SPECIAL CALLED MEETING PIKE COUNTY BOARD OF COMMISSIONERS

The Pike County Board of Commissioners held a Special Called Meeting on Wednesday, August 13, 2025, at 1:00 p.m. in the Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy and Ken Pullin attended. County Attorney/County Manager Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)). Commissioner James Jenkins joined the meeting via phone.

- 4. APPROVAL OF THE AGENDA (O.C.G A. § 50-14-1 (e) (1))

Motion/second by Commissioners Daniel/Guy to approve the agenda, motion carried 5-0.

- 5. NEW BUSINESS
 - a. **PUBLIC HEARING:** To receive public input on the notice of proposed property tax increase.

County Manager Rob Morton stated Commissioner Jenkins was out of town and participating in the meeting via telephone. CM Morton reiterated that the millage rate was not being set at this meeting. He explained that the public hearing is required by law when the Board of Commissioners is considering adoption of a millage rate higher than the rollback rate.

CM Morton outlined the financial necessity for considering a millage rate above the rollback rate, citing the need to fund the approved budget and replenish critically low reserve funds.

This was the second of three legally required public hearings being held because the Board is considering adopting a millage rate higher than the calculated rollback rate of 8.944. The current millage rate is 9.639. The third public hearing is scheduled for August 26, 2025 at the 6:30 p.m. meeting.

The General Fund budget of \$20,805,412 was approved on June 11, 2025, as part of the County's total \$38,106,472 budget, which also includes special funds. Of the General Fund portion, \$10,649,035 was identified based on assessments completed by the Board of Assessors and submitted to the state on July 13, 2025.

The county's fund balance is currently below the policy-required three-month reserve of \$4.2 million, a situation described as "dangerously low." Unlike the prior year, the current budget does not rely on the fund balance to cover expenditures, contributing to the need for increased revenue. As presented, without an increase, the county will rely on fund balance. In 2024, \$1.5 million from the fund balance was used to cover expenses.

The proposed maximum millage rate of 11.064 would be sufficient to fund all approved expenditures and restore the fund balance to the required level. Other options will also be considered, including:

- Option 5: Increase fund balance with the sale of Public Works equipment.
- Option 6: Funding the budget with no impact on the fund balance.

The County's millage rate has been reduced by 21% since 2020, based on calculations by County Finance Administrator, Clint Chastain. CM Morton stated, contrary to some public claims, that the County's millage rate has decreased as follows:

- 2020: 12.168
- 2021: 11.986
- 2022: 11.986
- 2023: 9.638
- 2024: 9.639

Public Comments:

Speakers included Larry Ammon, Tom Brown, Connie Green, David Paulson and Mary Perry. Comments expressed significant concern over the increased tax burden, particularly for senior citizens on fixed incomes. Issues were raised with the fairness and accuracy of property assessments. One resident cited large discrepancies in valuations within the same neighborhood, noting his home was assessed at \$224.00 per square foot while a larger neighboring home sold for \$174.70 per square foot. Another citizen questioned the need for a tax increase, pointing to revenue generated from approximately 120 new homes built in the County each year (averaging 10-12 new houses per month). There was substantial public opposition to any tax increase.

The Board acknowledged public concerns and reiterated that they are developing a local tax relief program for senior citizens. This program is being created in lieu of adopting the statewide House Bill 581, allowing for a more tailored local solution. It is expected to be ready by the end of the year.

CM Morton noted that staff will research and present additional millage rate options to the Board prior to the August 26, 2025 meeting.

Public Hearing only, no motion entertained.

6.	EXECUTIVE SESSION - NONE

7.	ADJOURNMENT
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Motion/second by Commissioners Guy/Daniel to adjourn at 1:24 p.m., motion carried 5	
Blount, County Clerk	