



## PAULDING COUNTY BOARD OF COMMISSIONERS PUBLIC HEARING MINUTES

**JULY 25, 2023 / 9:00 AM**

Watson Government Complex  
Second Floor – Board of Commissioners Meeting Room

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**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.

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**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 presented 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 that 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 must sign in at the podium:

Mr. Charlie Rowlins stated he lives in Post 4 and disagrees with the tax increase, he stated his taxes have increased 80% for this year. He believes the County can consolidate the departments to save money as well as look at other ways instead of increasing taxes.

Ms. Cindy Oldham stated she lives in Post 2 in the Yorkville Community. She explained how much her taxes have increased year to year for a total of more than \$1,700 over 6 years. She believes the Board needs to look at where they can stretch the dollars. She does not want to be forced to leave Paulding due to not being able to pay her taxes.

Mr. Anthony Witt spoke on behalf of his mother Betty Witt. Mr. Witt stated that the taxes are too high and that if they continue to go up her mother will have to move. He further stated that he would like for the Board to look at waste, he doesn't believe there needs to be so many staff members on one work site.

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

**CONCLUSION OF REGULAR BUSINESS**

**ADJOURNMENT** Chairman Carmichael 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