MINUTES

SEMINOLE COUNTY BOARD OF COMMISSIONERS
EMERGENCY CALLED MEETING
BEALL CENTER
FEBRUARY 2, 2026
6:00 P.M.

The Seminole County Board of Commissioners a Special Called Meeting on Monday, February 2, 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 determining 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, Commissioner Brenda Williams, 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. All were present. A quorum was established.

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

SPLOST

Chairman Williams opened the discussion by addressing the FLOST matter, noting that misinformation had been provided at the previous meeting. She asked Commissioner Spooner and/or County Manager Granger to elaborate on the issues discovered.

County Manager Granger explained that her primary concern was with the parcel count information that City Manager Hatcher had presented at the January 27th meeting. Hatcher had claimed he spoke with the tax assessors and tax commissioner about incorrect parcel counts on the consolidation reports sent to the state. However, when County Manager Granger contacted both officials on Wednesday morning, they confirmed they had not spoken with Jeff about parcel counts. County Manager Granger stated that the correct parcel count for the City of Donalsonville is 1,881, and explained that this number can fluctuate when property owners combine or split parcels.

County Manager Granger then addressed the homestead values that had been incorrectly quoted Council Member Bond at the previous meeting. The corrected figures showed Seminole County with 1,947 homestead parcels valued at $15,871,866, representing 4.25% of the digest. Donalsonville had 468 homestead parcels valued at $3,774,071, representing 4.71% of their digest. These percentages were relatively close, indicating a fair distribution.

County Manager Granger confirmed that she and Commissioner Spooner had met with City Manager Hatcher and Mayor Reynolds on Friday to review the updated figures. She also included census data and exempt property information on the spreadsheet distributed to the commissioners. County Manager Granger emphasized that all other figures remained unchanged from the previous meeting.

Vice Chairman Culverson sought clarification that the numbers presented at the January 27th meeting were indeed incorrect. County Manager Granger confirmed this, explaining that the originally quoted figures showed Donalsonville with 1,919 homestead parcels valued at \$270,612,617, and the county with 4,075 parcels valued at \$219,227,940 - numbers that were significantly different from the actual consolidation report figures.

The discussion then turned to determining appropriate FLOST percentage splits. County Manager Granger explained that based on tax digest figures alone, the county represents 82% and the city represents 18% of the total digest, which she noted was a common method for splitting FLOST proceeds. She presented various split scenarios including 75/25, 69/31 (based on population, which the city had voted for), 65/35, and 60/40.

Commissioner Spooner immediately stated that the 69/31 split would not work, effectively eliminating the 65/35 and 60/40 options as well. He expressed concern about the significant difference between rollback amounts under different scenarios, noting that a 75/25 split would result in a loss of approximately \$92,411 annually or \$462,059 over five years for the county.

Chairman Williams recalled that the 75/25 split had been discussed in previous meetings with council members and seemed as fair as they could achieve. County Manager clarified that the goal was to achieve equal rollback rates, explaining that while one mill generates different dollar amounts for each entity due to digest size, the principle was to ensure both the city and county could roll back their millage rates by similar amounts. She suggested the fairest split would be 82/18 based upon the tax digest.

The conversation became more complex as commissioners struggled to balance fairness with fiscal reality. Commissioner Spooner emphasized that this was designed to help taxpayers, not increase revenue for either entity. He stressed that the rollback should be as even as possible, otherwise county taxpayers would essentially subsidize the city's tax relief.

County Manager Granger left briefly to calculate an 80/20 split scenario at the commissioners' request. During her absence, the discussion continued about the nature of municipal services and taxation. Commissioner Spooner explained his understanding that municipalities are supposed to be self-sufficient entities providing all services to their residents, including jail facilities. He noted that city residents choose to live in municipalities for enhanced services, which is why they pay additional city taxes. He argued that the municipality should theoretically provide all services, including a jail, but instead pays the county to use its infrastructure. This arrangement, he maintained, was more cost-effective than the city building its own jail.

The discussion expanded to include mutual aid agreements between city and county for fire and emergency services. Vice Chairman Culverson noted that county residents spend money in the city, contributing to its economy. He specifically mentioned recreation tournaments and lake visitors who patronize city businesses.

When County Manager Granger returned with the 80/20 calculations, it showed a county rollback of 2.80 mills and a city rollback of 2.32 mills. The annual loss to the county would be approximately $26,000 under this scenario. County Manager Granger emphasized these were projected figures based on SPLOST estimates, not actual FLOST collections, and recommended reviewing the split annually once actual collections data became available.

Council member comments focused on the dollar disparities, with one noting that one mill for the city generated only $80,000 compared to $373,000 for the county. County Manager Granger and the commissioners repeatedly explained that this difference was due to digest size and that the focus should be on achieving similar millage rollback rates, not equal dollar amounts. City representatives felt the dollar amounts should be more closely aligned, while county commissioners maintained that the split should be based on digest percentages to ensure equitable tax relief for all citizens. Commissioner Spooner repeatedly emphasized that FLOST was designed for taxpayer relief, not as a revenue enhancement tool for either government.

As the meeting progressed, commissioners acknowledged the complexity of the issue, especially for those not accustomed to working with financial figures. Chairman Williams noted that ultimately, city and county residents are the same people who deserve fair treatment regardless of where they live within the county. Commissioner Spooner stated he could support an 80/20 split at most, representing a compromise from the 82/18 split suggested by digest figures. After ensuring all questions were addressed and discussion exhausted, Chairman Williams called for a motion.

Commissioner Spooner made a motion to approve an 80/20 FLOST distribution split (80% county, 20% city). Commissioner Braswell seconded the motion. Further discussion occurred before the vote was taken.

Chairman Williams noted the 80/20 split appeared to be the closest to equal relative to rollback size with the county's rollback at 2.8 and the city's rollback at 2.32. County Manager Granger estimated that an 80/20 split would create an approximate $26,000 annual loss for the county and noted the split could be examined each year and adjusted if necessary. Chairman Williams then called for a vote on the previous motion made by Commissioner Spooner.

Commissioner Spooner made a motion to approve an 80/20 SPLOST distribution split (80% county, 20% city). Commissioner Braswell seconded the motion. All in favor, motion passed.

Chairman Williams announced that county representatives would attend the city council meeting the following night to present this proposal, hoping the city would rescind their previous vote and agree to terms that would benefit all citizens of both the city and county.

Adjournment

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