

Called Meeting  
September 19, 2024, 5:00pm  
Minutes  
Union County Courthouse

The meeting was called to order by Commissioner Lamar Paris at 5:00 pm.

Commissioner Paris adopted Resolution R-2024-13 to set the 2024 Property Tax Millage Rate for Union County's maintenance and operation at 4.131. The gross operation and millage rate was set at 7.306 for 2024 and was then decreased by 3.175 from the Local Option Sales Tax or LOST. This gave a total millage rate for 2024 of 4.131 mills. This is a decrease from last year's millage rate of 4.286, which was the 2<sup>nd</sup> or 3<sup>rd</sup> lowest in the state. LOST is the 1 cent sales tax on every qualifying dollar spent in Union County that is collected as part of the sales tax. This money is then given back to Union County from the state after it is collected. The sole purpose of LOST is to offset the property taxes in Union County. The Commissioner said he is proud the county is able to keep this millage rate so low. It is the lowest millage rate since Commissioner Paris has been in office. He stated that it may be the lowest Union County has ever had, but he was not sure about that.

Commissioner Paris then asked for questions.

Questioner 1: I was looking at the budget over in Fannin County that's fairly close to ours. From 2022-2023 the assessed property assessment value here in Union County has went up over half million dollars and Fannin County's has only went up a hundred million and if you look at the millage rate, and Fannin County just set theirs, at 2.757 and your saying your dropping ours down to 4.13. Why is it that high?

Commissioner: Well if you would like.... high? The third lowest in the State of Georgia, maybe the second lowest. And the reason that Fannin County cannot be compared, because they have... if you want to change this, maybe this is what you would want to cut your taxes back. They have got almost 3 thousand to 4 thousand rental properties over there, short-term rentals. They get a huge amount of income from the state, I mean the public that uses those rental units over there. They get a huge number, it is probably 10 to 15 times what we collect on sales taxes for the rental units. I mean it is nowhere even close. It is nowhere even close. So, we cannot compete with Fannin County having that low rate because they have this other pot of money and they got a lot of people that come over there every day; visitors and people that stay there. If we want to have ours set up like Fannin County, we are going to have to have about another 2,000 rental units come into play. We don't really want that or need that.

Questioner 1: Right now, Union County is 23<sup>rd</sup> out of 159 counties that has the highest assessed property values in the State of Georgia. You keep talking about low millage rate. You can have a low millage rate but as long as your tax revenues increase, that does not justify this 4%.

Commissioner: The property values....

Questioner 1: And you can stand there and say whatever you want to....

Commissioner: Well, you can say whatever you want to and you're doing that. So, it's my time to talk. You asked a question, and I am making a response to it. There is no way that Union County has the same kind of issues, again with Fannin County, our property values are set by state law. The State law tells you what property values are going to be set at. Is it true that, yes, if the property values were a whole lot more, we could lower the millage rate down a whole lot lower. No, but we have to go by what the State of Georgia tells our Tax Assessor's Office to do, which is to reassess your property. Every county is required to do that. Some counties do it on a regular basis. Some do it when they get penalized by the State for having not done it correctly. Our grade that we just got was, I don't remember exactly; it was 40.2 out of a possible 41. It is one of the best in the state as far as getting the values by what the property is selling for. That is the job of the Tax Assessors and they just give us the numbers. We got a set budget. Here are the dollars that we are going to spend in our budget. It doesn't matter if the tax rate is 4.1 or 10.1, we have to collect enough money in our budget, but what makes us able to keep our millage rate as low as we do is because we keep our expenses down. We do that by everybody: every elected official, every department and every employee working their butts off in this county to do a great job of operating and running this county. If it wasn't a good place to live and come to then nobody would want to be here. We are proud of what we have done, and you can call it what you want to, but you are wrong.

Questioner 1: I don't think I am.

Commissioner: Well you are.

Questioner 1: It's my time to talk. The figures I am quoting to you come from the Department of Revenue.

Commissioner: I don't have those figures in front of me. And even if they do come from the Department of Revenue, I just explained to you what they are about. Did I see a hand over here??

Questioner 1: What a minute!

Commissioner: Yes, ma'am.

Questioner 2: I have the millage rate from 1972 to 2023. With the school combined with the county the millage rate would be 11.734 and that is the lowest the millage rate has been in at least 52 years. I only have back to 72 but that...

Commissioner: That was just about before me.

Questioner 2: That was the year he was born (pointing to Fire Chief, David Dyer)

Questioner 3: You just said that the State has the county to reassess the property, right?

Commissioner: Yes, sir.

Questioner 3: Why did the county a few years ago have to hire an outside firm to come in and reassess our property? Spend half a million dollars or so.

Commissioner: Ok, well that's pretty simple...

Questioner 3: Well, ain't that their job in the Tax Assessor's Office. That would be like hiring me to go out to California, I wouldn't know what property value meant out there. S why can't the Tax Assessors do it here in the county? And save that money.

