MINUTES
SEMINOLE COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING
BEALL CENTER
JANUARY 27, 2026
6:00 P.M.

The Seminole County Board of Commissioners and the Donalsonville City Council held a Special Called Meeting on Tuesday, January 27, 2026, at 6 p.m. at the Beall Center for the purpose of discussing the potential implementation of FLOST (Floating Local Option Sales Tax) and determine how to distribute the proceeds between the county and the city.

Those present were Chairman Shelia Williams, Vice Chairman Darius Culverson, Commissioner Mark Spooner, Commissioner Jeffrey Braswell, and County Manager Paula Granger.

Chairman Williams called the meeting to order. Commissioner Braswell gave the invocation which was followed by the Pledge of Allegiance.

Roll call was conducted. Commissioner Brenda Williams was absent. A quorum was established.

Members of the City Council conducted roll call. It was noted City Attorney Chip Stewart was present and all City Council Members were present excluding Ms. Daniels.

The agenda was approved upon a motion by Commissioner Spooner and second by Commissioner Braswell. All in favor, motion passed.

FLOST

County Manager Granger presented a detailed financial spreadsheet comparing current SPLOST VI collections to projected FLOST revenues. She explained that under the current SPLOST IV arrangement, based on the 2020 census population data, the county receives 66.09%, Donalsonville receives 30.36%, and Iron City receives 3.55% of collections. To date, they have accumulated $6.2 million total, with the county averaging $72,000 per month and the city averaging $33,000 per month over the 57-month collection period.

County Manager Granger projected that over the next 60 months, which represents the maximum 5-year FLOST collection period, they could expect to collect approximately $6.6 million in total. This would translate to annual proceeds of roughly $872,000 for the county and $400,000 for the city, with Iron City's proceeds going to the county since Iron City would not be participating in FLOST since they are classified as an absent municipality due to not collecting property tax.

County Manager Granger presented various split options for consideration. She noted that based on her research and discussions with ACCG, one of the two most popular methods for splitting FLOST proceeds is based on the tax digest, which would result in approximately 82% for the county and 18% for the city. She provided detailed parcel count data showing 8,776 county parcels (including the city) plus 1,881 city parcels for a total of 10,657 parcels. Using this method, the exact percentage would be 82.35% for the county and 17.65% for the city.

County Manger Granger presented several alternative split scenarios including the population-based split of 69% county and 31% city based on 2020 census data, a 65-35 split that was suggested at an initial meeting by council members Moye and Brooks, a 60-40 split suggested by City Manager Jeff Hatcher in a meeting that day, and a 75-25 split that the county had offered at the previous meeting. She displayed the projected proceeds for each scenario and explained how different splits would affect millage rate rollbacks for each jurisdiction.

A city council member raised a question about homestead exempt properties. County Manager Granger clarified that FLOST affects all property, not just homestead properties. City Manager Hatcher interjected that looking at other counties across the state, there was roughly an even split between those using digest-based and population-based formulas, noting that the state law provided no specific guidance on how to divide the proceeds, simply stating that jurisdictions must come up with their own method.

A significant portion of the discussion focused on the homestead exemption issue. City officials noted that while the county has more homesteaded parcels numerically at 4,075 compared to the city's 1,919 parcels, the city's homesteaded properties represent a higher dollar value. The city's homesteaded properties were valued at approximately $272,617 compared to the county's $219,227. This meant that in terms of dollar value, the city had more property value locked up in homestead exemptions, which would cap their ability to collect property taxes on those properties as values increase.

Commissioner Spooner expressed strong concerns about the burden on county taxpayers, arguing that people living in the county have different service needs than those in the city, and that city residents choose to pay extra for city services. He emphasized his opposition to what he viewed as unfair burden shifting to county taxpayers, particularly given that city residents already pay for additional services through city taxes and utilities.

