

July 31, 2007
Statesboro, GA

PUBLIC HEARING

The Board met at 8:30 a.m. in the Community Room of the North Main Annex. Chairman Nevil, Commissioner Tankersley, Commissioner Gibson, Commissioner Thompson and Commissioner Rushing were present. Commissioner Simmons and Commissioner Jackson were absent. Staff present: County Manager Tom Couch, Staff Attorney Jeff Akins, Tax Commissioner James Deal, Tax Assessor John Scott, Public Safety Director Ted Wynn, EMS Director Lee Eckles, E911 Director Kelly Barnard and County Clerk Evelyn Wilson

Chairman Nevil called the meeting to order and announced the purpose of this meeting was to conduct a public hearing for the proposed property tax increase. He gave the invocation and the pledge of allegiance.

Chairman Nevil opened the meeting for any public comments or questions. Mrs. Nan Rushing read a response to Commissioners' letter to the editor (press release) in the Statesboro Herald on July 15, 2007. Her response said that something needs to be done to relieve property owners who bear the burden of paying for services available to all citizens including those who own no property. She was concerned about property values and taxes continuing to be raised for people who are on a fixed income. Some people on fixed incomes may have to sell their property because of the property tax burden. She questioned if the SPLOST tax actually gave property owners any tax relief. She concluded that there needs be a more equitable taxation method for people on fixed incomes.

Chairman Nevil commented on the "Infrastructure Development District" proposed to be on the November ballot that pertains to passing the cost of development to newcomers who will pay a greater share of the tax burden. He said both the County and the State are exploring other ideas to find a better method of taxation.

Commissioner Thompson asked what exemptions are available to people on fixed income. Mr. Scott explained the different exemptions; freeport, conservation use; and homestead exemption. He stated that exemptions erode the tax digest and make the pool of taxpayers smaller. He said that the County gives the state homestead exemption of

\$2,000 of assessed value to homeowners who live in their home on January 1st. Anyone over age 65, who meets qualifications, can apply for an additional exemption of \$2,000 of assessed value for county taxes and \$10,000 of assessed value for school taxes.

Commissioner Thompson asked if it was correct that sales tax proceeds do not diminish property taxes because sales tax proceeds cannot be used in the General Fund Budget. Mr. Couch explained that SPLOST tax funds or ESPLOST tax funds cannot be used for operational expenses but the LOST tax proceeds received by the Board of Education can be used for their operational purposes. There is a rollback in the millage rate for the Board of Education based on the dollars generated by the LOST tax proceeds. The millage rate for the Board of Education would be approximately 6.3 mils higher this year if not for the rollback due to the LOST. He added that SPLOST does offer some tax relief for property taxes because these funds are used for capital expenditures which are required to maintain infrastructure, facilities and to purchase equipment.

Chairman Nevil asked for other comments or questions. Commissioner Tankersley offered a motion to close the Public Hearing. Commissioner Gibson seconded the motion and it carried, unanimously. The meeting was closed at 9:00 a.m.