



Committee of the Whole Regular Meeting

February 26, 2025 | 2:05 PM

City Hall
700 Poplar Street
Macon, GA 31201

Mayor Lester M. Miller
Mayor Pro Tem Seth Clark
Commissioner Valerie Wynn
Commissioner Paul Bronson
Commissioner Stanley Stewart
Commissioner Joey Hulett
Commissioner Raymond Wilder
Commissioner Bill Howell
Commissioner Donice Bryant
Commissioner Brendalyn Bailey

- 1. Call to Order**
Mayor Lester M. Miller
- 2. Approval to Opt Out of House Bill 581**
 - a. A Resolution Of The Macon-Bibb County Commission Opting Out Of The Homestead Exemption Provided In O.C.G.A. § 48-5-44.2; And For Other Lawful Purposes. (Sponsored by:)
- 3. Adjourn**



LEGISLATIVE SPONSORS

- | | |
|---|--|
| ☒ MAYOR LESTER M. MILLER | ☐ MAYOR PRO TEMPORE SETH CLARK |
| ☐ COMMISSIONER VALERIE WYNN | ☐ COMMISSIONER PAUL BRONSON |
| ☐ COMMISSIONER STANLEY B. STEWART | ☐ COMMISSIONER JOEY HULETT |
| ☐ COMMISSIONER RAYMOND WILDER | ☐ COMMISSIONER BILL HOWELL |
| ☐ COMMISSIONER DONICE BRYANT-CATO | ☐ COMMISSIONER BRENDA LYN BAILEY |
-

A RESOLUTION OF THE MACON-BIBB COUNTY COMMISSION OPTING OUT OF THE HOMESTEAD EXEMPTION PROVIDED IN O.C.G.A. § 48-5-44.2; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, on January 1, 2025, 2024 H.B. 581 (“HB 581”) took effect, creating, among other things, a new section of the Code of Georgia, being O.C.G.A. § 48-5-44.2; and

WHEREAS, subsection (b) of O.C.G.A. § 48-5-44.2 provides for a floating homestead exemption for property taxes on homestead properties, which will increase over time based on inflation and market forces; and

WHEREAS, residents of Macon-Bibb County already enjoy a \$7,000.00 homestead exemption from a local constitutional amendment that was passed at 1980 Ga. Laws 2133; and

WHEREAS, the homestead exemption in O.C.G.A. § 48-5-44.2(b) is optional for local governments to adopt, as stated in subsection (i) of that Section; and

WHEREAS, for certain governments that opt into the floating homestead exemption provided for in O.C.G.A. § 48-5-44.2(b), HB 581 also created a new Article 2B within Chapter 8 of Title 48 of the O.C.G.A., to allow such governments to hold a referendum to increase their sales tax by an additional one percent (“FLOST”); and

WHEREAS, on November 2, 2021, over 80 percent of Macon-Bibb County voters ratified the Other Local Option Sales Tax (OLOST), thereby converting property taxes to sales taxes in the amount of a one percent sales tax increase; and

WHEREAS, because of the OLOST, Macon-Bibb County has reduced property taxes from a net millage rate of 20.331 in 2020 to 9.9 in 2024, for a reduction of over 51%; and

WHEREAS, the new O.C.G.A. Title 48, Chapter 8, Article 2B does not permit governments to adopt a FLOST sales tax if they already have an OLOST in effect; and

WHEREAS, given the foregoing, the net effect of opting into HB 581 would be that Macon-Bibb County would lose property tax revenues beyond the \$7,000 homestead exemption and the OLOST property tax relief already given, without receiving replacement revenues from any other source; and

WHEREAS, for the foregoing reasons, the Macon-Bibb County Commission desires to opt out of the homestead exemption provided in O.C.G.A. § 48-5-44.2(b); and

WHEREAS, on Sunday, February 16, 2025, at 4:00 P.M., a press release was sent to local news media, notifying them of the Macon-Bibb County Commission's intent to opt out of the homestead exemption provided in O.C.G.A. § 48-5-44.2(b), as shown in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, on Tuesday, February 18, 2025, and Wednesday, February 19, 2025, advertisements were run in the Macon Telegraph, being the legal organ for Macon-Bibb County, which notified the public of three public hearings to be held on Tuesday, February 25, and Wednesday, February 26, 2025, in compliance with O.C.G.A. § 48-5-44.2(i)(2), as shown in Exhibit B, attached hereto and incorporated herein by reference; and

