



Advancing Georgia's Counties.

2017-2018 Amended County Platform



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ECONOMIC DEVELOPMENT AND TRANSPORTATION



Chairman Lynette Howard
Gwinnett County
Vice Chair: Briar Johnson, Pike County

Staff: Clint Mueller

Progressive economic development policies and implementation strategies are essential for growth and prosperity throughout the entire State of Georgia. Economic development initiatives can only be successful through the effective partnering of state and local resources. ACCG supports the Department of Economic Development, the Department of Community Affairs, the Georgia Environmental Financing Authority and the Georgia Rural Development Council in their efforts to partner with local government. These state agencies and organizations provide vital support to local governments through education, tax and investment policies, and training and incentive programs.

It is at the local level that economic development, or its lack, is truly felt. While many areas of the state have experienced significant economic prosperity, rural Georgia continues to face challenges in attracting viable businesses and opportunity which would improve the quality of life for residents. In partnership with the state and private sector, local governments must focus on bringing economic viability to rural Georgia and further enhance economic prosperity in urban areas by investing in economic development strategies and the infrastructures that value innovation, attract businesses and keep communities thriving and viable. Efforts must be made to promote communication and technology investment in rural counties that will increase access to technology and improve educational opportunities. New and existing businesses must have a well-prepared, educated and trained workforce. Local communities must provide a positive environment where business can flourish, adapt to changing needs, and operate in the global market for products and services.

In order to ensure economic development, new and continuing initiatives that build on comprehensive, multi-modal and interconnected transportation systems are necessary. These include roads, bridges, airports, air transportation, railroads, rapid transit, ports, waterways, sidewalks, bicycles, paths and trails. The transportation system needs adequate and recurring revenue sources at all levels. Local governments should have the authority to make decisions regarding needs and priorities in collaboration with the state to ensure the most cost-effective choices. ACCG supports the goals of the Georgia Department of Transportation, State Road and Tollway Authority, and the Georgia Regional Transportation Authority and pledges continued cooperation with these groups to

develop initiatives to address mobility, air quality and growth challenges in the non-attainment metropolitan areas of the state, build the transportation infrastructure necessary to bring economic development to the rural areas of the state and to identify sound financing mechanisms to address the needs of the state's transportation infrastructure. ACCG also supports the continuation of capital improvements to Georgia's deep water ports.

LEGISLATION

Regional Transportation Sales Tax - In 2010, the General Assembly authorized a regional sales tax for transportation. The tax depends on counties and cities coming together within regional commission boundaries, agreeing on planning criteria and a project list, and submitting the list to voters for approval. To improve the functionality and likelihood of successful passage should another referendum be offered, ACCG asks the General Assembly to enact the following changes:

- Allow the project list to be amended, with voter approval, during the ten-year levy of the tax.
- Keep interest generated from revenues of the regional sales tax within the region for transportation purposes.
- Allow bonds to be issued subject to a 60-percent cap and referendum for approval. Any shortfalls shall only be covered through regional transportation sales tax dollars.
- Evaluate and consider removal of all sales tax exemptions, starting with those of highest value, with the exception of groceries and prescriptions.
- Limit the amount of revenues that can be used to pay for the administrative expenses of state agencies.
- Create a means to handle a potential revenue shortfall, such as allowing the creation of a contingency project list.

*** Single-County Transportation Sales Tax** – Beginning in 2017, all counties that do not levy the Regional Transportation Sales Tax will be authorized to hold a referendum to levy a Single-County Transportation Sales Tax. To improve the functionality of this new option for funding local transportation needs, ACCG asks the General Assembly to enact the following changes:

- Clarify that the process for preparing to hold the referendum can begin prior to July 1, 2017;
- Authorize counties that have a fractional TSPLOST less than one percent to hold a second referendum for the remaining balance before the existing tax expires;
- Authorize counties to fund a project that is located outside their county but has a substantial impact on the residents that live in their county;
- Authorize counties to collect any fractional portion dedicated to transit for a maximum period of twenty years;

Transportation Funding – Counties depend on state funding sources such as the local maintenance and improvement grant program (LMIG), Airport Aid Program and transit funds to maintain their transportation infrastructure. However, these programs are not funded at a level to meet the growing demands of the state's transportation system. A safe and efficient transportation network including well-maintained local roads and bridges, transit, commuter rail, HOV lanes, and bus and van systems requires sufficient transportation funding that is constitutionally dedicated to its intended purpose.

ACCG strongly encourages the state to identify other sound financing mechanisms, including nontraditional transportation revenue sources and user fees, to address the needs of the state's transportation infrastructure. Options for consideration include, but are not limited to the following:

- **Local Option Motor Fuel Tax**- Allow local governments the option to call a referendum asking the voters to approve a local or regional motor fuel tax that would support local transportation improvements, both capital and operational. Any tax rate approved should be uniform across the state.

- **Diversification of Funding Sources-** Georgia already has greater transportation infrastructure needs than available funding. At the same time, cars are becoming more fuel efficient and people are driving less as gas prices increase. ACCG urges the General Assembly to consider transportation funding alternatives that reduces the State's dependence on the motor fuel tax and diversifies our funding sources in an effort to provide long term stability and predictability of transportation related revenues.

