

# Mayor & Council Work Session January 28, 2025 at 3:30 P.M



### Agenda

- 1. Business License Revocation
- 2. Bryant's Landing Presentation
- 3. HB 581 Presentation
- 4. Fire Service Study Presentation
- 5. Zoning Ordinance Amendment Presentation
- 6. RISE Presentation



### **Business License Revocation**



#### **Business License Revocation**

#### Sec. 18-141. - Revocation or suspension of license.

Any license issued for a massage establishment may be revoked or suspended by the city after notice and a hearing and upon finding any of the provisions of this article are violated or where any employee of the licensee, including a massagist, is engaged in any conduct which violate any of the state or local laws or ordinances at the licensee's place of business and the licensee has actual or constructive knowledge by due diligence. Such permit may also be revoked by the city after notice and hearing, upon recommendation by the director of the Bulloch County Health Department that the such business is being managed, conducted or maintained without regard to proper sanitation and hygiene. Further, a license or permit granted under this article may be revoked when the holder fails to actively supervise or monitor the conduct of employees, customers or others on the premises to insure compliance with this article.



#### **Business License Revocation**

#### Sec. 18-143. - Revocation procedures.

Whenever the code enforcement officer finds cause exists to revoke either the license or a massage establishment or permit of a massagist, a written notice of intention to revoke shall be furnished to the holder thereof no later than ten (10) days before a regular or called meeting of the mayor and city council. Such written notice shall list the grounds upon which the revocation is sought. At such hearing, the holder of the license or permit may make such showing as he or she deems proper and after such hearing, the mayor and city council shall determine whether grounds exist for revocation. For purposes of this section, notice shall be deemed delivered when personally served or when served by registered or certified mail, return receipt requested, within three (3) days after the date of deposit in the United States mail.



#### **Questions?**



### Bryant's Landing Presentation











#### **Questions?**

# New Legislation HB581/HB808

Robert Fisher, GCA, AAS

Deputy Chief Appraiser

Bulloch County Board of Tax Assessors



### When Does this Bill Take Effect?

- HB 581 is contingent upon the passage of the constitutional amendment from HR 1022 on November 5, 2024 which allows local governments the ability to opt out of the floating homestead exemption.
  - A simple majority is required for passage.
  - If the constitutional amendment fails, all of HB 581 is repealed.
  - If the constitutional amendment passes, then the bill takes effect January 1, 2025.

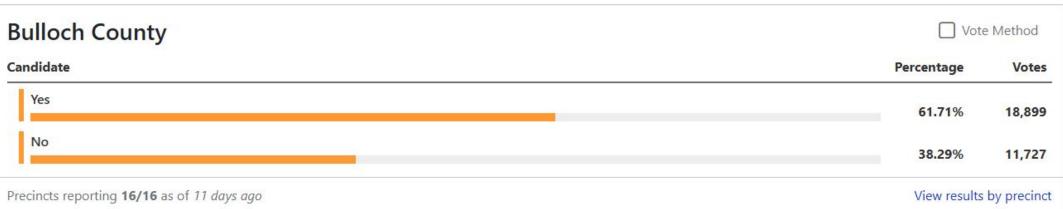


#### **Proposed Constitutional Amendment 1**

(Vote for 1)

Last Updated: November 22, 2024, 10:38:22 AM (11 days ago)

Candidate	Percentage	Votes
Yes	62.92%	3,094,322
No	37.08%	1,823,529



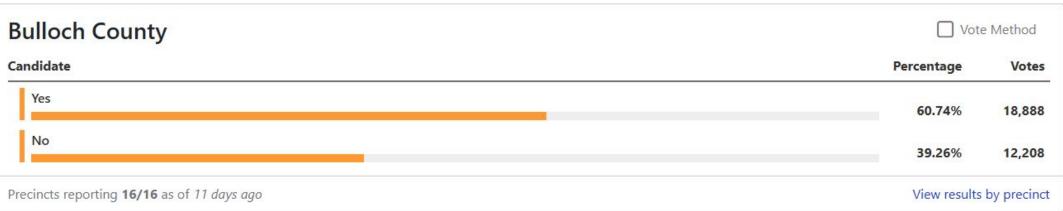


#### Statewide Referendum Question A

(Vote for 1)

