

AGENDA
OF THE GOVERNING AUTHORITY OF WALKER COUNTY, GEORGIA
OFFICE OF THE WALKER COUNTY COMMISSIONER
COURTHOUSE ANNEX 1, 101 SOUTH DUKE STREET
LAFAYETTE, GEORGIA 30728

AUGUST 24, 2017 6:30 P.M.

Location: Walker County Commissioners Office
101 S. Duke Street
LaFayette, Georgia 30728

The following constitutes the agenda for the public hearing of the Commissioner of Walker County, Georgia to be held August 24, 2017 starting at 6:30 p.m.

PUBLIC HEARING

Walker County Public Hearing on Proposed Tax Increase and Budget for
Fiscal 2018

1. **Call to Order Public Hearing**
2. **Invocation given by Commissioner Shannon K. Whitfield**
3. **Pledge to the American Flag**
4. **Pledge to the Georgia Flag**
5. **Opening of the Walker County Public Hearing on Proposed Tax Increase and Budget for Fiscal 2018**
6. **Public Comments**
7. **Commissioner Comments**
8. **Adjourn Public Hearing**

AGENDA

OF THE GOVERNING AUTHORITY OF WALKER COUNTY, GEORGIA

Office of the Walker County Commissioner
Courthouse Annex 1, 101 South Duke Street
LaFayette, Georgia 30728

- Date:** Thursday, August 24, 2017
- Time:** 6:30 PM – **Immediately following the Public Hearing**
- Invocation:** Given by Commissioner Shannon K. Whitfield
- Call to Order:** Commissioner Whitfield will call the meeting to order
- Pledge:** United States Flag
Pledge: Georgia Flag
- Minutes:** Approval of the minutes from the Commissioner’s Meeting on Thursday, August 10, 2017.

Approval of the minutes from the Public Hearings that were held on August 17, 2017, August 19, 2017, August 22, 2017 and on August 23, 2017 on the Proposed Tax Increase and Budget for Fiscal Year 2018
- New Business:** Resolution setting the Public Safety Fee (formerly known as Fire Fee)
Resolution setting the Millage Rate
Resolution calling for Public Referendum on T-Splst
Walker County Departmental Statistics – July 2017
Planning Commission, Conditional Use Variance that was cancelled by the Owner
- Adjournment:** The Regular Scheduled Meeting will be adjourned.
- Open Discussion:** Commissioner Whitfield will open the floor for general discussion.

ADDENDUM TO THE AGENDA

OF THE GOVERNING AUTHORITY OF WALKER COUNTY, GEORGIA

Office of the Walker County Commissioner
Courthouse Annex 1, 101 South Duke Street
LaFayette, Georgia 30728

Date: Thursday, August 24, 2017

1. Consider ordinance creating the "Walker County Public Health Facilities and Services District"

This item will be considered during the "New Business" section of the regular agenda for this date.

**Walker County Governmental Authority
Office of the Commissioner
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437**

Minutes of the Commissioner's Regular Scheduled Meeting

August 10, 2017

I. Call to order

Commissioner Whitfield called to order the regular meeting of the Walker County Commissioners Office at 6:30 PM on August 10, 2017.

II. Attendees

The following persons were present: Commissioner Shannon K. Whitfield, Chief Financial Officer Greg McConnell, Walker County Clerk Rebecca Wooden, Director of Public Relations Joe Legge, Intern Landon O'Neal, Director of Codes David Brown, Landfill Manager Paine Giley and Animal Shelter Manager Alison Smith. Other guests signed in at the meeting as well, please see the attached sign in sheet.

III. Invocation was given by Commissioner Shannon Whitfield

VI. Pledge to the American Flag

V. Pledge to the Georgia Flag

XVI. Approval of minutes from last meeting

Commissioner Whitfield approved and signed the minutes from the Commissioners Meeting July 27, 2017.

VII. New business

Reading of the Public Release of the three upcoming Public Hearings (see attached)

VIII. Adjournment

Commissioner Whitfield adjourned the meeting at 6:36 PM

Minutes approved by:

Shannon K. Whitfield
Walker County Sole Commissioner

Date

Minutes prepared by: Walker County Clerk, Rebecca Wooden



Walker County Commissioner's Office
www.walkerga.us
www.facebook.com/WalkerCountyCommissioner

For Immediate Release
Joe Legge, Public Relations Director
j.legge@walkerga.us
706-638-1437

August 9, 2017

WALKER COUNTY TO HOLD PUBLIC HEARINGS ON PROPOSED TAX INCREASE AND BUDGET FOR FISCAL 2018

LaFayette, GA – Walker County Sole Commissioner Shannon Whitfield plans three public hearings this month to provide citizens with a better overview of the county's fiscal 2018 budget, as well as an outline of how the county intends to address its massive debt.

The proposed fiscal 2018 budget includes a property tax increase of 2.00 mills in the unincorporated locations of the county and 2.189 in the incorporated areas.

The proposed annual tax increase on a home with a fair market value of \$100,000 would be \$76 in the unincorporated locations and \$83.18 in the incorporated areas. That works out to be less than \$7.00 a month, which is about the amount of a combo meal at a fast food restaurant, popcorn at the movies or some bottled waters and coffees.

"We have a very high level of debt compared to our revenue stream, and our most recent audit shows we also have a negative fund balance of \$7.5 million," said Commissioner Whitfield. "If we don't change course, it will take us decades to pay off these obligations, burdening our children and grandchildren with the missteps of the past."

Hearings will take place on the following dates/times and locations:

- Thursday, August 17th at 6:30 p.m. – LaFayette-Walker County Public Library (305 S Duke Street)
- Saturday, August 19th at 10:00 a.m. - Walker County Civic Center (10052 US-27, Rock Spring)
- Thursday, August 24th at 6:30 p.m. - Walker County Commissioner's Office (101 S Duke Street)

The Commissioner scheduled the Saturday, August 19th hearing to encourage more citizens to attend and ask questions. "The Saturday hearing will include a presentation on the recent audit and how it affects the county, along with an overview of each department's budget," said Commissioner Whitfield.

The millage rate will be set during the August 24th meeting.

PLEASE SIGN IN

Date: August 10, 2017

Name	Address	Telephone
Josiah Joseph	920 Carline Rd	423-227-6945
Mary Joseph	920 Carline Rd	
Ed Bruce	Thyng Hollow Rd.	
Mary Bruce		
J.R. Jupp	129 Dawg Lane	
Rick Erwin	926 Hogan Rd	423-413-6974
Scott McGubb	924 Chris Ln	423-903-3852
Clyde Hill	64 HOWARD DRIVE	423-260-9339
Barbara Ivens	Circle Dr Rossville, Ga	
David Brown	Chick GA	423-876-9197
Rufus Mulnix	709 Cok Rd	
John Hogan	1634 Veeler Rd	423-802-1634
Ed Howard	20. W. Heritage	423-413-5651
Jul 2017		
Ed Joseph	920 Carline Rd	423-227-6945
PAINE GUY	ROSSVILLE, GA	601.408.7871
GRAC McConna	WIC	
Alfred Warden		

WALKER COUNTY GOVERNMENTAL AUTHORITY
OFFICE OF THE COMMISSIONER
101 SOUTH DUKE STREET, P.O. BOX 445
LAFAYETTE, GEORGIA 30728
706-638-1437

AUGUST 17, 2017 6:30 P.M.

Location: LaFayette-Walker County Public Library
305 S. Duke Street
LaFayette, Georgia 30728

MINUTES FOR PUBLIC HEARING

PROPOSED TAX INCREASE AND BUDGET FOR FISCAL YEAR 2018

CALL TO ORDER

Commissioner Whitfield called the public hearing to order at 6:30 p.m. The following employees were present: Commissioner Whitfield, Chief Finance Officer Greg McConnell, Public Relations Director Joe Legge, Walker County Clerk Rebecca Wooden, Codes, Planning, Zoning Director David Brown and Fire Department and Emergency Services Chief Blake Hodge, Clerk of Court Carter Brown, Walker County Tax Commissioner Carolyn Walker. Other guests signed in at the meeting as well, please see the attached sign in sheet.

BUSINESS

Walker County Emergency Services Director Chief Blake Hodge presented a power point presentation regarding the fire department. Commissioner Whitfield presented a power point presentation and discussion on the proposed Fiscal Year 2018 Budget and the proposed Tax increase. {SEE EXHIBIT A and B}

PUBLIC COMMENT

Several citizens appeared before the Commissioner to discuss the Proposed FY 2018 Budget and Tax Increase: [Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-17]

COMMISSIONER COMMENTS

[Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-17]

ADJOURNMENT *Commissioner Whitfield declared the public hearing closed at 8:56 p.m.*

Shannon K. Whitfield
Walker County Sole Commissioner

Date

Attest:

Rebecca Wooden, Walker County Clerk

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EXHIBIT B

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,680.00
% of assessed value =	\$66,672.00
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$64,672.00
value x 0.01 =	\$64.67
County Government Millage Rate of 7.635 =	\$206.58
County School Millage Rate of 16.631 =	\$1,073.53
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,712.41

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Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,680
% of assessed value =	\$66,672
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$64,672.00
value x 0.01 =	\$64.67
County Government Millage Rate of 7.635 =	\$206.74
County School Millage Rate of 16.622 =	\$1,074.91
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,911.22

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Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,680
% of assessed value =	\$66,672
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$64,672
value x 0.01 =	\$64.67
County Government Millage Rate of 7.635 =	\$206.74
County School Millage Rate of 16.622 =	\$1,074.91
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,911.22
Total Tax Increase =	\$198.81

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Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,680
% of assessed value =	\$66,672
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$64,672
value x 0.01 =	\$64.67
County Government Millage Rate of 7.635 =	\$206.74
County School Millage Rate of 16.622 =	\$1,074.91
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,911.22
Total Tax Increase =	\$198.81

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Walker County Audit Report and Public Hearing

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Financial Highlights - Year ending September 30, 2016

Assets and deferred outflows of resources of Walker County as of September 30, 2016 by \$60,313,763 (Net Position) a decrease of 6,727,174 from the prior year. Before the effect of the net position of the Walker County Government Authority, net position of \$67,543,994 is restated as to what the fund balance reported for the remaining deficit balance of \$43,994 is what is available to meet the ongoing obligations to citizens and creditors.

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Financial Highlights - Year ending September 30, 2016

The remaining deficit balance (\$7,543,994) is what is available to meet the ongoing obligations to citizens and creditors.

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Financial Highlights - Year ending September 30, 2016

Statement of Net Position and the Statement of Assets and Liabilities show the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources - as one way to view the county's financial health or financial position. County's net position is the county's Net Position are one indicator of the county's financial health is improving or deteriorating. However, other factors will need to be considered, such as changes in the county's tax base and the condition of the county's roads, to assess the health of the county.

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Financial Highlights - Year ending September 30, 2016

The County's business-type activities, operating expenditures exceeded operating revenues by \$1,034,085. Revenues were insufficient to recoup costs largely due to high depreciation expenses, accrued post closure cost and operating losses. A transfer from the General fund was able to cover most of the loss.

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Financial Highlights - Year ending September 30, 2016

The County's Landfill and Mountain Cove Farms, we spent more than we took in by (\$1,034,085) million dollars. It was insufficient to cover the spending of having too many employees, and all other expenses were out of control. It had management and no budget. Operating losses were mostly due to letting out of state companies have the right to go, and charging them a reduce rate during the day. After from the General fund, your property tax money, we do to cover most of the loss, but some of the bills did not have either.