State Use of Bond Financing – ACCG urges the state to evaluate the practice of using motor fuel tax revenue to pay for bonds sold to finance transportation construction and maintenance. Currently, about one-third of the state motor fuel tax revenues are dedicated to debt service. ACCG wishes to ensure that an ever-increasing portion of motor fuel tax revenue does not have to be used to pay outstanding debt, which will in turn limit the use of revenue generated by this user fee for federal matching or pressing state and local needs.

Regional Transit Governance - Should the Georgia General Assembly legislate a regional transit governance council for metropolitan Atlanta or any other region of the state, ACCG urges that the council's governing structure be comprised of local government representatives proportional to the local government's investment in the transit systems to be governed. Furthermore, to ensure accountability to local taxpayers, decisions made by said council should not be usurped by any state or other authority that has not contributed funding to the governed transit systems. ACCG also urges the General Assembly to limit a council's scope so as not to unduly usurp the authority of the local governments responsible for funding respective local transit systems. Any solution for regional transit governance also should have an opt-in provision.

Truck Weight Limit Increases – ACCG opposes future or further legislation that increases allowable weight limits on local roads and bridges as current allowable weight limits are at maximum capacity. Increasing the current weight limits will likely contribute to the following increases:

- Risk of severe accidents due to longer stopping distances and loss of control;
- Public safety and emergency response costs including proper equipment to quickly and safely upright heavier trucks after an accident and access to hospitals for the critically injured;
- The rapid deterioration of local road and bridge infrastructure;
- Bridge postings, which have exceeded 1600 at the county level due to prior legislation allowing for increases to the maximum allowable weight limits for specific industries;
- Costs of rerouting school buses and emergency response vehicles due to the quicker deterioration of bridges that have to be reposted;
- Longer routes for commercial truck traffic engaged in vital economic activity which results in increased costs and more miles driven on local roads resulting in more damage;
- The increase in truck weight limits would increase the number and severity of accidents and negatively affect moving freight and traffic through Georgia with each accident.-

Rural Planning Organizations – ACCG supports the concept of Rural Planning Organizations (RPO) in Georgia to allow more opportunity for rural areas to communicate with GDOT and participate in statewide transportation planning efforts. ACCG also supports the use of regional commissions as a liaison between GDOT and rural local governments and encourages GDOT to recognize regional commissions used in this capacity as the functional equivalent to an RPO. An RPO develops recommendations in planning, funding allocation, priorities, and other decision-making matters for consideration by GDOT. All RPO recommendations and documents are advisory in nature.

Biofuel Production – ACCG supports the growth of a strong, competitive biofuels industry in Georgia that utilizes the rich biomass resources produced in the state. In order to maintain stability in an often volatile fuel energy market, economically-feasible fuel alternatives must be developed. ACCG supports state incentives to promote the establishment of a biofuels industry in Georgia that can meet the alternative fuel needs of public and private sector vehicles. While ACCG encourages its members to purchase alternative fuels and flexible fuel vehicles when available and economically practical, ACCG opposes state mandates forcing county governments to use specific fuels or fuel blends.

Business Incentives - Enhancing Georgia's competitive position in the global market is crucial to economic development in counties. ACCG supports targeted state incentives to promote business development and recruit companies to the state. ACCG urges the State of Georgia to evaluate the use of the tier system and modernize its incentives to ensure that Georgia has aggressive job creation policies and resources that are responsive to the current economic climate and competitive with other southeastern states. In addition, the State should consider providing small business loan guarantees to promote local small business growth.

Prospect Information and Competitiveness – ACCG supports legislation to provide for the timely release of information concerning economic development clients of state and local agencies so that Georgia's opportunity to effectively compete for new jobs and investment is preserved. Preserving project and prospect confidentiality should be a priority of any legislation seeking the release of information prior to the announcement of the project. ACCG also urges the General Assembly to extend state protections to local governments as it relates to exemptions from open records for economic development projects.

State Financial Assistance for Redevelopment – ACCG supports state financial assistance to help local governments preserve green-field sites and make redevelopment a more attractive option to the private sector. ACCG encourages state financial participation at the request of local governments to support their efforts to eliminate barriers to redevelopment and make it an equally feasible alternative for private investment.

Appropriate use of Payment in Lieu of Tax (PILOT) by Development Authorities – As an accessory to bonds for title (i.e. tax abatement) intended to incent private real estate development, development authorities can require annual PILOT payments by the private development to the Authority or their sponsoring local government that are underwritten by abatement of taxes that would otherwise be collected by other local taxing authorities. Currently there are no restrictions on the amount of PILOT or how it is allocated between local taxing authorities. ACCG asks the General Assembly to look at the current uses of PILOT and ensure that one local government cannot enrich itself at the expense of other local governments.

APPROPRIATIONS

Economic Development Appropriations - ~~ACCG recognizes the state has faced historic budget shortfalls.~~ ~~However,~~ state revenues rely on a diversified and growing tax base that can only result from professional economic development activities promoting Georgia, recruiting businesses, and supporting the retention and expansion of existing companies. ACCG urges the General Assembly to support with adequate appropriations and resources the Georgia Department of Economic Development and other state agencies involved in promoting or supporting economic development. To enable Georgia to close the deal on highly competitive projects, appropriations for the REBA program through the Department of Community Affairs should be increased.

