

**COFFEE COUNTY BOARD OF COMMISSION  
SPECIAL CALLED MEETING  
WEDNESDAY, APRIL 13, 2022  
11:00 O'CLOCK A.M.  
COMMISSIONERS MEETING ROOM**

Coffee County Board of Commissioners met in special called meeting on Wednesday, April 13, 2022, at 11:00 o'clock a.m. with the following present: Chairman AJ Dovers, Vice-Chairman Ted O'Steen, Commissioners Johnny Wayne Jowers, and Oscar Paulk. Also present were County Attorney Tony Rowell, County Administrator Wesley Vickers, and County Clerk Tracie Vickers. Commissioner Kitchens entered the meeting at 11:40 a.m.

Chairman Dovers called the meeting to order and welcomed everyone.

Commissioner Jowers gave the invocation. Everyone participated in the pledge of allegiance to the flag of the United States of America.

Chairman Dovers asked for a motion to approve the agenda. Commissioner Paulk made a motion to approve the agenda, and this was seconded by Commissioner O'Steen. All Commissioners unanimously agreed.

County Administrator Vickers stated the bids for (2) dump trucks for the road department were originally tabled at the last meeting to obtain more information. Both have a Cummings Engine, Allison 2500 transmission. Both have a 24-month unlimited warranty on the truck and a separate warranty on the motor. These bids are ready for a vote today. The bids received were:

Worldwide Equipment – (2) Mack MD6 Dump Trucks 14' bed	\$220,938.00
Rush Truck Center (2) International MV607 Dump Trucks 14' Bid	\$195,310.48

Chairman Dovers asked for a motion to approve or reject the bids for (2) dump trucks for the Road Department. Commissioner Jowers made a motion to approve the low bid for Rush Truck Center for \$195,310.48. Commissioner Paulk seconded the motion. All Commissioners unanimously agreed.

County Attorney asked the Commission if everyone knows why this is on the agenda and whether everyone was up to date on where we are with the Tax Commissioner contract? The bottom line is the Tax Commissioner says she is not inclined to collect the city taxes unless she gets more money. That seems to be contrary to what she communicated with the Board back on November 18, 2021, where she communicated that she would make that request at the end of her current term in office. This has created an issue in which the City taxes have to be collected and she would have to agree to collect them. We have to determine if she is going to do that. We have to figure out what her real issues are with compensation. Attorney Rowell read the law governing the collection of Municipal taxes by the Tax Commissioner. That Statue applied to her in October 2005 and she chose not to be paid for collection of City taxes, understanding that the money would come back to the County at a rate of 3.5% of total collections. Attorney Rowell explained to Commissioner Jowers that generally it is pretty consistent that the amount charged the Cities is 3 to 3 ½% total, with 1% going to the Tax Commissioner and the County receiving the balance. The statute sets no clear rules as to the amount that can be charged to the Cities for collecting their taxes. The rule states we receive a reasonable percent that would compensate for administrative cost, employees, computers, sending out the tax bills, and everything we have to do and