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Financial Highlights - Year ending September 30, 2016

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

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Financial Highlights - Year ending September 30, 2016

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide27

Financial Highlights - Year ending September 30, 2016

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide28

Financial Highlights - Year ending September 30, 2016

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide29

Financial Highlights - Year ending September 30, 2016

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide30

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide31

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide32

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide33

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide34

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide36

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide37

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide38

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide40

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide41

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide42

Budget Worksheet Re

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide43

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide44

	2016	2015	2014	2013	2012
Assets	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000	\$165,680,000
Liabilities	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000	\$66,672,000
Net Position	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000	\$99,008,000

Slide45

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$66,672
% of assessed value =	\$26,669
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$24,669.00
value x 0.01 =	\$24.67
County Government Millage Rate of 7.635 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 600 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$733.41

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Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$66,672
% of assessed value =	\$26,669
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$24,669.00
value x 0.01 =	\$24.67
County Government Millage Rate of 7.635 =	\$193.36
County School Millage Rate of 16.622 =	\$410.27
Fee (example 600 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$742.26

Slide47

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$66,672
% of assessed value =	\$26,669
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$24,669.00
value x 0.01 =	\$24.67
County Government Millage Rate of 7.635 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 600 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$733.41
Total Tax Increase =	\$9.55

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Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000
% of assessed value =	\$40,000
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$38,000
value x 0.01 =	\$38
County Government Millage Rate of 7.635 =	\$297.94
County School Millage Rate of 16.631 =	\$631.97
Fee (example 1,200 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,059.91

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Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000
% of assessed value =	\$40,000
proposed Exemption =	(\$2,000)
due for taxes to be calculated from =	\$38,000
value x 0.01 =	\$38
County Government Millage Rate of 7.635 =	\$297.84
County School Millage Rate of 16.622 =	\$631.84
Fee (example 1,200 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,125.84

Slide50

PLEASE SIGN IN

Date: August 17, 2017
Public Hearing

<u>Name</u>	<u>Address</u>	<u>Telephone</u>
Jane Elliott	375 Long Creek Rd	706-638-5017
Dor Elliott	" "	" "
Jean Ellis	8208 Hwy 193 Huntston GA 30725	706-931-2551
Leon Ellis	" "	" "
Scott McNabb	924 Chris Ln Ross Ga 30741	423-963-3852
Rickey Erwin	926 Hogan Rd	423-413-6974
Samuel Cantrell	1131 Center Road	423-902-0677
Lisa Mulviny	709 Cook Rd	423-316-7557
Rufus Mulviny	709 Cook Rd	
Richard Wright	93 MORRISON	423-802-0766
Ed Howard		423-413-5654
Ed Bruce		
MARY BRUCE		
Nedine Carden	249 Timberbell Ct.	706-820-9452
J Lebron Carden	Huntston 30725	

PLEASE SIGN IN

Date: August 17 2017
Public Hearing

<u>Name</u>	<u>Address</u>	<u>Telephone</u>
<u>Poston R. J. Jalen</u>	<u>707 W Armuchee Rd</u>	<u>330-827-5682</u>
<u>Reia Culombr</u>	<u>414 Dogwood Cr La7</u>	<u>423-667-2172</u>
<u>Joan Hopkins</u>	<u>Lafayette</u>	<u>706-996-5627</u>
<u>William Harris</u>	<u>119 Derby Ln^{La7}</u>	<u>706-638-5247</u>
<u>Shirley Harris</u>	<u>119 Derby Ln^{La7}</u>	<u>706-638-5247</u>
<u>LeRoy E. E. E.</u>	<u>EMERSON TOWNS</u>	<u>706 764 2552</u>
<u>Ayda L Smith</u>	<u>CHICKAMAUGA GA</u>	<u>423 421 6443</u>
<u>CARTER BROWN</u>	<u>CHICKAMAUGA</u>	<u>(423) 762-7912</u>
<u>Pendue Herbert</u>	<u>427 Westma R.</u>	<u>206 996 0692</u>
<u>PAULIE GILY</u>	<u>ROSSVILLE</u>	<u>601-408-7871</u>
<u>Rich Gwyn</u>	<u>WQCH</u>	
<u>ACAN DORRIN</u>	<u>CENTER POST</u>	<u>423-645-8624</u>
<u>Robin Rudd</u>	<u>Chatt. Times Free Press</u>	
<u>ROBERT & Stephanie WARDLAW</u>	<u>WCDA</u>	
<u>Dennis England</u>	<u>LAFAYETTE</u>	<u>706 638 2484</u>

PLEASE SIGN IN

Date:

8/17/17

Public Hearing

Name	Address	Telephone
Cecilia Westbrook	257 Smith Gap Br. A	706-766 2499
Richard Westbrook	"	706-271-8868
Buddy Chapman		
GREG WOOD	622 Littlejohn Rd	706 764 7208
Teresa Curl	889 Veeber Rd	706 764 2291
Lynn King		
Joyce England	9 Sheila Gail Ln.	706-841-2035
Mary Jeanne Pasha	21 Sheila Gail Ln	706-861-6241
Bill + Carol Queen	35 Sheila Gail Ln.	913-429-6099
Dave Graham	10 Sheila Gail Ln	423 315-7886
DAVID STEPHEN		423-693-3191
Leon & Carolyn Walker		
Mike O'Hair	Walker Co. Messenger	
Bill Chapin	1303 Patten Rd 30750	706-820-1847
Joe Berg		
Corey Stephens		

WALKER COUNTY GOVERNMENTAL AUTHORITY
OFFICE OF THE COMMISSIONER
101 SOUTH DUKE STREET, P.O. BOX 445
LAFAYETTE, GEORGIA 30728
706-638-1437

AUGUST 19, 2017 10:00 A.M.

Location: Walker County Civic Center
10052 U.S. 27
Rock Spring, Georgia 30739

MINUTES FOR PUBLIC HEARING

PROPOSED TAX INCREASE AND BUDGET FOR FISCAL YEAR 2018

CALL TO ORDER

Commissioner Whitfield called the public hearing to order at 10:00 a.m. The following employees were present: Commissioner Whitfield, Chief Finance Officer Greg McConnell, Public Relations Director Joe Legge, Codes, Planning, Zoning Director David Brown and Fire Department and Emergency Services Chief Blake Hodge, Clerk of Court Carter Brown, County Clerk Rebecca Wooden, Walker County Tax Commissioner Carolyn Walker, Walker County Tax Assessor Terry Gilreath. Other guests signed in at the meeting as well, please see the attached sign in sheet.

BUSINESS

Walker County Emergency Services Director Chief Blake Hodge presented a power point presentation regarding the fire department. Commissioner Whitfield presented a power point presentation and discussion on the proposed Fiscal Year 2018 Budget and the proposed Tax increase. {SEE EXHIBIT A and B}

PUBLIC COMMENT

Several citizens appeared before the Commissioner to discuss the Proposed FY 2018 Budget and Tax Increase: [Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-19]

COMMISSIONER COMMENTS

[Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-19]

ADJOURNMENT *Commissioner Whitfield declared the public hearing closed at 1:25 p.m.*

Shannon K. Whitfield
Walker County Sole Commissioner

Date

Attest:

Rebecca Wooden, Walker County Clerk

EXHIBIT A

?'s



WHAT DOES THE FIRE DEPARTMENT DO?

INCIDENT RESPONSE

- Rescue Team
- Medical Care
- Structural Search
- Fire and Smoke Removal
- Fire Investigation
- Fire Prevention
- Fire Hydrant Maintenance
- Fire Hydrant Testing
- Fire Hydrant Repair

WHAT DOES THE FIRE DEPARTMENT DO?

FIRE PREVENTION & EDUCATION

- Fire Inspections
- Fire Investigations
- Public Education

WHAT DOES THE FIRE DEPARTMENT DO?

- Insurance Service Office (ISO) Rating
- Personnel
- Training
- Fire Hydrant Testing & Maintenance
- Improving Response Times
- Fire Incident Plans

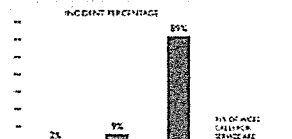
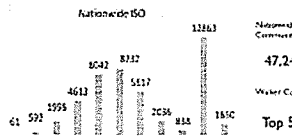
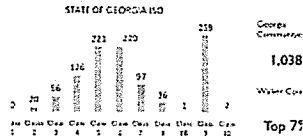
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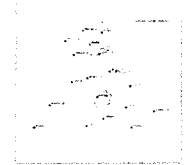
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WHAT IS "THE GREATER GOOD?"

Doing what is right for the majority (Citizens), the majority of the time.



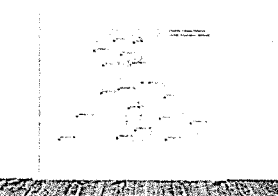
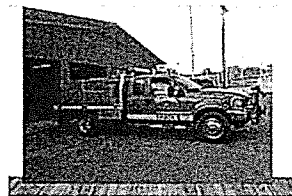
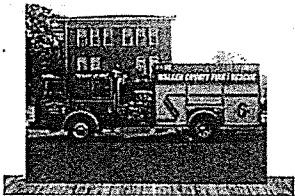
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EXPANDED COVERAGE

- Reduce Response Times
- Increases the opportunity to save lives and property
- Saves on fuel & maintenance
- Community Relations
- ISO does become more efficient
- Improves Automatic Aid Agreements with neighboring fire departments

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Slide13

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Slide15

PUBLIC SAFETY FEE

- Why Square Footage?
- Needed Fire Flow
- Number of Firefighters
- Equipment
- Hours of Work

EXAMPLE

- 100,000 sq ft
- 200 gpm
- 100 gpm
- 100 gpm
- 100 gpm
- 100 gpm
- 100 gpm
- 100 gpm
- 100 gpm
- 100 gpm

WHAT IF THE FIRE DEPARTMENT DIDN'T EXIST?

- Insurance premiums would increase 15-20% for the Public Safety Fee

Slide16

Slide17

Slide18

EXHIBIT B

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,650.00
% of assessed value =	\$66,672.00
net assessed value =	\$122,000.00
due for taxes to be calculated from =	\$64,672.00
taxable value = 001 =	\$64.67
County Government millage rate of 7.535 =	\$506.58
County School Millage Rate of 16.631 =	\$1,075.53
(fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,712.41

Slide52

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,650.00
% of assessed value =	\$66,672.00
net assessed value =	\$122,000.00
due for taxes to be calculated from =	\$64,672.00
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County Government millage rate of 7.535 =	\$506.58
County School Millage Rate of 16.631 =	\$1,075.53
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Total Taxes for County Resident =	\$1,911.22

Slide53

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,650.00
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Total Taxes for County Resident =	\$1,911.22

Slide54

Walker County Government Current Millage Tax Rate 2017

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(fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,911.22

Slide55

Walker County Audit Report and Public Hearing

Slide20

Financial Highlights - Year ending September 30, 2016

assets and deferred outflows of resources of Walker County as of September 30, 2016 by \$60,313,769 (Net Position) a decrease of 6,727,174 from the prior year before the effect of the closing of the Walker County Development Authority, net position 367,543,994 is restated as to what the fund is expended for the remaining deficit balance of \$43,994 is what is available to meet the ongoing obligations to citizens and creditors.

Slide21

Financial Highlights - Year ending September 30, 2016

The remaining deficit balance (\$7,543,994) is what is available to meet the ongoing obligations to citizens and creditors."

Slide22

Financial Highlights - Year ending September 30, 2016

Statement of Net Position and the Statement of Activities report the net position and changes in net position. One can think of the net position as the difference between assets and deferred outflows and liabilities and deferred inflows of resources - an easy way to use the county's financial health, or financial position. Over the last several years, the county's net position has been a positive indicator of its financial health is improving or deteriorating. However, if the county's net position is not positive, such as changes in the county's net position and the condition of the county's roads, to assess the financial health of the county."

Slide23

Financial Highlights - Year ending September 30, 2016

The County's business-type activities, operating expenditures exceeded operating revenues by \$1,034,086. Revenues were insufficient to recoup costs largely due to depreciation expenses, accrued post closure cost and operating losses. A transfer from the General fund was used to cover most of the loss."

Slide24

Financial Highlights - Year ending September 30, 2016

no County's Landfill and Mountain Cove Farms, we spent more than we took in by (\$1,034,086) million dollars.

As were insufficient to cover over spending of having too many employees, and all other expenses were out of control, to bad management and no budget. Operating losses were mostly due to letting out of state companies have the right to operate, and charging them a reduce rate during the day. After from the General fund, your property tax money, we do to cover most of the loss, but some of the bills did not have to be there either.