OneGeorgia Fund - ACCG urges the General Assembly to continue its efforts of increased funding for the OneGeorgia Fund to assist rural areas with economic development activities that will attract new businesses and assist in existing industry expansion. Without additional appropriations and where possible, ACCG encourages the state to broaden the scope and reach of OneGeorgia programs into areas where needs exist that may not be presently served. In particular, to enable Georgia to close the deal on highly competitive projects, appropriations for the OneGeorgia EDGE program should be increased. To more adequately assist communities with the development of essential infrastructure for economic development, the OneGeorgia Equity program appropriation should be increased as should the cap on the maximum amount of an Equity program award.

Workforce Development – Existing employers and new business prospects throughout Georgia must have a well prepared, educated, skilled and trained workforce. An adequately funded public education system is a key component of developing such a workforce. ACCG recognizes that economic development efforts benefit counties through the retention and creation of jobs, the broadening of county tax bases, and improvement of the overall quality of life. ACCG encourages the Workforce Division of the Georgia Department of Economic Development to involve and meet with county commissioners and other local governments as full partners in implementing Georgia's statewide workforce development strategies. ACCG strongly supports the efforts of the state's local

public schools to provide quality education in preparation for entering the workforce and to provide further training. More specifically, ACCG supports continued and increased appropriations for Quick Start, Go Build Georgia and the Intellectual Capital Partnership Program (ICAPP) for their workforce training programs, especially for existing industry and training for existing employees required to improve productivity and competitiveness or adapt to new technology.

GDOT Local Maintenance and Improvement Grant Program (LMIG) –In 2008, Georgia converted the State Aid and LARP programs to a general local maintenance and improvement grant program to be administered by the GDOT commissioner. This improved predictability and reliability of funding by guaranteeing the program will be funded with 10-20-percent of motor fuel tax revenues each year. Given the vast needs for transportation funding at the local level, ACCG strongly urges the General Assembly to fund LMIG at the maximum level of 20-percent.

Georgia Transportation Infrastructure Bank – ACCG supports the recapitalization of the Georgia Transportation Infrastructure Bank (GTIB), a revolving loan and grant-fund, and urges its primary purpose remain as a financing tool to meet the transportation needs of local governments. Due to the nature of public transportation projects, there is a gap in the availability of financing that can be critical to the completion of a project.

Statewide Freight Corridor Network ACCG supports the Freight Corridor Program, ~~and urges the Governor and the General Assembly to identify additional revenue sources to improve these corridors~~ Since improved roadways encourage continued economic growth, communities need four-lane access sooner rather than later.

Urban and Rural Transit Systems – ACCG urges the General Assembly to provide both capital and operating assistance to Georgia's transit systems, both urban and rural. Such assistance should exceed not just meet, state matching requirements to receive federal transit funds.

- ACCG supports funding for rail acquisitions and rehabilitation projects throughout the state to preserve the operation of various rail lines. The association also supports the efforts of the Georgia Rail Passenger Program (GRPP) to provide passenger rail service between communities throughout Georgia and within metro Atlanta. To facilitate these efforts, ACCG supports continued funding of the GRPP and studies of commuter, intercity and high speed rail corridors for future rail passenger transportation throughout Georgia. The association also encourages the state to integrate statewide planning with local planning, including a feasibility study, to ensure the extension of multi-modal transportation throughout the state.
- ACCG supports the construction of a multi-modal passenger terminal in Atlanta to facilitate the development of fixed guideways, which will lessen the number of private passenger vehicles on metropolitan Atlanta freeways and, in turn, help attain air quality standards.

Airport System – Georgia's 104 air carrier and general aviation airports support economic development statewide. The full development of Georgia's airport system is essential to the state's economic development efforts and participation in the global economy. Our publicly-owned airports are facing challenges in meeting safety-related, preventative pavement maintenance, rehabilitation and capital needs. ACCG endorses a state funding level for airport projects sufficient to meet the active Capital Improvement Program (CIP) requests of local governments. ACCG supports the transfer of state taxes collected on the sale of aviation fuel from the state's general fund to a dedicated fund for the improvement of public use airports throughout Georgia. The association also encourages the state to consider providing funding for land acquisition, which is essential for local airport enhancements.

FAA Rule on Aviation Gasoline - The FAA issued a rule clarification recently that requires all tax revenues derived from aviation gasoline and jet fuel to be used only for airport purposes or state airport aide programs. ACCG understands the vital role airports play in our local economy and therefore, encourages the General Assembly to support a compliance plan that ensures the revenue derived on aviation gas remains in the jurisdiction in which it was collected while minimizing costs for compliance.

OTHER ISSUES

Bridge Improvement Program – ACCG supports the use of formal asset management programs and innovative technology as a supplement to inspection of the condition of local bridge infrastructure. As of July 2015, counties are responsible for maintaining 8,004 bridge structures, many built between 1950 and 1965 and carrying a 40-50 year life span. More than 1,600 of these bridges are rated as structurally deficient by GDOT which is approximately 80% of the deficient bridges in the state. County officials rely on asset management data provided by GDOT to prioritize the use of limited infrastructure funding for repairing and replacing these structures. When possible, ACCG encourages GDOT to use objective methods to assess bridge infrastructure conditions to ensure clarity and certainty of information and the most efficient use of limited funding. ACCG also encourages GDOT to continue its funding assistance to county governments for local bridges.

