

Towns County Herald

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Sales tax going up to 8% beginning April 1

By Shawn Jarrard
Towns County Herald
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The Towns County Board of Education Office wants local businesses to know that they must start collecting 8% sales tax on April 1.

Superintendent Dr. Darren Berrong said that business owners have been reaching out to the Board Office to ask when collections would begin for the 1% Education Special Purpose Local Option Sales Tax that passed with 59% voter support in November.

Last year, the School Board and Board Office planned the ESPLOST referendum for collections to start on April 1, 2024, but Berrong

could not officially give out that date before hearing back from the Georgia Department of Revenue – which he did this month.

Currently, the sales tax is 7% on eligible goods and services in Towns County, meaning that when the additional 1% ESPLOST goes into effect in April, the new sales tax charged by local businesses will be 8%.

This ESPLOST has a \$15 million cap and a five-year window for collections such that ESPLOST will cease once the cap is met or the tax expires after five years, whichever comes first.

The School System arrived at this cap based on projections using the recent aver-

age of \$3 million a year for the equivalent 1% Education Local Option Sales Tax collected by the schools.

Towns is one of a few counties in the state with a second LOST – a permanent 1% sales and use tax that benefits the School System – so the schools will be collecting 2% of the total 8% of county sales taxes starting in April.

Effective April 1, the 8% sales tax in Towns will break down as follows: 4% to the State of Georgia, 1% LOST to Towns County Government, 1% SPLOST to Towns County Schools and 1% ESPLOST to Towns County Schools.



Towns County Schools' Education-SPLOST will soon begin collections, so keep an eye out for increased sales taxes at checkout registers starting April 1.

State legislators mulling 3% property assessment cap

By Chris Denson
Guest Contributor
GPPF

Perhaps no public policy debate raises the ire of Georgians quite like property taxes.

State legislators often say it is the issue they most frequently hear about from the folks back home, especially in recent years as the housing market boomed.

It is the issue that my organization, the Georgia Public Policy Foundation, often receives the most queries about. Typically these come from seniors on fixed incomes.

"Mr. Denson... my 'fair' market value that my home was assessed by went up ~37% from my 2021 property taxes."

Well, this might finally be the year the Georgia legislature provides some much-needed property tax relief: a Senate committee recently held their first hearing on a bill that would cap the assessed value on a homeowner's primary residence at no more than a 3% per year increase.

Escalating property taxes typically come from these assessments, which are also the least transparent – and most confusing. Fair market value is primarily determined by an aggregate of local deed transactions over the past year, then projected to anticipate what the value will be on Jan. 1.

So not only are long-time homeowners penalized through no fault of their own as neighboring home prices rise, they are also subject to the perils of economic forecasting. Now that you've got a handle on that methodology, the property is assessed at 40% of the fair market value to complicate this even more.

Yet, not only would a cap represent a sliver of clarity when it comes to property taxes – and a heightened ability for those on fixed incomes to plan accordingly – it is important because the property value assessment only represents one component of property taxes.

Another component is the millage rate, which is the rate at which the property is taxed and is determined by the local governing authorities, such as the county commission, city council, and local school board.

Since these rates are often set by elected officials, they are subject to greater scrutiny and political pressure by constituents. Plus the state requires these local taxing authorities to advertise, hold public hearings and explain why they are raising the millage rate if they wish to do so.

Thus, one intention of this bill is to force any tax increases at the local level through the front door via mill-



Chris Denson
GA Public Policy Foundation

age rate increases rather than the back with property value assessments. Here I should note the final component for many Georgians' property tax bill: the plethora of state and local property tax exemptions. Plus many local governments have already passed referendums to freeze property tax increases for homeowners. This bill is intended to keep those in place.

One cautionary tale against this type of cap came from the chief appraiser of the Columbus-Muscogee County Board of Assessors, as their consolidated government froze homestead increases completely in 1983.

She spoke of how the tax burden has fallen on new homeowners and commercial

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Towns Co. Fire & Rescue kicks off busy winter season



Towns County firefighters knocked down this blaze at a home on Whippoorwill Road as the sun was setting on Dec. 20.

By Shawn Jarrard
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Towns County Fire & Rescue responded to three house fires over roughly the last month. As always, the department's dedicated volunteer and career firefighters sprang into action, saving two of the three structures from total destruction.

The first of the recent fires occurred around 5 p.m. on Wednesday, Dec. 20, on Whippoorwill Road, an offshoot of Fodder Creek Road.

