

AGENDA
CALLED MEETING
Thursday, September 11, 2025
8:30 A.M.

8:46 a.m. = A moment of Silence by Executive Order will be observed – All Georgians shall observe a moment of silence at 8:46 AM EDT September 11, 2025, to honor the lives lost twenty-four years ago on September 11, 2001

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Consideration of a resolution to levy a millage rate of not greater than 13.294 mills in Candler County, Georgia, on a net digest of \$372,037,833 for tax year 2025; and, to levy an additional one (1) mill on a net digest of \$372,037,833 in all districts for use and support of the Candler County Hospital Authority; and, authorization for the Chairman to execute documents necessary to the submission of the 2025 tax digest to the Georgia Department of Revenue
5. Adjournment

Board of Commissioners of Candler County
Called Meeting
September 11, 2025
8:30 a.m.

The Board of Commissioners of Candler County met for a called meeting on Thursday, September, 2025, at 8:30 a.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Brad Jones presided with Commissioners David Morales, Jonathan Williamson and Tre' Ross were in attendance. Also attending were County Administrator Bryan Aasheim (remotely), and County Clerk Kellie Lank. Vice-Chairman Blake Hendrix and County Attorney Kendall Gross did not attend this called meeting. The Metter Advertiser was notified of the meeting, but did not have a representative in attendance.

Della and Jerry Cowart, Harold Lynn, James Wallace, James McNeely, Chris Billingsley and Keith Aldrich were present for this Called Meeting.

1. Call to Order

Chairman Jones called the meeting to order at 8:36 a.m.

2. Invocation and Pledge of Allegiance

Commissioner Williamson delivered the invocations and led the *Pledge of Allegiance*.

3. Approval of Agenda

Commissioner Ross made a motion to approve the agenda as presented. Commissioner Morales provided a second. The motion carried 4-0.

4. Consideration of a resolution to levy a millage rate of not greater than 13.294 mills in Candler County, Georgia, on a net digest of \$372,037,833 for tax year 2025; and, to levy an additional one (1) mill on a net digest of \$372,037,833 in all districts for use and support of the Candler County Hospital Authority; and, authorization for the Chairman to execute documents necessary to the submission of the 2025 tax digest to the Georgia Department of Revenue

Administrator Aasheim presented Item 4: consideration of a resolution to levy a millage rate of not greater than **13.294 mills** in Candler County, Georgia, on a net digest of **\$372,037,833** for tax year 2025.

The resolution also included levying an additional **1 mill** on the same net digest in all districts for the Candler County Hospital Authority, as well as authorizing the Chairman to execute the necessary documents for submission of the 2025 tax digest to the Georgia Department of Revenue.

Administrator Aasheim summarized that the approved budget in June contemplated this millage rate increase, which was properly advertised by the Tax Assessor through required public notices and hearings. He noted that the increase to 13.294 mills represents an **8.23% increase** over the prior year's millage rate and an overall projected **10.88% increase** in tax revenue. The gross millage rate of **16.226**, less the local option sales tax rollback of **2.932 mills**, results in the net millage rate of **13.294**.

Chairman Jones motioned to levy the millage rate at 13.294 mills in Candler County on a net digest of \$372,373,833 for 2025. Commissioner Ross seconded the motion.

Discussion that followed:

Commissioner Morales stated that while commissioners, as taxpayers, do not fully agree with the decision, it was reached after thorough budget review and recognized as a necessary step.

Chairman Jones emphasized that unlike the federal government, counties are required to operate with a balanced budget each year. He noted that approximately **\$393,338** was used from the general fund balance to balance the current budget and that the county maintains about three months of operating reserves—approximately **\$2.8 million**—in line with state guidance, based on monthly operating costs of roughly **\$940,000**.

Commissioner Williamson remarked that the budget review meetings, which were recorded and streamed, showed the Board's initial reluctance to raise the millage rate. He recalled that during review, a temporary typo suggested a significant deficit, underscoring the diligence exercised by the commissioners.

At **8:46 a.m.**, Chairman Jones paused the meeting in observance of Governor Kemp's Executive Order for a moment of silence in remembrance of the September 11th attacks on the United States of America. He thanked all who have served before resuming the meeting and allowing Commissioner Williamson to continue his comments.