WHEREAS, on Wednesday, February 12, 2025, a copy of the notice of intent to opt out of the homestead exemption provided in O.C.G.A. § 48-5-44.2(b) was posted on the website of the Macon-Bibb County Board of Tax Assessors, and on Monday, February 17, 2025, a copy of the notice of intent to opt out of the homestead exemption provided in O.C.G.A. § 48-5-44.2(b) was posted on the news page of the official Macon-Bibb County website, as shown in Exhibit C, attached hereto and incorporated herein by reference; and

WHEREAS, the Macon-Bibb County Commission held public hearings on the question of whether to opt out of the homestead exemption provided in O.C.G.A. § 48-5-44.2(b) on Tuesday, February 25, 2025, at 6:05 P.M., and on Wednesday, February 26, 2025, at 9:00 A.M. and 2:00 P.M., prior to considering this Resolution; and

WHEREAS, the Macon-Bibb County Commission finds that this resolution is necessary and proper to promote or protect the safety, health, peace, security, and general welfare of Macon-Bibb County and its inhabitants;

NOW, THEREFORE, BE IT RESOLVED by the Macon-Bibb County Commission, and it is hereby so resolved by the authority of the same, that Macon-Bibb County hereby elects to opt out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2(b).

BE IT FURTHER RESOLVED that the Clerk of Commission is hereby directed to transmit an executed copy of this Resolution to the Georgia Secretary of State by both overnight courier service and electronic transmission at the earliest possible opportunity, with the completion of this task taking precedence over all other tasks and assignments, so that the Georgia Secretary of State may receive this Resolution no later than February 28, 2025.

BE IT FURTHER RESOLVED the Macon-Bibb County Commission hereby declares that the foregoing preamble and whereas provisions set forth hereinabove constitute, and shall be considered to be, substantive provisions of this Resolution and are hereby incorporated by reference into this provision.

BE IT FURTHER RESOLVED the Macon-Bibb County Commission grants the Mayor the authority to take any and all further actions necessary to carry out the intents and purposes of this Resolution.

BE IT FURTHER RESOLVED that in the event scrivener's errors shall be discovered in this Resolution after the adoption hereof, the Macon-Bibb County Commission hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this Resolution.

BE IT FURTHER RESOLVED that except as specifically provided herein, any and all resolutions or parts of resolutions in conflict with this Resolution shall be and the same hereby are repealed, and this Resolution shall be in full force and effect from and after its adoption.

BE IT FURTHER RESOLVED that in the event that this Resolution or part thereof is found by any court of competent jurisdiction to be substantively more appropriately denominated an act of ordinance by the Macon-Bibb County Commission, it is the intent of this Commission that this Resolution or such portion thereof shall be considered to have been adopted as an ordinance of the Macon-Bibb County Commission. Where any law bearing on the subject matter of this Resolution calls for the taking of any legislative action by the governing authority of Macon-Bibb County, and such law specifies for such action to be taken by resolution or by ordinance, it is the intent of this Commission that this Resolution satisfy such requirement, and that this Resolution be construed accordingly. To the extent that this Resolution is construed by any appropriate authority as being substantively an act of ordinance and not an act of resolution, then this Resolution shall operate further to repeal all prior ordinances or parts of ordinances in conflict herewith.

BE IT FURTHER RESOLVED that it is the specific intent of the Macon-Bibb County Commission to have complied in all ways with the requirements of O.C.G.A. § 48-5-44.2(i) for the purpose of electing to opt out and opting out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2(b), and that, to the extent that any party challenges the actions of Macon-Bibb County in fulfilling the requirements of O.C.G.A. § 48-5-44.2(i), or the substance of this Resolution, that all such actions are hereby ratified, and that all such actions and all text of this Resolution shall be construed in a light that is most favorable to a finding that the requirements of O.C.G.A. § 48-5-44.2(i) have been fully complied with.

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its approval by the Mayor or upon its adoption into law without such approval.

APPROVED AND ADOPTED this ____ day of _____, 2025.

