



# PAULDING COUNTY BOARD OF COMMISSIONERS PUBLIC HEARING MINUTES

**JULY 25, 2023 / 6:30 PM**

Watson Government Complex  
Second Floor – Board of Commissioners Meeting Room

**CALL TO ORDER:** David L. Carmichael, Chairman

**PRESENT:** David L. Carmichael, Chairman; Keith Dunn, Post 1; Sandy Kaecher, Post II; Virginia Galloway, Post III; Brian Stover, Post IV; Jayson Phillips, County Attorney; Frank Baker, County Manager; Rebecca Merideth, County Clerk.

**NEW BUSINESS:**

**1. Public Hearing on the proposed Tax Increase.**

Chairman Carmichael asked County Attorney Jayson Phillips to explain the purpose of the Public Hearing.

Jayson Phillips, County Attorney stated the purpose of the Public Hearing was due to a requirement of State Law. The hearing gives the public an opportunity to speak on a topic. The purpose is not for question answer session but for Commissioners to hear from the public and consider their views and opinions.

Chairman Carmichael opened the Public Hearing and asked Tabitha Pollard, Finance Director to speak.

Tabitha Pollard, Finance Director stated she had handouts in the back of the room for everyone and made a presentation and expressed there were quite a few challenges and this Public Hearing will be one of three. In the presentation Ms. Pollard explained the process of how to establish the tax rate, the 2000 Tax Payer Bill of Rights, the increase of inflation and how that has impacted the County M & O. She further explained that each property owner had received a property assessment, this is not the property tax you owe but an assessment of the property. The tax amount will be 40% of your assessed value minus deductions, multiplied by the millage rate and that will be the amount of your taxes. She further stated the 17.91% was not an increase on top of what your assessment is. The presentation showed the millage rates for the surrounding Counties, the 16 year millage rate history, a breakdown of the percentage of taxes and where they go, as well as a breakdown of where the expenditures go. Ms. Pollard explained the 3 things are fueling the increase: inflation, labor market, and population growth. She further explained the Homestead Exemption, the State Homestead Tax Relief Grant approved by Governor Kemp, and gave citizens resources they could find to get more information regarding their taxes.

**PUBLIC PARTICIPATION:** Citizens wishing to speak signed in at the podium:

Mr. John Christian stated he is a resident and a builder in the county and has seen so much development, because of all the growth he believes the taxes should go down due to the increased revenue the new developments will bring. He further stated as more people come into the county the more it will help taxes, but if the taxes continue to go up it will slow things down.

Mr. Greg Willingham stated that his taxes last year went up 30%, he has lived in his house for 30 years. He believes the County should cut back instead of raising the taxes. He is happy to hear that at age 65 your school tax will cut in half and at age 70 it goes away, however in Cobb County the entire school tax goes away at age 62. He stated there are people in this county that paid \$100,000

for their home a few years ago and now it appraises at \$400,000 and they find themselves paying tax on a \$400,000 home. They struggle to pay the taxes.

Mr. Timothy Kaberia stated he had moved from the Washington area but feels Paulding is headed in the same trajectory as Washington with taxes continuing to go up. He further stated his taxes have gone up 33% but his income did not go up. He asked the Commissioners to look at other ways to cut back; maybe look at some federal money, instead of raising property taxes.

Mr. Ronald Dennison stated he is a long time resident of Paulding and his taxes have gone up 20% the last two years. He is alarmed that this will continue and next year his taxes will again go up by 20%. He asked the Commissioners to be cognizant of the citizens' concerns.

Mr. Jimmy Manor Stated he has lived in Paulding all of his life and his taxes have gone up by 30%. He further stated that everyone is impacted by inflation but the Board needs to look at where the funds are going and where they will be used, he said this still has not specifically been made clear; the Board is going to price the citizens out of Paulding County if it continues.

With no other citizen wishing to speak, Chairman Carmichael closed the Public Hearing.

#### CONCLUSION OF REGULAR BUSINESS

**ADJOURNMENT** Sandy Kaecher made a motion to adjourn, seconded by Virginia Galloway. Voting Yea: Chairman Carmichael, Post I Keith Dunn, Post II Sandy Kaecher, Post III Virginia Galloway, Post IV Brian Stover.

  
Rebecca Merideth, County Clerk

  
David L. Carmichael, Chairman