Commissioner Williamson emphasized the serious consideration given to the decision, noting that while serving as commissioner is not a full-time job, it requires full-time effort. He stated the millage rate had not been raised since 2020, and the 8.23% increase is still less than the cost-of-living increases experienced in that time. He compared the county's operation to a motor, requiring a "happy medium" to run effectively, and encouraged citizens to attend meetings to gain greater understanding of budget decisions.

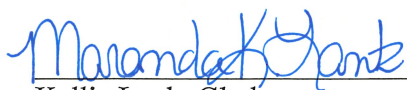
Commissioner Ross underscored the importance of properly funding public safety, particularly EMS, to ensure adequate resources to meet service demands and to avoid larger millage increases in the future.

Chairman Jones acknowledged the difficult nature of the decision, especially in the current economic climate with rising costs. He stated that while the increase is painful for taxpayers, including himself, it is necessary to maintain the county's financial health.

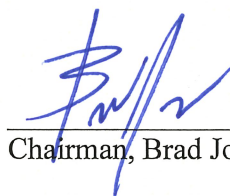
Chairman Jones made a motion to adopt a resolution to levy a millage rate of not greater than 13.294 mills in Candler County, Georgia, on a net digest of \$372,037,833 for tax year 2025; and, to levy an additional one (1) mill on a net digest of \$372,037,833 in all districts for use and support of the Candler County Hospital Authority; and, authorization for the Chairman to execute documents necessary to the submission of the 2025 tax digest to the Georgia Department of Revenue. Commissioner Ross provided a second. The motion carried 4-0. (Exhibit A)

5. Adjournment

At 8:53 a.m. Commissioner Ross moved to adjourn the meeting. Commissioner Williamson provided the second to the motion. The motion carried 4-0.



Kellie Lank, Clerk
Attest



Chairman, Brad Jones

Exhibit A

State of Georgia

Candler County

RESOLUTION TO LEVY AD VALOREM TAXES FOR 2025

WHEREAS, the Candler County Board of Commissioners is the authority charged with the responsibility to levy ad valorem taxes to carry out the governing authority's purposes for the required Maintenance and operations of the County; and,

WHEREAS, the Candler County Board of Commissioners have adopted a budget for the current fiscal year requiring imposition of ad valorem taxes in a sufficient amount to provide the necessary maintenance and operational needs of the County; and,

WHEREAS, the Candler County Board of Commissioners did cause to be published the Current Tax Digest and Five-Year History of Levy as required by the O.C.G.A. § 48-5-32; and,

WHEREAS, the Candler County Board of Commissioners did advertise a tax increase for the incorporated and unincorporated tax districts and did hold the public hearings as required; and,

WHEREAS, the Net Countywide Digest totals \$372,037,833 in value for all categories of real and personal property; therefore,

The Candler County Board of Commissioners does hereby order to be levied against that digest value at Gross Millage Rate 16.2260 in all tax districts; and,

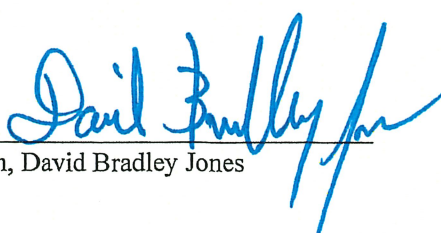
Per the O.C.G.A. § 48.8-91 the County is required to calculate a countywide rollback based on the Local Option Sales Tax Proceeds of \$1,090,807.51 such rollback being equal to 2.932 Mills; and,

WHEREAS, the Insurance Premium Tax Proceeds of \$592,010.53 has been used in its entirety to fund services in the unincorporated area of the County pursuant to O.C.G.A. § 33-8-3; therefore,

The Candler County Board of Commissioners, in a regular meeting held on September 11, 2025, does hereby order to be levied against the Net Candler County Tax Digest of \$372,037,833 a Net Millage rate, after rollback, of 13.294 Mills in all tax districts for Maintenance and Operational purposes; and,

The Candler County Board of Commissioners does hereby order levied an additional net millage rate of one Mill in all districts against the Hospital Digest of \$372,037,833 for the purpose of the provision of retiring existing hospital debt and other purposes.

Adopted this 11th day of September, 2025.


Chairman, David Bradley Jones


County Clerk, Kellie Lank