Slide25

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

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Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide27

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide28

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide29

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide30

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide31

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide32

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide33

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide34

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide36

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide37

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide38

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide40

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide41

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide42

Budget Worksheet

Population	County Mill Rate	Schools Mill Rate	Total Mill Rate
2010	7.535	16.631	24.166
2011	7.535	16.631	24.166
2012	7.535	16.631	24.166
2013	7.535	16.631	24.166
2014	7.535	16.631	24.166
2015	7.535	16.631	24.166
2016	7.535	16.631	24.166
2017	7.535	16.631	24.166

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Budget Worksheet

Population	County Mill Rate	Schools Mill Rate	Total Mill Rate
2010	7.535	16.631	24.166
2011	7.535	16.631	24.166
2012	7.535	16.631	24.166
2013	7.535	16.631	24.166
2014	7.535	16.631	24.166
2015	7.535	16.631	24.166
2016	7.535	16.631	24.166
2017	7.535	16.631	24.166

Slide44

Budget Worksheet

Population	County Mill Rate	Schools Mill Rate	Total Mill Rate
2010	7.535	16.631	24.166
2011	7.535	16.631	24.166
2012	7.535	16.631	24.166
2013	7.535	16.631	24.166
2014	7.535	16.631	24.166
2015	7.535	16.631	24.166
2016	7.535	16.631	24.166
2017	7.535	16.631	24.166

Slide45

Budget Worksheet

Population	County Mill Rate	Schools Mill Rate	Total Mill Rate
2010	7.535	16.631	24.166
2011	7.535	16.631	24.166
2012	7.535	16.631	24.166
2013	7.535	16.631	24.166
2014	7.535	16.631	24.166
2015	7.535	16.631	24.166
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2017	7.535	16.631	24.166

Slide46

Budget Worksheet

Population	County Mill Rate	Schools Mill Rate	Total Mill Rate
2010	7.535	16.631	24.166
2011	7.535	16.631	24.166
2012	7.535	16.631	24.166
2013	7.535	16.631	24.166
2014	7.535	16.631	24.166
2015	7.535	16.631	24.166
2016	7.535	16.631	24.166
2017	7.535	16.631	24.166

Slide47

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$60,672.00
% of assessed value =	\$26,669.00
net assessed value =	\$122,000.00
due for taxes to be calculated from =	\$124,669.00
taxable value = 001 =	\$24.669
County Government millage rate of 7.535 =	\$193.36
County School Millage Rate of 16.631 =	\$410.85
(fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$733.41

Slide48

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000.00
% of assessed value =	\$100,000.00
net assessed value =	\$100,000.00
due for taxes to be calculated from =	\$100,000.00
taxable value = 001 =	\$38.00
County Government millage rate of 7.535 =	\$373.84
County School Millage Rate of 16.631 =	\$631.97
(fee (example 2,000 sq. ft. house) =	\$120.00
Total Taxes for County Resident =	\$1,059.81

Slide49

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000.00
% of assessed value =	\$100,000.00
net assessed value =	\$100,000.00
due for taxes to be calculated from =	\$100,000.00
taxable value = 001 =	\$38.00
County Government millage rate of 7.535 =	\$373.84
County School Millage Rate of 16.631 =	\$631.97
(fee (example 2,000 sq. ft. house) =	\$120.00
Total Taxes for County Resident =	\$1,059.81

Slide50

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000.00
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County Government millage rate of 7.535 =	\$373.84
County School Millage Rate of 16.631 =	\$631.97
(fee (example 2,000 sq. ft. house) =	\$120.00
Total Taxes for County Resident =	\$1,059.81

Slide51

PLEASE SIGN IN

Date: August 19, 2017
Public Hearing

Name

Address

Telephone

Ed Bruce 76 Hays Hollow Rd

Mary Bruce Flintstone Dr

BOBBY Terrell 20 Green DR, CHICKA GA

Sheila & David Skillern 2106 Gail St 423-315⁵-1961

Neen Kelly 174 Brentwood Dr 706-866-4656

Dean & Peggy Gayton 2141 McFarland Ross 423-313-8897

Sherman Huber 514 Crane St. LaFayette 706-638-4015

Bobby Trone 1520 N Main St Luf 706-638-6995

Larry Bryant

Sara Wilson 242 Circle Dr 423-356-5820

Tim Wilson " " 423-505-3762

David Tapp " " 423-443-1823

JOSEPH MAQUAR 973 ECRUE DR 706-861-0091

MURIE MAQUAR " " "

Blonde Patrick 729 Cherokee Tr. 706-861-1843

Kenneth Patrick " " " " " "

PLEASE SIGN IN

Date: August 19, 2007
Public Hearing

Name	Address	Telephone
John Logan	1634 Veeler Rd	423-602-1634
Carolyn Wiche		
Jan Thorp	192 Chestice Crossing Dr	423-443-9175
Martin Payne	709 Orchard Ter, Rossville	706-860-2821
Mary Payne	709 Orchard Ter, Rossville	" " "
Lois Swanson	29 Hunt Ridge Circle	Rock Spring 30739
Marilyn Swanson	" "	" "
Carter Brown	Chickamaug, GA	(423) 762-9911
Charm Figgins	130 Oak Trl	423 774-1151
Jeff & Michelle Fletcher	4722 Straight Gut	423 802 9644
Jack Halsenback		706-375-4040
NewsChannel 9		8423-421-1760
Bonnie & Mary Hewitt	Rock Spring	423-681-1080
Lisa Mulenif	709 Cook Rd	
Reid Swanson	273 Hunt Ridge Circle Rock Spring, GA 30739	423-200-5911

PLEASE SIGN IN

Date: August 19, 2017
Public Hearing

<u>Name</u>	<u>Address</u>	<u>Telephone</u>
Regina Pittman	441 Talley Ave Ross Ga.	423-313-0222
Randall Pittman	"	423-313-3545
Towry Swafford	Rock Spring	423 619 1745
Shannon Swafford	Rock Springs	423-362-3984
Beacher GARMAN	La Fayette	423-802-3724
Billy Turner	La Fayette	
Scott McNepp	Rossville	423 903 3852
Jim J. Dineen	Rossville	706-866-5859
Mathew Bender	Rossville	
Frank Wells	2012 old Lafayette	(706) 395-7296
Robert Swafford	88 Golden Oaks Dr	423 834-6480
Shirley Weiss	164 Trinity Lane Rock Spring	423-304-2513
Scott Davis	161 Shields Rd Rock Spring	423-486-82
Rufus Molo	709 Cook Rd	
Herm + Doreen Bel	109 Clouderest Dr Rossville	423-432-7312

WALKER COUNTY GOVERNMENTAL AUTHORITY
OFFICE OF THE COMMISSIONER
101 SOUTH DUKE STREET, P.O. BOX 445
LAFAYETTE, GEORGIA 30728
706-638-1437

AUGUST 22, 2017 6:30 P.M.

Location: Rossville Civic Center
400 McFarland Avenue
Rossville, Georgia 30741

MINUTES FOR PUBLIC HEARING

PROPOSED TAX INCREASE AND BUDGET FOR FISCAL YEAR 2018

CALL TO ORDER

Commissioner Whitfield called the public hearing to order at 10:00 a.m. The following employees were present: Commissioner Whitfield, Chief Finance Officer Greg McConnell, Walker County Tax Commissioner Carolyn Walker and Fire Department and Emergency Services Chief Blake Hodge, Assistant Chief Paul Linder, Assistant Clerk Sharon Evans. Other guests signed in at the meeting as well, please see the attached sign in sheet.

BUSINESS

Walker County Emergency Services Director Chief Blake Hodge presented a power point presentation regarding the fire department. Commissioner Whitfield presented a power point presentation and discussion on the proposed Fiscal Year 2018 Budget and the proposed Tax increase. {SEE EXHIBIT A}

PUBLIC COMMENT

Several citizens appeared before the Commissioner to discuss the Proposed FY 2018 Budget and Tax Increase: [Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-22]

COMMISSIONER COMMENTS

[Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-22]

ADJOURNMENT *Commissioner Whitfield declared the public hearing closed at 10:04 p.m.*

Shannon K. Whitfield
Walker County Sole Commissioner

Date

Attest:

Rebecca Wooden, Walker County Clerk

EXHIBIT A

?'s



WALKER COUNTY EMERGENCY SERVICES

WHAT DOES THE FIRE DEPARTMENT DO?

INCIDENT RESPONSE

- Firefighting
- Fire Investigation
- Fire Prevention & Education
- Fire Hydrant Testing & Maintenance
- Improving Response Times
- Fire Truck Repairs

WHAT DOES THE FIRE DEPARTMENT DO?

FIRE PREVENTION & EDUCATION

- Fire Inspections
- Fire Investigations
- Fire Prevention

WHAT DOES THE FIRE DEPARTMENT DO?

Insurance Service Office (ISO) Division

- Personnel
- Training
- Fire Hydrant Testing & Maintenance
- Improving Response Times
- Fire Truck Repairs

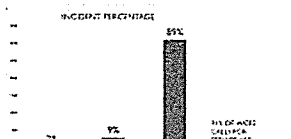
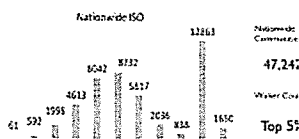
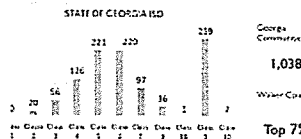
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WHAT IS "THE GREATER GOOD?"

Doing what is right for the majority (Citizens), the majority of the time.



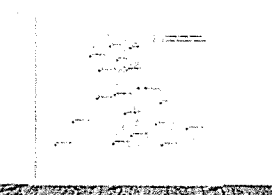
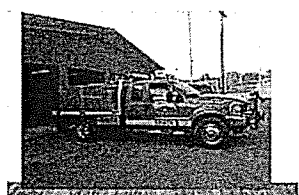
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EXPANDED COVERAGE

- Reduces Response Times
- Increases the opportunity to save lives and property
- Saves on fuel & maintenance
- Community Relations
- ISO & fees become more efficient
- Improves Automatic Aid Agreements with neighboring fire departments

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Slide13

Slide14

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PUBLIC SAFETY FEE

- Why Square Footage?
- Need for Fire Flow
- Number of Firefighters
- Equipment
- Hours of Work

EXAMPLE

- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft
- 100,000 sq ft

WHAT IF THE FIRE DEPARTMENT DIDN'T EXIST?

- Insurance premiums would increase 15% from the Public Safety Fee

Slide16

Slide17

Slide18

EXHIBIT B

Walker County Government Current Millage Tax Rate 2016

no assessed value (\$83.34 per sq ft) =	\$165,650.00
% of assessed value =	566,672.00
no assessed value =	\$12,000.00
due for taxes to be calculated from =	\$64,672.00
County Government Millage Rate of 7.535 =	\$306.88
County School Millage Rate of 16.631 =	\$1,075.53
Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident =	\$1,712.41

Slide52

Walker County Government Current Millage Tax Rate 2017

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Slide53

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County School Millage Rate of 16.631 =	\$1,075.53
Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident = (2016)	\$1,712.41
Total Taxes for County Resident = (2017)	\$1,712.41
Total Tax Increase =	\$198.81

Slide54

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq ft) =	\$165,650.00
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Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident = (2016)	\$1,712.41
Total Taxes for County Resident = (2017)	\$1,712.41
Total Tax Increase =	\$198.81

Slide55

Walker County Audit Report and Public Hearing

Slide20

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Slide21

Financial Highlights - Year ending September 30, 2016

The remaining deficit balance (\$7,543,994) is what is available to meet the ongoing obligations to citizens and creditors.

Slide22

Financial Highlights - Year ending September 30, 2016

Statement of Net Position and the Statement of Activities report the assets and liabilities and changes in net position. One can track the net position as the difference between assets and deferred outflows and liabilities and deferred inflows of resources as one way to view the county's financial health or financial position. Over time, the net position in the county's Net Position are one indicator of the county's financial health is improving or deteriorating. However, it is important to note that the net position is not a measure of the county's financial health and the condition of the county's roads, facilities and services.

Slide23

Financial Highlights - Year ending September 30, 2016

The County's business-type activities, operating programs, exceeded operating revenues by \$1,034,056. Revenues were insufficient to recoup costs largely due to high depreciation expenses, accrued post closure cost and operating losses. A transfer from the General fund was \$10 to cover most of the loss.