Commissioner: If we wanted to hire another six or eight people and add another four or five vehicles and a whole lot more expense. They could do that. But having to, having a firm - I had a reassessment done in the county way back right after I got into office. Do you know what everybody raised cane about back then? They raised cane because we used local assessors who had prejudice against certain people, and they were setting property taxes based on if they liked them or were kin to them or not kin to them. So, after that happened, from that point on, the Tax Assessor's Office utilized an outside firm to come in and do the main part of the sales, which is the hardest part. Then they do the values on the new product (property) added from the year prior. So, our people we got are all very busy, but we don't want to hire another six or eight people. Fannin County, they do their own, and they got about, I am not sure how many more employees they have, but several more employees than we have. It is a matter of the State is going to penalize you if you don't keep up your property values. There is nothing that makes me madder than when those property values come out and they have gone up 10 or 20 or 30, or even 50 percent in some people's case because property sales in Union County just exploded in 2020, 2021 and 2022. Our average house sale price is in the \$430,000 range. That is the average sale price of a house sold in Union County. So as those values go up the State requires, especially in a three-year period, up to or near the 40% range. If your values fall below 37% they start penalizing you. That is why I said that ours is at 40.1 or 40.2 percent. Its purpose is to be fair. So that is what the State requires. I had rather, if you want to know the truth - I would rather your values not get raised. Then the mil rate be higher. That would tickle me to death because there is nothing that ticks people off more than when they get their assessed property value raised. Now some people are proud of it because that means they have done well with their property, and they are pretty excited about it. If they decide to go and sell it, they have a good market rate comparison.

Questioner 3: For a half a million dollars you could hire a heck of a lot of people to assess. And another thing is when you get a complaint that somebody was being prejudiced or something of charging them too much. If they don't straighten up, you fire that person and you get another one. That's how you settle that.

Commissioner: One of the hardest jobs to teach anybody is tax assessment. And like I said it is not just the employee, it is the vehicle and the computers and the classes they have to go take. It's a huge thing. The Tax Assessors Office, and I agree with them, are saving money and getting us better and realistic assessments. And whether we like them or not, that's what they do. They are doing it fair and as well as they can. There is no way that anybody is going to have a perfect assessment. Just like you go and get your house reappraised. You are going to sell it or get a loan. They may come in and say your house is worth \$350,000. You may say heck, I paid \$200,000 or \$300,000 for it ten years ago. It is worth a lot more than that right now. It is an impossible thing to get exact, but they work very hard to get it as close as they think they can. By having a professional firm that this is all they do, and they do it in other counties in this area. In fact, I think they work part time with Fannin County and other counties around the area. They know and understand values in the mountains, which is different than values in South Georgia. So, we feel like we are doing the best thing for the public. Our job is to keep the value of the revenue, the budget, to keep it right between these lines. It doesn't matter if the values are higher this way or if the millage is lower this way. We don't care. What we try to do is run this county and operate this county with the lowest budget possible to maintain the incredible services we provide to you, the public, in this county. And that is our goal and is going to continue to be our goal.

Questioner 3: One other thing. The biggest thing I have got out of meeting people is if somebody builds a million dollar home here and down the road a quarter mile you got a 50 year old home. Why does this one have to go up \$200,000 to \$300,000 to compete with that one.

Commissioner: I am not in that business, that is not my job.

Questioner 1: I would like to finish up with my other question. Performance evaluations of the assessors and of the Assessors Board here in the county has not been done since 2006. And I think 2 years ago there was 50 counties selected. 31 of those counties - in some of them they replaced the entire board because there was discrepancies in how they were evaluating residential property, versus commercial property, versus farm land. And I don't understand why you have not had a performance evaluation especially since you are the cause of all these property values increasing.

Commissioner: You have a performance evaluation every year. Every year the State comes in and they look at the value of properties that are appraised and the value of properties that are sold. And they have a comparison that they use, and they don't do that once every 10 or 15 years. They do that every year. And they give the county back a rating on where they are, so I am not sure what you are talking. But again, I am not the tax assessor. We have people paid to do that and do the job. And the last thing I want to do is go over there and tell them to change your property value or lower it because your mad or raise it because I don't like you. I stay out of that office and out of their operations except when I have a question.

Questioner 1: I haven't complained about my property taxes.

Commissioner: I didn't say you had. I was just talking an example.

Questioner 1: And I am talking about an example...

Commissioner: Sounds like you are complaining about the whole county.

Questioner 1. I am talking to you. No, I love this county. I have been here since the late 60s, early 70s. I feel privileged of living here.

Commissioner: Good. Thank you.

Questioner 1: It ain't because of what you've done.

Commissioner: It's not. It is because of all the employees. All the elected officials. All the citizens that move here, that love this county and want to make it a better place. That's the people that make this a good place to live. No, you are right, it is not me. Don't give me any credit. I don't need any credit. My job is to organize, make sure that we do what is best for you, the taxpayers. And it's to make you safe and have this to be one of the safest counties with one of the best Fire Departments, Sheriff's Department, 911 Center. You can just go on and on about what we got, and we are very proud of it. Yes, could we have some cheaper services and could we have got that millage rate down another mil? Probably could have, but we are not going to sacrifice public safety to try and cut back on money when we already have a very reasonable and defensible budget. And we are very proud of that. I think you could talk to any, most of the elected officials and you will find the same thing.

Commissioner Paris asked if there were any more questions. There being none, the meeting was adjourned at 5:19pm.

Respectfully submitted by:

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Jennifer Mahan, County Clerk

Approved this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

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Lamar Paris, Commissioner