

THE HONORABLE BOARD OF COUNTY COMMISSIONERS, MADISON, GEORGIA,  
MET THIS DAY IN REGULAR SESSION.

MEETING WAS HELD ON THE SECOND FLOOR OF THE ADMINISTRATION BUILDING.

**PRESENT:** Chairman Ben Riden, Jr., Vice-Chair Bill Kurtz, Commissioners Philipp von Hanstein, Donald Harris, and Blake McCormack.

**STAFF:** County Manager Adam Mestres, Assistant County Manager Mark Williams, County Attorney Christian Henry, and County Clerk Leslie Brandt.

**The meeting was called to order at 5:00 p.m., followed by the Pledge of Allegiance and Invocation.**

### **AGENDA APPROVAL**

**Motion** by Commissioner McCormack, Seconded by Commissioner Kurtz to approve the agenda with the following modification: remove item number 3 Scheduled Public Comments-John Artz. Motion Passed Unanimously.

### **PRESENTATION**

Matt Schulze from the Civic Media Group (CMG) presented a proposed digital sign for the Recreation Department to be located on the corner of Old Buckhead Road and the Madison Bypass. The sign would be used for community events, events for the Parks and Recreation Department, upcoming registrations, and any other information the County wants to push out to residents. CMG would work with the County and Recreation Department to create sponsorship and revenue split from the sign. The sign would be built at zero cost to the County by CMG, and all sponsorship advertising will be approved by the County.

#### **Proposal**

##### **Summary**

Civic Media Group, LLC (CMG) will install one (1) new upscale sign at Morgan County Park (MCP) reading to Madison Bypass US 441. Morgan County Parks & Recreation Services or Morgan County will share *50/50 in the profits* but would *pay nothing* toward the capital costs (estimated between \$225,000 and \$250,000 and have *zero operating expense or hassle*.

##### **Details**

The sign will include MCP logo for promotional and marketing purposes and two (2) digital sign faces. The LED displays will be utilized for Park or County messaging and to promote Park sponsors, who will pay for such promotional advertising. The design of the sign is flexible. **A sponsor morality clause will be included in the agreement so as not to cause the County any embarrassment. All sponsors will be pre-approved by a Morgan County Park representative.**

If this proposal is accepted, we will build and operate the sign. There will be no cost, hassle, or ongoing expense to MCP or Morgan County, but there will be a substantial financial upside.

The proposed terms are as follows:

- 1) Sign to be built with *no cost to MCP/Morgan County*.
- 2) Sign will be *owned by MCP/Morgan County* but operated by CMG, LLC.
- 3) One message for MCP or Morgan County *will appear in the ad rotation* each minute 24/7 and MCP/Morgan County can also use unsold spots.
- 4) A 20-year management agreement will be entered; after 20 years, MCP/Morgan County *will own and control the sign free-and-clear*.
- 5) All operations, maintenance, repairs, and replacements handled by CMG, LLC.
- 6) All *profits will be split 50/50* after payment of operating expenses, sales commissions, and financing costs amortized over 10 years.
- 7) The intention of this sign is to create revenue for all and to support Madisons businesses.

##### **Conclusion**

We anticipate the sign will generate *over \$100,000 in annual revenue and marketing* for Morgan County Parks with *no cost, risk, or operational hassles*. **Profits will increase over time with increasing sponsorship rates and after capital costs are covered.** We look forward to starting this project.

The Board will review the proposal for consideration at a later date.

**MINUTES**

August 01, 2023 BOC Meeting

**Motion** by Commissioner McCormack, Seconded by Commissioner Kurtz to approve the minutes as presented. Motion Passed Unanimously.

**POUNDS-TAX REFUND REQUEST**

Attorney C. Wilson Dubose, representing The C.A. (Gus) Pounds, Jr. Irrevocable Trust, by its trustee, Jessica Colclough, spoke before the Board to request a refund for the tax year 2022 and 2023 for CUVA excess taxes.