for any additional monies for the Tax Commissioner. Mr. Vickers said if you look at the City of Douglas, Broxton, Nicholls, compensation at the 3.5% commission comes to about \$95,000 total for all entities, with the City of Douglas being around \$85,000.00. Commissioner Jowers asked if we would have to agree to that contract? Attorney Rowell stated yes. To the amount that we charge the Cities. Attorney Rowell stated the County would agree to an aggregate amount and the Tax Commissioner has to agree to her compensation for collecting the city taxes. For larger Counties with over 50,000 in population, the county pays the Tax Commissioner. In smaller Counties, the Cities pay the County, and the Tax Commissioner's compensation is paid directly by the Cities. Commissioner O'Steen said Ms. Henderson was worried about her employees in the last meeting, with pay raises how much has that been? Mr. Vickers stated they have had two dollars an hour pay raises plus premium pay increase. Commissioner Jowers stated the Carl Vinson Institute adjustment since then also. Chairman Dovers said this is about \$33,280.00 per year on \$2.00 per hour. Commissioner O'Steen stated this would be about a 20% increase in the last two years. Commissioner Jowers said that takes away the discussion about giving it to her employees. Commissioner Jowers stated he tried to explain that the Commission could not pick and choose to give employees raises. Attorney Rowell stated they are not just her employees. Commissioner Jowers stated they are in our classification system. We have to look at the totality. Commissioner Jowers wants the minutes read from the last meeting and asked what changed her mind. Mr. Vickers stated she took that as a suggestion. Commissioner Jowers stated it was emphatic. On our side of it nothing has changed, and he strongly believed it should be done in an election cycle so the people know what they voted for and the reason they are voting for her. Mr. Vickers told her that and she had gone around the County Commission, and she should have come back to the Commission before contacting the city. Commissioner Jowers asked if we can reasonably work something out, he wants to because the Cities are on contract paying us to do a job. Maybe in increments. Maybe \$10,000 increments. Commissioner Dovers stated we have already given her office 33,000. She wanted it for her employees, not her. Jowers stated that she needs to talk to us before offering anything. Tax Commissioner, Shanda Henderson and Mr. Mitch Phelps entered the meeting at 11:20 a.m. Attorney Rowell stated that we all know where we are and that Ms. Henderson has communicated with the Cities regarding collecting municipal taxes. They are concerned about where we are. Attorney Rowell has reviewed the documents. We had the budget meeting in November 2021. He asked Ms. Henderson had she communicated with the city before that? Ms. Henderson said no sir. Attorney Rowell pointed out that the Commission understood that Ms. Henderson would wait until the next election to seek compensation. Attorney Rowell stated that if agreed to by the parties, under law you have a right to receive compensation. That was a concern the last time we talked. The County Commission thought there was no issue and was surprised when you went to Mr. Charlie Davis and asked for compensation. Ms. Henderson stated she has asked for compensation for several years with Mr. Vickers and more or less in that meeting what was said would deter her from meeting with the Commissioners. It made her feel it would not happen. So, after that point she decided she wanted to meet with the Commission. She heard the suggestions. Before she took office the Tax Commissioner received commissions and the county got the fees out of the Tax Commissioners office. They gave up the fees to the County. When she took office in 2005, the County got the Commission and the fees. She feels like after 18 years she has not been offered any type of supplement, compensation, or anything. She is asking for herself. She would like for fees from the tags to come to her but not any commission. Commissioner Jowers asked how much are we talking about? She handed out a paper from January 2022. Mr. Phelps stated every elected official receives fees, like the Clerk of Court for passports and the probate court for gun permits. Ms. Henderson has not gotten anything. Ms. Henderson stated other Constitutional Officers gets fees and supplements for things they do in their office, passports, gun license and different things. She wants the tag fees. Attorney Rowell stated this report shows \$9,100.50 a month. So that, multiplied times 12, is how much you are asking for? Ms. Henderson stated "yes". Attorney Rowell stated then you suggested the County gets 3.5% of the City taxes, and you would get the fees, then we would do the

contract? Ms. Henderson said "yes". The amount on the report is just for fees. Mr. Vickers asked does all of this come to the County? Ms. Henderson stated yes. Mr. Vickers clarified that the County is getting about \$9,100.00 per month in tag and title fees. Commissioner Jowers asked how much does it cost the County to get these fees? Ms. Henderson stated the tags comes from the state. It is \$20.00 for the tag and \$1.00 is withheld for the Tax Commissioner and it is \$.50 for every title that is processed. This amount of \$9,100.50 does not include the administration fee on the title ad valorem tax.

