

**Houston County Commissioners Meeting**  
**August 26, 2025**  
**Perry, Georgia**

The Houston County Board of Commissioners met in Special Called Meeting at 9:00 a.m. on Tuesday, August 26, 2025, at the Houston County Courthouse in Perry, Georgia. Chairman Perdue presided, and Commissioners Byrd, Gottwals, Robinson, and Talton were present. County Attorney Tom Hall, Director of Operations Brian Jones, and Director of Administration Robbie Dunbar were also present.

Director of Administration Robbie Dunbar gave the invocation.

County Attorney Tom Hall led those present in the Pledge of Allegiance.

Chairman Perdue presented information on the proposed millage rate. He spoke on how property taxes are assessed, state requirements on assessed values, exemptions, House Bill 581 and the changes it put in effect. He also discussed the budget, County efficiency, and how tax dollars are utilized to keep the County functioning. He concluded his presentation by stating the new proposed millage rate is 8.45, down from 8.501, and the new Fire Millage for unincorporated Houston County will be 1.677, up from 1.177.

Chairman Perdue turned to the Commissioners for any comments they had on the presentation.

Mr. Talton thanked Chairman Perdue for the thorough and complete presentation about a very complex subject. He also thanked staff for their involvement in the process of setting the millage rate as well. He expressed his appreciation to the voters of Houston County for passing the SPLOST to also help roll back the millage rate and help with capital purchases the county needs.

Mr. Byrd also thanked Chairman Perdue for his presentation and explanation of the millage rate, House Bill 581 and the process by which the millage rate is calculated. He also emphasized parts of Chairman Perdue's presentation which included the FLOST, the comparison of Houston County to other similar sized counties in terms of cost for services per capita and the sales tax ratio. He concluded his remarks by saying that the goal of the Board is the duty of care to provide essential services to the citizens of Houston County in an efficient manner.

Chairman Perdue then opened a Public Hearing on the millage rate.

Susan Strickland expressed her concerns about city annexations. She spoke about extending the property value appeals by 45 days and resending tax notices after the millage rate vote. She spoke about adding additional signage to the County Annex. She concluded by expressing support for higher pay for Houston County Deputies.

With no further comments, Chairman Perdue closed the Public Hearing and reopened the regular portion of the meeting.

Chairman Perdue read the Houston County Tax Levy for the Year 2025 Resolution into record.

**R E S O L U T I O N**  
**HOUSTON COUNTY TAX LEVY FOR THE YEAR 2025**

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2025; and

WHEREAS, the aggregate net value of property on the 2025 Digest is \$7,059,462,684 which includes public utilities; and

WHEREAS, by local legislation there was enacted a "tax cap" limiting the Houston County Commissioners ability to levy a county tax (Georgia Laws 1982, Page 1601, which was continued in effect by Georgia Laws 1986, Page 4209); and

WHEREAS, sub-paragraph (D) of paragraph (3) of the "tax cap" provides that "the mill rate limitation shall not apply to taxes levied for the express purpose of paying the cost of expenditures which are not funded by state or federal funds,"; and

WHEREAS, the Houston County Commissioners desire to levy a tax of 7.384 mills to fund FY2026 general fund expenses and a tax of 1.066 mills to fund mandated expenses for a total of 8.450 mills countywide; and

WHEREAS, a fire tax of 1.677 mills in the unincorporated areas of Houston County is required to fund FY2026 fire expenses as previously budgeted; and

WHEREAS, this countywide levy and fire tax levy meet the requirements of the local "tax cap" legislation and the requirements of State O.C.G.A. 48-5-32.1 regarding adoption of "rollback" rates or conducting required advertisements, notices and public hearings for rates in excess of the "rollback" rate.

NOW, THEREFORE, BE IT ORDERED that a tax of 8.450 mills be levied upon all the taxable property of Houston County on the Digest, including public utilities, and on all taxable property not on the Digest for the several County purposes for which the law authorizes and directs county authorities to levy taxes as specified below:

GENERAL GOVERNMENT

To provide for legislative and executive branches of government, the judicial branch, the operation of courts, elections and financial administration.

PUBLIC SAFETY

To provide for law enforcement and other protection.

PUBLIC WORKS

To provide for public roads, bridges and engineering.

HEALTH AND WELFARE

To provide for physical and mental health and other health services and welfare.

LIBRARIES

To provide for library facilities.

CONSERVATION OF NATURAL RESOURCES

To provide for the County Extension Service and to provide for the Georgia Forestry Commission.

INTERGOVERNMENTAL

To provide for the Middle Georgia Regional Commission, Development Authority of Houston County, Middle Georgia Clean Air Coalition, and the Perry-Houston County Airport Authority.

MISCELLANEOUS

To provide for social security, workers' compensation, retirement benefits and county insurance.

