LOWNDES COUNTY BOARD OF COMMISSIONERS MINUTES PUBLIC HEARING – HOUSE BILL 581 Tuesday, February 11, 2025 - 6:00 PM

CALL TO ORDER

COMMISSIONERS PRESENT: Chairman Bill Slaughter Vice Chairperson Joyce Evans Commissioner Scott Orenstein Commission Demarcus Marshall Commissioner Michael Smith

Commissioner Mark Wisenbaker was not present.

Chairman Slaughter called the meeting to order at 6:03 p.m.

PUBLIC HEARING - House Bill 581

County Manager, Paige Dukes, presented the item, stating Lowndes County is not considering eliminating the current homestead exemption. Lowndes County is sensitive to the impact that taxes have on our citizens and currently Lowndes County is operating at the 2018 general fund expenditure levels, even with inflation over the past year. For Lowndes County, it could cause a considerable shift that would result in a millage increase to all other parcels that are not under a homestead exemption. Lowndes County has significantly rolled the county millage rate back over the last few years, that does not have a meaningful impact on the tax bill when not all local governments and not all local school systems rollback. Lowndes County is aggressively pursuing an additional senior exemption for those 65 years and older. Floating Local Option Sales Tax (FLOST), which is an additional penny that if all local governments in Lowndes County chose to stay in House Bill 581, that penny tax could be put before the public for referendum; if that were to be passed, it would only benefit those that own property, it is paid by everyone as a consumption tax. Mrs. Dukes asked Finance Director, Stephanie Black, to present the House Bill 581 presentation with updates and options. Commissioner Marshall stated that regarding senior exemptions, this is something Lowndes County is looking to do locally and this exemption has nothing to do with House Bill 581. Chairman Slaughter stated the commission would not be commenting or answering any questions from citizens who are speaking tonight. A vote will not be taken tonight. This is the second public hearing meeting and the commission is trying to explore every option available in order to give the citizens of Lowndes County the best options available.

William Spell, Jr., 5360 Golf Drive, addressed the commission and stated he spoke yesterday morning as well. Mr. Spell mentioned to manage money and savings and asked if a department could be created to help with government efficiency. Mr. Spell mentioned more savings in the budget and possibly new sources of revenue.

Patricia Williams, 5367 Golf Drive, addressed the commission stating she is a resident and business owner in Lowndes County. Ms. Williams stated over the past six years property taxes have increased by 41% with the population increasing as well. Lowndes County is growing and bringing in more tax revenue. This is an additional financial burden to the home owners with Lowndes County being the