The application for tax refund submitted by Attorney Dubose states: The subject property is owned by the C.A. (Gus) Pounds, Jr. Irrevocable Trust. In October 2020, Jessica Colclough, the daughter of the settlor of the trust, replaced the existing Trustee. The deed under which the previous Trustee held the Trust property was not initially superseded by a deed conveying legal title to the Trust property to Ms. Colclough as the new Trustee. Instead, the previous Trustee filed only a notice of change of Trustee in the Morgan County real estate records. Even though the deed for the Trust property remained in the name of the previous Trustee, the County took the position that the change of Trustee constituted a change in the ownership of the Trust property. The County attempted to notify the previous Trustee that there must be a continuation covenant because of the alleged new ownership, but the notices were sent to an address at which the previous Trustee no longer lived. When the current Trustee was made aware of the situation, the County refused to permit the creation of a continuation covenant because the statutory time for doing so had allegedly elapsed. The Trustee contended that ownership of the subject property had not changed hands since it was still a Trust asset, but the County Tax Assessor contended that the appointment of a new Trustee constituted a change in ownership that required a continuation covenant.

The Trustee contends that, at worst, there was an excusable failure to apply for a continuation covenant because of the County's delivery of the notice of breach to an unoccupied address, and further contends that the change of Trustee did not effect a change in the equitable ownership of the Trust property under Georgia case law. Further, the successor Trustee ultimately received a deed as Trustee for the Trust property from the prior Trustee and applied for a continuation covenant within 30 days of her receipt of the deed. But the County refused to acknowledge that the Trustee was entitled to a continuation covenant.

Tax Assessor representative, Eddie Tolbert addressed the Board. Tolbert briefly outlined the CUVA program requirements and rules. Tolbert further went on to explain the timeline of the Pounds case from the standpoint of the Tax Assessors office:

- 2017 - Renewal of conservation
- 2019 - Trust had an internal name change and a letter was sent to the address on file.
- 2020 - December 18<sup>th</sup>, a letter was mailed to the address on file informing the Pounds the name change required them to come into the Tax Assessors Office between January 1, 2020 - April 1, 2020, to continue the conservation. (Letters were also sent from the Tax Assessors Office to the address on file in 2021 and 2022 with no response from the owners.)
- 2021 - April 18<sup>th</sup>, the Tax Commissioner generated the breach and bill and mailed it to the address on file.
- 2021 - May 7<sup>th</sup>, property was removed from conservation for failure to continue with the breach.
- 2022 - Regular taxes were paid on the property, but not the breach.
- 2023 - June, breach amount was paid.
- 2023 - June 28<sup>th</sup>, Attorney C. Wilson Dubose Law Group, LLC files an appeal on behalf of the Trust.
- 2023 - August, the Board of Equalization allowed the Trust to reenter CUVA after the April 1<sup>st</sup> deadline.

Under the CUVA program, there is a 2,000-acre limit per individual. Therefore, Tolbert stressed that if the Tax Assessor's office is not able to determine who is part of a Trust and/or who owns the land, they cannot accurately track the limit as defined in the CUVA program.

The Tax Assessor's stance on the request is that the change of name inside the Trust constitutes a breach of the CUVA program. However, Dubose and his client state that the Trust is what is under CUVA, not the Trustee. Therefore, they believe a change in Trustee does not create a breach.

County Attorney, Christian Henry stated that under Georgia law a trust doesn't own the property, it is owned by the trustee. This does not mean the trustee can do what they want with the property; they still have ethical and legal obligations to the trust. A trust must be in the name of a person, the trustee. So, when there is a name change of the trustee, there is a change in the ownership of the property, and that is exactly what happened in the case before the Board today.

Henry went on to say, that when the Tax Assessors Board was aware of the change, they sent notice to the address on file in their records, which at the time, was still a valid address for the property owner in Decatur, GA. The Tax Assessors did not receive a response from the property owner regarding the notice that was mailed. Follow-up notices were then mailed to the same address, and shortly after, the property was transferred. It is the responsibility of the property owner to update their address when there are changes.