By: _____
LESTER M. MILLER, Mayor

(SEAL) Attest: _____
JANICE S. ROSS, Clerk of the Commission

\\tc-storage.maconbibb.us\countyattstorage\RES MACON-BIBB\2025 Miller Opting Out of HB 581 Homestead
Exemption 2-21-25.docx

EXHIBIT A

From: [Floore, Chris](#)
To: [McNeill, Michael](#)
Subject: Re: 581 Opt Out Press Release
Date: Friday, February 21, 2025 1:01:36 PM

This email originated from inside Macon-Bibb County Government. Do **NOT** click on links or open attachments unless you recognize the sender and know the content is safe.

Message sent internally from: cfloore@maconbibb.us

Here you go: <https://conta.cc/3EGPWce>.

From: McNeill, Michael <MMcNeill@maconbibb.us>
Date: Friday, February 21, 2025 at 12:48 PM
To: Floore, Chris <cfloore@maconbibb.us>
Subject: RE: 581 Opt Out Press Release

This email originated from inside Macon-Bibb County Government. Do **NOT** click on links or open attachments unless you recognize the sender and know the content is safe.

Message sent internally from: mmcneill@maconbibb.us

Can you send me a copy of the message that went out?

Thanks,

Michael J. McNeill
Chief Assistant County Attorney
Macon-Bibb County Attorney's Office
700 Poplar Street, P.O. Box 247
Macon, GA 31202-0247
External Direct: 478-219-4393
Internal Extension: x7671
Email: mmcneill@maconbibb.us

From: Floore, Chris <cfloore@maconbibb.us>
Sent: Friday, February 21, 2025 12:41 PM
To: McNeill, Michael <MMcNeill@maconbibb.us>
Subject: 581 Opt Out Press Release

This email originated from inside Macon-Bibb County Government. Do **NOT** click on links or open attachments unless you recognize the sender and know the content is safe.

Message sent internally from: cfloore@maconbibb.us

Michael,

We sent a news release to our media contacts about the Macon-Bibb County

Commission voting to opt out of 581. It was sent on February 16, 2025, at 4:00 p.m.

Thank you,

Chris Floore
Chief Communications Officer



For Immediate Release
February 16, 2025



Intent to opt out of homestead exemption

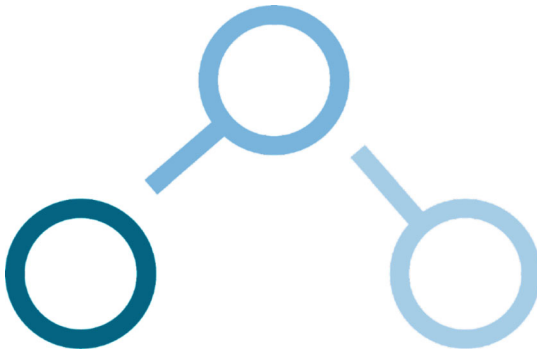
The Macon-Bibb County Commission intends to opt out of the statewide adjusted base year ad valorem homestead exemption for Macon-Bibb County.

All concerned citizens are invited to the public hearing on this matter to be held at 700 Poplar Street, Macon, Georgia on Tuesday, February 25, 2025, at 6:05 P.M.

Times and places of additional public hearings on this matter are at 700 Poplar Street, Macon, Georgia on Wednesday, February 26, 2025, at 9:00 A.M and at 2:00 P.M.



About the Hub



The Hub is Macon-Bibb County's source of information for employees, residents, businesses, and partners. With this regular e-blast, the Office of Public Affairs provides a consistent flow of information about the efforts and successes of the consolidated government and partners to strengthen Macon-Bibb as the Hub City of Middle Georgia.

Macon-Bibb County | 700 Poplar Street | Macon, GA 31201 US

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EXHIBIT B



INTENT TO
OPT OUT OF
HOMESTEAD
EXEMPTION

The Macon-Bibb County Commission intends to opt out of the statewide adjusted base year ad valorem homestead exemption for Macon-Bibb County.

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Post Date: 02/18 12:00 AM

Refcode: #IPL0218025 iPrint

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Post Date: 01/29 12:00 AM



INTENT TO OPT OUT OF
HOMESTEAD EXEMPTION

The Macon-Bibb County Commission intends to opt out of the statewide adjusted base

Spend \$0 on tax prep this year. Georgia has filing options that are completely free

BY SUNDI ROSE
srose@ledger-enquirer.com

Despite the instability surrounding the IRS right now, unfortunately, we still have to file our income tax returns. If paying to have them done is out of the question and doing them yourself seems too scary, Georgia is here to save the (tax) day.