A smoke detector alerted residents there to the blaze, and they called 911. Fortunately, no one was injured in this fire.

Fire Chief Harold Copeland said it appears the fire began in a one-story connector wing adjoining the main home and a two-story garage apartment.

Firefighters quickly arrived on scene and contained the fire to the connector and garage building, which suffered most of the damage; however, the main house received some smoke and water damage from

the fire and suppression efforts.

The cause of the fire is still under investigation but is considered accidental in nature, with no foul play suspected.

Fire engines rolled out once again in the early morning hours of Friday, Jan. 5, to a fire on Billy Lane near Hog Creek Road.

Homeowners reported the emergency around 4:30 a.m. after their dog noticed the fire and started barking. A man unsuccessfully tried to put out the blaze with two fire extin-

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Hi-River Country continues annual food drive tradition

By Brittany Holbrooks
Towns County Herald
Staff Writer

Thanks to the Hi-River Country community, the Towns County Food Pantry recently received a generous donation of 542 food items to provide for the many people who rely on the pantry for groceries.

And the Hiawassee neighborhood is committed to continuing its giving moving forward.

It all began in 2022 when Hi-River Country resident Gabrielle Wilcox started a food drive as an Advent calendar throughout the month of December, inspired by all the drives she participated in at school while she was a teacher. The community has its own Facebook page, and Wilcox posted a certain item each day for folks to drop off. She had been living in the community for about a year at that point and found it the best way to get in touch.

"Every day, I send a reminder of what item is supposed to be donated," Wilcox



L-R: Maribeth Wilcox, Gabrielle Wilcox, Joe Mamo and Judy Mamo delivering donations from the Hi-River Country neighborhood food drive to the Towns County Food Pantry.

Photo/Submitted

said, "I put a box at the end of my driveway for collections. I accept any unopened, in-date or other items listed on the Towns County Food Pantry website."

Fellow Hi-River resident Joe Mamo now sends out the

initial calendar to homeowners and property owners, allowing them to drop off food as they choose. That said, some folks prefer to make monetary donations, this year totaling \$100.

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Local Soil Scientist Kimsey explains land preparation

By Brittany Holbrooks
Towns County Herald
Staff Writer

The Mountain Movers and Shakers welcomed Licensed Soil Scientist James "Jimmy" Kimsey for their weekly meeting on Friday, Jan. 26.

Much of the talk focused on the dos and don'ts of fixing up property in the mountains, and, as Kimsey said, fell under the well-known adage of "buyer beware."

Kimsey is of a mind that it helps to be informed, and as one of only 36 licensed soil testers for the entire state, there's certainly no room for exception when it comes to his area of expertise.

To help other folks understand, he used a hypothetical situation about prospective property owners moving to the mountains, pausing periodically to explain how the process worked on the local level.

"Rule No. 1: You can't disturb the property in any way in Georgia unless you have ... a soil test, or a (percolation



Hiawassee-based Soil Scientist Jimmy Kimsey gave the ins and outs of land disturbance requirements in the Movers and Shakers meeting last week.

Photo by Brittany Holbrooks

test," Kimsey said to start.

While useful in farming in that they reveal fertility and minerals, soil tests are also valuable in the construction world to determine whether soil is suitable for building.

Soil composition, for example, can make a difference in where construction can happen and even what kind

of structures can be erected. It's more expensive to try and break rocky ground than it is to dig up soft ground, and septic waste decomposes quicker under certain types of soil.

The latter aspect especially is determined in a specific type of soil test known as the aforementioned percola-

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Towns Fire Rescue...from Page 1



Homeowners at this residence on Billy Lane were alerted to an early morning fire by their dog, giving firefighters time to arrive before the entire house caught fire. Photo/Submitted

guishers while his wife dialed 911. No one was injured in the fire.

Chief Copeland said the fire appeared to have started on the back porch of the large home before working its way into the structure and up to the attic on the left side of the house.

Thankfully, the experienced members of Towns County Fire made a quick arrival and knocked down the blaze, saving the majority of the home.

“Great suppression ef-

orts led to a lot of personal property being saved at that location,” Chief Copeland said.

The cause of this fire also remains under investigation, with no foul play suspected.

A winter storm hit the region the evening of Monday, Jan. 8, bringing heavy wind and rain. In anticipation of sustained winds causing elevated fire risk, a crew of volunteer firefighters decided to bunk overnight at Fire Station No. 2 in Young Harris for a quicker response time if needed.