Flexibility in State Transportation Funds – ACCG encourages GDOT to allow more flexibility in how counties utilize state transportation funds, including increased consideration for reduced Right-Of-Ways, alternatives to paving and the use of various road treatments.

State Road ROW Maintenance – The positive appearance of our state and federal road right-of-ways is an important ingredient in attracting economic development prospects to Georgia. ACCG supports GDOT's roadside enhancement and beautification programs including Adopt-a-Highway and the Wildflower Program. Because of the importance of transportation corridors to business recruitment, ACCG urges GDOT to improve maintenance and litter removal efforts and to adopt a policy to regularly and more frequently maintain and mow State and Federal road right-of-ways.

Transportation of Hazardous Waste – ACCG strongly encourages federal and state transportation and environmental regulatory officials to involve local government officials actively in planning efforts within all jurisdictions that are affected by the transportation of hazardous waste. This must be done to facilitate proper emergency response, public safety, health care, and regional coordination.

Transportation Plans - ACCG supports the development of appropriate plans to ensure that all areas of the state remain in air quality attainment. ACCG also supports GDOT's continued cooperation with the planning and consultation processes of cross-state MPOs.

Toll Roads - ACCG recognizes tolling and public-private-partnerships are an important component of a comprehensive transportation funding framework. Most citizens seem to prefer and associate value with paying for a specific project or project list and tolls are a form of a direct user fee that can be project specific. A new toll facility can pay for itself without new taxes and tolls can be discontinued or reduced when funding targets are met. Tolling may allow some opportunities to take advantage of the efficiencies of private capital markets. In addition, variable toll rates can be employed to manage congestion. ACCG recommends the consideration of toll roads whenever creating new capacity in the state transportation network.

Routing/ Dispatching Implementation Mandate - ACCG urges the General Assembly to provide operating and capital funding assistance for projects, policies, or rules passed down to local governments as a requirement for participating in the Section 5311 Rural Public Transit Program. Counties voluntarily participate in the rural public transit program. New projects or policies require additional funding resources to implement, and should not become a mandatory requirement for local program compliance.

GENERAL COUNTY GOVERNMENT



Chairman Cindy Mills
Forsyth County

Vice Chair: Dale Provenzano, Glynn County

Staff: Todd Edwards

Now more than ever, Georgia counties' capabilities are being stretched beyond their limits. Counties are charged with implementing costly state and federal mandates without sufficient appropriations or revenue sources to pay for meeting the state's or federal government's objectives. Citizens' demands for more and better services are also increasing at a time when revenues are decreasing due to the down economy. Thus burdened, many county governments struggle to meet greater demands for traditionally urban-type governmental services. Counties must be able to respond to today's issues without being limited by inefficient and ineffective restrictions imposed by state law, particularly with regard to the structure of county governments.

ADMINISTRATION AND GOVERNANCE

State and Federal Mandates/Fiscal Analysis – Even though certain federal and state-mandated programs may benefit the public, accountability suffers when Congress or the General Assembly decide that a program should be created or a service provided, but do not take responsibility for assessing a proposal's cost and providing the means to pay for it. While Congress and the General Assembly have enacted legislation to require fiscal analysis of future legislative proposals impacting local governments, existing mandates continue. Therefore:

- ACCG recommends that existing mandates be identified, the impact of each be assessed, and the means for eliminating or funding each mandate be identified.
- ACCG also proposes that the monetary threshold for requiring fiscal analysis of a bill before the General Assembly (currently set at \$5 million aggregate statewide impact) be lowered to \$1 million if a proposed mandate would affect counties alone, rather than in combination with cities and schools.
- Furthermore, the fiscal analysis process should be expanded to review legislative and regulatory proposals that would result in the loss or reduction of revenues as well as increases in expenditures.
- The state's fiscal note act, which requires fiscal notes to be prepared for all bills "having a significant impact" on anticipated revenues or expenditures of state agencies, should be expanded to require fiscal notes for regulatory decisions that will have a fiscal impact.
- All current and any newly-proposed state reporting or legal notice requirements impacting counties should be consolidated, eliminated or otherwise streamlined in order to reduce unnecessary and duplicative resources at the local level.
- Finally, ACCG urges the General Assembly and Congress to reject legislation which would mandate new or increased county expenditures without the consent of the local governing bodies charged with levying the

taxes necessary to implement the mandate, or unless the legislature provides new local revenues to finance the mandate.

School Growth – Planning for student population growth should be a joint effort between the county, city, and school board. The county, municipalities located within the geographic area of a school district, and the local board of education that is experiencing or anticipating growth in student population (to the extent that additional schools or classrooms may need to be constructed) should hold one or more public hearings as needed and collaborate with the district school board that jointly establishes the specific ways in which planning for growth, including school facility siting, shall be coordinated and how infrastructure to support expansion should be financed. Furthermore, state law should be changed to authorize ESPLOST funds to help pay for road, sidewalk, signage and other safety costs directly related to newly constructed or renovated schools.