Slide24

Financial Highlights - Year ending September 30, 2016

The County's Landfill and Mountain Creek Farms, we spent more than we took in by (\$1,034,086) in non-dollar. It is insufficient to cover over spending of having too many employees, and all other expenses were out of control, to bad management and no budget. Operating losses are mostly due to letting out of state companies have the right to gate, and charging them a reduce rate during the day. A transfer from the General fund, your property tax money, was to cover most of the loss, but some of the bills did not get here either.

Slide25

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide26

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide27

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide28

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide29

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide30

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide31

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide32

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide33

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide34

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide36

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide37

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide38

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide40

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide41

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide42

Budget Worksheet

Revenue	Expenditure	Balance
Property Taxes	Salaries	
County Government	County Government	
County School	County School	
County Development Authority	County Development Authority	
County Landfill	County Landfill	
County Mountain Creek Farms	County Mountain Creek Farms	
County Other	County Other	
Total Revenue	Total Expenditure	Total Balance

Slide43

Budget Worksheet

Revenue	Expenditure	Balance
Property Taxes	Salaries	
County Government	County Government	
County School	County School	
County Development Authority	County Development Authority	
County Landfill	County Landfill	
County Mountain Creek Farms	County Mountain Creek Farms	
County Other	County Other	
Total Revenue	Total Expenditure	Total Balance

Slide44

Budget Worksheet

Revenue	Expenditure	Balance
Property Taxes	Salaries	
County Government	County Government	
County School	County School	
County Development Authority	County Development Authority	
County Landfill	County Landfill	
County Mountain Creek Farms	County Mountain Creek Farms	
County Other	County Other	
Total Revenue	Total Expenditure	Total Balance

Slide45

Budget Worksheet

Revenue	Expenditure	Balance
Property Taxes	Salaries	
County Government	County Government	
County School	County School	
County Development Authority	County Development Authority	
County Landfill	County Landfill	
County Mountain Creek Farms	County Mountain Creek Farms	
County Other	County Other	
Total Revenue	Total Expenditure	Total Balance

Slide46

Budget Worksheet

Revenue	Expenditure	Balance
Property Taxes	Salaries	
County Government	County Government	
County School	County School	
County Development Authority	County Development Authority	
County Landfill	County Landfill	
County Mountain Creek Farms	County Mountain Creek Farms	
County Other	County Other	
Total Revenue	Total Expenditure	Total Balance

Slide47

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq ft) =	\$66,672.00
% of assessed value =	\$26,669.00
no assessed value =	\$12,000.00
due for taxes to be calculated from =	\$24,669.00
County Government Millage Rate of 7.535 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident = (2016)	\$733.41
Total Taxes for County Resident = (2017)	\$742.96
Total Tax Increase =	\$9.55

Slide48

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq ft) =	\$66,672.00
% of assessed value =	\$26,669.00
no assessed value =	\$12,000.00
due for taxes to be calculated from =	\$24,669.00
County Government Millage Rate of 7.535 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident = (2016)	\$733.41
Total Taxes for County Resident = (2017)	\$742.96
Total Tax Increase =	\$9.55

Slide49

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq ft) =	\$66,672.00
% of assessed value =	\$26,669.00
no assessed value =	\$12,000.00
due for taxes to be calculated from =	\$24,669.00
County Government Millage Rate of 7.535 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident = (2016)	\$733.41
Total Taxes for County Resident = (2017)	\$742.96
Total Tax Increase =	\$9.55

Slide50

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq ft) =	\$66,672.00
% of assessed value =	\$26,669.00
no assessed value =	\$12,000.00
due for taxes to be calculated from =	\$24,669.00
County Government Millage Rate of 7.535 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 2,000 sq ft house) =	\$130.00
Total Taxes for County Resident = (2016)	\$733.41
Total Taxes for County Resident = (2017)	\$742.96
Total Tax Increase =	\$9.55

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PLEASE SIGN IN

Date: Sept 22, 2017
Public Hearing

<u>Name</u>	<u>Address</u>	<u>Telephone</u>
William Earl & Charlotte Martin	713 Richmond Ave - Ross - A	706 866-4846
Ed Bruce	-	-
Mary Bruce	-	-
Rick Erwin		
Doris Chapman	1108 Indian Ave	423.653.42
Shirley Holland	213 ENSIGN RD	423-321-2081
Barbara L. Snyder	801 Woodland Ave	706-866-1553
David farcey	822 Indian Ave	423-580-6534
NADINE & LEBRON CARDEN	269 TINKERBELL LN	706-820-9452
Ed Howard	20 W. Heritage Dr. Chuck	423-413-5654
Rick Tate	709 Exiles Ln.	(423) 309-2597
SAVET TATE	282 EAGLE LN	(706) 820 0630
Scott McNabb	924 Chris Lane	423 903 3852
Ronnie Hicks	411 South Mission Ridge	
Mike Hillis	302 Lakeview Dr.	

PLEASE SIGN IN

Date:

August 22 2017
Public Hearing

Name

Address

Telephone

Tom McCallie	41 Valley View Dr	30745-423-504-7959
Shirley Williams	514 S. Main Rd	30741-423-593-118
Jim T. Dincer	600 Yutanwood Dr	706-866-5859 30741-423-413-3018
J. B. + Teresa Skullie	160 S. Forest Rd	30707
Serry + Rosemary Higgs	1970 Glass Mill, Chick.	540-845-4390
Jonathan A. Ingler	1014 W Circle	423-255-2546
Billy Wilcox	231 Dry Valley Rd	423-805-0943
Joe + Barbara Moore	326 S. Main Rd	DR
Leon + Carolyn Walker		
David Roden		423-760-4810
Lynida Pickson		
Carleyn Wallace		
Mike Chubert	1512 Vista Bl	706-844-1107
Wm. M. H. H.		
Jill W. W.		423-654-4356

Date: August 31, 2017

Date: August 22, 2017

<u>Name</u>	<u>Address</u>	<u>Telephone</u>
JO HORNING	149 Mission Ridge Rd.	423-463-6305
Pam Moore	779 Mission Ridge Rd.	423-509-2119
Chris Zell	7 Franklin Dr.	423-653-8505
May Wells	5 Dehaven Dr.	(906) 861-0902
Joseph Ridolfo	1885 CRV Flintstone GA	706 820 0275
KAY & LAURA GLEFFE	48 CLOUDCREST	423 605-9234
Sharon & Kevin Brans	Colbert Hollow Rd	

WALKER COUNTY GOVERNMENTAL AUTHORITY
OFFICE OF THE COMMISSIONER
101 SOUTH DUKE STREET, P.O. BOX 445
LAFAYETTE, GEORGIA 30728
706-638-1437

AUGUST 23, 2017 10:00 A.M.

Location: Walker County Civic Center
10052 U.S. 27
Rock Spring, Georgia 30739

MINUTES FOR PUBLIC HEARING

PROPOSED TAX INCREASE AND BUDGET FOR FISCAL YEAR 2018

CALL TO ORDER

Commissioner Whitfield called the public hearing to order at 10:00 a.m. The following employees were present: Commissioner Whitfield, Public Relations Director Joe Legge and Fire Department and Emergency Services Chief Blake Hodge and Assistant Chief Paul Linder, Tax Assessor Terry Gilreath, Deputy Tax Commissioner Karen Walker, County Clerk Rebecca Wooden. Other guests signed in at the meeting as well, please see the attached sign in sheet.

BUSINESS

Walker County Emergency Services Director Chief Blake Hodge presented a power point presentation regarding the fire department. Commissioner Whitfield presented a power point presentation and discussion on the proposed Fiscal Year 2018 Budget and the proposed Tax increase. {SEE EXHIBIT A}

PUBLIC COMMENT

Several citizens appeared before the Commissioner to discuss the Proposed FY 2018 Budget and Tax Increase: [Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-23]

COMMISSIONER COMMENTS

[Audio Recording of Tax Hearing and Comments on file in Commission Office – 17-08-23]

ADJOURNMENT *Commissioner Whitfield declared the public hearing closed at 1:05 p.m.*

Shannon K. Whitfield
Walker County Sole Commissioner

Date

Attest:

Rebecca Wooden, Walker County Clerk

EXHIBIT A

?'s



**WALKER COUNTY
EMERGENCY SERVICES**

WHAT DOES THE FIRE DEPARTMENT DO?

INCIDENT RESPONSE

- Structure Fires
- Medical Calls
- Hazmat Incidents
- Fire and Life Boat Alarms
- Fire Loss
- Gas Leaks
- Storm Damage
- Vehicle Collisions

WHAT DOES THE FIRE DEPARTMENT DO?

FIRE PREVENTION & EDUCATION

- Fire Inspections
- Fire Investigations
- Public Education

WHAT DOES THE FIRE DEPARTMENT DO?

Insurance Service Office (ISO) Divides

- Personnel
- Training
- Fire Hydrant Testing & Maintenance
- Improving Response Times
- Pre-Incident Plans

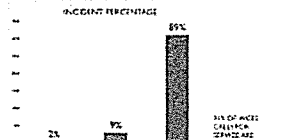
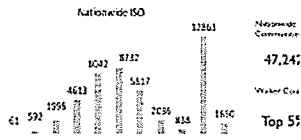
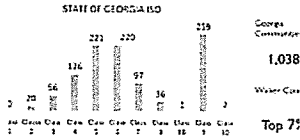
Slide19

Slide2

Slide3

Slide4

Slide5



WHAT IS "THE GREATER GOOD?"

Doing what is right for the majority (Citizens), the majority of the time.



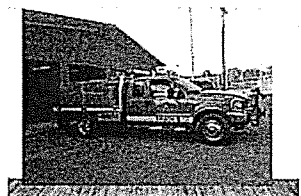
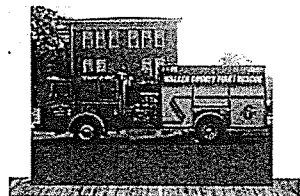
Slide6

Slide7

Slide8

Slide9

Slide10



EXPANDED COVERAGE

- Reduces Response Times
- Increases the opportunity to save lives and property
- Saves on fuel & maintenance
- Community Relations
- ISO classes become more efficient
- Improves Automatic Aid Agreements with neighboring fire departments

Slide11

Slide12

Slide13

Slide14

Slide15

PUBLIC SAFETY FEE

- Why Square Footage?
- Needed Fire Flow
- Number of Firefighters
- Equipment
- Hours of Work

EXAMPLE

- 100,000 sq ft building
- 2 Firefighters
- 1 Engine
- 1 Ladder
- 1 Hose Reel
- 10 hours of work

WHAT IF THE FIRE DEPARTMENT DOESN'T EXIST?

- Insurance premiums could reach 100% for Public Safety Fee

Slide16

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Slide18

EXHIBIT B

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,682.00
% of assessed value =	566,672.00
minimum Exemption =	\$12,000.00
due for taxes to be calculated from =	\$64,672.00
rate value = .001 =	64.67
County Government millage rate of 7.535 =	\$106.58
County School Millage Rate of 16.631 =	\$1,073.53
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,712.41

Slide52

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,682
% of assessed value =	566,672
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$64,672.00
rate value = .001 =	64.672
County Government millage rate of 7.535 =	\$106.24
County School Millage Rate of 16.631 =	\$1,074.98
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,911.22

Slide53

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,682
% of assessed value =	566,672
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$64,672
rate value = .001 =	64.672
County Government millage rate of 7.535 =	\$106.24
County School Millage Rate of 16.631 =	\$1,074.98
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident = (2016)	\$1,712.41
Total Taxes for County Resident = (2017)	\$1,911.22
Total Tax Increase =	\$198.81

Slide54

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$165,682
% of assessed value =	566,672
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$64,672
rate value = .001 =	64.672
County Government millage rate of 7.535 =	\$106.24
County School Millage Rate of 16.631 =	\$1,074.98
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident = (2016)	\$1,712.41
Total Taxes for County Resident = (2017)	\$1,911.22
Total Tax Increase =	\$198.81

Slide55

Walker County Audit Report and Public Hearing

Slide20

Financial Highlights - Year ending September 30, 2016

Assets and deferred outflows of resources of Walker Co. totaled its liabilities and deferred inflows of resources at September 30, 2016 by \$60,313,763 (Net Position) a decrease of 6,727,174 from the prior year. Before the effect of the ending of the Walker County Development Authority, net position \$67,543,994 is restricted as to what the funds are expended for the remaining deficit balance of \$43,994 is what is available to meet the ongoing obligations to citizens and creditors.

