



CITY OF PORT WENTWORTH
CITY COUNCIL
FEBRUARY 10, 2025

Council Meeting Room

Public Hearing

9:00 AM

7224 GA HIGHWAY 21
PORT WENTWORTH, GA 31407

1. CALL MEETING TO ORDER

Mayor Gary Norton called the meeting to order.

2. PRAYER AND PLEDGE OF ALLEGIANCE

Council Member Rufus Bright Led the Prayer and Pledge of Allegiance.

3. ROLL CALL - CLERK OF COUNCIL

Attendee Name	Title	Status
Gary Norton	Mayor	Present
Gabrielle Nelson	Mayor Pro Tem	Present
Thomas Barbee	Council Member	Present
ArtLise Alston-Cone	Council Member	Present
Mark Stephens	Council Member	Present
Rufus Bright	Council Member	Present
Shawn Randerwala	Council Member	Present

4. RESOLUTIONS/ORDINANCES/PROCLAMATIONS

A. Public Hearing: Intent to Opt Out of House Bill 581

City Attorney Scott Robichaux explained that the meeting was for HB 581, a law that requires the City to hold three public hearings in order to give us options for what we can do with setting taxes. There is pending legislation that will be taking place, and we are still waiting for revised guidance from the Department of Revenue and others that will help us to decide what is best to do. Robichaux also explained that what he has just stated is pending legislation and we do not know when or if the final version is going to be passed, but HB 581 is a current law and it requires the City to hold the three public hearings, so even with the pending litigation he advises to hold the public hearings just to give more options so that when the final legislation comes down Mayor and Council can decide what is best for the City at that point.

City Manager Steve Davis explained that HB 581 deals with the homestead exemption and it creates a statewide floating homestead exemption. Many counties within the state do not have a floating

homestead exemption, however, Chatham County does have the Stephen's Day Floating Homestead Exemption, and the City of Port Wentworth's floating homestead exemption has no annual adjustment. It sets a base year value on the year that the home was purchased or when Stephen's Day was started. This legislation will allow for a CPI, whereas Stephen's Day does not. The County was going to originally opt-out because of Stephen's Day and we didn't want to undermine Stephen's Day homestead exemption. However, they are now receiving some pending guidance from the Department of Revenue, and he met with tax commissions chief accessor, and they said that Stephen's Day and HB 581 can coexist without underacting each other. Davis said that this meant that the property owners would be able to get whichever value is lesser for them to get the better tax. He then explained that Stephen's Day is much better than the new legislation, and any property owner in Port Wentworth with less than five acres of property that is homesteaded in Port Wentworth will not be impacted whatsoever, but if they are over the five acres they are not covered by Stephen's Day and the State homestead exemption would go into effect if the City didn't choose to opt-out. There's only about 18-20 properties in the city that are over the five acres, but as the city attorney eluded to there is a new piece of legislation because they gave us a short window to approve. This is a modifier bill for HB 581 and they are changing the opt out date from March 1, 2025 to March 31, 2029. There are several aspects of it as HB581 did not discuss spousal and family transfers, and there is also a section in there that says that it will require municipalities and counties set the rollback rate by March 31st of every year. This is a big issue and we will be speaking with GMA and our legislators at the Capitol, it would be next to impossible to set a rollback rate by March 31st because we wouldn't have our tax digest which means we would be blindly setting our rollback rate. Davis stated that they are going to see if an adjustment can be made to that or if they will have the tax accessors to have the tax digest given to to the City in advance of the March 31st deadline. He explained that there is also an option for a Floating Local Sales Tax which would be in addition to the LOST legislation that helps us lower our rollback rate.

Mayor Norton opened the public hearing to hear anyone in the audience to come and speak.

Assistant City Manager and CFO Tom Kilmartin explained that setting the rollback rate on March 31st without the tax digest is blindly setting the tax rate. For example, the current assessment value provides us with about nine mils and the rollback is approximately four mils and our tax rate is 5. Without knowing what the tax assessment and setting the rollback rate will impact the millage rate.

Councilwoman ArtLise Alston-Cone asked how this affects property owners who have less than five acres of land, Davis explained that this does not affect them. Councilwoman cone then stated so there is no difference from downtown property values versus rice creek property values whatsoever, and Davis said no that there aren't any whatsoever.

Councilman Shawn Randerwala asked so if we keep both of them who gets to decide which one they use, and Davis explained that the tax accessor will do the calculations under both legislations and determine which is better savings for the property owner and apply it.

Councilman Mark Stephens asked what if you own more than one property, and Davis explained that it has to be your property where your home is and you are domicile at.

5. ADJOURNMENT

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Gabrielle Nelson, Mayor Pro Tem
SECONDER:	Rufus Bright, Council Member
AYES:	Gary Norton, Gabrielle Nelson, ArtLise Alston-Cone, Mark Stephens, Rufus Bright, Shawn Randerwala

Mayor Gary Norton

The foregoing minutes are true and correct and approved by me on this _____ day of _____, 2025.

ATTEST:

Zahnay Smoak, Clerk of Council