



**Public Hearing Minutes
Dodge County Board of Commissioners
Thursday, August 24, 2023 at 6:30 p.m.**

Commissioners Present:

Dan McCranie, Chairman
Sharon Cobb Flanagan, District 1
Kelly Belflower, District 2
Brian Watkins, District 3

Also Present:

Conner Bearden, County Manager
Kimberly Smith-Parkerson, County Clerk

Business: Discuss 2023 Millage Rate

Chairman Dan McCranie called the Public Hearing to order, led the Pledge of Allegiance, and gave the invocation.

County Manager Bearden gave a presentation (as attached) regarding the proposed millage rate, which will result in a millage of 12.00, an increase of .79 mills above the roll-back millage rate of 11.211. He presented a graph indicating that county expenditures will likely begin exceeding revenues over the next year due to increasing costs. He stated the county has a reserve fund of only 30 days.

Public Comments:

- An attendee asked for clarification regarding the 9.41% tax increase on the 5-year history versus the 7.04% increase over the rollback rate. Manager Bearden explained that 9.41% is a net tax increase when compared to last year's net tax, but the 7.04% indicates the amount of increase over the rollback rate.
- One attendee asked for a definition and explanation of "rollback." Manager Bearden explained the rollback rate is a calculation that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.
- An attendee asked what revenue account includes properties sold in tax sales. The manager indicated Property Taxes PY (prior year).
- An attendee stated the county would not have room to grow if the rollback rate is adopted.
- Another attendee asked if his taxes would be more than indicated on his tax notice if the millage rate increases. The manager stated in the affirmative.
- An attendee stated the homestead exemption increase of \$18,000 would only be for one year.
- Another attendee stated the age of employees has an effect on county insurance rates.
- One asked about the fire ISO rating in the county.

A motion was made by Commissioner Watkins and seconded by Commissioner Belflower to adjourn at 7:40 p.m. All voted in favor, and the public hearing adjourned.



Attested:

Kimberly Smith-Parkerson, County Clerk

Approved:

Dan McCranie, Chairman