Slide21

Financial Highlights - Year ending September 30, 2016

The remaining deficit balance (\$7,543,994) is what is available to meet the ongoing obligations to citizens and creditors."

Slide22

Financial Highlights - Year ending September 30, 2016

Statement of Net Position and the Statement of Activities report the year-end position and changes in net position. One of the ways to determine the difference between assets and liabilities and deferred outflows of resources is as one way to determine the county's financial health, or financial position. One of the ways to determine the county's financial health is by looking at the net position. If the net position is positive, it indicates that the county's financial health is improving or deteriorating. However, if the net position is negative, it indicates that the county's financial health is deteriorating. The net position is a key indicator of the county's financial health and is used to determine the county's ability to meet its obligations to citizens and creditors.

Slide23

Financial Highlights - Year ending September 30, 2016

The County's business-type activities, operating expenditures exceeded operating revenues by \$1,034,086. Revenues were insufficient to recoup costs largely due to high depreciation expenses, accrued post closure cost and operating losses. A transfer from the General fund was able to cover most of the loss.

Slide24

Financial Highlights - Year ending September 30, 2016

The County's Landfill and Mountain Cove Farms, we spent more than we took in by (\$1,034,086) million dollars. It was insufficient to cover over spending of having too many employees, and all other expenses were out of control. To bad management and no budget. Operating losses are mostly due to letting out of state companies have the right to operate and charging them a reduce rate during the day. After from the General fund, your property tax money, we do to cover most of the loss, but some of the bills did not have their effect.

Slide25

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide26

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide27

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide28

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide29

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide30

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide31

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide32

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide33

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide34

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide36

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide37

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide38

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide40

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide41

Financial Highlights - Year ending September 30, 2016

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide42

Budget Worksheet Re

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide43

Budget Worksheet Re

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide44

Budget Worksheet Re

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide45

Budget Worksheet Re

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide46

Budget Worksheet Re

Assets	Liabilities	Net Position
Current Assets	Current Liabilities	Current Net Position
Capital Assets	Capital Liabilities	Capital Net Position
Total Assets	Total Liabilities	Total Net Position

Slide47

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$66,672
% of assessed value =	\$26,669
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$24,669.00
rate value = .001 =	24.669
County Government millage rate of 7.535 =	\$193.36
County School Millage Rate of 16.631 =	\$410.05
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident = (2016)	\$733.41
Total Taxes for County Resident = (2017)	\$742.26
Total Tax Increase =	\$8.85

Slide48

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000
% of assessed value =	\$10,000
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$38,000
rate value = .001 =	38
County Government millage rate of 7.535 =	\$287.94
County School Millage Rate of 16.631 =	\$631.97
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,050.91

Slide49

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000
% of assessed value =	\$10,000
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$38,000
rate value = .001 =	38
County Government millage rate of 7.535 =	\$287.94
County School Millage Rate of 16.631 =	\$631.97
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident =	\$1,125.84

Slide50

Walker County Government Current Millage Tax Rate 2017

no assessed value (\$83.34 per sq. ft.) =	\$100,000
% of assessed value =	\$10,000
minimum Exemption =	\$12,000
due for taxes to be calculated from =	\$38,000
rate value = .001 =	38
County Government millage rate of 7.535 =	\$287.94
County School Millage Rate of 16.631 =	\$631.97
Fee (example 2,000 sq. ft. house) =	\$130.00
Total Taxes for County Resident = (2016)	\$1,059.91
Total Taxes for County Resident = (2017)	\$1,125.84
Total Tax Increase =	\$65.93

Slide51

PLEASE SIGN IN

Date:

August 23, 2017
Public Hearing

Name

Address

Telephone

Rick Erenia

Conrise Parnal - High Point

Rena Reed - High Point

Joan Womack - 9771 Hwy 193

423-280-4825

Vicki Osh - 9389 Hwy 193

423-762-0911

Mary Bruce

Ed Bruce

Wanda Bruce 8130 Hwy 193

423-624-5000

LEIX BEACH GARLITS CHAIR

Gary Williams

232 Williams Rd Chickamauga 30707

Sanford Stephen

423-802-0204

Linda Cook

1020 Round Pond Rd

30728

706 764-2411

Cheryl Shields

1050 Round Pond Rd

30728

706 639 6677

Rhonda Strickland

217 Ridge Rd La 2

706-638-9995

James Strickland

706-638-9995

PLEASE SIGN IN

Date:

August 23, 2017
Public Hearing

Name

Address

Telephone

Francis Farr - 212 Honeysuckle Dr Rock Spring 706-375-4904

Orville McClure 279 McClure Lane Rock Spring 423 421 6389

Rufus Mullins 709 Cook Rd

David Cobb 876 Wood Station Rd 423 987-5574

Mike Linda Hill 561 Diamond Cir 423-718-0868

MARK HOMEN 1389 COUNTRY LANE 423 580-1572

Nadine Gulliland 64 Blueberry Ridge Rd. 706-764-6092

Amanda Hamilton 423 York Rd. 706-1038-2929

Corri Ridley 248 Brody Dr. 706-764-6044

Mark & Alicia Morrison 104 Morrison Cir 423-667-8888

Brenon TARRIV 706-280-5968

Bryan Whitaker 423 595 0870

Mike Allen 423 582-8811

Michael Blair

Wanda Walker

PLEASE SIGN IN

Date: August 23, 2017

Name	Address	Telephone
Deborah & James Nicholas	2500 Garrett Chapel, Chick.	706/375-9788 30707
David J. Ledford Jr	6720 Hwy 95 Lafayette, GA	30728
Jamie Chafi	6430 Old Lafayette Rd, Chick GA	423 535 0115
Adam Ledford	488 Chestnut Ridge Dr Lafayette, GA	423-551-1010
Kris Winkler	720 Hurtt Rd. Chickamauga, Ga	423-421-6311
STEVE WILSON	42 Hollis Rd. LA Fa- GA	706-638-1909
Jeff Wingo		
Debbie Swanson	2292 Key Conley Rock Spring	
Leon Walker	Thaughtout Rd Laf	423-903-6451
+ DAVID Louise Jenkins	225 Sounwood Ln Chickamauga	706-539-2114
Mike O'Neal	W.C. Messengers	
JACK ALSON BACK		

**COUNTY OF WALKER
STATE OF GEORGIA**

ORDINANCE NO. R-014-17

**AMENDMENT TO ORDINANCE CREATING THE WALKER COUNTY FIRE AND
RESCUE DISTRICT; TO PROVIDE FUNDING FOR A PUBLIC SAFETY FEE WITHIN
TAX DISTRICT; TO PROVIDE FOR THE LEVY AND COLLECTION OF A SPECIAL
ASSESSMENT ON STRUCTURES LOCATED IN THE DISTRICT**

WHEREAS, the Sole Commissioner of Walker County is the county governing authority for Walker County, Georgia (1939 Georgia Laws No. 39); and

WHEREAS, Article IX, Section 2, Paragraph 6, of the Constitution of the State of Georgia authorizes county governing authorities to create special tax districts with the County for the provision of certain services; and

WHEREAS, by ordinance adopted on September 20, 1994, Walker County did create a special tax district within Walker County to provide fire fighting and emergency management services, and established a fee schedule for such services; and

WHEREAS, it is the interests of the health, safety, and welfare of the Citizens of Walker County that the services funded by the revenues from the special tax district include public safety services, including without limitation expenses incurred in fire fighting, emergency management services, first responder medical assistance, and other related services; and

WHEREAS, it is necessary to amend the fee schedule for such services within Walker County.

NOW, THEREFORE, BE IT ENACTED by the Sole Commissioner of Walker County, Georgia, that the previous ordinance creating the Walker County Fire and Rescue District is amended to provide that the fees collected by the special tax district shall be used for the payment of public safety services, including but not limited fire fighting, emergency management services, first responder medical assistance, and other related services; and

BE IT FURTHER ENACTED that the fee schedule established by the previous ordinance, and any and all subsequent amendments, is amended and shall now be as set forth in Attachment A, which is incorporated herein by reference.

All other provisions of the Ordinance not previously amended, or not specifically affected by this amendment, shall remain in full force and effect. This amendment shall take effect immediately upon its passage, the public welfare requiring it.

PASSED AND ADOPTED on this 24th day of August, 2017.

ATTEST:

WALKER COUNTY, GEORGIA

REBECCA WOODEN, County Clerk

SHANNON WHITFIELD, Commissioner

Walker County Public Safety Fee Schedule

Effective October 1, 2017

Single Family Dwellings (Residential Houses and Mobile Homes)

- 10 cents per square foot.
- Minimum fee of \$90.00 per house and/or mobile home.
- Maximum fee of \$400.00 per house and/or mobile home.

NOTE

*A public safety fee will be billed for each house and/or mobile home on a parcel.

Multi-Family Dwellings (duplexes and triplexes)

- 10 cents per square foot.
- Minimum fee of \$90.00
- Maximum fee of \$400.00

NOTE

* Multi-family dwellings will be billed for the square footage per building.

Agricultural

- 10 cents per square foot.
- Minimum fee of \$90.00
- Maximum fee of \$400.00

NOTE

*A public safety fee will be billed for each house and/or mobile home on a parcel zoned agricultural.

*A parcel with no house or mobile home that is zoned agricultural but has a barn, stable, quonset building, milking house/parlor, or poultry house will be billed for the square footage of the building or buildings.

*An agricultural parcel that has a house or mobile home and an additional barn, stable, quonset building, milking house/parlor, or poultry house will be charged for the combined square footage of the house or mobile home and the additional buildings not to exceed \$400.

*An agricultural parcel that has multiple houses and/or mobile homes and an additional barn, stable, quonset building, milking house/parlor, or poultry house will be charged for a combined square footage of one house or mobile home and the additional building to the maximum of \$400. Each additional house or mobile home on the parcel will be charged separately.

Commercial

- 10 cents per square foot.
- Minimum fee of \$400.00
- Maximum fee of \$3,000.00

NOTE

* Apartments, townhomes, and quadplexes are commercial properties

Industrial

- 10 cents per square foot.
- Minimum fee of \$1,500.00
- Maximum fee of \$15,000.00

No Value

- Any structure that is assessed at no value will be charged a public safety fee based on square footage.
- Any parcel participating in a pilot or abatement agreement will be charged a public safety fee based on square footage (Walker County Government will manually bill said parcels).

R-015-17

Walker County, Georgia 2017 Tax Levy

PURSUANT TO THE AUTHORITY VESTED IN THE COMMISSIONER OF WALKER COUNTY, GEORGIA AND IT APPEARING THAT THE TOTAL PROPERTY SUBJECT TO LEVY FOR MAINTAINANCE AND OPERATION AFTER ALLOWANCE FOR EXEMPT DEDUCTIONS IS \$892,311,613 FOR THE UNINCORPORATED AREA OF WALKER COUNTY AND \$397,621,412 FOR THE INCORPORATED AREA OF WALKER COUNTY. I THE UNDERSIGNED, BEING DULY ELECTED HEREBY LEVY TAXES AND FIX RATES AS FOLLOWS:

		BUDGETED		FINAL DIGEST
DESCRIPTIONS	MIL RATE	AMOUNT	MIL RATE	AMOUNT
UNINCORPORATED				
GROSS	15.696	14,005,723	15.696	14,005,723
INSURANCE ROLLBACK	-3.291	-2,936,597	-3.291	-2,936,597
SALES TAX ROLLBACK	-2.567	-2,290,564	-2.567	-2,290,564
NET	9.838	8,778,562	9.838	8,778,562
INCORPORATED				
GROSS	15.696	6,241,066	15.696	6,241,066
SALES TAX ROLLBACK	-2.567	-1,020,694	-2.567	-1,020,694
NET	13.129	5,220,372	13.129	5,220,372

APPROVED AND ADOPTED THIS THE 24th OF AUGUST, 2017

Shannon Whitfield, Commissioner

ATTEST: Rebecca Wooden, Walker County Clerk

RESOLUTION R – 016-17

A RESOLUTION OF THE SOLE COMMISSIONER OF WALKER COUNTY TO IMPOSE, LEVY, AND COLLECT A SPECIAL SALES TAX WITHIN WALKER COUNTY, CONDITIONED UPON APPROVAL BY A MAJORITY OF THE QUALIFIED VOTERS RESIDING WITHIN WALKER COUNTY VOTING IN A REFERENDUM THEREON TO BE HELD NOVEMBER 7, 2017; AND FOR OTHER PURPOSES.