Last Updated: November 22, 2024, 10:38:22 AM (11 days ago)

Candidate		Percentage	Votes
	Yes	64.48%	3,223,888
	No	35.52%	1,775,768





# HB 581 Part 1: Statewide Floating Homestead Exemption

- HB 581 implements a statewide floating homestead exemption for all local governments:
  - Counties
  - Cities
  - School Boards
- A floating homestead is a special type of homestead exemption designed to offset or reduce increases in taxable value to the property.
  - It is also referred to as a base-year or value offset exemption.
  - Freezes are a type of floating homestead exemption, but do not have an annual inflationary adjustment.



### How Does a Floating Homestead Exemption Work?

- It works by increasing the value of the exemption to offset inflation.
  - For example, if a property had a taxable value of \$100,000 and the taxable value increased the following year due to market changes to \$110,000, then the exemption 'floats' to be worth \$10,000 of taxable value so the taxpayer still pays on the original base year value of \$100,000.



## How Does HB 581's Floating Homestead Exemption Work?

- The HB 581 floating homestead exemption is unique because the base year value is adjusted and will increase by a rate of inflation determined by the State Revenue Commissioner – likely CPI.
  - If we take the same property with a \$100,000 taxable base year value and CPI is 2% the following year, then the base value of \$100,000 may be increased by up to 2% to give an adjusted base year value of \$102,000. The exemption 'floats' to be worth \$8,000 of assessed value so the taxpayer would pay on a taxable value of \$102,000 in year 2.



## How Does HB 581's Floating Homestead Exemption Work?

- For homes first receiving this exemption in taxable year 2025, the base year assessed value will be the 2024 assessed value.
- For homes first receiving the exemption in later years, the base year assessed value will be the assessed value for the immediately preceding year.
- Similar to other homestead exemptions, the value will be reset when the home is sold and is adjusted with "substantial property change."
- Homeowners can not transfer exemption to new property.



## How Does HB 581's Floating Homestead Exemption Work?

- The effect of HB 581's homestead exemption:
  - The taxable value of a home may only increase at a rate of inflation each year
  - Essentially controlling this will control how much the "value" of a home can increase annually
- Homeowners already granted a homestead will receive this exemption automatically
- Non-homesteaded property (i.e. Commercial) will continue to be valued at fair market



## How Does this New Homestead Exemption Impact Existing Homestead Exemptions?

- This new floating homestead exemption is in addition to and not in lieu of all <u>non-floating</u> homestead exemptions. This will not repeal/replace existing homestead exemptions!
  - If there is an existing local floating homestead exemption, the taxpayer will receive whichever of the two exemptions is more beneficial. This is also true if a local floating homestead exemption is added in the future.
  - Existing local exemptions, such as the \$2,000 of assessed value, are added after the floating homestead exemption is calculated.



### How Can a Local Government "Opt Out" of the Homestead Exemption?

- Any governing authority may elect to opt out of the floating homestead exemption created by HB 581 by following a procedure like the "public notification of tax increase" when a full rollback is not taken.
  - The local government must advertise and conduct three public hearings of intent to opt out and later adopt a resolution.
  - Must file resolution to Secretary of State by March 1, 2025!
  - If procedures are not met, opt out is not effective.



### How Can a Local Government "Opt Out" of the Homestead Exemption?

- This process <u>may not</u> begin until the bill takes effect on January 1, 2025, and must be completed by March 1, 2025.
- A governing authority may not opt-out of the statewide floating homestead exemption after this deadline.
- However, the local delegation may pass a local Act of the General Assembly to implement a local floating homestead exemption at any time.