City officials countered that city residents pay both county and city taxes, effectively paying double, plus utility services. They argued that the city's infrastructure supports the businesses that generate the sales tax revenue that would benefit both jurisdictions under FLOST. Attorney Stewart specifically noted that city taxpayers are not just paying for luxuries but for the infrastructure that supports businesses generating most of the sales tax, including roads, gas lines, and sewage systems.

The conversation turned to concerns about future millage rates. City representatives expressed worry that without FLOST, the city could be looking at base millage rates above 20 mills within two years, possibly reaching 22 mills by year three while the county might remain at 20 mills. They argued that the burden of making up lost revenue would fall disproportionately on the city under certain split scenarios.

There was extensive discussion about the possibility of including a renegotiation clause in the agreement. City officials explored whether they could establish a formula that would maintain static rollback rates and adjust percentages annually based on changing tax digests. However, the attorneys clarified that the statute requires the intergovernmental agreement to specify the split percentages upfront and does not allow for annual renegotiation. Any formula would have to be built into the original agreement.

The urgency of reaching a decision became apparent when it was noted that to get FLOST on the May ballot, they needed to finalize the agreement by February 18th to meet the 90-day advertising requirement. County Manager Granger emphasized that every month without FLOST in place represents $72,000 in forgone revenue for the county and $33,000 for the city.

As the discussion progressed, Chairman Williams suggested considering the population-based split of 69-31 as a compromise position that would be easier to understand and implement. She argued that using the same methodology as SPLOST would reduce confusion and provide consistency. Several city council members expressed support for this approach, viewing it as a fair compromise that acknowledged both jurisdictions' needs.

Commissioner Spooner remained firmly opposed to anything approaching a 60-40 split, stating unequivocally that he would not support such a division. He continued to emphasize his concerns about the burden on county taxpayers and questioned the fairness of various proposed splits.

The discussion included references to past cooperation between the jurisdictions, with County Manager Granger noting that during infrastructure development for American Peanut, the county had agreed to give some of its LOST proceeds to the city to help offset infrastructure costs. This was presented as evidence of the county's willingness to work collaboratively with the city.

After extensive back-and-forth discussion, with various commissioners and council members weighing in on the fairness of different split options and the urgency of making a decision to avoid continued revenue loss, the city council made a motion, a second, and unanimously voted in favor of a 69-31 split based on population.

The county commissioners, however, indicated they needed more time to consider the proposal. Commissioner Spooner stated he would need to review the numbers more thoroughly, and Commissioner Braswell also expressed a need for further consideration. It was agreed that the county would hold an Emergency Called Meeting on Monday, February 2nd at 6:00 p.m. to further discuss and potentially vote on the proposal.

City representatives offered to make their council meeting on Tuesday available for further discussion if needed, with FLOST on their agenda. The plan was established for the county to meet on Monday, with the county manager communicating with the city manager on Tuesday morning about their decision and whether county representatives would attend the Tuesday city council meeting.

Throughout the discussion, there was confusion about parcel counts and property values, with discrepancies noted between different reports. It was stated that the new tax software was counting some parcels multiple times when they contained multiple structures, leading to inflated parcel counts that would need to be resolved in future meetings with the tax commissioner and assessors after the March 20th tax collection deadline.

New Business

Qualifying Fees and Resolution for Upcoming Elections

Districts 2 and 4 are up for reelection for county commissioners at $457.18, and County Board of Education Districts 1, 3, and 5 at $108. County Manager Granger noted this information needed to be published in the newspaper that week. Chairman Williams made a motion to proceed with the reelections as stated at $457.18 for the County Commissioners and $108 for the Board of Education. Commissioner Braswell seconded the motion. All in favor, motion passed.

SPLOST

County Manager Granger indicated the need to compile project lists and revenue projections. She suggested scheduling meetings in March to coordinate with the city and Iron City on their project lists, noting that typically only one or two meetings were needed to finalize SPLOST proposals. The SPLOST referendum was planned for November to ensure continuity with the current SPLOST, which ends March 31, 2027.

Adjournment

The meeting was adjourned with a motion by Commissioner Spooner and a second by Commissioner Braswell. All in favor, motion passed.