WHEREAS, the Sole Commissioner of Walker County (the “Commissioner”) has considered and evaluated the provisions of Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated as amended by H.B. 134 (2017) (the “**Act**”), which authorizes a special county one percent sales and use tax for various transportation purposes and projects and has considered the effects of the implementation of such special one percent sales and use tax (the “**Special Sales Tax**”) upon Walker County (the “**County**”) and its residents; and

WHEREAS, the Sole Commissioner has determined that it is in the best interest of the citizens of the County to impose the Special Sales Tax and that such tax be imposed in the County beginning April 1, 2018, for the purpose of funding the various transportation purposes and projects as allowed by law; and

WHEREAS, prior to the vote of the Sole Commissioner on this resolution, the Sole Commissioner caused to be delivered or mailed a written notice (the “**Notice**”) to the municipalities in the County, namely the City of Chickamauga, the City of Fort Oglethorpe, the City of LaFayette, the City of Lookout Mountain, and the City of Rossville (jointly hereafter the “**Municipalities**”), containing the date, time, place, and purpose of a meeting; and

WHEREAS, the governing authorities of the County and the Municipalities did meet on Friday, August 18th, 2017, to discuss the purposes and projects for inclusion in the referendum called by this resolution; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, Official Code of Georgia Annotated (“**O.C.G.A.**”) § 48-8-260 et seq., authorizes the Special Sales Tax to be imposed for the purpose of providing funds to be used and expended on a transportation project or projects to be owned or operated, or both, either by the County, the Municipalities, or any combination thereof, with respect to which the County has, prior to the call of the election, entered into an intergovernmental contract or agreement, as authorized by Article IX, Section III of the Constitution, with one or more qualified municipalities in the County, which municipality or municipalities contain more than one-half of the aggregate population of all municipalities within the County; and

WHEREAS, the County has considered, approved, and executed an intergovernmental agreement (the “**Intergovernmental Agreement**”) with the Municipalities to allocate proceeds of the Special Sales Tax for the transportation projects described in the Intergovernmental Agreement attached hereto; and

WHEREAS, the governing authorities of the County and Municipalities desire to provide the voters of the County with the opportunity to vote pursuant to law in favor of or against the imposition of the Special Sales Tax.

NOW, THEREFORE, BE IT RESOLVED by the Sole Commissioner of Walker County, Georgia, in public meeting assembled, and it is hereby resolved by the authority of the same, that:

1. The Sole Commissioner of Walker County, subject to the assent of a majority of the qualified voters of the County voting in an election for such purpose, shall impose within the County a Special Sales Tax for a period of five years for the raising of an estimated \$25,000,000 for the funding of transportation purposes as set forth in the Notice of Election attached hereto and made a part hereof.

2. The period of time for which the Special Sales Tax shall be imposed shall be five years. The Special Sales Tax shall be collected beginning April 1, 2018. Based on current projections, the County anticipates that the tax will be imposed beginning April 1, 2018, and shall cease to be imposed on March 30, 2023. Proceeds received from the Special Sales Tax shall be kept in a separate account from other funds of the County in accordance with O.C.G.A. § 48-8-269.5.

3. The estimated cost of the transportation purposes and projects to be funded from proceeds of the Special Sales Tax, if approved by the voters, will be \$25,000,000, which estimated cost is the estimated amount of net proceeds to be raised by the Special Sales Tax.

4. A copy of this resolution shall be delivered to the Board of Elections and Registration of Walker County, as election superintendent (the "**Election Superintendent**"), and the Election Superintendent is requested to issue the call for the election to be held on November 7, 2017, for the purpose of submitting the question of the imposition of the Special Sales Tax to the voters of the County. **Such call shall be issued not less than 60 days prior to the date of the election.** The Election Superintendent shall cause the date and purpose of the election to be published once at least 60 days preceding the date of the election and once each week for the four weeks preceding the date of the election in the official organ of the County and the Notice of Election will be substantially in the form attached hereto and made a part hereof.

5. All qualified voters desiring to vote in favor of imposing the Special Sales Tax shall vote "Yes" and all qualified voters opposed to levying the Special Sales Tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the Special Sales Tax, then the Special Sales Tax shall be imposed as provided by Georgia law. Otherwise the Special Sales Tax shall not be imposed and the question of imposing the Special Sales Tax may be resubmitted by the County from time to time upon compliance with the requirements as authorized by O.C.G.A. § 48-8-263(c). The Election Superintendent shall hold and conduct the election under the same rules and regulations as govern special elections. The Election Superintendent shall canvass the returns, declare the results of the election, and certify the results to the Secretary of State and to the Commissioner of the Department of Revenue of the State of Georgia.

6. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with (a) the calling and holding of the special election, (b) the imposition of the Special Sales Tax, and (c) the

acquisition, construction, and equipping of the County Projects described herein. The execution and delivery of the Intergovernmental Agreement by the County prior to the adoption of this resolution is hereby ratified and confirmed.

7. All resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are hereby repealed.

APPROVED AND ADOPTED in public meeting, this 24th day of August 24, 2017.

**SOLE COMMISSIONER OF
WALKER COUNTY, GEORGIA**

BY: _____
Shannon Whitfield, Commissioner

ATTEST:

BY: _____
Rebecca Wooden, County Clerk

**NOTICE OF SPECIAL PURPOSE SALES
AND USE TAX ELECTION ON NOVEMBER 7, 2017**

Pursuant to a resolution adopted by the Sole Commissioner of Walker County on August 24, 2017, and a call for an election issued by the Board of Elections and Registration of Walker County as Election Superintendent for Walker County, notice is hereby given as follows:

1. On November 7, 2017, a special election will be held in Walker County to submit to the qualified voters of Walker County the following question:

IMPOSE 1% SALES AND USE TAX

- | | |
|---------------------------|--|
| <input type="radio"/> YES | Shall a special one percent sales and use tax be imposed in the special district consisting of Walker County for a period of time not to exceed five (5) years and for the raising of not more than an estimated amount of \$25,000,000 for transportation purposes? |
| <input type="radio"/> NO | |

2. All qualified voters desiring to vote in favor of imposing the tax shall vote "Yes" and all qualified voters opposed to levying the tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the tax then the tax shall be imposed beginning April 1, 2018, or the earliest date authorized by law.

3. The estimated cost of the above described capital outlay projects to be funded with the special one percent sales and use tax proceeds shall be \$25,000,000.00. Proceeds from the special one percent sales and use tax may be combined with and any other available funds to pay the costs of the above described transportation purposes and projects. Plans and specifications for these projects have not been completed and bids have not been received. Depending upon acquisition and construction costs and available funds, the County and the other governmental bodies receiving proceeds from the special one percent sales and use tax and may establish or reestablish priorities and choose which transportation projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the special one percent sales and use tax together with other available funds actually received by the County or such governmental body are insufficient to complete any of the transportation projects.

4. Projects for the Municipalities shall be funded in order and priority as determined by the Municipalities. Projects for the County shall be considered as "County Projects" and will be funded in order and priority as determined by the Sole Commissioner. The Intergovernmental Agreement is a public record on file in the office of the County Clerk of Walker County.

5. The last day to register to vote in the election is Tuesday, October 10, 2017. Anyone desiring to register may do so by applying in person at the Board of Elections and Registration office located at 103 S. Duke Street, Room 110, LaFayette, Georgia, or by any other method authorized by the Georgia Election Code.

6. The election will be held on Tuesday, November 7, 2017. The polls will be open from 7:00 a.m. until 7:00 p.m. In addition, Advance Voting will be available at the Walker County Courthouse October 16 – November 3, 2017, 8:30 a.m. to 4:30 p.m., Monday – Friday. Voters may also Advance vote at one of the four satellite locations (Rossville, Chickamauga, Lookout Mountain, and Rock Spring) beginning October 30 – November 3, 2017 8:30 a.m. to 4:30 p.m.

This _____ day of _____, 2017.

Jim Buckner, Chairperson
Board of Elections and Registration of Walker
County, as Election Superintendent

To be published on _____, _____, _____ and _____, 2017.

CLERK'S CERTIFICATE

The undersigned Clerk of the Sole Commissioner of Walker County, keeper of the records and seal thereof, certifies that the foregoing is a true and correct copy of a resolution approved and adopted by majority vote of the Sole Commissioner of Walker County in a public meeting assembled on August 24, 2017, the original of which resolution has been entered in the official records of said Sole Commissioner under my supervision and is in my official possession, custody, and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

Rebecca Wooden,
County Clerk
Walker County, Georgia

STATE OF GEORGIA)
)
COUNTY OF WALKER)

ORDER

The Board of Elections and Registration of Walker County, Georgia, having been furnished with a certified copy of the resolution of the Sole Commissioner of Walker County, adopted on August 24, 2017, requesting the undersigned to call an election on November 7, 2017, relative to the imposition of a Special Sales Tax described in said resolution, does hereby call said election on November 7, 2017, and orders and directs that the form of election notice contained in said resolution and required by law to be published in connection with the election be published as provided by law.

This _____ day of _____, 2017.

**BOARD OF ELECTIONS AND
REGISTRATION OF WALKER COUNTY,
AS ELECTION SUPERINTENDENT**

**By: _____
Jim Buckner, Chairperson**

**COUNTY OF WALKER
STATE OF GEORGIA**

ORDINANCE NO. R-017-17

AN ORDINANCE CREATING A WALKER COUNTY SPECIAL DISTRICT FOR THE PROVISION OF PUBLIC HEALTH FACILITIES AND SERVICES; TO PROVIDE FUNDING TO PAY FOR SUCH FACILITIES AND SERVICES; TO PROVIDE FOR THE LEVY AND COLLECTION OF A SPECIAL ASSESSMENT ON STRUCTURES LOCATED IN THE DISTRICT; TO PROVIDE A DATE FOR THE TERMINATION OF THE SPECIAL DISTRICT; AND FOR OTHER SUCH PURPOSES

WHEREAS, the Sole Commissioner of Walker County is the county governing authority for Walker County, Georgia (1939 Georgia Laws No. 39); and

WHEREAS, Article IX, Section 2, Paragraph 3(a)(3), of the Constitution of the State of Georgia authorizes county governing authorities to exercise powers and to provide for public health facilities and services; and

WHEREAS, Article IX, Section 2, Paragraph 6, of the Constitution of the State of Georgia authorizes county governing authorities to create special tax districts within the County for the provision of such services; and

WHEREAS, has incurred expenses for the provision of such public health facilities and services; and

WHEREAS, it is deemed necessary for Walker County to create a special district within Walker County to provide fees for the payment of such public health facilities and services, and to establish a fee schedule for such facilities and services.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSIONER AS FOLLOWS:

SECTION 1

DEFINITIONS

1.1 As used in this ordinance, the following terms shall have the following meanings:

(a) "Commissioner" - means the sole Commissioner of Walker County, Georgia.

(b) "County" - means Walker County, Georgia.

(c) "Owner" - means the person or persons designated as the Owner of each parcel of land reflected in the property ownership records prepared and maintained by the Walker County Tax Assessor.

(d) "Person" or "Persons" – an individual, trust, firm, corporation, partnership, or association.

(e) "Parcel of Property" – means any separate or individual Parcel of Property as reflected in the records of the Walker County Board of Assessors, and shall included any improvements located thereon, including but not limited to structures, mobile homes, manufactured homes, or other attachments, but does not include fences.

1.2 Unless the context otherwise requires, words in the singular includes the plural, and the plural includes the singular.

SECTION 2

CREATION AND ESTABLISHMENT OF A SPECIAL DISTRICT

2.1 There is hereby created and established a special district to be known as the "Walker County Public Health Facilities and Services District" (the "District"). The District shall be comprised of the entire area within the geographical boundaries of Walker County, Georgia.

2.2 Beginning October 1, 2017, the County is expected to incur costs for providing public health facilities and services within the District.