### How Can a Local Government "Opt Out" of the Homestead Exemption?

- Important to note: <u>The decision to opt out is independent among local governments</u>
- A county, the cities, and the school board may each decide whether to opt out
- The decision of whether or not to opt out will not impact the other local government's homestead exemption
- This may result in homes having different taxable values



### Is the Decision to "Opt Out" or "Stay In" Permanent?

- Yes
- No action is needed by the local government to have the homestead exemption apply if it is approved in November.
  - Once the opt out period has passed, currently there is no future method to opt out
- If a local government opts out, there is no future method to opt in to the HB 581 exemption
  - Of course, a similar homestead exemption can still be done in traditional manner



### HB 581 Part 2: Sales Tax Revisions and FLOST

- HB 581 makes two major changes to local sales tax:
- Revises the provisions of O.C.G.A. 48-8-6 which limits the percentage of local sales tax a jurisdiction may levy.
- Creates new local option sales tax contingent upon jurisdictions having a base year value homestead exemption.



#### Revised Local Sales Tax Limitation

- This legislation revises the existing two percent local sales tax cap; exemptions now include:
  - ESPLOST
  - Up to one percent of the transportation sales taxes, which include:
    - Regional TSPLOST
    - Single-County TSPLOST
    - Transit SPLOST
    - MARTA
  - One of the specialty pennies, including:
    - The new sales tax for property tax relief created by HB 581
    - Columbus-Muscogee and Macon-Bibb OLOST
    - Augusta-Richmond Coliseum SPLOST
    - MOST for Atlanta and cities connected to its water system (East Point, College Park, and Hapeville)



### What is the New Sales Tax?

- A new sales tax is created for the limited purpose of property tax relief –
  it may be levied in 0.05 percent increments up to one percent.
- To be eligible to levy the tax, both the county and all cities within the county that levy a property tax must have in effect a floating homestead exemption: either the one created by this bill or a local floating homestead exemption.
  - It <u>does not</u> matter if the school boards opt out or not since they are ineligible to share in the proceeds of the tax without a separate constitutional amendment.



### How is the New Sales Tax Implemented?

- The county and city/cities representing at least fifty percent of the municipal population of cities that levy a property tax must enter into an intergovernmental agreement (IGA) calling for the tax.
- The IGA shall specify the rate, duration (not to exceed five years), and the distribution between the county and cities. It will also set the ballot question.



### How is the New Sales Tax Implemented?

- Following the adoption of the IGA, the tax must be approved through local referendum
- Approval by the voters will be required to levy the sales tax
- This is a different vote than the one that occurs in November approving the constitutional amendment!



### How are Cities Not on the IGA Treated?

- The IGA must also specify a portion of the proceeds that the <u>cities not</u> on the IGA will receive.
- Must not be less than the proportion the absent municipality's population bears to the total population of all cities within the county that levy a property tax.
  - Modelled after LOST absent municipality provisions.



### How Can the Tax Be Renewed?

- The tax can run up to 5 years
- Prior to the expiration, if the local governments want to renew, it requires:
  - Passage of a local Act calling for the reimposition of the tax
  - A new IGA between the county and eligible number of cities
  - A new referendum to approve the tax by the voters
- Talk to your local delegation!



### How are Funds From the New Sales Tax Used?

- Funds must be used exclusively for property tax relief
- Each taxpayer's property tax bill shall state the amount by which property tax has been reduced because of the imposition of this tax.
- The roll-back rate shall be reduced annually by the millage equivalent of the net proceeds of this new tax received by the political subdivision during the prior taxable year.
- If any political subdivision is not in compliance with the use of the proceeds from this tax, then the State Revenue Commissioner shall not certify the tax digest of that political subdivision until it comes into compliance.



### HB 581 Part 3: Procedural Property Tax Changes

- Created an "estimated roll-back rate" which is certified to the tax commissioner/collector by the local governments.
- The estimated roll-back rate is required to be included on the assessment notice, replacing the previous year's millage rate.
  - Designed to attempt to allow local government to give more accurate estimate of what tax liability will be.



