# MILLAGE RATE PUBLIC HEARING
# SEPTEMBER 28, 2026 – 11:30 AM
# 109 SOUTH KING STREET
# DEPOT COMMUNITY ROOM

## MINUTES

PRESENT: **James F. Palmer, Mayor**
**Ed Moyer, Mayor Pro Tem**
**Al Edwards, Councilmember**
**Jacqueline Palazzolo, Councilmember**
**Bruce Potts, Councilmember**

ALSO: Paul Worley, City Administrator; Kyle Ellis Utilities Administrator; Brandon Bowen, City Attorney; Erik Henson, Water & Sewer Director; and Sharon Nelson, City Clerk.

1. **Call to order and welcome – Mayor Palmer**
   A. Mayor Palmer called the public hearing to order at 11:30 a.m. and welcomed those in attendance.

2. **Public Hearing**
   A. Mayor Palmer opened the public hearing of the proposed millage rate of 2.25 for FY 2026-2027.

3. **Report on Legal Requirements**
   A. The required advertising and legal requirements for consideration of the proposed millage rate were reviewed. The City noted that, although the proposed rate represents a reduction from the 2025 millage rate, Georgia law requires the proposal to be advertised as a property tax increase because the proposed rate exceeds the calculated rollback rate.

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**ADA Accommodation Notice:** In accordance with the Americans with Disabilities Act, the City of Calhoun provides reasonable accommodations to qualified individuals with disabilities. Anyone needing an accommodation to participate in this meeting should contact the City Clerk at (706) 602-5501 or SNelson@calhounga.gov as soon as possible, preferably at least 48 hours before the meeting.

**This meeting is open to the public.** Members of the public are encouraged to attend.

4. **Millage Rate Presentation**
    A. Information was presented regarding the proposed 2.25-millage rate, the rollback rate, and property tax relief available to City taxpayers. The presentation included discussion of the Floating Local Option Sales Tax (FLOST), including the five months of 2026 collections available for tax relief, and the $18,000 Homeowner Tax Relief Grant (HTRG) for qualifying homestead properties. Discussion also addressed the effect of sales tax collections from retail activity, including purchases by individuals who live outside the city, and the use of City revenues to support services such as police, fire, and recreation.

5. **Public comments**
    A. Tim Swilling, representing the Brookstone community, addressed Mayor and Council and asked questions regarding City recreation expenditures, including overall recreation costs.
    B. Additional discussion concerned the City's share of local sales tax revenues, the timing of FLOST collections, the contribution of purchases made by non-City residents, and the resulting impact on property tax relief.
    C. Public discussion also included the relationship between retail activity and calls for police and fire services, as well as examples of estimated property tax savings under the proposed rate and available tax-relief measures.

6. **Close public hearing**
    A. There being no further comments, Mayor Palmer closed the public hearing at 11:49 am.

7. **Next millage rate public hearing**
    A. Mayor Palmer announced that the next public hearing regarding the proposed millage rate would be held September 28, 2026, at 6:30 p.m. in the Depot Community Room, 109 South King Street. A third public hearing will be held October 12, 2026, at 6:30 p.m. at the same location.

8. **Motion to adjourn:**
    A. Councilmember Palazzolo made a motion to adjourn. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved. The meeting adjourned at 11:49 a.m.

Approved:

James F. Palmer, Mayor

Submitted:

Sharon Nelson, City Clerk

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