

LOWNDES COUNTY BOARD OF COMMISSIONERS
MINUTES
PUBLIC HEARING – HOUSE BILL 581
Monday, February 10, 2025 - 9:00 AM

CALL TO ORDER

COMMISSIONERS PRESENT:

Chairman Bill Slaughter
Vice Chairperson Joyce Evans
Commissioner Scott Orenstein
Commissioner Mark Wisenbaker
Commissioner Demarcus Marshall
Commissioner Michael Smith

Chairman Slaughter called the meeting to order at 9:03 a.m.

PUBLIC HEARING - House Bill 581

County Manager, Paige Dukes, stated House Bill 581 is a constitutional amendment that is aimed at creating a floating statewide homestead exemption that limits increases in taxable home values to the prior year's inflation rate. Currently, Lowndes County is not considering eliminating the current homestead exemption. The ballot language and the statute as it is written, what was approved by the voters, recognized the need to consider an 'opt out' option since all governments are not created equally as it relates to revenues. The General Assembly has recognized those challenges in the bill and has introduced new legislation this session, that addresses opting in and opting out as well as the parcel size that is not addressed and other things. Lowndes County is sensitive to the impact taxes have on citizens and currently Lowndes County is operating at the 2018 general fund expenditure levels even with the inflation over the past several years. For Lowndes County, staying in House Bill 581 could cause a considerable shift in funding that would result in a millage increase to all other parcels. The Lowndes County Board of Commissioners has significantly rolled the millage rate back over the last few years and that does not have a meaningful impact on tax bills, when not all local governments and school systems rollback. Lowndes County, as well as the school system, is aggressively pursuing an additional senior exemption for those sixty-five (65) years of age and older. In Lowndes County, conversation is about affordable housing. Mrs. Dukes asked Finance Director, Stephanie Black, to present the House Bill 581 presentation with updates and options.

Commissioner Marshall asked for clarification, is it not true that if you have been in your home fifteen (15) years, and you need work on your house and a permit is needed, it resets the value and process causing the value to be reassessed. County Manager, Paige Dukes, responded there is a threshold for new construction related to that dwelling; if you are doing an addition on your property or new construction onto your home. County Attorney, Walter Elliott, asked to clarify, a substantial addition does not trigger a reset of the entire value, like a sell does, the addition is captured at its full value, the cap remains applicable to the underlying value of the existing home.

Maryellyn Noriega, 4017 Grey Oak Drive, addressed the commission to ask if she were to install a swimming pool would you put a dollar value on this re-evaluation of homestead exemption, Chairman Slaughter answered that the value of the original home will be capped, any addition would be based at that value, with an additional assessment. County Manager, Paige Dukes, commented it would not