And it’s a good thing

they did because, despite all the rain, a structure fire fueled by storm winds built to roaring strength at a vacant vacation rental off Lakeview Drive and Red Banks Drive around midnight on Tuesday, Jan. 9.

Six occupants checked out of the short-term rental at 11 a.m. that Monday, and a cleaning professional was there about 12 hours before the fire started. The cleaner reported no fire or smoke at the time she left the property.

A neighbor saw the fire after hearing a small explosion and looking outside. She called 911, and firefighters were dispatched at 12:22 a.m. Upon arrival, they found a home that was totally engulfed in flames whipped up by the high-speed winds of the storm.

The house was a total loss, later collapsing in on itself, but Towns County Fire successfully contained the blaze to prevent it from spreading. Cause and origin are still under investigation due to the fire being in such an advanced stage by the time authorities were notified.

Fire Chief Copeland would like to commend his hard-working crews for responding to every call with the same professionalism and firefighting ability as much larger departments.

And the chief would like to thank the Clay County, North Carolina, Fire Department for providing mutual aid in the form of firefighters and a fire truck for the Jan. 5 and Jan. 9 fires – help that’s always appreciated.



This short-term vacation rental burned completely to the ground after high winds from a winter storm fanned flames around midnight on Jan. 9. Photo/Submitted

Property Taxes...from Page 1

property owners. One example was how two homes in the same neighborhood that are nearly identical and both valued around \$300,000 – yet purchased over three decades apart – resulted in one homeowner that paid \$7.19 in property taxes last year, while the other paid over \$3,000.

Ultimately, the sena-

tors on the committee seemed unmoved by this – many mentioned positive results after capping property tax valuations in their home counties – and expressed their willingness to move forward with the bill after a few tweaks to its current form.

One cruel irony of our current housing market is that

rising home mortgage interest rates has made even the prospect of downsizing more costly, as potential homebuyers contemplate a higher monthly payment for less home – that is, even if they wish to move. In a time of inflation, property valuations are one inflationary measure that needs to be limited.

Chris Denson is the Director of Policy and Research for the Georgia Public Policy Foundation.

Annual Food Drive...from Page 1

Several Hi-River residents delivered their most recent haul to the Food Pantry at the end of December, able to outraise their 2022 donation of 503 food items in just their second year of giving.

“I organized this because I enjoy helping others,” Wilcox said. “My neighbors seem to be excited to do so as well. They like me to keep them posted on the total so they know how close we are to exceeding (our goal). I still feel new to Towns County, but I think it’s a great community.”

Wilcox hopes the movement continues to expand, and the neighborhood itself has no intention of putting a stopper on their good deeds. She suggests that folks inspired by the initiative start their own food drives, whether on a small level as families or going larger as communities.

As a former educator, Wilcox also suggests helping teachers especially, or finding other ways to volunteer in the community. Whether that means stepping in to mentor a student or helping put food on a family’s table, there’s always someone around that could benefit from support.

Richard Thomas of the Towns County Food Pantry accepted the Hi-River donation last month, and he was happy to support Wilcox’s brainchild. He provided some insight into how things are looking for the county’s impoverished population.

“There is still a need, but the need is not as bad as it used to be,” Thomas said, recalling that out of the hundreds of families that used to come by in years past, there are now only about 80 to 90 families that regularly seek donations.

“Unless more people are working, it’s just hard to say what caused the decrease; I have no definitive answer for that, and I don’t know really how to find out,” he added, though he is certain about one thing – most of the people the pantry helps are elderly.

While some younger individuals do turn to the Food Pantry for aid, Thomas notes



Homeowners living in the Hi-River Country neighborhood have started a generous annual tradition of giving to the Food Pantry during the Christmas holiday season. Photo/Submitted

that many of them eventually stop coming after they find employment or a better job from their current situation. The real problem lies in the fact that seniors tend to live on a fixed income.

The rising cost of food, especially in recent years, makes it difficult for many older people to balance the bills that come with daily life, including health payments to manage problems that arrive with advanced age.

It’s for that reason that monetary donations, according to Thomas, go a lot further than just food items. Of course, the latter is appreciated, but monetary donations allow the pantry to purchase food at a discounted rate.

“I order food at 18 cents a pound,” Thomas explained. That said, if a family needs a specific kind of food, Thomas has been known to travel to Blairsville’s Save-A-Lot for special purchases at full price, making those financial donations doubly important.

