

The Brooks County Board of Commissioners met for a Workshop and Special Called Meeting on Tuesday, August 23, 2022, at 3:00 p.m. in the Event Room located at the Brooks County Ag Building, located at 400 East Courtland Avenue, Quitman, GA. Commissioners present were: Mr. Patrick Folsom, Chairman; Mr. James Maxwell, Vice Chairman; and Mr. Lee Larko. Mrs. Exum and Mr. Cody were not present. Others present: Mrs. Jessica McKinney, County Administrator; Ms. Patricia Williams, County Clerk; Ms. Kim Daniels, Human Resources; City of Quitman Representatives: Mayor Zinda McDaniel; Councilman, Mr. Donald Morgan; Mr. Raphel Maddox, City Manager; and Ms. Lola Slydell, City Clerk; Morven Representative, Councilman, Allen Nelson; Barwick Representative, Ms. Meg Hester, Assistant City Clerk, Pavo Representative, Mayor, Marvin Bryan.

## **1. Call to Order**

Chairman called workshop to order and led all in attendance in prayer and pledge of allegiance.

## **2. WORKSHOP**

### **A. LOST Renegotiation (Brooks County, Cities of Quitman, Barwick, Morven, and Pavo)**

The purpose of the workshop was to begin re-negotiations for Local Option Sales Tax (LOST) which is a one percent sales tax designed to be divided between municipalities and counties; and is re-negotiated every ten years. The local option sales tax has become an increasingly important source of general fund revenue for counties and cities; and the loss of the sales tax revenue would require local governments to raise property taxes, or cut the current level of services provided, or both.

County Administrator, Mrs. McKinney, initiated discussion by providing information for the total LOST collection by year; and 10-year LOST projections; which nearly double compared to 10 years prior. Currently, the distributions are Brooks County 75.46%, Quitman 21.25%, Morven 1.65%, Barwick 0.85%, and Pavo 0.79%; and Administration proposed that using future percentages and distributions remain the same.

City Manager, Mr. Raphel Maddox, inquired how percentages were set previously. Mrs. McKinney responded that they were presumably set based on LOST criteria of previous officials. She continued by explaining there are 8 criteria requirements to be considered when negotiating; however only four are recognized to be fully measurable. Conversation ensued to position the City of Quitman's ability to measure point of sale, however; it was noted by Mrs. McKinney that the DOR (Department of Revenue) has taken the official position that point of sale is in fact not quantifiably measurable.

Conversation continued with the City of Quitman's focus then shifting to population, a measurable criterion noted. Once the explanation of population closed, Chairman Folsom asked what each municipality was aiming for. City of Quitman provided the

County with a full packet of breakdown/explanation. Mrs. McKinney asked the same of the other municipalities again.

Mayor Bryant of City of Pavo, stated they are pleased with their percentage and will remain at current rate of 1.65%. Ms. Meg Hester, City of Barwick stated they are also satisfied with their percentage of 0.85%. Mr. Nelson, City of Morven, stated he would get with Councilman and Mayor and come back.

After discussion, due to municipalities not agreeing to maintain current percentages, the negotiations will continue at the meeting scheduled for Friday, August 26, 2022, at 12:00 p.m. in the Commissioners Meeting Room, located at the County Administration Building.

Mr. Larko made the motion to adjourn at 3:28 p.m.; Mayor McDaniel seconded.

Mr. Patrick Folsom, Chairman  
Mrs. Jessica McKinney, Administrator  
Ms. Patricia A. Williams, Clerk