### HB 581 Part 3: Procedural Property Tax Changes

- This gives local governments broad flexibility to set this rate wherever they deem appropriate
  - This <u>does not</u> need to be the same millage rate as the rollback rate for taxpayer bill of rights
- If the adopted millage rate exceeds the estimated roll-back rate, then a
  disclaimer is included on the tax bill stating the name of the governing
  authority that exceeded the estimated roll-back rate and that this will
  result in an increase of taxes owed.



### Policy Considerations for Local Governments

- As with any other local government choice, this is a policy decision with pros and cons to be considered.
- The floating homestead exemption rewards homeowners, especially those that reside in the community for a long period of time after this legislation takes effect.
- Taxes do not disappear they only shift: in this instance, the taxes are shifting from homestead properties to all other property types (commercial, agricultural, industrial, residential non-homestead).



### Questions?



### Fire Service Fee



#### What is a Fire Service Fee

- A mechanism that can be utilized to fund the cost of fire protection services.
- Multiple Cities and Counties within Georgia have implemented some version of a Fire Service Fee (sometimes referred to as a Fire Protection Fee).
- Even if a property does not generate a call for fire service, that property and its occupants still receive benefits from the availability of fire services:
  - Reduced risk to life and property due to fire
  - Increased value and marketability of property
  - Reduced insurance premiums



#### Benefits of a Fire Service Fee

- Utilizing a fee for fire services (as opposed to property tax) is a more equitable way to fund fire services since a fee would apply to all users of the services, including tax exempt properties.
- Stable funding source that does not fluctuate with market volatility.
- Allows general fund revenues previously spent on fire services to be reallocated and/or may allow for a millage rollback.



Supports long term financial planning and debt service for operational and capital expenditures.

#### Local Governments Utilizing Fire Fees

- McDuffie County
- Chatham County
- Garden City
- City of Perry
- City of Bloomingdale
- City of Port Wentworth



#### **Next Steps**

- Staff recommends using a consultant to explore the feasibility of implementing a Fire Service Fee:
  - Data collection related to Fire Department Operations.
  - Determine cost of services and current services provided.
  - Analysis future service needs such as additional fire station locations, capital equipment needs, growth and population projections, etc.
  - Analysis of call data and correlation to property data.
  - Analysis of property uses and risk classes.
  - Analysis of suitability of a fire service fee within the City of Statesboro.



## Questions?



# Unified Development Code Updates



#### 1. Amendments to Existing Regulations

 The following Sections of the UDC are being amended to better reflect the needs observed in the City throughout the first year of implementation.



#### Table 2.2.9-B: MX Dimensional Standards

- This amendment will add to table note # 2.
- Specifically, amenity space requirements will only apply to residential uses and eating establishments.



#### Section 2.2.12(F1): Mixed Use Concurrency

- This amendment will amend the requirement for mixed use developments exceeding 100 acres in size for Planned Unit Developments.
- At this time, the requirement is a 20% commercial or residential component to all developments.
- This will reduce that requirement to 10% with developments exceeding 100 acres.



#### Table 2.2.9-B: MX Dimensional Standards

- This amendment will alter the front yard setback requirement for development allowing a 25 foot maximum front yard setback instead of the listed 10 foot.
- This will also amend the language found in Table 2.2.3-A, deleting "Maximum Front Yard Setback of 10 feet" from the table.



#### 2.4.12-H(4): Townhouse Building Standards

 This amendment will change right-of-way to external roadway, which will require all buildings to share architectural features in the front and rear façade of each building if they are facing any roadways, whether it be a public or private road.



#### Sec 4.2.5(A): Adoption of GSMM

- Amending language to alter the Implementation of the Georgia Stormwater Management Manual (GSMM).
- Changing the language from "The City Shall" to "The City may."



