



## SPECIAL CALLED JOINT MEETING



The Calhoun Depot  
109 S King Street, Calhoun  
Monday, August 25, 2025  
6:30 PM

**PRESENT:**

<b>James F. Palmer, Mayor</b>	<b>M.L. Bud Owens, Chairman</b>
<b>Ed Moyer, Mayor Pro Tem</b>	<b>Kevin Cunningham, Vice Chair</b>
<b>Ray Mitchell Denmon, Councilmember</b>	<b>Kurt Southerland, Commission Member</b>
<b>Al Edwards, Councilmember</b>	<b>Randy Abernathy, Commission Member</b>
<b>Jackie Palazzolo, Councilmember</b>	<b>Chad Steward, Commission Member</b>

**ALSO:** Paul Worley, City Administrator; Kyle Ellis, Utilities Administrator; Jim Ledbetter; County Administrator; Keith King, Assistant County Administrator; George Govignon, City Attorney; Hollis Bartin, County Clerk; and Sharon Nelson, City Clerk.

**1. Joint Meeting Welcome and Call to Order**

Mayor Palmer welcomed those in attendance stating that he felt the best way to explain the purpose of the meeting was to read the proposed referendum itself. The ballot language reads *"Shall a special one percent (1%) sales and use tax be imposed for five years within the special district of Gordon County with the proceeds used exclusively to reduce property taxes imposed by Gordon County and the Cities of Calhoun, Plainville and Fairmount?"*

**2. Floating Local Option Sales Tax (FLOST) Discussion**

Mayor Palmer stated that he would treat the meeting similar to the way that he would a public hearing, and call for a motion to open the public meeting for FLOST discussion. Mayor Pro Tem Moyer made the motion to open the public meeting. Councilmember Palazzolo gave a second with all voting aye. Motion approved.

Chairman Owens called for a motion from Commission members to open the public meeting for FLOST discussion. Commissioner Southerland made a motion to open the public meeting. Vice Chair Cunningham gave a second with all voting aye. Motion approved.

Chairman Owens reported that he and County Administrator Ledbetter have been meeting monthly with Mayor Palmer and City Administrator Worley to discuss issues affecting the future of Gordon County in its entirety. Chairman Owens explained that the Maintenance and Operations (M&O) portion of the millage rate is utilized by both the City and the County to fund essential community services, including public safety and utilities. He further noted that both entities are subject to state and federal mandates, which must be implemented even when no additional funding is provided to do so. He emphasized that all City Councilmembers and County Commissioners serve the public and strive to consider all perspectives in order to make decisions in the best interest of the community. He also reiterated that all revenue from the FLOST is required to be applied toward property tax relief, while the Education Special Local Option Sales Tax (ESPLOST) is dedicated to supporting schools and the care of our children. Additionally, he observed that approximately forty percent of these tax revenues are generated from individuals traveling through the community.

The following questions came from those in attendance at the meeting:

a. **Percentage Distribution of FLOST**

In response to a question regarding the distribution of FLOST proceeds, Mayor Palmer reported that the City of Calhoun would receive 35%, the City of Plainville 0.6%, the City of Fairmount 1.4%, and Gordon County 63%. He expressed appreciation for the question and clarified that the purpose of the evening's vote was solely to consider placing the referendum on the ballot. Mayor Palmer further noted that, if approved, a significant portion of the FLOST would be paid by non-residents due to Gordon County's proximity to Interstate 75.

b. **Term and Renewal of FLOST**

In response to a question regarding the term and renewal of the FLOST, Mayor Palmer stated that the tax would be in effect for five years and must be reauthorized by voters for renewal. He explained that, due to the structure of the FLOST, the first year would include only partial collections, which would result in an additional year of tax relief at the end of the five-year term. Chairman Owens reiterated that all proceeds are mandated to be applied toward property tax reduction and estimated that revenues would allow for an approximate 30% rollback, reducing the county millage rate to 3.5–4 mills. Mayor Palmer added that the City of Calhoun's current millage rate of 3.5 mills could potentially be reduced to 0 mills based on projected collections, though actual rollbacks would depend on revenues.

c. **School Systems' Participation**

In response to a question regarding why both school systems opted out of the floating homestead exemption, Chairman Owens stated that the matter would need to be addressed directly with the school systems. Mayor Palmer added that the FLOST presents an opportunity for voters to reduce both city and county property taxes.

d. There being no other discussion, Mayor Palmer called for a motion regarding the resolution for the imposition of a FLOST. Mayor Pro Tem Moyer made a motion to adopt the resolution. Councilmember Palazzolo gave a second with all voting aye. Motion approved.

e. Chairman Owens called for a motion regarding the resolution for the imposition of a FLOST. Commissioner Southerland made a motion to adopt the resolution. Commissioner Steward gave a second with all voting aye. Motion approved

3. **Adjourn**

There being no further comments, Councilmember Palazzolo made a motion to adjourn the city portion of the meeting. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved. Chairman Owens called for a motion to adjourn the county portion of the meeting. Commissioner Southerland made a motion to adjourn. Commissioner Steward gave a second with all voting aye. The motion was approved and the meeting was concluded at 6:58 pm.

Approved:

  
James F. Palmer, Mayor

Submitted:

  
Sharon Nelson, City Clerk