Development Impact Fees – Under current law, counties cannot impose development exactions as a condition of zoning approval except in the form of impact fees. However, given the complexity of development impact fees and the extremely high cost of creating and implementing an impact fee program, ACCG proposes the following:

- The impact fee law should be revised to eliminate impediments for its use and allow for a simpler, more streamlined impact fee system.
- As an alternative, counties should be authorized to impose other exactions in lieu of impact fees.
- The impact fee law should be amended to authorize counties to levy impact fees within municipalities as well as the unincorporated area so long as the service for which the fees are levied is offered on a countywide basis to municipal as well as unincorporated residents and property owners.

Districting: Home Rule – ACCG contends that districting and redistricting of counties are matters best determined by the local community. Home rule should prevail in the design of commissioner districts for counties — just as it does for city districts — without action by the state legislature. All proposals for districting and redistricting would continue to be subject to the requirements of the Voting Rights Act just as they are currently.

Open Meetings/Open Records – While recognizing that open government is in the best interest of the people, ACCG maintains that the public's right to know should be balanced against the government's need for discretion, cost to the public and respect for privacy, especially personal information pertaining to citizens maintained by governments. To ensure the foregoing, ACCG proposes the following:

- Public agencies should be authorized to hear evidence regarding charges of sexual harassment involving public employees in executive session. The intent is to encourage victims to come forward while at the same time protecting employees falsely charged.
- The practical implications of retaining or deleting electronic media, such as e-mails, as records otherwise subject to disclosure under the open records act should be reviewed to determine what, if any, amendments to the open records law may be needed to address the nature of electronic communications in contrast to paper communications.
- Amend state law to allow for an exception to the open records act regarding property assessment data that has not been finalized or approved by the Board of Tax Assessors to ensure that the public is not misinformed.
- Amend state law to allow for an exception to the open records act for records created during the deliberative process which shall include internal communications that consist of advice, recommendations, opinions and other material reflecting the policymaking processes of the governmental body.
- Restore the provisions from the open records law that previously allowed responses to requests for public records from out-of-state requestors to be at the discretion of the governing authority of the agency as provided by policy.

Publication of Annual Financial Statements – According to O.C.G.A. § 36-1-6, all counties are required to publish a financial statement once each calendar year in a local newspaper. The statement must also be posted twice each year for a period of not less than 30 days on the bulletin boards of the various county courthouses. This law, enacted in 1952, has been superseded by the broader and more detailed requirements of the 1980 budget and

audit law and more recent requirement that all budgets and audits be posted on the Carl Vinson Institute of Government Website, and should be repealed to avoid confusion, duplication and cost to taxpayers.

County Liability: Failure to Wear Seat Belts – O.C.G.A. § 40-8-76.1(d) provides that the failure of an occupant of a motor vehicle to wear a seat safety belt cannot be considered evidence of negligence or causation, and cannot otherwise be considered evidence used to diminish any recovery for damages. This adds significant additional costs to claims and insurance for counties. Georgia, like most states, has adopted the comparative negligence doctrine into its tort law. The comparative negligence doctrine is the principle that reduces a plaintiff's recovery proportionately to the plaintiff's degree of fault in causing or contributing to damage or injury. However, as a result of the current law Georgia defendants, including counties, cannot invoke the comparative negligence doctrine in defending claims made by plaintiffs whose injuries are in whole or in part related to their failure or their choice not to wear a seatbelt. The law should be amended to eliminate this problem.

Direct Appeals from Denial of Sovereign Immunity - Sovereign immunity protects the taxpayers from having to pay for certain lawsuits against the state, county, or city. Prior to 2016, in cases where the state, county or city claims sovereign immunity as a defense, but is denied by the trial court, the trial could be suspended while the denial of sovereign immunity was immediately appealed. In 2016, the Georgia appellate courts eliminated this direct appeal and are now requiring Georgia governments to pursue an "interlocutory review" when sovereign immunity is denied by the trial court. This could result in taxpayers having to fund the entire cost of the complete trial before being able to appeal the denial of sovereign immunity. The Georgia appellate courts have stated that the legislature can easily amend the direct appeal statute and add immunity as a basis for a direct appeal. ACCG urges the General Assembly to specifically allow direct appeal of immunity issues to protect constituents and taxpayers from bearing the burden of unnecessary litigation costs in cases where immunity clearly applies.

Building Inspections: Public Duty Doctrine – Traditionally, under the public duty doctrine, local governments have not been held liable for damages to private parties resulting from improperly constructed buildings that were subject to a county's or city's building inspection program. That doctrine, as it applies to local building inspection programs, has been overruled by the Courts. This ruling potentially subjects counties to costly negligent inspection lawsuits when an inspector fails to find code violations by conducting a proper inspection. Given that the cost of supporting a building inspection program that is adequate to avoid liability for poorly constructed buildings, ACCG proposes that the General Assembly correct the decision of the Court and legislatively reinstate the public duty doctrine to local government building inspection operations.

Utilities: Improperly Installed Lines – The General Assembly should provide that counties shall be held harmless from liability resulting from cut utility, communication and other lines when the owners of the lines fail to install the lines at a depth sufficient to allow for routine maintenance of the public rights of way. Furthermore, such entities should be subject to state and/or local penalties for failure to install lines properly. Private utilities should be required to notify counties when they are installing infrastructure in the county right of way.

Location and Control of Utilities – Because the availability of utilities often determines and drives development, the location of public and private utilities should be subject to the county's land use plan. Additionally, because of the cost to the taxpayers of moving a utility not located in the right of way when a road is expanded, public and private utilities should be required to locate within the county's road right of way if, in the county's discretion, there is space available. Finally, control by counties of access to the public rights of way by utilities and other commercial enterprises must be clarified and strengthened to protect the public's interest.