Commissioner Jowers asked how much is your current salary? Ms. Henderson stated \$88,000.00. Ms. Henderson stated she does not understand what her current compensation has to do with the work she does in the office and what she is responsible for. Her salary is set by the state. Commissioner Jowers asked didn't they just get a raise from the State? Ms. Henderson stated yes. So that would be \$93,000? If we assumed this new fee would generate \$100,000.00 that would be \$193,000.00 per year? Ms. Henderson stated yes. Ms. Henderson stated she is not being disrespectful, but how much is Wesley's salary? Commissioner Jowers stated not anywhere near that and it will not be as long as I am here. Ms. Henderson stated these are the fees that most other Counties get and Tony is the attorney for Tift and Ware County. She knows they get compensation for collecting for the Cities. Attorney Rowell stated he knows they do get some compensation for the city, but he has not looked into that. Ms. Henderson stated their offices may have always gotten the fees. Our previous Tax Commissioners never received these fees, they received commissions instead of fees, so they did not care if they received the fees back in their office or not. Mr. Vickers asked if this was common practice for the Tax Commissioner to get 100% of the fees. Attorney Rowell stated he does not know about Ware County but does not believe that the Tift County Tax Commissioner gets any fees. Mr. Vickers asked if this was TAVT fees? Ms. Henderson replied this is the regular payout. Chairman Dovers asked if she has the total for FY 2021? Ms. Henderson said no. It is run once a month and with the paper shortage she decided not to do that. It is broken down on the remittance to the County for title fees, tag fees and other fees. Commissioner Jowers asked how much extra burden for collecting fees for Douglas, Nicholls, and Broxton and how much responsibility and burden? Ms. Henderson stated it depends on the week and the customer. Commissioner Jowers asked like 25%? She said it depends on the customers. In February they were bombarded. He is concerned about who we contract with for Douglas, Nicholls and Broxton. Do you think 25% or more? She stated yes or more. If we severed these contracts how many employees would this affect? Ms. Henderson stated that because by the Constitution I am an agent of the State, I have to collect motor vehicles tax for all the population of the County. Property Taxes are different. I am not elected to collect for the Cities. Just the State, County and School. Commissioner Jowers stated when you came before us before weren't we talking about the property taxes, and you were taking about Commission so you completely changed lanes? Ms. Henderson stated yes, and she stepped out and approached the Cities about one agreement just with them and it has turned into this big issue.

Commissioner Jowers asked why didn't you come back to us? Ms. Henderson stated she has tried many times but has always gotten shot down and you get the point you feel like what is the use in going and asking again. Every time she has met with Mr. Vickers, she has been steered the other way and told in so many words that it was not going to happen. Commissioner Jowers stated we are reasonable, and we will listen, and this has blindsided us. Attorney Rowell read the minutes from the November 2021 meeting where the Tax Commissioner agreed to wait until the end of her term to request additional compensation. She stated she accepted the suggestion, yes. Commissioner Jowers stated but now we have changed horses from Commission to fees. Ms. Henderson stated I didn't ask for commission I asked for compensation. That is not in the form of Commission, I just wanted to be compensated. I don't think anyone in here would not want to be compensated for some kind of work. I have been here 18 years and the County could have taken it upon themselves to do it. Commissioner Jowers stated I think the County thought they were compensating you for it at \$93,000.00 and the tax papers believe they were. I think they still believe that. Ms. Henderson stated they probably do. Commissioner Jowers stated that we have a memorialized contract to that affect. I think the taxpayers would stroke out if



