any Other Necessary Documents Needed for Transmittal to the Georgia Department of Revenue

Financial Administrator Kiani Holden addressed the Commission. She reminded them that they had set the 2025 General Fund M&O millage, Hospital Debt Fund millage, and Emergency Services millage at their regularly scheduled meeting held last Monday, August 18th. She informed them that the purpose for tonight's special called meeting was to adopt the Habersham County School Board's millage rate of 9.122 and to approve the 2025 Tax Levy Resolution. Ms. Holden stated that the Board of Education voted to roll their millage rate back from the 2024 rate of 10.354 to the proposed 2025 rate of 9.122. With this in mind, the millage rates proposed for 2025 versus 2024 are as follows:

	<u>2025 (Proposed)</u>	<u>2024 (Current)</u>
General Fund M&O Millage	11.272	11.771
Hospital Debt Fund-Bonds	1.129	.757
Emergency Services	1.275	1.275
Board of Education Millage	9.122	10.354
Total:	22.798	24.157

Ms. Holden informed the Commission that there is an overall reduction of 1.359 mills from the 2024 rates.

Commissioner Harkness asked what the 1.359 mil reduction would equate to for a typical homeowner? County Manager Sims informed him that on a \$300,000 home this would generally be a reduction of around \$160 on the total tax bill. If a residential property owner has a homestead exemption, then they should see a reduction in the county portion of their bill. The school boards portion may be different as they opted out of House Bill 581.

Commissioner Woodall wanted to clarify for the public that, though the Board of Commissioners is a separate legal entity, the state gives them the legal responsibility of including their millage rates onto the same resolution as the county's millage rates. Mr. Sims concurred, saying that the adoption of this tax levy resolution is a required formality for submitting the tax digest to the state.

Commissioner Harkness pondered what would happen if the Commission did not approve the tax levy resolution? Mr. Sims informed him that they would not be able to send the digest to the state or send out tax bills. Commissioner Harkness felt that the process was archaic, to which Ms. Holden informed him that the reasoning is because the county collects the taxes on behalf of the Board of Education and redistributes their portion. This resolution acknowledges that.

Commissioner Harkness expressed that, while he appreciates all of the work that has been put into the budget process this year, he felt disappointed in a \$160 average tax savings. Ms. Holden informed him that this average is based on a \$300,000 property for an individual who has no exemptions, however most residential properties receive a homestead exemption which would give them an even larger decrease. Commissioner Woodall reminded everyone that the Board of Commissioners only has control of the County portion of the taxes, and that for that portion most people will experience a decrease. He feels that the Commission and County leadership have done their best to find spending cuts so they could effectively roll back the millage rate in a way that hasn't been seen in a long time. Commissioner Harkness stated that he understands and appreciates this, however someone must be willing to be the naysayer. He felt that there was a lot more that could have been done to reduce the budget, as he knows many individuals getting between \$9,000-\$15,000 tax bills. He feels that this is a lot of money when incomes are only going up around 2-3%. While he honors everyone's hard work, he feels that the rollback is a penance.

Commissioner Woodall expressed that property values and the real estate market have gone up exorbitantly. He reminded everyone that the Board of Commissioners have no control over the assessed value of property, as this responsibility falls under the purview of the Board of Tax Assessors. Additionally, the Board of Tax Assessors is legally required by the state to assess properties accurately. He asked staff to explain the state's accountability process for the assessments. Mr. Sims informed everyone that the state requires that properties be assessed at fair market value, and that they check this on a yearly basis by reviewing properties sales versus what those properties were assessed at. The measure of whether assessments are being done correctly is whether or not the sales ratio is at least 38.5% given that the county taxes on 40% of the properties value before exemptions. If the ratio is less than 38.5%, the ramifications are that the County cannot tax the utilities and railroads at the full 40%, they must tax them at the lesser actual ratio. This causes the county to lose non-residential tax revenue. Habersham County has been under this threshold, which is why they hired the McCormick's to come in and complete a county-wide property reassessment. As of this year, they have managed to meet the requirements with a sales ratio of 38.7%. Commissioner Woodall explained that it protects citizens and ensures fairness to have the properties assessed accurately for what they are worth and then to roll the millage rate back as appropriate. Ms.

Holden stated that most of the residential property owners have a floating homestead exemption. This means that, though their residential properties assessed value may have went up, the county is not actually collecting any additional taxes off those individuals from the increase in value as their exemption increased along with it. Commissioner Harkness countered that if one compared the taxes collected in 2020 versus this year, they would notice an obvious increase. Ms. Holden informed him that the bulk of the increased revenue is not from property reassessments, but from new growth from new construction and from the increase in assessed values of the commercial and industrial properties, which don't get an exemption.

Commissioner Tench asked who hired the McCormick group? Mr. Sims informed him that the Board of Commissioners did. Commissioner Mealor and Mr. Sims stated that the Commission voted on this back around 2023. Commissioner Mealor voiced that he felt that the reassessments should have been done sooner, however there were issues with both the software as well as the Tax Assessors office willingness to adopt the new software. Commissioner Tench stated he believes that the Tax Assessors Office is still having issues with the software. Mr. Sims informed him that the issues have been resolved on the County's end, however there are still issues on the states side of the software due to the implementation of changes the state made due to House Bill 581. The states side of the software is having difficulty with the floating home-stead exemptions that gets submitted on the County's side of the software. He informed the Commission this is a statewide problem.

Commissioner Harkness asked if it is now possible to refinance the hospital bonds? Mr. Sims informed him that it is possible, however it wouldn't benefit them to do so at this time since the rate they have right now is better than the current market rates.

Motion by Commissioner Mealor, seconded by Commissioner Woodall, to approve the Habersham County Schools millage rate of 9.122 and to authorize the Chairman to sign and execute the 2025 Tax Year Levy Resolution, the three PT-35 forms and any other documents needed for transmittal of the digest to the Georgia Department of Revenue. Motion carries 3-1 with Commissioner Harkness dissenting.

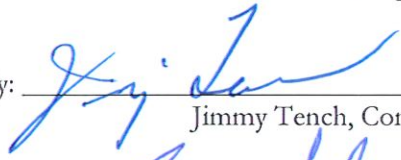
ADDITIONAL COMMENTS

None

ADJOURN

Motion by Commissioner Harkness, seconded by Commissioner Mealor, and voted unanimously (4-0) to adjourn the meeting at 6:30 p.m.

Respectfully Submitted,

By: 
Jimmy Tench, Commission Chairman

Attest: 
Brandalin Carnes, County Clerk