“We like to make the boxes with a little bit of everything, if you will,” Thomas said. “(We include) a vegetable and a meat, and of course, meat

is not cheap. “Most of our vegetables are canned, but sometimes, when the money is right, I will go to another supplier to order heads of lettuce and tomatoes so they can make a salad.”

US Foods is the pantry’s fresh produce supplier, and the company also provides choices for the 92 “snack bags” that are assembled for Towns County students in need every Thursday.

“I can only give what I can get, and what I can get a lot of times depends on monetary donations or food donations,” Thomas said, so every donation counts.

People wishing to help can reach out to the Food Pantry at 706-896-4783 or towns.pantry@ndocsbg.org. For more information, including a list of needed donation items, visit <http://www.townscountyga.org/food-pantry.html>.

To drop off food, head to 1294 Jack Dayton Circle in Young Harris. Thomas is there personally from 8 a.m. to noon Monday through Thursday, though there are people in the front office waiting to take donations after noon on Monday through Friday.

Soil Science...from Page 1

tion test, which measures water absorption rates in a property’s soil.

Commonly conducted in preparation for a leach or drain field, Kimsey described the “perc test” as a state-mandated rule “that basically makes sure that you don’t go in there and just start building.”

There are different levels of soil testing that cover how detailed the results should be.

The preliminary Level 1 Soil Test offers a rough idea on whether a property can handle construction. A Level 2 test is “an increased survey sample intensity for general planning.” A Level 3 test is required by the Health Department and is the most common test required for permitting.

“Level 4 is where you go in and you’ve got some good, usable land and you’ve got some land that’s either got some rock or it’s wet,” Kimsey said. “So, you need to distinguish where the wet area stops and the good soil starts.”

The testing process entails drilling down about 6 feet with an auger for extracted soil to be examined by someone like Kimsey, who then identifies the type of soil based on characteristics like the minerals it contains, nutrients, moisture retention, acidity level and more.

One of the aspects measured during a soil test is the property’s water table, the uppermost measure of the zone of saturation, or where the soil meets groundwater. The water table is highest from about January to March due to winter and spring rains, but the number of plants can also influence groundwater levels.

“You have to have a minimum of 4 feet of good soil to have a conventional (septic) system to put in,” Kimsey said. Approximately 2 feet below the surface sits an infiltrator panel, which lays another 2 feet over the wastewater pipe.

“It filters the soil. When it gets through that 2 feet, then your water should be clear. They say you could drink it –

I wouldn’t drink it,” Kimsey advised.

If wastewater flowed freely without filtration, it would not only contaminate the drinking water but also ruin the water table and destroy the environment, sending toxins and bacteria into Lake Chatuge and other important landmarks.

Cleanliness is also why septic systems must be drilled 100 feet away from wells and springs, and 50 feet away from streams and lakes.

That’s why there are requirements for well placement; Kimsey said if a well was placed in the middle of a property, it would essentially void the ability to construct anything else unless it was filled in again.

As Kimsey said, “That’s the reason why they require you to have a perc test before you build, before you do anything.”

He continued his example story of a pair of property owners going through the necessary processes to undertake soil tests only to then find out about contour lines. Contour lines define the elevation of a particular area and are only one part of the Mountain Protection Act.

The Mountain Protection Act was put into action by Zell Miller in the 1990s and requires permits to work at defined contour lines. Even then, some actions are limited; for example, all trees 8 inches and taller per acre must be counted, and only exactly half of those trees can be removed.

“They don’t want you

going in and stripping that whole mountain off,” Kimsey said. “They don’t want to see a clear spot up there when (they) look up. You want to see some vegetation along with your house.”

Kimsey said that if a property owner plans on building a house in the mountains, they should cut down only the trees standing where the home will eventually go.

Before starting any chainsaws, homeowners must submit a blueprint either hand drawn by themselves or a surveyor at the Building Department. Structures must be demarcated clearly along with roads, and trees set to be cut must be marked.

If, for whatever reason, more trees need to be cut down, a licensed Georgia Forestry Officer must come up with a reforestation plan for the property that must in turn be approved by the county.

Kimsey estimates that, all said, it takes about six months to a year before property owners can expect to start breaking ground and constructing a new home, and while the process may seem daunting, there’s a reason so many rules are in place.

“We don’t want to destroy the lake and our environment,” Kimsey said, adding, “I enjoyed talking to you.”

The Mountain Movers and Shakers meet every Friday at 8 a.m. inside the Sundance Grill in Hiawassee, where they welcome a guest speaker from the area to provide an educational talk. The public is invited and encouraged to attend.