Coweta County Board of Commissioners

Called Meeting/Public Hearing

Minutes

22 East Broad Street
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August 19, 2025 | **7:30 AM** | **Commission Chambers, 37 Perry Street, Newnan, GA 30263**

Coweta County Board of Commissioners

Roll Call/Call to Order

Attendee Name	Title	Status
Bill McKenzie	District 2 - Chairman	Present
John Reidelbach	District 4 - Vice Chairman	Present
Jeff Fisher	District 1	Present
Bob Blackburn	District 3	Present
Alphonso Smith	District 5	Present
Michael Fouts	County Administrator	Present
Kelly Mickle	Assistant County Administrator	Present
Sandy Wisenbaker	Assistant County Administrator	Present
Tod Handley	Public Works Administrator	Present
Nathan Lee	County Attorney	Absent
Shannon Zerangue	County Clerk	Present

The Honorable Board of Commissioners of Coweta County, Georgia met in Called Meeting/Public Hearing on Tuesday, August 19, 2025 at 7:30 a.m.

Meeting Called to Order

Chairman McKenzie called the meeting to order at 7:30 a.m.

Pledge of Allegiance

Chairman McKenzie led the Pledge of Allegiance.

Invocation

Invocation was given by Commissioner Smith.

Notification of Location of Rules

Announcements and Comments from the Commissioners

Chairman McKenzie called for any announcements and/or comments from the Board. There were none.

Regular Session

Supplemental and Non-Agenda Items

There were no Supplemental or Non-Agenda items to be added for discussion.

Public Hearing (The Chairman will call for any comments regarding the following items after each item is presented)

1. **Second Public Hearing Regarding the Proposed 2025 Millage Rates**

Chairman McKenzie explained that this is the second of three Public Hearings regarding the proposed 2025 millage rates, and the third and final Public Hearing will be conducted tonight at 6:00 p.m.

Administrator Fouts explained that state law requires that the Board approve the millage rate or property tax rate as a levying authority. If there is a tax rate that is proposed that is higher than the state required rollback rate, then the Board must conduct three (3) public hearings. The proposed rate is above the rollback rate and today is the second of the (3) hearings. The final Public Hearing is scheduled for tonight at 6:00 p.m., which is when the millage rate adoption will occur. He further explained that over the last few months, as staff has worked through the budget and millage rate process, in addition to the normal process, there have been a few changes since 2024. In 2024, the General Assembly passed House Bill 581 (HB 581) limiting annual increases in assessed value of homestead property through a local floating homestead exemption. In November 2024, Georgia voters approved the referendum to enact the floating homestead exemption. Also, earlier this year, the Georgia Department of Revenue (DOR) ruled that only County and School System maintenance and operations (M&O) millage rates or levies are permitted on the state promulgated 2025 Notice of Assessment. Therefore, on the assessment notices mailed this year, only two (2) millage rates were listed, the County M&O and the School System M&O. In the past, the Fire District and the Fire Bond, which are special service districts, would have been included on the assessment notices, along with any applicable city millage rates. Lastly, he explained that the Board recently executed resolutions establishing three (3) new Special Service Districts, including the

Countywide 911, Countywide EMS, and Countywide Parks & Recreation (see May 6, 2025 minutes).

Administrator Fouts explained that there are several parties involved in the process throughout the year, including the Assessor's Office, whose role is to determine the fair market value of property each year as of January 1. They also approve or deny exemptions and process assessed value appeals filed by taxpayers. The Tax Commissioner's primary role is to compile the tax digest and to certify it to the DOR. When all the levying authorities have approved a millage rate, the Tax Commissioner then bills, collects and disburses those taxes to the jurisdictions. The Board of Commissioners' role is also vital in terms of setting the millage rate or tax rate, as well as the annual budget. Finally, the Board of Education (BOE), which is a separate body from the Board of Commissioners, has the responsibility of recommending a school system millage rate, as well as establishing their separate budget.

Administrator Fouts further explained that the process begins in July with the Board of Assessors completing its assessment and notices to taxpayers, and the Board of Commissioners conducting a Public Hearing regarding the budget. In August, the Board of Commissioners and the Board of Education recommend a millage rate and submit it to the DOR in order to collect taxes. He defined the tax digest as the combined value of real and personal property, and explained that in Georgia, personal and real property are assessed at 40% of the Fair Market Value, unless otherwise specified by law. He reviewed the calculation to determine the millage rate and explained that the mandatory press release, along with the five-year history and the notices of property tax increase, have been completed and advertised.