Immigration Administration and Enforcement – In the absence of Federal action, Georgia and other states have enacted their own illegal immigration reform laws in recent years. While the bulk of Georgia's measures have fallen on local governments to comply with and enforce, ACCG feels that true, meaningful reform entails that state agencies and private entities be equally responsible for whatever mandates are required of counties and cities in order to provide maximum effectiveness and ensure uniformity in the law's application. All immigration policy must be enacted taking into account the added costs and administrative impact to local governments, thus local taxpayers, and the negative impact on legal U.S. businesses and residents through additional, **undue regulatory**

~~morass regulatory challenges.~~ Immigration policy should also clearly define the requirements that state and local governments must abide by.

~~**Animal Control: Cost of Animal Care**—County animal control and other temporary shelters are often overwhelmed when animals lawfully seized in large-scale animal cruelty cases such as illegal puppy mills, cat hoarding situations, dog fighting rings, or malnourished horses are sheltered. The cost of this care can be exorbitant, putting great financial strain on county taxpayers, particularly if these cases are subject to court challenge. In order to shift some of this cost from taxpayers to those responsible, ACCG supports legislation authorizing counties to require that animal owners post bond for this care when animals are seized. If the defendant refuses, they lose custody of the animal(s). If the defendant is found innocent, animal cruelty charges are dropped or they otherwise retain custody of the animal, the bond must be returned. Those found guilty will forfeit the bond.~~

Qualifications-Based Selection (QBS) of Design Professionals – Qualifications-based selection is the process of selecting a design professional such as an architect, engineer or related technical professional whereby competing firms are evaluated and ranked on the basis of their qualifications. Contract terms, including price, are negotiated with the top ranked firm on the basis of a fully developed scope of work. If a county or other public entity is unable to reach agreement with the first firm, it terminates negotiations and begins negotiations with the second ranked firm. While ACCG endorses the use of QBS by counties at their discretion for procurement of design professional services, ACCG opposes legislation mandating the use of QBS by county governments.

~~**Fireworks**—In 2015, the General Assembly passed legislation authorizing the sale and use of fireworks in Georgia which are not prohibited by federal law. Under this statute, fireworks may be used between 10:00 a.m. and 12:00 a.m., with hours extended to 2:00 a.m. on Jan. 1, July 3-4, and December 31. Outside of these hours and a few exceptions, local governments may not regulate the hours or locations where fireworks can be used or sold. ACCG urges that this law be revised to authorize local governments to regulate the sale and use of fireworks within their jurisdictions, consistent with the preferences of their communities.~~

INTERGOVERNMENTAL RELATIONS

*** Annexation**—While annexation of unincorporated areas by municipalities may be appropriate it may also be abused when its primary objectives are the expansion of the city tax base, or to circumvent the county's land use plan, zoning ordinance or alcoholic beverage ordinance. These tactics may cause severe service delivery problems and loss of county revenues. In hopes of resolving these problems, a uniform annexation dispute resolution process was enacted by the 2007 General Assembly. However, to be effective, immunity from suit must be provided to all persons serving as arbitrators under the process. In addition, the Georgia Department of Community Affairs should be designated to administer the dispute resolution process and to prepare policies, procedures and guidelines necessary for implementation including appropriate recordkeeping and oversight. Additional changes to annexation law should:

- specify that annexation be allowed solely to provide public services not otherwise available from the county or to incorporate an unincorporated island;
- require that the economic and fiscal impacts resulting from proposed annexations be assessed and reported including any effects on the county's ability to retire debt or pay its pension obligations;
- require that annexing cities reimburse counties to the extent of any negative fiscal impacts resulting from annexation, including the cost of any stranded infrastructure;
- ensure that the integrity of the county's land use planning process is not undermined;
- bar the effective date of annexation until such time that an annexing city provides the same level of service to areas proposed for annexation as it does within the balance of the city;
- strengthen the signature verification process in those annexation methods that require signatures.
- close any loopholes that cities may devise to limit the effectiveness of the dispute resolution process;
- extend the period by which counties must officially object to an annexation to allow adequate time to process information and make a more informed decision;
- expand the grounds under which counties may object to an annexation under the dispute resolution process;

- require sufficient notification to the county prior to annexation of any unincorporated islands;
- prohibit cities from using public property to meet contiguity requirements when property proposed for annexation does not otherwise touch the city boundary; and
- require that affected counties be given advance notice of any annexation or boundary adjustments proposed by local legislation.

*** Deannexation-** In addition to legislation to regulate annexation, the General Assembly should protect property rights by authorizing property owners to deannex themselves from a municipality under the same conditions and safeguards as annexation, particularly if the city has not provided the property owner with the services that were promised within a given time frame. Any such procedure should allow for a property owner to deannex without obtaining the approval of the municipality or General Assembly as current law requires.

*** Creation of New Cities** –The creation of new cities duplicates local administrative structures and can disrupt long term planning, create service delivery challenges and inefficiencies, and impose greater costs on taxpayers both within and outside the new city. To that end, any legislation to create new cities should only be introduced in the first year of the General Assembly’s biennial session and voted upon in the second year, with no changes in boundaries of the proposed municipality in the second year.