they thought we were going to pay you \$193,000.00. You would see them come alive. Shanda stated umhuh. If we can negotiate and get it to a reasonable amount, then we need to do that because that is what we are here for. Commissioner Jowers stated to Mr. Phelps I don't know if you can take the heat, but I know I can't. Mr. Phelps stated when she came home from the Commission meeting, she was all to pieces and beat down. It doesn't matter how she asked or what she asked for they always say no. Mr. Phelps stated when they go to the Tax Commissioner meetings and she is allotted so much per meal and from his understanding they expect her to eat a happy meal or McDonalds and carry in because if they eat like all the other Tax Commissioners do, then she only gets \$12 back. Ms. Henderson stated she is the district leader for the Tax Commissioners in her district and for the Constitutional officers in her district and that requires her to do a lot of meetings. Mr. Phelps stated you can't decide where you stay. Ms. Henderson stated If I am asked to abide by what the other County employees get then compensate me and give me the same raises and everything else and benefits, but she hasn't gotten anything by the County in 18 years. Commissioner Jowers stated he doesn't know what you are asking for. She stated the \$1.00 hour raises, the COVID incentive. Commissioner Jowers stated that you have health insurance. Shanda stated I am trying to get back surgery, but Dr. Mac Sims in our PPO will not operate on my because he said I was too fat. If she wanted to find somebody, she could but he said he would not help her. That is our county insurance. Commissioner Jowers asked if she is stuck on this or are you willing to negotiate? Ms. Henderson stated that you are looking for all this to come to me. It is not. It is going to my office. Back in January when the girls were going to post property, they did not have a vehicle, they had to call the Sheriff's office and hope they had an extra vehicle to drive. These fees that she is asking for, she is not asking for them to come straight into her pocket. She is asking for them to come into the Tax Commissioners office to offset some of this other stuff. Mr. Phelps stated with the County policy, she can sit there and give her employees a check with a 1099. Commissioner Jowers stated they have to look at the totality. We can't have offices compete with other offices. We have a policy and a job classification. Her employees have gotten \$33,000.00 in two years. We just got an increase last week. For a \$10.00 an hour employee that is a 20% increase in two years, besides other salary increases. We have other employees in other offices. We have hired people to come down here and do classifications and you had input into that. Let's leave the employees aside and talk about you and what we need to do in order to negotiate. Commissioner Kitchens entered the meeting. Attorney Rowell updated Commissioner Kitchens to discussions up to this point. Attorney Rowell stated we took the opportunity to reestablish the path previously walked coming into this meeting, we believed or thought it was how to manage under the compensation system; we thought we were talking about with Ms. Henderson how she gets additional money and how she would still continue to collect taxes. The cost for the city is 3.5%. The proposal Ms. Henderson brought today was where the County continued to collect from the city for collection of taxes at 3 1/2% and for her then to be paid out of out of the fee system so that she is compensated from the motor vehicle tag fees. The amount you are looking at there is \$9,100.00 x 12 which would be about \$110,000.00. Commissioner Kitchens asked is that we are currently receiving? Attorney Rowell stated yes. Ms. Henderson stated that does not include the admin fees of the 1% that the County gets also. Commissioner Kitchens asked Ms. Henderson what are you asking for? Ms. Henderson stated those fees that are on the paper right there. Chairman Dovers stated that you told us that was going back to your office and not you directly. Ms. Henderson stated yes. Chairman Dovers asked is all of it going to your office to stay? Ms. Henderson stated my understanding from how other previous Tax Commissioners were paid is the fees goes back to their office and they did what they want to do with it. She asked for it to be paid to her and she does with it what she wants to do with it. Attorney Rowell asked can he shift the conversation away from this for just a minute? Ms. Henderson stated I see Mr. O'Steen, something is starting to tickle him, and I don't know what it is but it is not a laughing matter to me. Commissioner O'Steen stated I am just overwhelmed. Ms. Henderson stated this has been 18 hard years of my life. Commissioner Kitchens stated I understand that Ms. Henderson, but do you remember what you told the people when you ran? Ms. Henderson stated yes, I do.