Administrator Fouts noted that when taxpayers receive their bill, all the levying authorities are listed, but the County is listed at the top of the bill and often citizens assume the County is receiving all the taxes. He provided an illustrated breakdown (based on the 2024 millage rates) of each $1.00 received, including $0.6644 to the School System, $0.2021 to the County for general maintenance and operations, $0.1250 to the County for Fire, and $0.084 to the County for the Fire Bonds. He explained that this year, the bill will include the new special service districts. He presented a table showing the 2025 digest, including the categories of real property, personal property, motor vehicles, mobile homes, timber, heavy equipment, the gross digest, exemptions that were applied to those categories, and finally the net digest value. He explained that the table includes those categories from the 2024 digest, reassessments, other/growth, and the total digest for 2025. He noted that the digest increased by almost $450 million net year over year.

Administrator Fouts addressed several myths and misinformation regarding the millage rates. He explained that many citizens believe that a tax freeze was approved with the adoption of House Bill 581 (HB 581), which is not the case. HB 581 simply limits the increase of the assessed value of homestead property and does not freeze the millage rate or the associated property taxes. He provided examples of a Notice of Assessment showing a property that decreased in fair market value in 2025 with a basic homestead exemption and a Notice of Assessment showing a property that increased in fair market value in 2025 with a floating homestead exemption. He pointed out that the School System opted out of the floating homestead exemption and therefore the floating homestead exemption will not apply to the School M&O.

Administrator Fouts explained that another myth that has been circulating is that Coweta County has the highest millage rate or property tax in Georgia, which is not true. Anyone can go to the Department of Revenue's website that lists the millage rate for every county in the state at the following address: https://dor.georgia.gov/local-government-services/digest-compliance/proprty-tax-millage-rates. They have approximately ten (10) years of millage rate data on their website.

Administrator Fouts also explained that another myth is that the County's budget process is not transparent to the public. This year, the Board held two (2) Work Sessions that were open to the public and were streamed online. Additionally, as soon as the budget documents were made available to the public, they were posted on the County's website at https://www.coweta.ga.us/departments-services/departments-f-q/finance. Multiple years of approved budgets and audited financial statements are available on the County's website.

Another myth Administrator Fouts addressed is the belief that if the Special Purpose Local Option Sales Tax (SPLOST) revenue is growing, then there is no need for a millage rate increase. He explained that the County has been fortunate since 1986 to have a SPLOST, and it has funded many capital projects, but SPLOST cannot be used for operating expenses. It has afforded taxpayers a reduction in property taxes because those capital projects (i.e. fire apparatus, patrol cars, etc.) would otherwise be funded by property taxes. He pointed out that there is information regarding the SPLOST on the County's website under Coweta SPLOST, including expenditures for capital and projects, and this information is updated quarterly.

Administrator Fouts explained that another myth is that new development activity should provide adequate revenue without increasing property taxes. The majority of the County's tax digest is residential (69%) and the cost to provide residential services outpaces the revenue generated by new growth which is also predominately residential.

The final myth Administrator Fouts addressed is that the County's millage rate has continuously increased over the past five (5) years. He explained that in three (3) of the last five (5) years (2020, 2021, and 2023) the Board adopted the rollback rate. In 2022 (3.17%) and in 2024 (5.60%), the Board voted to adopt an increase. For 2025, the proposed increase is 4.69% for Maintenance and Operations (M&O), if approved by the Board.

Administrator Fouts provided a brief recap of the proposed Fiscal Year 2026 budget and what is necessary to fund it in terms of property taxes. He also explained that for the 2025 tax year there will be three (3) new special service districts, and those agencies will be removed from the General Fund for transparency. In the Fiscal Year 2025 budget, roughly $47 million was levied in property taxes with the planned use of $4.75 million of the Fund Balance. As proposed in the Fiscal Year 2026 budget, approximately $61.7 million in property tax revenue is needed to fund the budget.

Administrator Fouts compared the millage rates from 2024 (4.688 mills) to the proposed millage rates for 2025 (4.817 mills for M&O and 1.12 mills for Countywide Special Service Districts) for a total of 5.937 mills or a change of 1.249 mills over 2024. For this year, the average value of a property with a homestead exemption is $400,000 and a property without a homestead exemption is $375,000. Both would be proposed to pay $890.55 for the County M&O and Countywide Special Service Districts portions of the tax bill, or an increase of $187.35 (or $15.61/month). He further explained that if a property owner lives in the unincorporated county or in a municipality that has a contract with the County to provide fire protection, the 2025 Fire District and Fire Bond is an additional 2.389 mills, which would bring their 2025 total to 8.626 mills, or $1,293.90, which is an increase of $126.45 ($10.54/month). The total increase is less because the millage rate in the Fire District and Fire Bond District were reduced from 2025.