2.3 The costs of providing public health facilities and services in the District shall be paid by a special assessment levied and collected within the District. The payment for the costs for providing such facilities and services in said District shall be a fee and not a tax, as authorized by Article IX, Section 2, Paragraph 6, of the Georgia Constitution.

SECTION 3

ASSESSMENTS

3.1 The annual costs of providing the facilities and services in the District shall be assessed against the Owner of each Parcel of Property located in the District pursuant to the Fee Schedule attached hereto and incorporated herein.

3.2 All Parcels of Property located within the District shall be liable for assessment except publicly owned Parcels of Property and places of religious worship.

3.3 Special assessments shall be charged against the Owner of a Parcel of Property if the Owner is known and against the Parcel of Property if the Owner is not known. Life tenants and those who own and enjoy the Parcel of Property located within the District shall be chargeable with the special assessment thereon. The Owner of a Parcel of Property located within the District on January 1 of each year is liable for the entire special assessment, even if the Parcel of Property is subsequently sold.

3.4 Special assessments provided for herein shall constitute a lien against the Parcel of Property until paid and discharged or barred by law. Such liens shall be superior in rank and dignity to all other liens, encumbrances, titles, and claims in or to the Parcel of Property, except liens for ad valorem taxes.

3.5 Upon the adoption of this Ordinance, the Walker County Tax Assessor shall cause a special assessment roll to be prepared, containing a summary description of each Parcel of Property, the name and address of the Owner, the tax parcel number, and the amount of the special assessment. The special assessment roll shall be submitted to the Walker County Tax Commissioner who shall be responsible for preparing and

submitting special assessment payment notices to Owners. The Walker County Tax Commissioner shall deliver the special assessment payment notices to Owners at the same time and in the same manner as ad valorem tax notices for real and personal property. The Walker County Tax Commissioner shall be responsible for the collection of special assessments.

SECTION 4

COLLECTION AND ENFORCEMENT OF ASSESSMENT

4.1 Special assessments shall become due and payable on or before December 20 of each calendar year during which the special district is in existence for the costs incurred for facilities and services provided. The initial special assessment under this Ordinance shall be due and payable on or before December 20, 2017.

4.2 Any part of the special assessment which is unpaid after December 20 of each year that it is due shall bear interest at the rate of one percent (1%) per month until paid. For the purpose of this Ordinance, any period of less than one month shall be considered one month. The Walker County Tax Commissioner may waive the collection of any interest, in whole or in part, whenever the delay in the payment of the special assessment is attributable to the action or inaction of the County.

4.3 Each assessment shall be collected and enforced as ad valorem taxes are collected and enforced, and subject to all collection provisions as stated in the Official Code of Georgia Annotated governing the collection of ad valorem taxes, including provisions relative to interest and penalty for delinquency.

SECTION 5

TERMINATION OF SPECIAL DISTRICT

5.1 This ordinance and the special district created shall terminate on December 31, 2019, and no additional fees shall accrue after that time. Such termination shall occur by the terms of this Ordinance, and no further action shall be required by the Sole Commissioner to effectuate such termination.

5.2 All fees, interest, and penalties that have accrued prior to December 31, 2019, as well as all efforts to enforce and collect shall remain in full force and effect, and shall not otherwise be affected by the termination of the special district.

SECTION 6

MISCELLANEOUS

6.1 Any protest of the imposition of the special assessment provided for herein shall be heard in the same manner and procedure as errors and omissions are heard for property tax assessment, and a request for a hearing must be in writing to the Walker County Tax Assessor.

6.2 Should any action, subsection, or provision of this Ordinance be declared

by a Court of competent jurisdiction to be invalid or unconstitutional, such action, subsection, or provision shall not affect the validity or constitutionality of the remaining parts of this Ordinance.

6.3 This Ordinance shall be effective from the date of its signing, the public welfare requiring it.

PASSED AND ADOPTED on this 24th day of August, 2017.

ATTEST:

WALKER COUNTY, GEORGIA

REBECCA WOODEN, County Clerk

SHANNON WHITFIELD, Commissioner

Attachment A

FEE SCHEDULE FOR SERVICES

Each parcel of property shall be assessed each year based upon the assessed value of the parcel of property as appraised by the Walker County Board of Tax Assessors, in accordance with the following minimum and maximum schedule of fees:

1. Each Parcel of Property having an assessed value shall pay an annual fee in an amount equal to 0.14% of the assessed value, up to a maximum annual fee amount of \$1,000.00.

Walker County Departmental Statistics - July 2017



Department		Monthly Totals (2017)				Year to Date Totals		Yearly Totals	
Animal Shelter	June		July		2017 YTD		2016		
	Dogs	Cats	Dogs	Cats	Dogs	Cats	Dogs	Cats	
	Adopted/Rescued/Returned to Owner	83	32	70	22	530	229	817	195
	Euthanized	38	42	36	30	168	122	436	630
Codes Enforcement		June	July	2017 YTD		2016			
In Compliance	367	230	1367		no data				
Violations	190	163	997		221				
Closed Cases	101	87	299*		no data				
Fire Department		June	July	2017 YTD		2016			
Total Responses	325	419	2,614		3,492				
Responses using QRVs	293	343	1,270		no data				
Litter Detail		June	July	2017 YTD		2016			
Lbs of Trash	10,900	7,860	79,440		no data				
Tires	84	114	665		no data				
Mountain Cove Farms		June	July	2017 YTD		2016			
Total Nights Booked	14	27	120		162				
Public Relations		June	July	2017 YTD		2016			
Media Impressions (stories)	68	63	355		no data				
Facebook Likes	418	313	3431		no data				
Facebook Followers	403	327	3482		no data				
Facebook Posts	58	60	376		no data				
Walker.us Visitors	26,390	42,826	257,881		173,745				

* denotes only 3 months; tracking on closed cases began in May 2017

WALKER COUNTY PLANNING COMMISSION

Application for Re-Zoning Amendment

Conditional Use Variance

Date 7-19-17

PLEASE PRINT OR TYPE

FEE \$ 150.00

Case No.

Owner's Name <u>Nicomedes + Jessica Vera</u>	Mailing Address <u>252 Colbert Hollow Road</u> <small>INCLUDE ROUTE AND BOX # IF ASSIGNED</small>
City/Zip <u>Rock Spring, GA. 30739</u>	Phone <u>706-581-2021</u>
Tax Parcel # <u>0-348-022A</u>	Street Name and Number <u>0 Colbert Hollow Road</u>
Current Zoning <u>R-2</u>	Requested Zoning

Reason for Change (Be Specific):

Lessee's IF APPLICABLE

Name

Lessee's

Address

NAME AND ADDRESS OF ALL ADJACENT PROPERTY OWNERS WITH MAILING ADDRESSES

1. He is asking to have a vehicle repossession yard in a
2. 50 x 50 area enclosed by a privacy fence. All vehicles
3. will be drivable and will have no more than ten (10)
4. vehicles on the lot at one time.
- 5.
6. 8-17-2017 - denied by Planning Commission
- 7.
- 8.

IF ADDITIONAL SPACE IS REQUIRED, ATTACH A SEPARATE SHEET

LAND USE PLAN DESIGNATIONS

CURRENT

FUTURE

I SWEAR UNDER PENALTY OF LAW THAT THE WITHIN INFORMATION IS TRUE, CORRECT AND COMPLETE.

Owner's Signature

Date:

7/19/2017

Date Received by the Planning Office:

Planning Commission Decision/Date

August 17, 2017 7:00 pm Walker Co. Civic Center

FOR OFFICE USE

The Owner/Applicant must notify each adjoining property owner by providing them a copy of this application. Proof of notification must be provided to the Planning Office. Additionally, a sign, furnished by the Planning Commission will be posted on the subject front property line at least 15 days prior to the meeting date. Written notification must be mailed at least 15 days prior to the meeting date. This application must be fully complete prior to filing.



Walker County Planning Commission

MINUTES

August 17, 2017

Walker County Civic Center
7:00 PM

ATTENDEES:

Planning Commission Members

Phillip Cantrell
Michael Haney
Gerald Cook
Sid Adams
Moe Gass
Susan Tankersley
Sam Bowman
Frank Richardson
Terry Newberry

Walker County Planning Staff

David Brown, Director of Codes,
Inspections & Planning
Kristy Parker, Planning Commission Secretary

I. CALL TO ORDER:

Chairman Philip Cantrell called the meeting to order at 7:00 P.M.

II. READING & APPROVAL OF THE JULY 20TH, 2017 MEETING MINUTES:

Chairman Cantrell asked if there were any changes to the July 20th, 2017 minutes and if not was there a motion to approve? Susan Tankersley made a motion to approve. Terry Newberry seconded the motion. Vote was unanimous. Motion to approve the minutes as submitted carried.

III. NEW BUSINESS:

A. VARIANCE:

1. **John Henry & Linda Jones:** Chairman Cantrell asked who was here to speak on behalf of the Jones property to please come forward. John Henry Jones came forward and stated that he and his wife own 6.25 acres and they would like to divide off an acre for their son to build on. Chairman Cantrell stated that this was in an A-1 zone and asked Mr. Jones if this one acre request was due to any type of hardship for the family or was it just a gift. Mr. Jones stated that it was just a gift for their son. He said that they are getting older and with them being next door that maybe they would help take care of them some day. Chairman Cantrell asked if they had already had the property checked by Environmental Health to see if there was room for another house. Mr. Jones stated that they had already gotten approved from that office. Susan Tankersley asked Mr. Jones if he was aware of the five acre rule in an A-1 zone. Mr. Jones said that yes he was because they had gotten with the Planning Office and was told that they could get a family variance

but by the time they came back the rules had changed. Kristy Parker with the Planning Office explained that the Jones' property had been divided off from an even larger track of land and when they had come in for their building permit they had asked about a house for their son on one acre. Chairman Cantrell explained what a family variance had been and that the County now requires all variance to come before the Planning Commission. Moe Gass asked that since his property had been purchased from a larger tract did he think that person would sell four acres to put with this one and Mr. Jones said he did not think the gentleman would do that. Frank Richardson asked if they would have to have a construction loan for the house because sometimes they would require at least two acres and Mr. Jones said his son had already been approved for the loan with the one acre. Chairman Cantrell asked if anyone in the audience had any questions or was for or against this. Mr. Jones daughter-in-law stood up and said that she was a nurse and that they have a small child that they would love to raise next to her in-laws. She said they are great people and that she would be taking care of them as they get older and they love the area and being out in the country. Michael Haney asked if they had already been in to start the process before the changes happened and Kristy stated that they had just asked what the process was. Chairman Cantrell asked if there was a motion. Frank Richardson made a motion to approve. Michael Haney seconded the motion. Vote was unanimous. Motion to approve carried.

2. **Louise Clements:** Chairman Cantrell asked if there was someone here to represent Ms. Clements. Vance Jones came forward and stated that he was Ms. Clements nephew and that he was in the process of purchasing three acres from her to build his house on. Kristy Parker explained that this property was zoned A-1 but across the street was R-1 and behind the property was C-1. Chairman Cantrell asked if there was a house already on the property and Mr. Jones said yes it was were his aunt lives. Chairman Cantrell explained that this is a little different because of the surrounding zoning. He then asked if anyone had any questions and there were none so he asked if there was a motion. Susan Tankersley made a motion to approve. Moe Gass seconded the motion. Vote was unanimous. Motion to approve was carried.

3. **Dean Sharp & Robert Coffman:** Chairman Cantrell asked who was here to represent Sharp & Coffman. Dean Sharp stepped up and said he was Mr. Sharp. He stated that he was asking for two setback variances for property located 46 West Acorn Drive in Twelve Oaks Subdivision. Chairman Cantrell explained that it was a one foot on the side and four point three on the front. Mr. Sharp said he has built around three hundred houses in Walker County and this was the first time this had happened. Chairman Cantrell asked if anyone had any questions or comments. With there being none he asked if there was a motion. Michael Haney made a motion to approve. Terry Newberry seconded the motion. Vote was unanimous. Motion to approve was so carried.