Commissioner Kitchens asked what happened to that? Ms. Henderson, it is still there. You are getting the Commission. I am not. Commissioner Kitchens stated but you said you would not take it. Commissioner Kitchens stated that in 2004 you said you would not charge. Ms. Henderson stated this is not a fee that I charge. This is fees that the State allows for the County to withhold for them just like the Clerk gets a supplement for everything that she does, probate gets a supplement, the Sheriff gets a supplement, but the Tax Commissioner has not been getting diddly. Commissioner Kitchens asked but they did prior to your tenure? Ms. Henderson stated yes. Commissioner Kitchens stated but when you ran you said you would not take commission. Ms. Henderson stated that she would give the Commission back to the people and that's what I did. Commissioner Kitchens asked but now you don't want to? Ms. Henderson stated that I want you all to get Commission, but I want my fees that is supposed to be coming back to the Tax Commissioner. Commissioner Kitchens asked how many other Counties do this? Ms. Henderson stated a bunch. She said, Tony can get hold of Waycross and Tifton because he is the Attorney for them. Chad was bragging that his Attorney did the papers for him. Tony stated Chad is getting about \$35,000 to \$40,000 to collect Municipal taxes. Ms. Henderson stated Chad is getting \$40,000 per year just for himself. Attorney Rowell stated this is just like the same type of contract we would have had with Shanda. The County receives all the percentage. I think Tift County gets 2.5 % and Chad gets 1%. Commissioner Kitchens asked does that part go back to employees does that go directly to them or to you? Shanda stated that goes directly me. Commissioner Kitchens asked "to you"? Ms. Henderson stated yes and I would give them a 1099. Commissioner O'Steen asked is that legal? Attorney Rowell stated he doesn't think it is. Commissioner O'Steen stated I think workers compensation would fall into that, wouldn't it? Ms. Henderson stated that she has worked for several years on trying to get what is fair from other Tax Commissioners and I have done this, that and the other and I am at my whits end and I have been at the end of my stick and I am not going to be at the end anymore. Attorney Rowell stated to let's forget the employees' part, which is what Mr. Jowers said, because there is no mechanism to pay the employees. If they don't want to work under our personnel policy which employees sign on or they can find another job. The only piece we need to worry about is what sum of money would be satisfactory to you for you to collect taxes from the city. That is the only thing I care about. I need to know exactly what that is in a lump sum. Whatever that is. \$100,000 per year or whatever that is. You want that to be paid out of fees. Ms. Henderson stated yes. Tony stated whatever that amount is. I need you to figure out what that is. You give them that number and let us know. I will do the homework on how to manage it and we will reconvene. Your objectives are clear and that's fine. Ms. Henderson stated the only thing is we are getting down to the wire because if something doesn't go through then the Cities are going to have to collect their own taxes. Attorney Rowell stated which is why I want to know. I will figure out the rest of the part, you just let me know. Ms. Henderson stated okay. Ms. Henderson left the meeting at 11:50 a.m. The Commission discussed the proposal by Ms. Henderson. Commissioner Jowers stated she wants \$193,000.00. Attorney Rowell stated what she asked for is unlawful; what she asked you to do is against the law. The fee system only applies to the Tax Commissioners who were grandfathered in. The statutes says if you are grandfathered in you can opt to get the fees. But if you came after 1980 you ran under and accepted the State compensation. She ran and agreed to accept the state compensation. There are only two means for additional compensation the Tax Commissioner can get. Additional money for City taxes or the county government can give the Tax Commissioner a local supplement. Attorney Rowell will go back and look at the statue. If she wants \$100,000.00 basically our conversation is over. Our conversation needs to be around Mr. Charlie Davis getting here to figure out how we are going to collect the taxes. Mr. Charlie Davis, Wesley Vickers and Attorney Rowell will get together to discuss this issue. Ms. Henderson called Attorney Rowell on the phone and stated that she would take \$100,000.00. Commissioner Jowers does not agree to pay the \$100,000.00.

County Attorney Tony Rowell stated Executive Session was necessary for the purpose as provided in O.C.G.A. § 50-14-3(b)(2) - Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee and also for the purpose as provided in O.C.G. A 50-14-2(1)- consultation with the County Attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved. Chairman Dovers asked for a motion to enter Executive Session. Commissioner Jowers made a motion to enter Executive Session at 12:06 p.m. Commissioner O'Steen seconded the motion. All Commissioners unanimously agreed. Chairman Dovers asked for a motion to adjourn Executive Session. Commissioner Jowers made a motion to adjourn the Executive Session at 12:15 p.m. Commissioner O'Steen seconded the motion. All Commissioners unanimously agreed.

Chairman Dovers asked for a motion to adjourn the Special Called meeting. Commissioner Kitchens made a motion to adjourn the special called meeting at 12:16 o'clock p.m. and this was seconded by Commissioner O'Steen. All Commissioners unanimously agreed.

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County Clerk

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Chairman