During the interim between sessions a comprehensive financial viability study should be conducted to determine:

- the economic viability of the proposed city;
- the financial impact on the county and adjacent municipalities in terms of lost fees and other revenues;
- the impact on existing service delivery areas, agreements and investments;
- **Calculate** the per-capita tax base of the proposed new city relative to the County as a whole, **then and adjusting its** borders to equalize tax base and millage levy yield between them;
- the perspectives of both proponents of the new city and other affected stakeholders; and
- other factors.

Furthermore, ACCG urges the General Assembly to reject any legislation that would require that infrastructure investments made by county taxpayers be transferred to new municipalities that are created. In addition, since the creation of new cities will likely have implications for all citizens of a county, the incorporation of new cities should be dependent on a countywide vote in addition to a vote within the proposed corporate boundaries.

ACCG believes that “city lites”, as well as existing cities not appropriately providing the three services required by Georgia statute, create undue complications on effective and efficient governance. Furthermore, the notion that a newly-created “city lite” is limited to only the services it promises during the incorporation process is constitutionally flawed. ACCG also believes that newly created cities should be required to provide more than just three services.

The following safeguards should be enacted to ensure that new and existing cities are, in fact, providing the minimum number of services required to be active municipalities:

- define and provide minimum thresholds for each of the possible municipal services;
- require that each service claimed be provided and enforced in fact, not just on paper;
- make it clear that in order for an **intergovernmental** contract with a county to count towards the minimum number of **city** services, the contract must be for a service, or level of service, not otherwise provided by the county to county residents generally; and
- require that a valid and enforceable contract be in place for each municipal service that is claimed. Each contract should:
 - include measurable consideration approximating the cost/value of the service provided by the contracting party to the city; and
 - be in writing and be entered on the minutes of the city and of any other public entity if it is providing the service.

Finally, the General Assembly should reinstate the “3-mile” provision to protect counties and existing cities from the creation of new municipal governments, ~~and~~ should prohibit the creation of any unincorporated islands in the creation of any new cities, and require that the legislation to create a new city be sponsored by a legislator whose district falls, in whole or in part, within the proposed city’s boundaries.

Tax Equity – The concept of tax equity implies that the local government tax and service delivery system should treat all citizens of Georgia fairly. While tax equity from the municipal perspective has been directly resolved through the Service Delivery Strategies Act, tax equity from the perspective of counties and unincorporated taxpayers has not. ACCG therefore recommends the following:

- The General Assembly should enact legislation that would result in all taxpayers being treated equitably whether they live within a municipality or in unincorporated areas.
- Legislation should be enacted which would prevent subsidization of city operations by counties and unincorporated taxpayers through utility franchise fees, through county property tax exemptions on municipal profit-making enterprises, and through ‘double-dip’ distributions of sales tax revenues that provide inequitable benefits to municipal residents.

Service Delivery Strategies – Implementation of the Service Delivery Strategy Act continues to pose challenges to counties and cities alike. Technical amendments and clarifications are needed to facilitate implementation and minimize disputes. At a minimum, in order to minimize conflict in future revisions to local service delivery strategies, the Service Delivery Strategies (SDS) Act should be amended as follows:

- Key definitions and principles detailed in the joint SDS handbook authored by ACCG, GMA, DCA and CVIORG should be clearly set forth in the statute;
- The frequency and scheduling of future revisions to local service delivery strategies should be clarified;
- Sanctions should be enacted for cities that do not negotiate in good faith along with protections for the county and those cities that do;
- The law should be amended to ensure that service delivery negotiations between counties and cities occur on a “level playing field”;
- The law should be amended to require LOST and service delivery negotiations to occur simultaneously, as one single negotiation;
- The judicial dispute resolution procedures in current law is constitutionally suspect and should be eliminated;
- Ensure that cities cannot charge higher utility rates or fees to unincorporated residents unless that cost is “reasonably” related to the cost of providing the service; and
- Current law should be amended to clarify that all revenues generated by taxes and fees levied or imposed primarily in the unincorporated areas of the county — like business and occupation taxes, hotel-motel taxes and alcoholic beverage taxes — may be used by the county to offset the cost of county services provided primarily to unincorporated residents and property owners or for the county’s share of the cost of providing services jointly funded with one or more cities.

Where helpful and feasible, ACCG recommends that any concerns counties and cities have with implementation of the SDS be resolved through joint deliberation and joint legislative action with GMA.

Extraterritorial Condemnation and Acquisition of Land by Cities – Cities have the power to condemn and purchase property outside their boundaries. This can be done without the cooperation of the county government and without regard for the county’s land-use plans or zoning ordinances. ACCG recommends that any extraterritorial condemnation or purchase by a city be subject to approval by the affected county, and any use of property condemned by a city outside its boundaries be subject to the land use plans and zoning ordinances of the county wherein the condemned property is located.

Local Authorities Subject to County Ordinances – From time-to-time local authorities, whether they are established by local acts of the General Assembly or activated by resolution of a county, make land use and other decisions affecting the health, safety and welfare of the community. Where a county governing authority has

enacted zoning, cell tower, stormwater, environmental or other land use or health regulations as authorized by law, the General Assembly should ensure that local authorities are not immune or exempt from such regulations.