Fortunately, there are several free options for free tax preparation.

VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAMS

The Volunteer Income Tax Assistance (VITA) program is an IRS-sponsored initiative that provides free tax preparation services to certain eligible individuals and families. IRS-certified volunteers provide free basic income tax preparation with electronic filing.

Qualifying groups include:

- Low- to moderate-income taxpayers (generally earning \$67,000 or less annually)
- Persons with disabilities
- Elderly individuals
- Limited English speaker

Local VITA locations
There are several loca-

tions available for Columbus residents:

- Columbus Public Library: AARP Foundation Tax-Aide will be available on Tuesdays and Thursdays, from Tuesday, Jan. 28, through Monday, April 15, 2025, from 10 a.m. to 1 p.m.
- Mildred L. Terry Public Library: AARP Foundation Tax-Aide will be available on Mondays, from Jan. 27, through Monday, April 14, 2025, from 10 a.m. to 1 p.m.
- Goodwill Southern Rivers: Free tax preparation services will be offered at 2601 Cross Country Dr. Bldg B, Columbus, GA 31906.
- United Way of the Chattahoochee Valley: They provide information about AARP Tax-aide services in Columbus.

FREE ONLINE SERVICES
Plenty of online tax preparation services offer free options for filing your taxes

- MyFreeTaxes is a free online tax preparation that offers multilingual, comprehensive services with no income cap.
- IRS Free File: Available

for taxpayers with adjusted gross incomes of \$84,000 or less in 2024. It provides access to free software from various tax-prep companies.

- IRS Direct File: A new free service run by the IRS for taxpayers with simple returns in 25 participating states.
- TurboTax Free Edition: Offers free federal and state tax filing for simple Form 1040 returns only, with no additional schedules except for those related to the Earned Income Tax Credit, Child Tax Credit or student loan interest.

COME PREPARED
You can't show up empty-handed to get your taxes filed. You have to have the proper documents. This is not a comprehensive list, so you should check with the IRS website for a full list.

- A valid ID
- Social Security card or Individual Taxpayer Identification Number (ITIN)
- Birth dates for you, your spouse and dependents
- W-2s and/or 1099s from all employers
- Bank account and routing numbers for direct deposit of refund
- Copy of last year's tax

- return
- Any IRS or state tax authority notices received
 - Record of estimated tax payments made, if any
 - Receipts for charitable donations
 - Records of medical expenses
 - Childcare expenses and provider's tax ID number

TIPS FOR USING A FREE PREPARATION SERVICE
Since it is already free, you might as well maximize your benefits.

- Check income eligibility requirements
- Schedule appointments early, as slots fill up quickly
- Take advantage of customer support options
- Consider virtual options if in-person services are unavailable

If you would like to volunteer your time or expertise to help someone get their taxes done for free, reach out to one of the organizations mentioned above.

If you have a foolproof way to cope with tax season, email me at srose@ledger-enquirer.com or find me on Instagram.



KATIE TUCKER/THE TELEGRAPH

The Bibb County School District office sits off of Mulberry Street on Wednesday, July 24, 2024, in downtown Macon, Georgia.

Two Bibb County students taken to hospital, sending the school into medical lockdown

BY MYRACLE LEWIS
mlewis@macon.com

A high school in the Bibb County School District went into a brief medical lockdown Friday morning.

Two Rutland High School students were provided medical attention on campus around 10:55 a.m., according to school officials.

The district confirmed that a call for ambulances was made for two students, and also said no drugs were found.

"No items of this nature were found or confiscated," BCSD spokesperson Stephanie Hartley said in an email.

"The students were assessed by the school nurse and transported by ambulance for medical attention," Hartley said. "The school was briefly placed on a precautionary

lockdown to allow medical personnel easy access to the building, which is protocol for any medical support on school campuses."

"RHS parents were notified of the precautionary lockdown via Remind earlier today, and the school resumed normal operations. School dismissed at 2:20 as usual," Hartley added.

A precautionary lockdown allows for instruction to continue but limits movement inside the building. During this period, visitors are not permitted entry, Rutland High Principal Wendy Pooler shared in the morning call-out message to parents.

The school was placed on a medical lockdown around 10:55 a.m.

Lottery player wins life-changing jackpot in Georgia. Where was lucky ticket sold?

BY TANASIA KENNEY
tkenney@mcclatchy.com

Someone in Georgia is holding a lottery ticket worth \$150,000.

