



**OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING  
SPECIAL CALLED MEETING  
WEDNESDAY, FEBRUARY 17, 2025 – 6:30 PM  
OXFORD CITY HALL**

**ELECTED OFFICIALS PRESENT:**

David Eady - Mayor  
Jim Windham – Councilmember  
Laura McCanless – Councilmember  
Mike Ready – Councilmember  
Erik Oliver – Councilmember  
George Holt – Councilmember  
Jeff Wearing – Councilmember

**STAFF PRESENT:**

Bill Andrew – City Manager  
Marcia Brooks – City Clerk/Treasurer  
Mark Anglin – Police Chief  
David Strickland – City Attorney

**OTHERS PRESENT:** Mike Hopkins (NCWSA), Kate Verity (Covington News), Art Vinson, Laurie Vinson, Nick Cole.

**Agenda** (Attachment A)

1. The meeting was called to order by the Honorable David Eady, Mayor.
2. **Laura McCanless made a motion to accept the agenda for the February 17, 2025 Special Called Meeting. Mike Ready seconded the motion. The motion was approved unanimously (7/0).** (Attachment A)
3. **Mayor's Report**  
None.
4. **Citizen Concerns**  
None.
5. **House Bill 581 Resolution to Opt Out of the Statewide Floating Homestead Exemption** (Attachment B)  
**Mike Ready made a motion to approve the House Bill 581 Resolution to Opt Out of the Statewide Floating Homestead Exemption. Laura McCanless seconded the motion.**

Discussion:

Erik Oliver asked Mayor Eady for his opinion. Mayor Eady stated that he believes in home rule and feels that the City should be able to manage its property tax revenue based on

market factors. He also stated that the City can provide relief to citizens and incentivize home ownership while still maintaining its ability to meet its financial obligations. He is in favor of opting out.

George Holt stated that everything Mayor Eady said can be done if the City opts in. Mayor Eady stated that opting in would impose an artificial restriction on the City's ability to receive revenue through property taxes.

Laura McCanless understands why Covington and Porterdale feel comfortable considering opting in since they have many commercial properties to help buffer the effect. If the new legislation imposes a 5-acre minimum on properties, no one in Oxford would benefit from opting in.

Jim Windham stated that this law appears to be a return to the 1950s and 1960s when properties were taxed at the amount they were purchased for. He believes it is one more thing the State wants to take out of the control of the cities.

Jeff Wearing expressed his opposition to State control of cities.

Erik Oliver stated he feels ambivalent about the issue but will support his fellow Council members.

**The motion carried (6/1) with George Holt voting Nay.**

**6. Other Business**

None.

**7. Executive Session**

None

**8. Adjourn**

**Jim Windham made a motion to adjourn at 6:38 p.m. Jeff Wearing seconded the motion. The motion was approved unanimously (7/0).**

Respectfully Submitted,



Marcia Brooks  
City Clerk/Treasurer

**Oxford Mayor and Council Special Called Regular Meeting**  
**Monday, February 17, 2025 – 6:30 P. M.**  
**City Hall**  
**110 W. Clark St – Oxford GA 30054**  
**A G E N D A**

1. **Call to Order: Mayor David Eady**
2. **Motion to accept the Agenda for the February 17, 2025 Mayor and Council Special Called Regular Meeting**
3. **Mayor's Report:**
4. **Citizen Concerns:**
5. **\*Discussion of House Bill 581 Resolution:** Through the passage of HB 581 there is now a statewide floating homestead exemption for all local governments. A floating homestead is a special type of homestead exemption designed to offset or reduce increases in taxable value to the property. If Oxford chooses to opt out of the floating homestead, it must do so by a resolution filed with the Secretary of State by March 1, 2025. The opt-out process required three public hearings, which we concluded today at 6:00 PM.

Please see the attached Excel documents for numbers prepared by Martie Kinard, Newton County Chief Appraiser. Ms. Kinnard has a projection (2024) and a lookback (2021) showing what would have happened if it had passed in Tax Year 2021. The lookback gives a real-world set of numbers as they would be based on the actual increase in the property digest. Our understanding is the 3% on the CPI is the maximum allowed, and the Georgia Department of Revenue will provide the actual number each year. Ms. Kinnard used 6% as a general estimate on the increase but this number may be too conservative.

