AGENDA CALLED MEETING August 7, 2025 8:00 A.M.

- 1. Call to Order
- 2. Invocation and Pledge of Allegiance
- 3. Approval of the Agenda
- 4. To discuss the proposed Millage Rate for 2025
- 5. To set the proposed public hearing schedule as required for a millage rate increase.
- **6.** Executive Session
- 7. Adjournment

Board of Commissioners of Candler County Called Meeting August 7, 2025 8:00 a.m.

The Board of Commissioners of Candler County met for a called meeting on Thursday, August 7, 2025, at 8:00 a.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Brad Jones presided with Vice-Chairman Blake Hendrix and Commissioners David Morales, Jonathan Williamson and Tre' Ross were in attendance. Also attending were County Administrator Bryan Aasheim, and County Clerk Kellie Lank. County Attorney Kendall Gross did not attend this meeting. The Metter Advertiser was notified of the meeting, Taylor Crosby attended.

There were no citizens attending this meeting.

1. Call to Order

Chairman Jones called the meeting to order at 8:00 a.m.

2. Invocation and Pledge of Allegiance

Commissioner Ross delivered the invocations and Chairman Jones led the Pledge of Allegiance.

3. Approval of Agenda

Vice-Chairman Hendrix made a motion to approve the agenda as presented. Commissioner Ross provided a second. The motion carried 5-0.

4. To discuss the proposed Millage Rate for 2025

Chairman Jones turned the floor over to Administrator Aasheim, who presented three options for the 2025 millage rate. He reviewed the tax digest and five-year history, noting the rate has remained at 12.294 since 2021, with the calculated rollback rate for 2025 at 12.283. Adopting the rollback rate would avoid public hearings and represent no tax increase on inflationary growth, but would generate about \$25,000 less than the 2026 budget requirement.

Administrator Aasheim outlined the financial pressures facing the county, including use of \$383,000 from reserves to balance the budget, underfunding of the healthcare fund by \$250,000, and the need to build the landfill closure fund. He emphasized that prior boards used inflationary growth as "insurance" against future spikes. Chairman Jones stressed that the current budget is the tightest in five years, already cutting deeply and relying on reserves, and reminded the Board of past financial shortfalls when reserves were low.

Three millage options were presented:

- Rollback rate (12.283): Results in an effective \$75,000 gain once updated \$100,000 dispatch revenue is accounted for.
- Half-mill increase (12.794): 4.16% increase, generating about \$251,000 above budget needs.
- Full-mill increase (13.294): 8.23% increase, generating about \$324,653 in additional revenue.

Administrator Aasheim and commissioners discussed risks of rolling back, noting suppressed rates in the past have led to sharp increases later. The county currently has 2.5–3 months of reserves (\$1.5–1.7 million) but faces rising demands in EMS, public safety, and courts, with minimal growth in other departments. Neighboring counties have recently enacted much larger millage increases.

Discussion also included the Floating Local Option Sales Tax (FLOST). ACCG advises banking collections for future tax relief rather than spending them immediately, since failure of future referendums could force steep increases. Commissioners also noted cost pressures from rising wages, fuel, and equipment, and the increase in EMS calls and housing permits.

Chairman Jones invited commissioners to share their opinions on the millage rate:

- Commissioner Williamson supported a full 1-mill increase as a gradual approach to avoid larger hikes in the future.
- Vice-Chairman Hendrix agreed, calling the 1-mill increase the "safe thing to do."
- Commissioner Ross supported the 1-mill option, noting finances are "extremely tight."
- Commissioner Morales stated that while a rollback would be ideal in theory, he supported a 1-mill increase to protect reserves and ensure critical services.

Chairman Jones concluded that while an increase is difficult, it is necessary to preserve financial stability, avoid larger spikes in the future, and maintain essential services. Administrator Aasheim concurred, noting that while increases are never desirable, public safety and emergency services must remain funded.

Chairman Jones made a motion to advertise the proposed 13.294 millage rate, reflecting a 1-mill increase. Vice-Chairman Hendrix seconded the motion, and the motion carried unanimously (5-0).

5. To set the proposed public hearing schedule as required for a millage rate increase. Dates scheduled:

1st Advertisement published August 13th

2nd Advertisement published August 20th

1st public hearing Tuesday, August 26th at 5:00 pm

2nd public hearing Wednesday, September 3rd at 8:00 am

3rd public hearing Wednesday, September 3rd at 7:00 pm

Called Meeting Wednesday, September 3rd at 7:30 pm

6. Executive Session –Personnel

Chairman Jones moved to exit into Executive Session to discuss personnel at 8:52 a.m. Commissioner Morales provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:15 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to authorize the signing of the *Closed Meeting Affidavit* certifying that executive session was for personnel. Commissioner Ross provided the second to the motion. The motion carried 5-0.

