



City of West Point

Special Called Meeting Minutes

Thursday, June 11, 2026 @ 12:00PM

West Point Council Chambers

The special called meeting of the Mayor and Council was held in the Council Chambers on June 11, 2026, at 12:00 P.M. with Mayor Steven M. Tramell presiding.

Members Present:

Mayor Pro-Tem Joel B. Finlay
Councilmember Joseph R. Downs III
Councilmember Gerald W. Ledbetter
Councilmember Gloria R. Marshall
Councilmember Kevin Patrick
Councilmember Sandra Thornton

Members Absent:

Mayor Steve M. Tramell called the meeting to order.

AGENDA

Mayor Steve Tramell reviewed the agenda and asked for a motion to approve the agenda. Councilmember Gerald W. Ledbetter made said motion. Councilmember Gloria R. Marshall seconded the motion; **passed unanimously**

NEW BUSINESS

Local Homestead Option Sales Tax (LHOST) Resolution & Referendum

City Manager Ed Moon presented an update on Senate Bill 33, the *Home Ownership Opportunity and Market Equalization Act of 2026*. The bill was passed during the regular legislative session and is awaiting further approval. It is expected to be a key item during the upcoming special legislative session.

The legislation centers on the creation of the Local Homestead Option Sales Tax (LHOST), which would establish a 1% countywide sales tax to offset municipal and county ad valorem property taxes for qualifying homestead properties. The bill creates a new homestead exemption separate from existing exemptions. Municipalities must complete the required legislative approval process to participate in the program.

The city would not impose the tax. Instead, the county would levy the 1% sales tax, and participating municipalities would receive a share of the revenue through a trust fund.

The new homestead exemption, funded by the sales tax, is intended to offset the loss of property tax revenue resulting from the exemptions granted to eligible homeowners. Sales tax revenues collected by the state would be redistributed to qualifying counties and municipalities through the trust fund. Under current law, collections are scheduled to begin no earlier than January 1, 2028, although the effective date could be moved up to 2027 if approved during the special legislative session.

Each year, the county tax commissioner would calculate a uniform homestead exemption amount for all qualifying properties based on the revenue collected by August 1, using a process similar to the existing SPLOST and LOST programs. The trust fund would then distribute the revenue to reimburse local governments for the homestead exemptions. Overall, the proposal is designed to shift a portion of local government revenue from property taxes to sales taxes.

Mayor Tramell asked for a motion to approve the Homestead Exemption Referendum and Resolution. Councilmember Gerald W. Ledbetter made a motion to approve the Local Homestead Option Sales Tax (LHOST) Resolution & Referendum for placement on November 6, 2026, ballot. The motion was seconded by Councilmember Sandra Thornton; **passed unanimously**.

OTHER

Speedway Ribbon Cutting is June 18 at 11:00 AM. The community is welcome to join.

Upcoming Meeting Schedule:

- **Canceled** Work Session Tuesday, June 30 @ 5:30 PM, canceled due to Georgia Municipal Association Training
- **Canceled** Business Meeting Monday, July 13 @ 5:30 PM, canceled due to No Business
- Work Session Tuesday July 28 @ 5:30 PM
- Business Meeting Monday, August 10 @ 5:30 PM

ADJOURN

Mayor Steve M. Tramell asked for a motion to adjourn. Councilmember Joseph R. Downs III made said motion and seconded by Councilmember Sandra Thornton; **passed unanimously**.

There being no further business, the meeting was adjourned.

Kristin Lester, City Clerk

Steven M. Tramell, Mayor