B. CONDITIONAL USE VARIANCE:

1. **Nicomedes & Jessica Vera:** Chairman Cantrell asked if someone was here to represent the Vera's. Nicomedes Vera came forward and stated that he would like to section off a 50x50 enclosed area to hold cars that have been repossessed. He said that they will have cars, trailers, ATV's and motorcycles that they will hold until the loan company opens the next business day. He said that it would be surrounded by a 6-8 foot green fence. Mr. Vera handed out a brochure he had made showing where and what he was trying to do. He also explained that if a vehicle was found to be leaking that they would put plastic down with a type of zipper to contain it. He said that he has checked with the local businesses in the area and they are wanting his services. Gerald Cook asked what would be his hours of operation and Mr. Vera said from 5:00-10:00P.M. He said that he would like to do the repo during daylight hours because people don't like you going through their property at night. Michael Haney asked what the property was zoned and Kristy said it was R-2. He then asked if a commercial operation was allowed in an R-2 and she said no. Sam Bowman asked Mr. Vera was he wanting a commercial business in a residential area and Mr. Vera said it would only be used to house the cars. He also

said that he plans on using an LLC so that when people pull up the address it will show Suwanee Georgia and not his address. Chairman Cantrell asked if there were any other commercial properties in the area and Kristy said no. He then asked if anyone was here in favor of this and the audience all said no. He asked for a head count of the ones there that were against this and there were twenty-nine people opposed to it. Gerald Cook asked Mr. Vera if he had talked to the EPA in regard to if there were any leaks and he said no because he had started with the Planning Office first. He said that prior to buying the property there was a mobile home on it but had since been moved off. Mr. Vera said that the County has recently cleaned out the ditches and that has helped with any flooding issues. Chairman Cantrell asked how many in the group opposed to this wanted to speak and three people raised their hands. Kevin Evans that lives at 55 Colbert Hollow Road came forward and said that he lives across the road from this property and has for twenty-seven years. He said that the property floods all the time. He said that where Mr. Vera has the entrance it is falling in and not in good shape. Mr. Evans passed out pictures of the view from his property looking at Mr. Vera's. He stated that he was worried about people coming to his or the neighbor's house knocking on their doors trying to find their cars. Mr. Evans said Mr. Vera could put up a twenty foot fence and he would still be able to see it because of the way the land is. He stated that the old mobile home that use to sit there would flood every time it rained. Terry Gilreath came forward and said that he thought if the County was converting this property to commercial that a wet land determination study had to be done along with flood insurance and the DNR would have to be involved. He asked if the entrance would be on Colbert Hollow Road and Mr. Vera said yes. Mr. Gilreath said that the traffic on that road has increased since the new school has been built on the Catoosa County end. He also said that water runs straight to Yates Springs that supplies water to Catoosa County. Darlene Shields came forward and stated that her property is on the back side of Mr. Vera's and she is afraid that people may start trying to come in on the back side trying to get to their cars and stuff. She said that her family is always outside and she is worried about them. Chairman Cantrell asked the board if there was a motion. Michael Haney made a motion to deny. Susan Tankersley seconded the motion. Vote was unanimous. Motion to deny carried.

IV. OLD BUSINESS:

1. **Jeannene Peek:** Chairman Cantrell asked who was here to represent Ms. Peek. Devin Peek came forward and said that her grandmother Ms. Peek was wanting to give her two acres to build a house on. She said that it was zoned agricultural. She said that she inherited one acre and is buying another. She said that she thought she could get a family variance but when she brought her surveys in the rules had changed. Chairman Cantrell asked if she had twenty plus acres why she could not give her five instead of the two and she said that her grandmother was afraid it would cause a family feud. She said that they plan on using it as a farm because there are already cows on the land. She said that the property on the other side of her grandmothers is owned by her fiancé family. Moe Gass asked her if she thought they would sell or give her three acres to meet the required five and she said she didn't think they would. Michael Haney asked her how long it had been since she bought the one acre and she said around three years. She said it had already been deeded out. Gerald Cook asked how it could have been deeded off. Kristy asked Ms. Peek if the deed had been recorded and she said yes. Kristy then stated that it was not showing divided off on the Assessors page. Gerald Cook then asked if something was given to someone in a will would it not have to meet the County requirements. Kristy said that it should and the only time it does not is when a judge rules a property to be divided a certain way. Michael Haney said he would like to see the deed and asked if it could be tabled. Sam Bowman said that would help them in making a decision. Michael Haney made a motion to table. Gerald Cook seconded. Vote was unanimous. Motion to table was carried.

IV. ADJOURNMENT:

Frank Richardson made a motion to adjourn. Moe Gass seconded the motion. Motion carried.
Meeting adjourned.

Date Submitted	Planning Commission Chairman
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Date Submitted	Kristy Parker, Planning Commission Secretary
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Date Submitted	David Brown, Director of Codes, Inspection & Planning
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**WALKER COUNTY
PLANNING & DEVELOPMENT
AGENDA ITEM**

Owner: Nicomedes & Jessica Vera
Petitioner: Nic Vera
Location of 252 Colbert Hollow Creek Rd
Property: Rock Spring, GA. 30739

Date Applied: 7-20-2017
PC Meeting Date: 8-17-2017

Present Zoning: R-2 (Residential)

APPLICANT'S INTENT:

Mr. Vera is asking for a conditional use variance so he
can put a repo yard on his property.

DETAILS OF REQUEST:

Mr. Vera owns six acres beside the property where his house sits and would like to section off a 50x50 area with a privacy fence to operate a repossession yard. He stated that all of the vehicles that are brought in will be drivable and that he plans on having no more than ten at a time. This property does have a flood zone area (A) running through it.

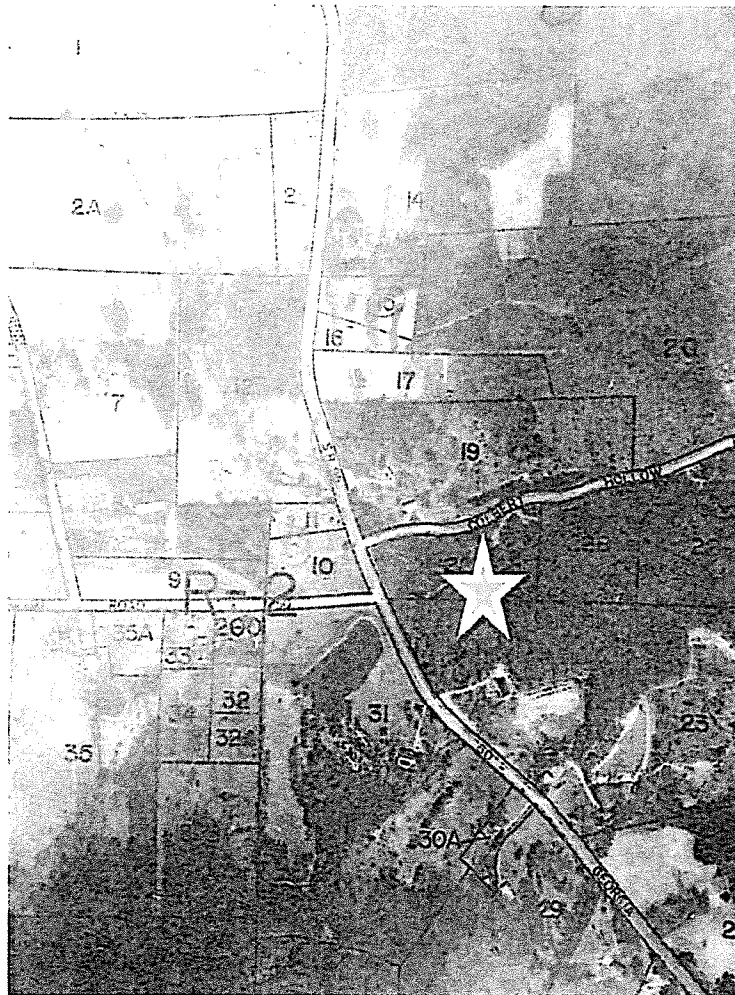
Projected Area:



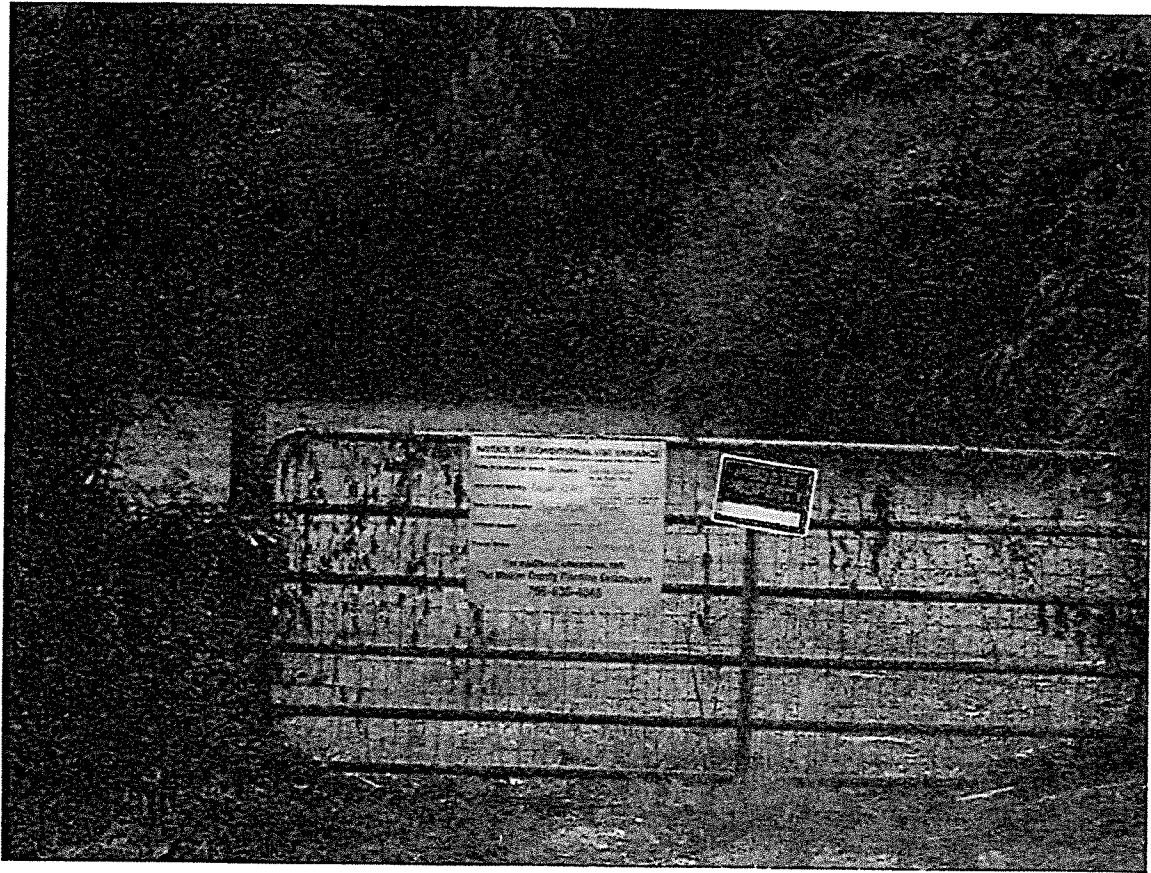


Blue area shows a flood zone A running through the property.

Zoning Map:







FW: Repo yard

DELETE

REPLY

REPLY ALL

FORWARD

Planning

mark as unread

Mon 8/21/2017 11:10 AM

To: Rebecca Wooden;

From: Nic Vera <nic.n.vera@gmail.com>**Sent:** Monday, August 21, 2017 10:39 AM**To:** Planning**Subject:** Re: Repo yard

Kristy,

I would like to cancel my request for conditional use variance for 252 Colbert Hollow Rd. We have located a piece of property in another location that is better suited to our needs and will be establishing our business there. Thank you for your time and feel free to contact me with any questions. Thanks...

Sincerely,

Nic N. Vera

Owner North GA Asset Recovery

706-581-2021

nic.n.vera@gmail.com

On Mon, Jul 10, 2017 at 4:52 PM, Planning <Planning@walkerga.us> wrote:

You would have to request that property to either be rezoned to commercial or a conditional use variance be granted. If that was approved by the Planning Commission then they would have to approve you with a Special Use Permit Class 4 which I have attached what that would consist of.