7. Adjournment

At 8:04 p.m., Chairman Jones moved to adjourn the meeting. Commissioner Morales provided the second to the motion. The motion carried 5-0.

Kellie Lank, Clerk

Attest

Chairman, Brad Jones

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Brad Jones Chairman

Bryan Aasheim County Administrator Blake Hendrix Vice-Chairman

David Morales Commissioner

Jonathan Williamson Commissioner

Tre' Ross Commissioner

CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Brad Jones, Chairman of the Board of Commissioners of Candler County, being duly sworn, states under oath that the following is true and accurate to the best of his knowledge and belief:

The Board of Commissioners of Candler County met in a duly advertised meeting on August 7, 2025.

During such meeting, the Board voted to go into closed session.

The executive session was called to order at 8:53 a.m.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

	Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);
	Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2);
	Discussion of the future acquisition of real estate as provided by O.C.G.A. 50-14-3(4);
	Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);
This 7 th	Other day of August 2025.
Sworn	to and subscribed before me Comm. Exp. 01/24/28 Comm. Exp. 01/24/28
Notary	

1075 EAST HIAWATHA STREET, SUITE A, METTER, GEORGIA 30439 (912) 685-2835 FAX (912) 685-4823

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Candler County Board of Commissioners today announces its intentions to increase the 2025 property taxes it will levy this year by 8.23 percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessment occurred.

The budget tentatively adopted by the Candler County County Board of Commissioners requires a millage rate higher than the rollback millage rate; therefore, before the Candler County Board of Commissions may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the Candler County Board of Commissioners office, located at 1075 E Hiawatha St, Metter, Georgia 30439, on:

Tuesday, August 26, 2025 at 5:00 p.m. Wednesday, September 3, 2025 at 8:00 a.m. and 7:00 p.m.

NOTICE OF PROPERTY TAX INCREASE

The Candler County Board of Commissioners has tentatively adopted a 2025 millage rate which will require an increase in property tax by 8.23 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at the Candler County Board of Commissioners office located at 1075 E Hiawatha St, Metter, GA 30439, on Tuesday, August 26, 2025 at 5:00 p.m.

Times and places of additional public hearings on this tax increase are at the Board of Commissioners office located at 1075 E Hiawatha St, Metter, GA 30439, on Wednesday, September 3, 2025, at 8:00 a.m. and 7:00 p.m.

This tentative increase will result in a millage rate of 13.294 mills, an increase of one 1.011 mills. Without this tentative increase, the millage rate will be no more than 12.283 mills. The proposed tax increase for a home with a fair market value of \$175,000 is approximately \$70.77 and the proposed tax increase for non-homestead property with a fair market value of \$100,000 is approximately \$40.44.

1075 E Hiawatha St, Metter, GA 30439 on September 3, 2025, at 7:30 p.m. and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the The Candler County County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

		CURREN	T 2025 PROF	RENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY	GEST AND	S YEAR HIST	ORY OF LEVY	
		COUNTY WIDE	2020	2021	2022	2023	2024	2025
		Real & Personal	331,702,190	331,608,105	353,441,860	391,940,185	409,136,284	418,934,872
(Motor Vehicles	2,526,650	4,144,380	3,711,450	4,118,770	3,711,450	3,826,580
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=	۷.	Timber - 100%	3,522,559	3,856,588	4,667,745	4,531,102	4,667,745	4,023,380
c +	- -	Heavy Duty Equipment	364,900	146,400	122,245	24,800	122,245	10,900
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. }		Less Exemptions	64,697,758	60,113,022	59,371,000	59,523,861	58,061,997	59,807,797
		NET DIGEST VALUE	275,817,375	282,303,112	305,821,061	345,131,661	362,824,488	372,037,833
B 0	~	Gross Maintenance & Operation Millage	14.7886	14.7171	14.9972	14.9181	14.9978	16.2260
4 -	< ⊢ ∟	Less Rollback (Local Option Sales Tax)	2.4096	2.4231	2.7032	2.6241	2.7038	2.9320
ø	u	NET M&O MILLAGE RATE	12.3790	12.2940	12.2940	12.2940	12.2940	13.2940
a		TOTAL M&O TAXES LEVIED	\$3,414,343	\$3,470,634	\$3,759,764	\$4,243,049	\$4,460,568	\$4,945,877
	TAX	Net Tax \$ Increase	\$40,267	\$56,291	\$289,130	\$483,285	\$217,519	\$485,309
		Net Tax % Increase	-1.17%	1.65%	8:33%	12.85%	5.13%	10.88%