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**UNINCORPORATED SERVICES**

Insurance premium tax in the amount of \$4,811,942.70 is being used for Solid Waste Collections, Animal Control Services, Storm Drainage Improvements, Traffic Engineering, Mosquito Abatement, Fire Department Personnel and Equipment, Recreation Services, 21st Century Partnership, Planning and Zoning and Building Inspection Services within the unincorporated area in lieu of adjusting the unincorporated millage.

**MANDATED EXPENSES**

To provide for those expenditures mandated by court order or state or federal law and which are not funded by state or federal funds.

BE IT FURTHER ORDERED that there be levied a fire tax of 1.677 mills on all property in unincorporated Houston County, including public utilities, and on all taxable property not on the digest. This fire tax levy is to provide for fire protection in unincorporated Houston County.

BE IT FURTHER ORDERED that there be levied a school tax of 11.719 mills on all property in Houston County as it appears on the 2025 Tax Digest of Houston County, including public utilities, and on all taxable property not on the digest. This countywide tax levy is to maintain the public schools of Houston County, in accordance with Georgia School Laws for the 2025-2026 school year.

ADOPTED this the 26th day of August 2025.

Chairman Perdue read the Resolution Adopting Houston County Mandate Levy for the Year 2025 into record.

**RESOLUTION ADOPTING  
HOUSTON COUNTY MANDATE LEVY FOR THE YEAR 2025**

WHEREAS, the Tax Commissioner has filed the Houston County Digest for the year 2025; and

WHEREAS, the aggregate net value of property on the 2025 Digest is \$7,059,462,684 which includes public utilities.

NOW, THEREFORE, BE IT ORDERED that there be levied a tax of 1.066 mills on all taxable property including public utilities of Houston County to cover the State, Federal and Court mandated costs listed below:

O.C.G.A. § 15-10-1 et seq. mandates the establishment of County Magistrate Courts. County shall cover the difference in the estimated expenditure of said court less the estimated revenue, \$698,490 in operational costs.

O.C.G.A. § 48-5-137 and O.C.G.A. § 48-5-183 mandate increases in the Tax Commissioner's minimum salary totaling \$18,991.

O.C.G.A. § 15-16-20 mandates increases in the Sheriff's minimum salary totaling \$37,622.

O.C.G.A. § 15-6-88 and O.C.G.A. § 15-6-89 mandate increases in the Superior Court Clerk's minimum salary totaling \$38,402.

The Jury Composition Reform Act of 2011 mandates the compilation and distribution of a statewide master jury list by the Council of Superior Court Clerks of Georgia in the amount of \$4,116.

H.B. 1073, 148th Gen. Assemb., Regular. Sess. (Ga. 2006) requires the addition of Superior Court Judge and Supreme Court rule changes applicable to Superior Courts created a cost of \$219,388 in the Superior Court & Clerk's Office.

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In accordance with the Georgia Indigent Defense Act of 2003 and a Georgia Supreme Court Order, approved and adopted on March 4, 1999, changing the caseload guidelines for Indigent Defense, it is necessary to levy \$2,827,82, which is the difference in the estimated expenditures of said office, less State grant funds for the Public Defender's Office.

Due to the action of the Georgia Legislature and Congress, it is necessary to levy \$81,605 for the Board of Elections: Georgia Act 1445, Georgia Act 1232, Georgia Act 403, Georgia Act 1327, Georgia Act 974, Georgia Laws 1984 P143, Georgia Act 1306, Public Law 98-435 and

Chapter 2 of Title 21 of the O.C.G.A.; and O.C.G.A. § 21-2-234(a) relating to electors receiving 'No Act Notice' mailouts.

In accordance with Houston County Juvenile Court Orders for additional staff and a Houston County Superior Court Order increasing the Juvenile Judge's minimum salary above State grant funds, it is necessary to levy \$385,079 for that court.

H.B. 242, 152 Gen. Assemb., Reg. Sess. (2013) and The Georgia Juvenile Justice Reform Act (2018) rewrites Georgia's Juvenile Code and necessitates a levy of \$85,279 for a full-time position in Juvenile Court-Enhancement.

Excess revenues over expenditures for mandated levies make it necessary to levy \$-773,022. O.C.G.A. § 15-9-63 mandates increases in the Probate Judge's minimum salary totaling \$34,862.

O.C.G.A. § 15-9-68 mandates an amount equal to the fees collected, or \$7,500, whichever is less, in any calendar year for a local custodian for vital records and/or a special abstracting agent in the Probate Court.

The Local Government Uniform Chart of Accounts and Reporting Act (HB491) and GASB 34 requirements makes it necessary to levy \$302,163 for maintenance of software necessary to conform to the State's new accounting system.

The implementation of a Federal court-ordered pay plan makes it necessary to levy \$85,050 for maintenance of software necessary to comply with the judges ruling.

Ga. L. 1990, p. 3510 established the office of full-time Chairman Houston County Board of Commissioners, established the position of secretary, and made certain other changes relating to travel pay of part-time Commissioners necessitating a levy of \$354,822 for that office.

O.C.G.A. §§ 36-5-27 - 36-5-28 mandates certain training supplements and COLA increases for all part-time commissioners totaling \$6,458.

