



**Pierce County Board of Commissioners**

**Public Hearing #2**

705 College Avenue, 2<sup>nd</sup> Floor, Blackshear, GA 31516

February 26, 2025, 6:00 p.m.

Commissioners in attendance

Neal Bennett, Chairman  
Troy Mattox, District 1  
Randy Dixon, District 3  
David Lowman, District 4

Commissioner not in attendance

Graham Raley, District 2

Staff in attendance

Raphel Maddox, County Manager  
Donna Golding, County Clerk  
Adam Craft, County Attorney

1. Call to order-Chairman Neal Bennett called the meeting to order at 9:00 a.m.  
Commissioner David Lowman let the invocation  
Commissioner Troy Mattox let the pledge of allegiance.
2. Discussion of HB 581 Intent to Opt Out of Homestead Exemption-Chairman Neal Bennett started the meeting by making sure everyone at the hearing had signed in and had picked up packets with information about HB 581.
3. Public Comment-Chairman Neal Bennett opened the floor to anyone who had questions and concerns about the HB 581 state homestead exemption or the local homestead exemption that is currently in place for Pierce County homeowners. There were many example handouts for the ones who attended the hearing.

County Manager Raphel Maddox presented the two choices for home-stead exemptions.

HB 581 is a statewide floating exemption that limits the annual increase in property tax assessments on homesteaded properties. This applies to homeowners and would limit the increases in the taxable value of homes to no more than the inflation rate that occurred over the prior year.

Current local floating exemption-If you are a homeowner and claimed homestead exemption for the previous year you may be eligible to freeze the taxable value of your primary residence and up to 5 acres of land on which the primary residence is located at the prior year value. This exemption is for County and School tax purposes and does not

freeze any taxable values for State or City tax purposes. If improvements are made to the residence the frozen value will be increased by the value of the improvements.

The County Manager also stated that when people go to vote and see the word exemption on the voting ballot, they automatically think they are saving money without reading the entire passage.

County Chief Appraiser, Mr. Bill Rozier, stated that the current local home-stead exemption is the best of the two exemptions. Mr. Rozier encouraged everyone to go to the office to find out if they have a homestead exemption and see if they qualify for any other exemption.

Commissioner Troy Mattox asked with the school board opting in and the county opting out if the school board will receive the extra tax. The County Manager stated the school board would not receive money from the extra tax.

4. Adjournment-Chairman Neal Bennett asked for a motion to adjourn the public hearing. Commissioner David Lowman made a motion to adjourn. Commissioner Troy Mattox seconded the motion. The motion carried.

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Neal Bennett  
Commission Chairman

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Troy Mattox  
Commissioner, District 1

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Not In Attendance  
Graham Raley  
Commissioner, District 2

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Randy Dixon  
Commissioner, District 3

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David Lowman  
Commissioner, District 4

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Donna Golding  
County Clerk