#### Section 5.2.4: Townhome Definition

- This amendment updates the language related to townhomes with the following:
  - Townhomes are distinguished from multifamily units by adherence to all sections of Article 2.4.12 and require individual permitting per unit and not for the building.



#### Section 5.21.A: Amenity Definition

• This amendment updates the language related to amenity space allowances for developments. The proposed language removes passive amenity spaces such as community lawns and wooded areas.



#### Creation or Deletion of Regulations

• The following items represent new regulations outright, or the removal of regulations that are no longer necessary.



#### Creation of New Section 2.5.9(E3)

- Creating new language to provide for enhanced fire protection in all multifamily and townhome units.
- This amendment will require the use of residential fire sprinklers on all new construction multifamily buildings and townhomes greater than two units, unless already under construction via a building permit.



#### Creation of New Section 3.4.1 (B3) XV

- Creating new language to add a requirement for the submission of Subdivision PLATS.
- The approximate location and square footage of any proposed signage, to include the base of the signage and appropriate setbacks as determined by the sign district of the property.



#### Creation of Landfill Definition: Section 5.2.12

- This amendment will create a definition to create a distinction between the types of landfills in the Ordinance.
- Landfill: Any facility used solely for the disposal of solid waste and classified as either Sanitary or Inert.
  - 1. Landfill: Inert. A disposal facility that accepts waste that is unlikely to produce leachate that is a concern to the environment as defined by EPD.
  - 2. Landfill: Sanitary. A designed disposal site for general household waste, where waste is layered with soil to prevent contamination.



#### Section 5.2.4 (6): Tiny Home Definition

- This amendment creates language related to tiny homes and provides some regulatory guidance.
  - Dwelling: Tiny Home. A building below 750 square feet, and generally as a part of a larger development within the multi-family residential districts and subdivided on the basis of the existing square footage of the home.



#### Deletion of Sections 54.1 & 54.2

- This amendment will remove the entirety of Chapter 54 in the Code of Ordinances, which previously regulated Manufactured Homes & Trailers.
- This language was updated and implemented as Section 2.4.7 of the Unified Development Code, and is now in conflict with that code.



#### Scrivener's Errors

• The following items are clerical errors, or unintentional mistakes, that occurs when writing or copying down information from the prior ordinance.



#### Table 2.3.3-A: Comprehensive Standards

• This amendment corrects the height listed for Multifamily development to 75 feet, where is it incorrectly listed as 35 feet.



#### Table 2.2.7-B: MX Use Permissions

- This amendment corrects removal of Automotive Services from the Ordinance as a Special Use.
- This also amends Table 2.3.2-A and corrects the specification for this item.