In closing, Administrator Fouts reviewed the steps necessary to calculate the millage rate and presented the proposed millage rates for 2025 including the Countywide General M&O (4.817 mills), Countywide Parks and Recreation (0.397 mills), Countywide 911 (0.321 mills), Countywide EMS (0.402 mills), Fire District (2.500 mills), and Fire Bond (0.189 mills).

During his presentation, Administrator Fouts fielded questions from Commissioner Smith and Commissioner Reidelbach, explaining that the Board of Education determines their own millage rate and the floating homestead exemption does include the existing standard $10,000 homestead exemption.

Chairman McKenzie called for any comments in support of the proposed 2025 millage rates.

District Attorney Herb Cranford expressed his appreciation for the proposed Fiscal Year 2026 budget increase for his department (and by virtue the proposed 2025 millage rates) that will fund additional staff needed to assist with caseload processing. However, his office will still be underfunded, and he feels an obligation to address the Board to vouch for his needs.

Chairman McKenzie called for any comments in opposition of the proposed 2025 millage rates. There were none.

Chairman McKenzie explained that the third and final Public Hearing regarding the proposed 2025 millage rates will be held this evening at 6:00 p.m. followed by adoption of the 2025 millage rates by the Board.

Motion to: Close the Public Hearing

The Board voted to close the second Public Hearing regarding the proposed 2025 millage rates.

RESULT: Passed (UNANIMOUS)
MOVER: Alphonso Smith
SECONDER: Bob Blackburn
AYES: Bill McKenzie, John Reidelbach, Jeff Fisher, Bob Blackburn, Alphonso Smith

Regular Session

Supplemental and Non-Agenda Items

There were no Supplemental or Non-Agenda items to be discussed.

Public Comments Regarding Items Not on the Agenda – This section is for any public comments regarding items NOT on the agenda. In accordance with the rules governing the meeting, up to 10 speakers will be afforded 3 minutes to speak and will be respectfully heard by the Board without public display or approval/disapproval from the audience. The Board does not engage with speakers during their comments. The Board will listen to any questions or comments and take them into consideration but will ask the County Administrator or staff to correct any inconsistencies or false statements after the speaker has been heard without debate.

Chairman McKenzie called for comments regarding any items not on the agenda.

Administrator Fouts explained that although he was experiencing some technical difficulties, he did not see anyone that had signed up to address the Board regarding any items that were not on the agenda, and there was not anyone seated in the audience that indicated they would like to speak.

Executive Session - In accordance with O.C.G.A. § 50-14-2

The Board voted to enter into Executive Session for the purposes of discussing personnel issues.

Members in attendance included Chairman McKenzie, Commissioner Blackburn, Commissioner Reidelbach, Commissioner Smith, and Commissioner Fisher. Staff members in attendance included Administrator Fouts, Assistant Administrator Mickle, Assistant Administrator Wisenbaker, Public Works Administrator Handley, and County Clerk Zerangue.

Community and Human Resources Director Patricia Palmer and Fire Chief Robby Flanagan were also present. Chief Flanagan exited the meeting following a discussion regarding Fire Rescue personnel.

Regular Session

The Board discussed personnel issues during Executive Session and voted to return to Regular Session.

Affidavit

Motion to: Execute

The Board voted to execute an Affidavit and Resolution for Executive Session.

RESULT: Passed (UNANIMOUS)
MOVER: Alphonso Smith
SECONDER: Bob Blackburn
AYES: Bill McKenzie, John Reidelbach, Jeff Fisher, Bob Blackburn, Alphonso Smith

Motion to: Approve a Personnel Action

The Board voted to approve a personnel action as discussed in Executive Session.

RESULT: Passed (UNANIMOUS)
MOVER: Bob Blackburn
SECONDER: John Reidelbach
AYES: Bill McKenzie, John Reidelbach, Jeff Fisher, Bob Blackburn, Alphonso Smith

Adjournment

Motion to: Adjourn

The Board voted to adjourn the meeting.

RESULT: Passed (UNANIMOUS)
MOVER: Bob Blackburn
SECONDER: Jeff Fisher
AYES: Bill McKenzie, John Reidelbach, Jeff Fisher, Bob Blackburn, Alphonso Smith