

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

impact the capped value of your home, it would be valued at today's value, it would not fall under the same value consideration of your home in the past.

Laura Spell, 5360 Golf Drive, addressed the commission to state she is in favor of opting in and asked what good does it do the citizens to vote for something if the commission is going to do away with it. Mrs. Spell read a letter from Senator Colton Moore. Mrs. Spell asked how much revenue does Lowndes County make in one month? Chairman Slaughter stated there would be no comments at this time.

Dianna Deeley, 201 West Gordon Street, addressed the commission to ask is it to the benefit of the county and community for people to hold the property for long periods of time or is it better to sell the property more often? Ms. Deeley stated homestead exemption is a great thing.

Edward Chase West, 4712 Radar Site Road, addressed the commission stating he is in favor of House Bill 581. Mr. West stated he was under the impression that there would be a one percent tax over everything and if that was done, home owners would not be targeted, everyone would be participating for these funds, not just home owners and property owners. Sixty percent of the voters were in favor and voted for this bill; if we're participating for the one percent then not just the home owners should be taking on the burden, Mr. West asked for a comment. Chairman Slaughter answered no comment.

William Spell, Jr. 5360 Golf Drive, addressed the commission to state he believes our elected officials should find ways to reduce the budget and expenses, in order to save money.

Brooks Garrett, 4562 Amelia Circle, addressed the commission to state he is in favor of opting in. Mr. Garrett asked what local control do you lose if you still control the millage rate? Mr. Garrett also asked who elected the appraisers? Chairman Slaughter answered that the appraisers are appointed with some outside consulting being used as well. Mr. Garrett asked if opting out now, when would Lowndes County opt in?

Chairman Slaughter closed the public comment portion of the meeting. Chairman Slaughter stated the commission has not made a decision to opt in or opt out of House Bill 581. In moving forward with the public hearings, the commission's desire is to do the best for the citizens of Lowndes County. Chairman Slaughter stated this commission will try to find the very best scenario for property owners in Lowndes County.

Commissioner Marshall mentioned that the hurricanes affecting our community in the past couple of years, in reviewing the numbers, there could be a possible increase in property taxes this June if we opt in, and he believes we should opt out. Chairman Slaughter stated the school board taxes are the largest portion of taxes and meetings are in the process of being scheduled. Commissioner Wisenbaker asked if Lowndes County has opted in, Chairman Slaughter answered if we do nothing, then we have opted in; there is legislation not voted on yet, to possibly extend the deadline date for opting out to May 1st, instead of March 1st.

ADJOURNMENT

Commissioner Wisenbaker made a motion to adjourn the public hearing, second by Commissioner Marshall. Chairman Slaughter adjourned the meeting at 9:38 a.m.