#### **Questions?**



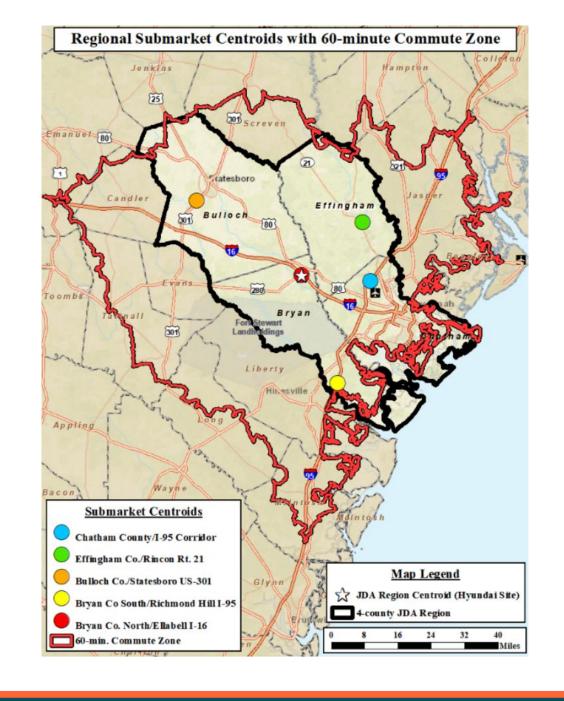
# Statesboro City Council

January 21,2025



#### Workforce Study

- Workforce Study conducted by Wadley Donovan Gutshaw Consulting to identify:
  - Labor supply challenges facing existing employers
  - Initiatives that will minimize the exposure to existing and future labor supply shortfalls
- Study area was a one-hour commute from Bryan County Megasite in Ellabell
- The scope of the study included three tasks:
  - Market Analysis
  - Immediate Needs & Challenges
  - Strategic Workforce Plan





#### Workforce Study Key Takeaways

- 1. Competitive pay and enhancing employee retention have become increasingly important.
- 2. Future demand will vary annually, but top needs will continue to be technical and production roles.
- 3. Workforce development initiatives must work to draw more high school graduates into industries, including manufacturing.

Hiring Demands Through 2027	
1. General Laborer	4,469
2. Assembler & Fabricator	2,365
3. Forklift/Industrial Truck	1,911
4. Stocker/Order Filler	1,761
5. Industrial Maintenance/Mechanic	1,634
6. Truck Driver	1,119
7. Machinist/Cutting/Grinding	1,113
8. Production Worker, Other	929
9. Inspector/Tester/Sampler	620
10. Welder	413
TOTAL	16,334



#### Workforce Study Key Takeaways

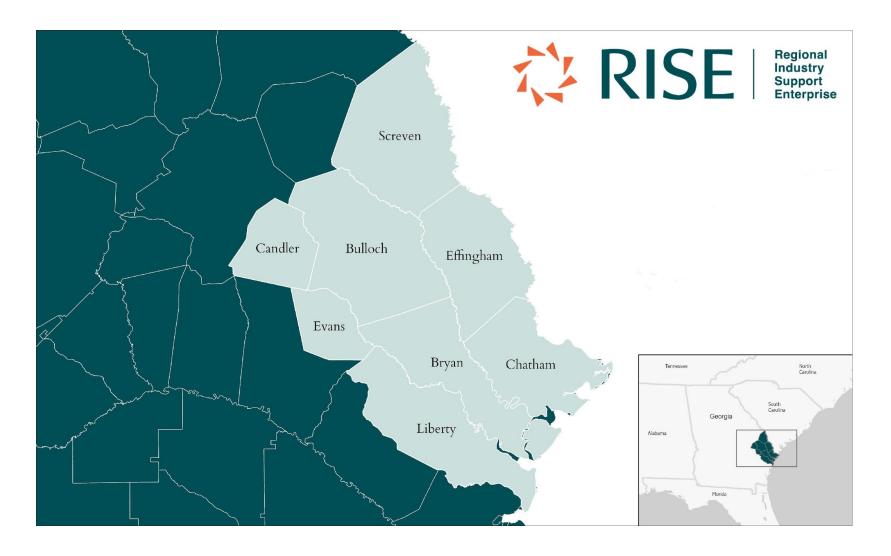
- 4. Available labor from annual military departures is underutilized.
- 5. The Savannah region has a number of workforce strengths and several challenges.

Industrial Projected Supply/Demand Balance					
Year	Annual Additions to Supply	Annual Additions to Demand	Supply Deficit	Underemployed One-Time Supply	Supply Balance
2023	1,947	2,494	547	4,716	4,169
2024	1,947	5,502	3,555	4,168	613
2025	1,947	4,013	2,066	613	-1,453
2026	1,947	3,914	1,967	0	-1,967
2027	1,947	4,153	2,206	0	-2,206
2028	1,947	3,489	1,542	0	-1,542
2029	1,947	3,058	1,111	0	-1,111
2030	1,947	2,913	966	0	-966
2031	1,947	3,032	1,085	0	-1,085

Source: JobsEQ, WDGC



#### RISE Service Delivery Area





#### Workforce Development Plan Working Groups





# Thank You

