POLK COUNTY BOARD OF COMMISSIONERS

CALLED MEETING MINUTES

AUGUST 20, 2024 5:15 PM

COMMISSIONERS PRESENT:

Commissioners Ray Carter, Hal Floyd, Jordan Hubbard, Linda Liles (via phone conference), Gary Martin, and Chuck Thaxton.

OTHERS PRESENT:

County Manager Matt Denton, Assistant County Manager Connor Hooper, County Attorney Brad McFall, and County Clerk Jaime Armstrong.

MEDIA PRESENT:

Jeremy Stewart, Polk County Standard Journal.

CALL TO ORDER:

Chairman Hal Floyd called the meeting to order at 5:15 p.m.

APPROVAL OF AGENDA

1. **Consider approval of agenda for the Called Meeting of August 20, 2024.**

   Chairman Floyd called for a Motion. Motion was made by Commissioner Thaxton to approve the agenda for the Called Meeting of August 20, 2024. Second by Commissioner Carter. Motion passed unanimously.

NEW BUSINESS

1. **Consider setting 2024 tax levy for Polk School District at 14.00 mills.**

   Chairman Floyd called for a Motion. Motion was made by Commissioner Carter to approve setting the 2024 tax levy for Polk School District at 14.00 mills. Second by Commissioner Thaxton.

   Discussion: Chairman Floyd mentioned the Commissioners receiving some calls concerning this matter stating that it was important to him to let everyone know what their responsibility is as a Board. He referenced the Constitution, Article VIII, Section VI, Local Taxation for Education noting the first paragraph states that they, as a Board of Commissioners, are the only agent for levying taxes and shall approve the recommendation that comes to them from the Board of Education. The second point, under Georgia Code Title 48. Revenue and Taxation § 48-5-32.1, Ad Valorem Taxation of Property, it states the powers of the Board of Education in setting their millage rate causes the Board of Commissioners, the levying authority, to approve and carry out the purposes of such Board of Education. The final point is the Georgia Supreme Court made a statement as they settled a lawsuit concerning this matter that “the entire local control of schools is placed in the hands of the Board of Education and the responsibility and authority is upon said Board to determine what taxation is necessary for the support of the schools, and they are required to recommend according to the Board of Commissioners of Roads and Revenue who must levy the tax as recommended with no discretion being vested in the Board of Commissioners as to the rate of taxation”. That being said, he wanted to make people aware of the process. The majority of the phone calls he received was concern for senior citizens on fixed incomes and their ability to pay the taxes, which he also has a lot of concern for.

Commissioner Liles thanked Chairman Floyd for his reference to the Constitution and the Georgia Code reiterating that they as a Board shall adopt this millage rate whether they agree with it or not. As he read, not adopting the recommended millage rate could result in a law suit.

Commissioner Martin stated he had every intention of voting against this recommendation until he was informed by County Attorney McFall and County Manager Denton that the County Board of Commissioners has no discretion to refuse the levy of the school tax. He added that, in anticipation of expected issues related to the tax assessments, they dropped the millage rate 2 mills to assist the citizens and he regrets that the school system did not do the same. He ended by stating that he will vote in favor because his hands are tied in the matter.

Commissioner Carter politely indicated that, as elected officials in a county that needs to stand united, they need to be very careful in being critical of their fellow elected officers that have different responsibilities as they do and go by a different set of laws than what apply to them. Unfortunately, there has been a large growth of state and federal impedance upon the school systems. He stated they were founded for local control and they are just simply not that way anymore so while it is difficult for them to understand the nuances of why their budget is what it is, those people are elected and hired for that purpose. He believes they did their due diligence, and he does not think that it is incumbent upon them to question the decisions they have had to come to in just as tough a manner as they had to come to with the results of the assessment process. He ended by stating he appreciates what they are doing for the county and while everyone hates the tax increase, a lot of the blame is inflationary and goes to levels much higher than them.

Following discussion, Motion passed with Commissioners Carter, Liles, Martin and Thaxton voting in favor; Commissioner Hubbard voted against.

ADJOURN

Chairman Floyd called for a Motion. Motion was made by Commissioner Thaxton to adjourn. Second by Commissioner Hubbard. Motion passed unanimously.

POLK COUNTY BOARD OF COMMISSIONERS

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HAL FLOYD, CHAIRMAN

ATTEST:

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JAIME ARMSTRONG, COUNTY CLERK