Then, in the fall of 2021, an attorney for the property owner contacted the Tax Commissioner and/or Tax Assessors inquiring about what was going on with the property. At that time, the property owner missed the deadline to fill out a renewal covenant application and they also missed the deadline to appeal the value.

The Board of Assessors does not have the legal authority to undo the breach or refund the taxpayer's money. Only the Board of Commissioners can grant a refund through the process that is before them today.

Henry stated that if the Board is concerned if they grant the refund request it will set a precedent going forward, it is a possibility. But given the unusual circumstances of this particular case, it is not likely to be repeated. Henry also stated there is one reason he believes the Board should consider the request, is that Georgia law is not entirely clear about whether a change of a trustee for a trust constitutes a change of ownership under Georgia's conservation use covenant statute. Henry expressed that he does not think the Board of Assessors were wrong in their interpretation. However, he believes there is enough gray area in the laws about this specific issue that the Board would be justified in granting the refund under these very specific and unusual circumstances.

**Motion** by Commissioner Kurtz, Seconded by Commissioner von Hanstein to approve the tax refund request. Commissioner Harris voted in favor of the motion and Commissioner McCormack voted against the motion. Motion Passed 3-1.

### **PURCHASING POLICY UPDATES**

The purchasing policy was last updated by the BOC in January 2019 to reflect changes to state law regarding the state procurement registry-related thresholds and other related updates from the previous revision. Over the last several years, the cost of goods has increased with nationwide inflation. To that end, administration has reviewed the 2019 purchasing policy and recommends changes based on current economic conditions as it relates to the procurement of goods and services.

In the proposed revisions, definitions were added for clarification and spending thresholds were increased to be in line with current costs.

**Motion** by Commissioner Harris, Seconded by Commissioner von Hanstein to approve the revised purchasing policy with the verbiage changes as discussed. Motion Passed Unanimously.

**FIRE STATION SIGN REPLACEMENT**

Interim Fire Chief, Cindy Williams is requesting sign replacements for the Apalachee Fire Station, Central Fire Station, and West Road Fire Station. It is recommended to utilize Bartlett Pair for the sign replacements. Bartlett Pair is a sole source vendor that has the MCFR template and logo on file. They also previously did the signage for four other stations (ST 5 Godfrey, ST 3 Bostwick, ST 8 Bethany, and ST 7 Clacks Chapel). This request was included in the approved FY2024 budget.

**Motion** by Commissioner McCormack, Seconded by Commissioner Harris to approve the sign replacements in the amount of \$19,134 to Bartlett Pair. Motion Passed Unanimously.

**POOL DECK REPAIRS**

Needed repairs to the pool deck were included in the approved FY2024 capital budget. Bids were obtained from two vendors and staff recommended awarding the project to DC Pools.

<b>BIDS OBTAINED</b>	
DC Pools	Aquatic Consulting & Equip.
\$32,000	\$35,200

**Motion** by Commissioner McCormack, Seconded by Commissioner von Hanstein to approve DC Pools to repair the pool deck for \$32,000. Motion Passed Unanimously.

**AQUATIC CENTER INTERIOR PAINTING-FY24 APPROVED CAPITAL PROJECT**

Three quotes were presented for interior painting at the Aquatic Center. The project quoted is for labor of all interior painting at the center excluding the mural wall on the pool deck. The quotes do not include the cost of paint, as they County will purchase this separately.

Recreation Director, Lance Alexander vetted the quotes and recommends awarding the project to JNR & Associates, LLC.

<b>QUOTES OBTAINED</b>		
JNR & Associates, LLC	Prince Painting, LLC	Assurance Residential, Inc
\$10,069.40	\$21,325.00	\$20,000.00

**Motion** by Commissioner von Hanstein, Seconded by Commissioner Kurtz to approve the Aquatic Center interior painting to JNR & Associates, LLC for \$10,069.40. Motion Passed Unanimously.

