

**COFFEE COUNTY BOARD OF COMMISSION
SPECIAL CALLED MEETING
WEDNESDAY, APRIL 27, 2022
6:00 O'CLOCK P.M.
COMMISSIONERS MEETING ROOM**

Coffee County Board of Commissioners met in special called meeting on Wednesday, April 27, 2022, at 6:00 p.m. with the following present: Chairman AJ Dovers, Vice-Chairman Ted O'Steen, Commissioners Johnny Wayne Jowers, Jimmy Kitchens and Oscar Paulk. Also present were County Attorney Tony Rowell, County Administrator Wesley Vickers, and County Clerk Tracie Vickers. City Manager, Charlie Davis and Attorney Jerome Adams, City Attorney for Broxton, were also present.

Chairman Dovers called the meeting to order and welcomed everyone.

Commissioner asked Attorney Rowell to give 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 Kitchens made a motion to approve the agenda with the deletion of "the approval of the minutes for the Special Called Meeting held on April 13, 2022". Commissioner Jowers seconded the motion. All Commissioners unanimously agreed.

City Manager, Charlie Davis, stated that we are at an unfortunate situation that Shanda Henderson, Tax Commissioner, has put us in with wanting more money. The city is concerned about the convenience of our Citizens being able to pay their taxes at the end of the year. Ms. Henderson is now requesting \$55,500 and someone must pay that money. The city is worried about the Citizens conveniently paying their taxes at the end of the year. Attorney Rowell stated the discussion is whether we can fix the convenience issue and the money issue. Is there a solution everyone can be happy with that does not involve the current Tax Commissioner? He believes the general answer is yes, he just doesn't know how that looks and is something to discuss. Commissioner Kitchens asked is it our job to figure out how to collect City taxes without impacting the Cities? Commissioner Kitchens asked what kind of authorization would we have to have to collect City taxes? Attorney Rowell stated he believes that person is identified as equivalent of the Tax Commissioner and with that they would have to be appointed ex-officio power to sell property. Once that Tax Collector position is identified they would have the same rights as the Tax Commissioner to contract that out to whomever they want to. It could be with a third party or some arrangement with the County where resources are provided by the County. Commissioner Kitchens asked if the County owns the software to do this? Attorney Rowell stated that the County owns the evaluation software. The County would set up the digest to be managed by the Tax Assessors office and we own the software to do that. All the billing is generated by a third party. All the software necessary belongs to the County. Commissioner Jowers stated that we would need office space. Commissioner Kitchens asked what about the escrow account? Attorney Rowell stated the escrow company will pay taxes to the address on the bill. Commissioner Jowers stated that he asked Ms. Henderson twice did she think that 25% of their work involved their taxes. She said "that much or more". Commissioner Jowers stated as a voter she promised she would do this and that is the reason why the voters of this County voted on that. When she goes back to the voters of this County and tells them she changed her mind in an election and it passes then he doesn't have a problem with it. Commissioner Jowers stated "I thought it was solved in the meeting. I told her that I think she should wait until the next election cycle". Commissioner Kitchens stated whatever we have to do not to pay her one red cent. Attorney Rowell stated that's the question I have. Is there any scenario whereby this

Board would approve her being paid to collect City taxes? Commissioner Kitchens stated "not by me". Commissioner Kitchens asked if the Commission could look to see if there is a way to physically separate the Tax Commissioners office to allow for another office. Mr. Vickers stated he can talk to our software company, Manatron, to see if they can separate the bills and compartmentalize the bills. We would need someone to collect the city taxes and daily reconcile the money to the reports. Attorney Adams believes it would take more than two people. Who would collect the uncollected taxes? Commissioner Kitchens asked about submitting the digest. Mr. Charlie Davis asked is it in the current law that this must have the blessing of the Commissioners? Attorney Rowell stated yes. This communication needs to be in writing to her. Attorney Rowell asked the Commissioners to read the minutes of the April 13, 2022. Commissioner Jowers asked if the city was willing to pay 3 ½% and \$55,500? Is that on the table? Mr. Davis is not speaking on behalf of the city, but Mr. Davis said that may be an option. Different options were discussed. Commissioner Jowers stated she is not getting anything from the County. If there is an option of us retain the 3 ½% and the city is willing to give her 55,500 to satisfy her? If that's on the table, we need to know that. The County is not budging on 3 ½%. That may be the only avenue to get to where you want to be. Mr. Charlie Davis stated there should be two options. Option #1 is she gets \$55,000; the County does not pay anything, and the city must pay the money to her. Option #2, keeping her honest to her campaign and not costing the taxpayers any money and the County collects the city taxes. Attorney Rowell will take these suggestions back to the City Commission and discuss it. Commissioner Kitchens clarified that she is asking for revenue from tag fees? Attorney Rowell stated that is correct. She wanted to retain the tag fees. Commissioner Kitchens asked can you legally give up those fees? Attorney Rowell stated, "No you cannot". Attorney Adams stated that Nicholls and Broxton would be willing to pay 3 ½% and their part of the fee. Commissioner Dovers does not want to put that burden on those cities. Mr. Charlie Davis stated the options available from the County needs to be clear. He said Ms. Henderson stated this money is for her. Mr. Charlie Davis stated to go ahead and do a letter be ready to move forward. Mr. Charlie Davis and Attorney Adams left the meeting at 8:00 p.m. Attorney Rowell stated that we are at the same question. If the City is willing to pay 3 ½% and \$55,500, are we willing to sign off? Commissioner Kitchens stated that he is not willing to pay anything. Commissioner O'Steen stated that he is not willing to pay anything. The County doesn't have the right fire the employees but can cut the budget for two people. Mr. Vickers advised for us to reduce the commission to 2 ½%, we provide the software, City provides the personnel for collecting taxes, freeze hiring and review the budget later. Mr. Vickers will discuss this possibility with Mr. Charlie Davis. Commissioner Jowers likes the idea of the city doing their own collections.

Attorney Rowell stated there is no executive session needed.

Chairman Dovers asked for a motion to adjourn the Special Called Meeting. Commissioner O'Steen made a motion to adjourn the meeting. Commissioner Paulk seconded the motion at 8:25 p.m. All Commissioners unanimously agreed.

County Clerk

Chairman