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| Banks County Established 1858 Seal | **Banks County Board of Commissioners Called Meeting** |
| Courthouse Annex Boardroom | 150 Hudson Ridge | Homer, GA 30547 |
| Tuesday, July 08, 2025 at 4:30 PM |
| **Minutes** |

**1.** **CALL TO ORDER**

Chairman Griffith called the meeting to order.

**PRESENT**  
Chairman Taylor Griffith  
Vice Chairman Danny Maxwell  
Commissioner Chris Ausburn  
Commissioner Bo Garrison

**STAFF PRESENT**

County Clerk Erin Decker

County Attorney Karen Pachuta

**2.** **APPROVAL OF AGENDA**

Ch. Griffith stated the agenda needed to be amended to add Executive Session - Litigation as 5.

Motion to approve the agenda as amended.

Motion made by Vice Chairman Maxwell, Seconded by Commissioner Ausburn.  
Voting Yea: Chairman Griffith, Vice Chairman Maxwell, Commissioner Ausburn, Commissioner Garrison

Vote: 4:0

All yea votes and the motion passed.

**3.** **FLOATING LOCAL OPTION SALES TAX**

Chairman Griffith stated that no cities had opted out of HB581 and in order to move forward with the Floating Local Option Sales Tax, an intergovernmental agreement would need to be entered into with the cities that levy a millage rate and collect property taxes.

Attorney Pachuta discussed a tentative timeline for approval of the IGA and a call for election.  She stated the referendum should be on the November ballot and if passed the tax collection would start December 1, 2025.

Commissioner Ausburn stated the funds from the FLOST would be used to roll back the millage rate and lower property taxes for the citizens.

Town of Homer Council Member James Dumas asked if it was legal to collect another 1% sales tax?  Chairman Griffith stated it was ACCG's opinion that it was allowable.

Attorney Pachuta stated that everyone in the County/City would see a rollback on their property tax.

Chairman Griffith stated that only the citizens on the Banks County side would receive the rollback.

City of Baldwin Chief Administrative Officer Emily Woodmaster stated we didn't know how this would impact the millage rate in the future but right now it would help roll the millage back for the citizens.

Commissioner Ausburn stated everyone wanted a fair tax and this was step one.

**5. EXECUTIVE SESSION: LITIGATION**

Motion to enter into executive session for litigation at 5:28 p.m.

Motion made by Commissioner Ausburn, Seconded by Commissioner Garrison.  
Voting Yea: Chairman Griffith, Vice Chairman Maxwell, Commissioner Ausburn, Commissioner Garrison

Vote: 4:0

All yea votes and the motion passed.

Motion to close the executive session at 5:54 p.m.

Motion made by Commissioner Ausburn, Seconded by Vice Chairman Maxwell.  
Voting Yea: Chairman Griffith, Vice Chairman Maxwell, Commissioner Ausburn, Commissioner Garrison

Vote: 4:0

All yea votes and the motion passed.

**4.** **ADJOURNMENT**

Motion to adjourn the meeting at 5:54 p.m.

Motion made by Commissioner Garrison, Seconded by Vice Chairman Maxwell.  
Voting Yea: Chairman Griffith, Vice Chairman Maxwell, Commissioner Ausburn, Commissioner Garrison

Vote: 4:0

All yea votes and the motion passed.

Chairman

County Clerk