The lucky player hit the Fantasy 5 jackpot, winning a six-figure windfall after

matching five numbers in the drawing Sunday, Feb. 16, according to the Georgia Lottery.

The winning ticket was sold in Atlanta, according to the lottery's website. The odds of snagging the top prize are 1-in-850,668.

McClatchy News

reached out to the Georgia Lottery for more information Feb. 17 and was awaiting a response.

The winning numbers on Sunday were 7-9-10-20-25, results show.

It marks the latest big lottery win for the Peach State in just three days. A Fantasy 5 player won \$277,849 on a ticket sold in Donalsonville in the Feb. 14 drawing, and a player in Stockbridge won \$50,000 in the Powerball drawing Feb. 15, results show.

Winners have 180 days from the draw date to

claim prizes and are encouraged to sign the back of their tickets, the Georgia Lottery said.

Tanasia Kenney:
@Tanasia_Kenney

INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

The Macon-Bibb County Commission intends to opt out of the statewide adjusted base year ad valorem homestead exemption for Macon-Bibb County.

All concerned citizens are invited to the public hearing on this matter to be held at 700 Poplar Street, Macon, Georgia on Tuesday, February 25, 2025, at 6:05 P.M.

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Screengrab from GoFundMe.com

Edward Johnson (left) was lying in bed when a large tree fell on his home in Georgia, killing him, fire officials said.

'Freak storm' topples tree onto home, killing man inside, Georgia family says

BY TANASIA KENNEY
tkenney@mcclatchy.com

A man was killed after intense storms toppled an "extremely large tree" onto his Georgia home, the man's family and Atlanta Fire Rescue officials told news outlets.

The tree fell around 5 a.m. Sunday, Feb. 16, and crashed through a bedroom of the family's home in Atlanta's Grove Park neighborhood, according to city fire officials.

"Unfortunately, a male patient was struck by the tree while lying in his bed," the fire department said, adding that the man "succumbed to fatal injuries."

His wife identified him as Edward Johnson, ac-

cording to WSB-TV.

A GoFundMe started by the family described the "freak storm" that caused the tree to fall and said Johnson was "crushed underneath it."

"He was an amazing man, a loving husband, and father," his daughter, Tamaya Jones, wrote.

Severe storms moved into the area early Feb. 16, prompting a severe thunderstorm warning with risk for pea-sized hail and 60-mph winds, the National Weather Service said.

Johnson's wife, Diane Jones, recalled hearing a rumble of thunder before their home began to shake.

"I put my arms around him and I said, 'Come on Sweetheart, it's time for us

to go," she told WSB-TV. "And before I said the last go, the house fell down on top of both of us."

The tree landed on a corner of the home, WXIA reported, citing Capt. Scott Powell with Atlanta Fire Rescue. Crews learned there was someone trapped inside, prompting a search and rescue effort.

That's when they discovered the Johnson's body, Powell told the station.

Authorities said multiple people were in the home at the time, but no other injuries were reported, according to WAGA.

Tanasia Kenney:
@Tanasia_Kenney

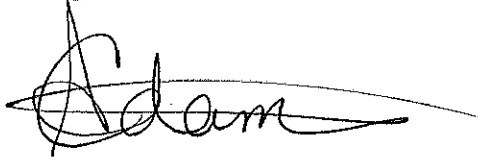
EXHIBIT C

Chandinique Adams
Macon-Bibb County IT Department
200 Cherry St.
Macon, GA 31201

To Whom It May Concern:

I am Chandinique Adams, Web Programmer in the Macon-Bibb County Information Technology Department. The notice of Intent to Opt Out was published on the Tax Assessors website on Wednesday, February 12, 2025 and on the County's News page today, February 17, 2025.

Regards,

A handwritten signature in black ink, appearing to read 'Chandinique Adams', with a long horizontal flourish extending to the right.