O.C.G.A. § 36-5-24 authorizing County Commissioners to set their compensation necessitates an increase of \$62,772 in part-time Commissioner's pay.

O.C.G.A. § 15-18-60 establishes the office of full-time Solicitor which necessitates a levy of \$213,147 for that office.

H.B. 337, 154 Gen. Assemb., Reg. Sess. (2017), O.C.G.A. § 45-18-5 and new regulations from Georgia Department of Revenue make it necessary to add two Tax Assessor III positions in the Tax Assessors Office. S.B. 177, Taxpayer's Bill of Rights (Ga. 1999), makes it necessary to add two additional Tax Assessor III positions in the Tax Assessors office to meet new property tax administration requirements. Total levy equates to \$405,749.

In accordance with Houston County Superior Court Order directing the hiring of security personnel and equipment for the courthouse, it is necessary to levy \$711,644 for security officers.

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O.C.G.A. § 15-16-10 requiring the Sheriff to develop a written comprehensive security plan necessitates that \$173,263 be levied for security personnel in the Magistrate Court.

O.C.G.A. § 45-16-11 mandates an increase in the Coroner's salary of \$17,251.

O.C.G.A. § 12-6-93 increases the forestland assessment for wildfire protection from 4¢ to 10¢ per acre of privately held forestland necessitating a levy of \$6,115.

Houston County Superior Court Order: 2023-C-0060115 Jerry Kennedy III necessitates a levy of \$2,000.

Houston County Superior Court Order: 2024-C-0061779 Jameshia Price necessitates a levy of \$1,000.

Houston County Superior Court Order: 2023-C-599961 Dendrick Solomon necessitates a levy of \$1,500.

Houston County Superior Court Order: 2024-C-060664 Tyler Nelson necessitates a levy of \$1,000.

Houston County Superior Court Order: 2023-C-59519L Angelique Deveroux necessitates a levy of \$1,500.

Houston County Superior Court Order: 2023-C-0060202 Terence Jordan necessitates a levy of \$2,200.

Houston County Superior Court Order: 2023-0060355 Jamesha Price necessitates a levy of \$4,000.

Houston County Superior Court Order: 2023-C-59519L Angelique Deveroux necessitates a levy of \$2,500.

Houston County Superior Court Order: 2023-C-60002L Tyree Ward necessitates a levy of \$2,000.

Large employers are subject to the employer shared responsibility provision in the Affordable Care Act (ACA), and therefore, must provide each employee with a Form 1095-C form that includes information about the health insurance offered. Total levy covering the forms and postage is \$4,437.

S.B. 177, Act 431, the Property Taxpayer's Bill of Rights (Ga. 1999), mandates the Tax Commissioner to mail to new owner's purchasing property a brochure that explains the County's property tax laws and procedures. Total levy covering printing and postage equates to \$660.

O.C.G.A. § 48-5-306, Comprehensive Tax Reform Bill, mandates the Tax Assessors office to mail annual assessment notices to all property owners in the amount of \$58,197.

O.C.G.A. § 15-11-50 creates a Juvenile Court in each Georgia county. O.C.G.A. § 15-11-63(a) provides authority to appoint clerks and other personnel. O.C.G.A. § 15-11-63(b) provides authority for the Judge to set salary, tenure, and other employment conditions; states that salaries of employees be paid out of county funds for a total levy of \$1,248,017.

O.C.G.A. § 15-6-2(21) and H.B. 992, 157th Gen. Assemb., Reg. Sess. (Ga. 2024) provides for a fourth judge of the Superior Courts of the Houston Judicial Circuit; prescribe the



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compensation, salary, and expense allowance of such judge to be paid by the State of Houston Georgia and the counties comprising said circuit; provide for an additional court reporter for such circuit; authorizes the governing authorities of the counties comprising the Houston Judicial Circuit to provide facilities, office space, supplies, equipment, and personnel for such judges for a total levy of \$124,775.

O.C.G.A. § 40-2-22; registration and licensing of motor vehicles must be issued by the Tax Commissioner necessitating a levy of \$69,895.

SO ADOPTED this the 26th day of August 2025.

Motion by Ms. Robinson, second by Mr. Byrd, and carried unanimously by all to approve Chairman Perdue signing resolutions setting the Houston County tax levy for 2025 at 20.169 mills in the incorporated areas and 21.846 mills in the unincorporated areas, as hereby specified:

<u>Incorporated</u>	<u>Unincorporated</u>
8.450 mills General County Purposes	8.450 mills General County Purposes
11.719 mills Educational Purposes	11.719 mills Educational Purposes
<u>0.000</u> mills State Levy	0.000 mills State Levy
20.169 mills	<u>1.677</u> mills Fire Levy
	21.846 mills

Motion by Mr. Gottwals, second by Mr. Talton, and carried unanimously by all to approve adjourning the meeting. Meeting adjourned.

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Robbie Dunbar  
Director of Administration

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Chairman

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Commissioner

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Commissioner

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Commissioner

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