

**City of Barwick**  
**Public Hearing Minutes**  
**January 30, 2025**

**Elected Officials in Attendance:**

**Mayor:** IJ McCann

**Council:** Dale Hicks, Tim Andrews, Daniel Jones,  
Tony Thomas, Rosetta Herring

**Speakers:** Michael Stephanson, Lee Lacko, Patrick Folsom,

**Motion to adopt Floating Homestead Exemption HB 581. See attached documents from 1/30/2025 Public Hearing.**

1<sup>st</sup> Dale Hicks 2<sup>nd</sup> Daniel Jones

**Approved:** Dale Hicks, Daniel Jones, Tim Andrews,  
Tony Thomas, Rosetta Herring

**Motion to cancel the following Public Hearings set for February 18<sup>th</sup> at 1:30 pm and 6:00 pm for the purpose of opting out of the Floating Homestead Exemption HB 581.**

**Motion to adjourn:**

1<sup>st</sup> Dale Hicks 2<sup>nd</sup> Daniel Jones

**Approved:** Dale Hicks, Tim Andrews, Tony Thomas,  
Daniel Jones, Rosetta Herring

**Motion to adjourn**

1<sup>st</sup> Dale Hicks 2<sup>nd</sup> Rosetta Herring

**Approved:** Dale Hicks, Tim Andrews, Tony Thomas,  
Daniel Jones, Rosetta Herring

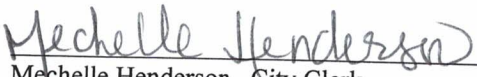
**Motion to open the meeting to sign documents pertaining to the Floating Homestead exemption**

1<sup>st</sup> Dale Hicks 2<sup>nd</sup> Daniels Jones

**Approved:** Dale Hicks, Tim Andrews, Rosetta Herring,  
Daniel Jones

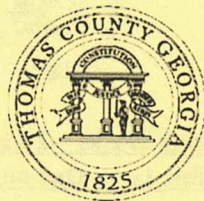
  
\_\_\_\_\_  
I J McCann, Mayor

2/18/25  
Date

  
\_\_\_\_\_  
Mechelle Henderson, City Clerk

2/18/25  
Date

MINUTES ARE UNOFFICIAL WITHOUT THE MAYOR AND CITY CLERK SIGNATURES  
\*\*This is not and official record of the City of Barwick without the Mayor and Clerk signatures\*\*



**24 January 2025**

**How It Works**

**Floating Homestead Exemption**

**The Tax Digest & the Rollback Rate:** The County Assessors review all property values, on a regular basis, using a “fair market value” standard defined by the Georgia Department of Revenue. The Tax Digest (total taxable value of all properties in the County) is sent to City and County taxing authorities around July each year. The County Commission or City Council approves a percentage rate (known as a mill; 1% = 10 mills) to bring in the property tax revenue needed to run its respective governments.

The County Assessors also prepare a millage rate for each City and County that will bring in the same tax revenue as the previous year. It is known as a “rollback millage rate” because the digest typically increases each year, thus the millage rate will “rollback” to a lower number. In fact, should the digest decrease which is extremely rare, the “rollback rate” will actually go up so that the same amount of property tax revenue is collected.

From time to time, the General Assembly will exempt certain properties from taxation (e.g. churches) or reduce the taxable value (e.g. conservation use easements) or slow the increase of taxable value (e.g. floating homestead exemption). Sometimes a particular exemption will require a constitutional amendment with voter approval as was done for the “floating homestead exemption” on November 5<sup>th</sup> of last year.

**Nothing in Georgia law prohibits a City Council or County Commission from increasing the millage rate, if it is necessary to bring in sufficient property tax revenues to support its governmental services. To raise the millage rate, 3 public hearings must be advertised and held prior to setting that millage rate.**

If maintained, the Floating Homestead Exemption will limit the increase of homesteaded property values to a cost-of-living index to be determined by the State Revenue Commissioner, instead of using the much higher “fair market value”.

## FOR IMMEDIATE RELEASE

### CONTACT:

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[www.thomascountyboc.org](http://www.thomascountyboc.org)

Thomas County Board of Commissioners  
116 West Jefferson Street  
Thomasville, GA 31799

### FLOST Referendum Process Underway

**Thomasville, Georgia, 30 January 2025** --- At its January 14<sup>th</sup> meeting the Board of County Commissioners directed the County Attorney to draft an Intergovernmental Agreement (IGA) for a "Flexible Local Option Sales Tax (FLOST)" referendum on March 18. The County Attorney delivered the IGA to the County Clerk on January 27<sup>th</sup>, who in turn sent a copy of the agreement to the six municipalities permitted by Georgia law to participate in the FLOST: Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo. The City of Thomasville is excluded because it does not have a property tax. Chairman NeSmith hand-delivered a copy of the IGA to the Pavo City Council and Mayor Cleveland Shy.

The "Flexible Local Option Sales Tax", if voter approved, would go into effect on July 1. Georgia law mandates all funds from the FLOST shall be used to reduce property tax for all properties in Thomas County. The additional penny in sales tax would generate about \$10.5 million per year and would be distributed to Thomas County and the six municipalities participating, based on each entities pro-rata share of the total county-wide property tax levy (school systems are not included in this sales tax). It is estimated the total property tax levied by the participating local governments will be reduced 56%.

If voter approved in referendum, the critical dates for the FLOST implementation are as follows:

- FLOST collections begin in all of Thomas County on **1 July 2025**
- **In August 2026** property tax millage rates will be set. FLOST revenues collected in 2025 will be rolled back off of the 2026 property taxes, resulting in about a 27% reduction in property taxes
- **In August 2027** property tax millage rates will be set. FLOST revenues collected in 2026 will be rolled back off of the 2027 property taxes, resulting in about a 55% reduction in property taxes.
- The FLOST runs for 20 calendar quarters, ending on **30 June 2030**.
- Renewal by referendum, of the FLOST for an additional 5 years, will require approval of the Georgia General Assembly

To date, Chairman NeSmith has signed on behalf of Thomas County, and Mayor Cleveland Shy has signed on behalf of the City of Pavo.