**FY2023 AUDIT ENGAGEMENT**

The County is no longer under contract with Mauldin and Jenkins, but we have requested their services for the FY2023 audit. This will be the fifth year with Mauldin and Jenkins and the fee for the services will be \$55,000.

<b>FEES FOR PREVIOUS YEARS</b>	
FY2019	\$36,000
FY2020	\$36,000
FY2021	\$36,000
FY2022	\$41,000

**Motion** by Commissioner Harris, Seconded by Commissioner von Hanstein to approve the FY2023 audit engagement with Maulding & Jenkins in the amount of \$55,000. Motion Passed Unanimously.

**PC REFRESH FOR FY24**

As part of the PC refresh replacement cycle, IT Director, Trevor Giddens is requesting to purchase 15 computers from Sterling for \$14,534.85. Funding for the request was included in the approved FY2024 budget.

<b>VENDOR QUOTES OBTAINED</b>		
<b>Sterling</b>	<b>SHI</b>	<b>Dell</b>
\$14,534.85	\$15,401.10	\$14,634.00

**Motion** by Commissioner McCormack, Seconded by Commissioner Harris to approve the purchase from Sterling for \$14,534.85. Motion Passed Unanimously.

**ACCEPTANCE OF GDOT OFFER FOR RIGHT OF WAY PURCHASE FOR PARCELS 035-068 AND 026-079 AND GDOT OFFER TO ADDRESS THE STORM-WATER IMPACT ON THE INFRASTRUCTURE ON PARCEL 035-068**

GDOT is acquiring right of way along the 441 corridor to the North of Madison for the Highway 441 expansion project. Morgan County has been in negotiations with GDOT since 2022 for both parcels 035-068 (Public Works Facility) and 026-079 (Transfer Station).

During the review of construction documents provided by GDOT, it was noted that there was going to be a considerable increase of stormwater diverted onto the Public Works Facility property that would overwhelm infrastructure on site. The County contacted GDOT and voiced concern about the impact. Over several months GDOT engineers and Morgan County talked and revised offers were made. The offer was recommended to be denied and the Board agreed. Morgan County then submitted a counteroffer that GDOT denied. After additional negotiations between GDOT and Morgan County, GDOT agreed to a cost assessment of the required upgrade to our existing infrastructure.

The offers from GDOT presented today are the agreed-upon cost of improvements and fair market value of the land being purchased for the right of way from parcels 035-068 and 026-079.

**Motion** by Commissioner McCormack, Seconded by Commissioner Harris to accept offers from GDOT for right of way purchase for parcels 035-068 and 026-079, and offer for upgrades to our existing infrastructure on parcel 035-068 to handle the additional stormwater that will be diverted onto 035-068. Motion Passed Unanimously.

**APPROVAL OF ALCOHOLIC BEVERAGE LICENSE FOR MR. ADNAN MEGHANI OPERATING SHINAN EXPRESS #1 DBA FAIRPLAY EXPRESS AT 2700 FAIRPLAY ROAD, RUTLEDGE, GEORGIA 30663**

Adnan Meghani is taking over the Fairplay Store at 2700 Fairplay Road and has applied for an alcoholic beverage license. All requirements have been met to obtain the license.

**Motion** by Commissioner Kurtz, Seconded by Commissioner McCormack to approve the alcoholic beverage license for Mr. Adnan Meghani operating Shinan Express #1 dba Fairplay Express at 2700 Fairplay Road, Rutledge. Motion Passed Unanimously.

**PUBLIC COMMENTS ON AGENDA ITEMS**

JoEllen Artz, a Rutledge resident commented on the Pounds tax refund request.

**COMMISSIONER COMMENTS**

Commissioners made comments and gave updates on Liaison assignments.

**MOTION** by Commissioner von Hanstein, seconded by Commissioner Harris to exit regular session and adjourn at 7:20 p.m. Motion Passed Unanimously.

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Ben Riden, Jr., Chairman

ATTEST:

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Leslie Brandt, County Clerk