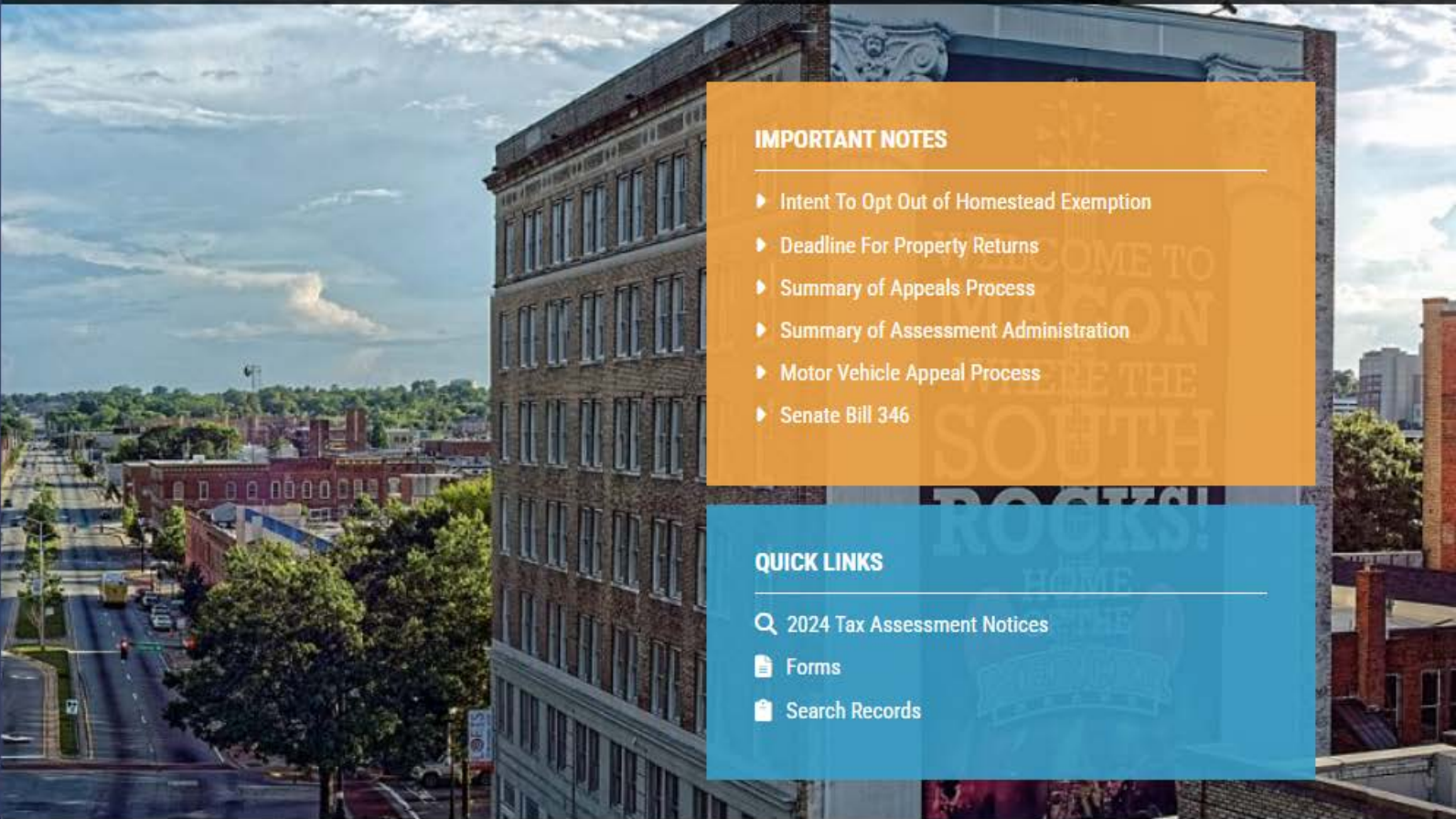
Chandinique Adams



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Macon-Bibb County Board Of Tax Assessors

688 Walnut Street, Suite 200, Macon GA 31201 | Phone: (478) 200-5550 | Fax: (478) 910-2332



IMPORTANT NOTES

- ▶ Intent To Opt Out of Homestead Exemption
- ▶ Deadline For Property Returns
- ▶ Summary of Appeals Process
- ▶ Summary of Assessment Administration
- ▶ Motor Vehicle Appeal Process
- ▶ Senate Bill 346

QUICK LINKS

- 🔍 2024 Tax Assessment Notices
- 📄 Forms
- 📁 Search Records

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For additional information contact:

Tax Assessors
688 Walnut Street, Suite 200,
Macon GA 31201
Telephone: (478) 200 – 5550

Tax Commissioners
610 Mulberry Street
Macon, Georgia 31201
Telephone: 478-621-6500



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INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

February 17, 2025

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