through the property owned by the Garden Center. Mrs. Lisa Bryant, who works in the Board of Assessors' Office, did significant research to find the older records that qualified the Crescent, and she worked with the County Attorney's Office. If the Board chooses to approve the resolution, it will permanently exempt the Garden Center and the Crescent facility. Commissioner Marshall asked if they had been paying in the past. Mrs. Dukes responded no. Commissioner Smith asked if the Crescent's main structure was exempt, but the Garden Center was not. Mrs. Dukes responded no, it has all been exempt for many years. Commissioner Orenstein made a motion to approve the resolution as presented, second by Commissioner Smith. All voted in favor, no one opposed. Motion carried.

Rules and Regulations for Claims for Refunds of Taxes

County Manager, Paige Dukes, presented the item. Mrs. Dukes stated this is an update of a resolution that had previously been in place. The update is due to the new Tax Commissioner, Clay Guess taking office January 1, 2025. Commissioner Marshall made a motion to approve the resolution, second by Vice Chairperson Evans. Commissioner Orenstein stepped out of the room and was unavailable for the vote. Vice Chairperson Evans, Commissioners Marshall and Smith voted in favor. Motion carried.

REPORTS - County Manager

County Manager, Paige Dukes, reported the following:

EMA Director, Ashley Tye, has brought an idea to the table that is not going to cost the County any money, but will cost Utilities Director, Steve Stalvey, quite a bit of time, but it is definitely worth it. Through research and conversations about private water systems that were not generator powered during Hurricane Helene. Mr. Tye has worked tirelessly to clarify with FEMA that the same mitigation process that the Board just approved for the nursing homes can be made available to the owners of private water systems. Mr. Stalvey and his staff have gone through and reconciled the list of private water systems that Lowndes County has and there are approximately 18 owners of the 69 systems. If the Board does not have any objections, we plan to move forward with Mr. Stalvey's staff contacting the owners, having a meeting, bringing them in to find out if they are interested in making the same application for generators for those private water systems that the nursing homes took advantage of for their facilities. Depending on FEMA's timeline, this could be something that is a few years in the making, but at least we are moving in the right direction. FEMA will pay 75 percent of the generator cost, and then there is a question of how the 25 percent will be split between possibly GEMA and the owner of the water system. Money will not come out of the County's budget for this, other than for staff's time. We believe that this is the most efficient and cost-effective way to move forward. If you all do not have any objections to that, we will move forward. Chairman Slaughter stated he absolutely supports it. He further stated one of the big issues during the hurricanes, as you all know, is that the private well systems had no electricity. Chairman Slaughter stated it is one thing to have no electricity, but something else to have no water. This will hopefully go a long way to resolving that issue if there is cooperation from system owners. Commissioner Michael Smith asked if there will be one group application, to which Mrs. Dukes responded there will be an individual application for each owner. Mrs. Dukes stated we will be here to walk everyone through the system. Some system owners own eight to ten or more water systems, so there is a possibility that they are able to group those applications as far as their ownership goes. We would have to work that out with FEMA. There is an April 1, 2025 deadline. Mrs. Dukes stated Mr. Stalvey has his staff on hold ready to move forward if there are no objections. Chairman stated if no one has any objections, staff will go ahead and pursue this opportunity. Commissioner Orenstein stated he has checked with GEMA to see if they can help offset the 25 percent. Mrs. Dukes stated, Mr. Stalvey will also have conversations with the Georgia Rural Water Association to see if there is anything available.