In terms of the Floating Local Option Sales Tax (FLOST), it is the staff's understanding that the City of Social Circle is opting out, so the FLOST will not be an option for Newton County.

Oxford's FY 2025 Operating Budget has Property Tax Revenue estimated at \$226,109. This is approximately 13.9% of general fund revenue.

6. **Other Business:**
7. **Executive Session:** An Executive Session could potentially be held for Land Acquisition/Disposition, Addressing Pending or Potential Litigation, and/or Personnel.
8. **Adjourn**

\*Attachments

**RESOLUTION BY THE CITY OF OXFORD, GEORGIA TO OPT OUT OF  
THE HOMESTEAD EXEMPTION PURSUANT TO O.C.G.A. § 48-5-44.2**

**WHEREAS**, Georgia Code O.C.G.A. § 48-5-44.2, effective January 1, 2025, creates a statewide homestead exemption from ad valorem taxes levied by, for, or on behalf of the state or any county, consolidated government, municipality, or local school district in this state; and

**WHEREAS**, more specifically, O.C.G.A. § 48-5-44.2(i) authorizes the governing authority of any county, consolidated government, municipality, or school district to opt out of the homestead exemption otherwise granted with respect to such political subdivision through certain procedures and the adoption of a resolution by March 1, 2025; and

**WHEREAS**, The City of Oxford desires to opt out of the homestead exemption otherwise granted; and

**WHEREAS**, The City of Oxford has complied with the required procedures pursuant to O.C.G.A. § 48-5-44.2(i), including but not limited to, holding at least three public meetings on the intent to opt out and placing the required advertisement in a newspaper of general circulation and on its website as required.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of The City of Oxford hereby **opts out** of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2.

**BE IT FURTHER RESOLVED**, that this Resolution shall become effective upon its approval by the City Council of the City of Oxford.

**BE IT FURTHER RESOLVED**, that the City of Oxford's City Clerk is hereby directed to provide a certified copy of this Resolution to the Georgia Secretary of State no later than March 1, 2025.

**PASSED AND RESOLVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

**City of Oxford, Georgia**

By:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

[Affix Seal]

OXFORD	TAX YEAR	2021	2022	2023	2024
	FMV	\$ 41,187,840	\$ 49,965,860	\$ 59,159,417	\$ 65,302,797
	HOMESTEAD VALUES AS SUBMITTED	\$ 16,475,136	\$ 19,986,344	\$ 23,663,767	\$ 26,121,119
	INCREASE AS SUBMITTED		21.31%	18.40%	10.38%
	HB 581 - VALUES	\$ 16,475,136	\$ 16,969,390	\$ 17,478,472	\$ 18,002,826
	CPI - INCREASE		3.00%	3.00%	3.00%
	LOSS IN VALUE		\$ 3,016,954	\$ 6,185,295	\$ 8,118,293
	MILLAGE RATE		0.0054440	0.0054440	0.0054440
	LOSS IN REVENUE		\$ 16,424	\$ 33,673	\$ 44,196
	TOTAL LOSS OVER 3 YEARS				\$ 94,293
No representation or warranty, express or implied, is made as to the fairness, accuracy or completeness of the presentation and the information contained herein and no reliance should be placed on it.					

OXFORD

FUTURE PROJECTIONS

OXFORD	TAX YEAR	2024	2025	2026	2027
FUTURE	FMV	\$ 65,302,797	\$ 69,220,965	\$ 73,374,223	\$ 77,776,676
	HOMESTEAD VALUES AS SUBMITTED	\$ 26,121,119	\$ 27,688,386	\$ 29,349,689	\$ 31,110,670
	INCREASE AS SUBMITTED		6.00%	6.00%	6.00%
	HB 581 - VALUES	\$ 26,121,119	\$ 26,904,753	\$ 27,711,895	\$ 28,543,252
	CPI - INCREASE		3.00%	3.00%	3.00%
	LOSS IN VALUE		\$ 783,633	\$ 1,637,794	\$ 2,567,418
	MILLAGE RATE		0.0054440	0.0054440	0.0054440
	LOSS IN REVENUE		\$ 4,266	\$ 8,916	\$ 13,977
	TOTAL LOSS OVER 3 YEARS				\$ 27,159
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