Extraterritorial Provision of Services by Cities – On its face, the Georgia Constitution appears to require intergovernmental agreements between two local governments if one wishes to extend its services into the territory of the other. While the contracting requirement is eminently logical, cities are routinely taking advantage of a loophole in the Constitution to provide services extraterritorially without an agreement or even discussion with the county. This tactic, typically done to take advantage of revenue potential or extending water/sewer lines or to promote annexation, leads to conflict and unhealthy competition between counties and their cities. Moreover, it leads to an inefficient use of public resources. ACCG urges the General Assembly to condition the provision of municipal services by a city outside its boundaries on entering into an intergovernmental agreement with the affected county or expressly including the extraterritorial service in a county-approved service delivery strategy verified by the Department of Community Affairs.

Elected Officials' Campaign and Financial Disclosure Statements – Current law requires public officials to file annual financial disclosure statements detailing fiduciary positions held by each official as well as financial and business interests. For the sake of efficiency, ACCG recommends that O.C.G.A. § 21-5-50 be amended to authorize county officials to submit a simplified “No Changes” financial report when the answers to questions required to be answered by law have not changed from the previous year. ACCG also urges the General Assembly to provide enhanced enforcement provisions eliminating any incentive for non-compliance.

Federal, State and Local Election Runoffs – Georgia is one of the few states that require runoffs for federal, state and local elections. Runoffs are costly to candidates and the public. They require additional election dates and extend the election process several weeks for months whenever runoffs become necessary. In addition, results may be skewed by low voter turnout in runoffs. As such, ACCG proposes that the General Assembly reduce the likelihood of runoffs by lowering the majority needed for election to state and county offices to 45 percent of votes cast from the current 50 percent.

Special Election Cost Reimbursement – Under current law, counties must bear the cost of special elections. As a result, affected counties must allocate funds away from essential, state-required public services to pay for these elections over which they have no control. ACCG supports legislation requiring the state to reimburse counties for all expenses incurred in the preparation for and conduct of special elections to fill a vacancy in any statewide office, the Georgia General Assembly, the offices of U.S. Senator or Representative, or to approve a statewide referendum. ~~Additionally, ACCG asks that statute be amended to allow for the “second Saturday” of early voting prior to a special election to be changed so as not to fall on a Federal holiday.~~

Commissioners' Term in Office – the “Lame Duck” Period

Legislation has recently been introduced to have newly-elected mayors, city council members and county commissioners take office on the Monday following the general election. For myriad reasons ACCG opposes this statewide attempt to address a few cited instances whereby outgoing city or county governing authorities have had the requisite votes to make what may be unpopular decisions during the time between the election and new officials assuming office. ACCG instead recommends that local legislation, specific to a desiring jurisdiction or local delegation, is a more appropriate and constructive approach in avoiding unintended statewide ramifications. Furthermore, if “lame duck” malfeasance has risen to the level that corrective action is required by the Georgia General Assembly, ACCG believes that the abbreviated term-of-office provisions should apply uniformly to all outgoing elected officials both at the state and local level.

Nonpartisan Elections – ACCG supports legislation authorizing local acts of the General Assembly to provide for the nonpartisan election of the members of county governing authorities.

Package Sales of Distilled Spirits – Current law restricts counties from calling for a referendum to consider the package sale of distilled spirits unless a written petition containing the signatures of at least 35 percent of the registered and qualified voters in the county. As the 35 percent threshold is difficult to obtain, ACCG supports

authorizing the county's governing authority to initiate the public referendum process via the adoption of a local ordinance or resolution.

INTERNAL COUNTY RELATIONS

County Officers/Magistrates/Coroners: Compensation – While some county officials are compensated on a salary basis, other county officials are compensated by fees for work performed or through a combination of fees and salary. Fee compensation reflects an earlier time in Georgia history when county officials paid their own expenses out of the fees collected.

- Since county officials collecting fees do not pay the county for the cost of office space, HVAC, supplies or personnel, even when providing services to the state or federal government rather than the county, ACCG recommends that all fees collected by county officials be deposited in the general fund of the county to defray the cost of those offices, and that all full-time county officials be paid on a salary basis rather than a fee basis or a combination of fees and salaries.
- Except in counties with a population under 35,000, coroners are generally paid on a fee basis (\$125 per investigation/\$250 if a jury is impaneled) or by salary established through local legislation. ACCG proposes that county governing authorities be authorized to establish compensation for coroners on a salary basis by county resolution or ordinance.
- State law dictates that coroners receive the same per-diem rate (currently \$173) that state legislators receive for participating in state-required training, regardless of the distance traveled or whether an overnight stay is involved. This is in addition to the reimbursement of actual transportation costs and training registration fees paid by the county. ACCG believes that coroners' per-diem rates and other cost allowances should be determined by their respective county commissions, or at least not exceed the per-diem/costs received by the commissioners.
- ACCG opposes any increases in supplements for county officers and magistrates given that existing supplements increase annually to reflect cost of living and longevity adjustments.
- In addition, in the event that the General Assembly does approve an increase in compensation for any county officer or magistrate, any such increase should not become effective until after the next general election affecting that office.

County Officers/Magistrates/Coroners: Governance – ACCG supports cooperative efforts between ACCG and the county officers/magistrates organizations to resolve organizational inefficiencies focusing on budgetary, procurement and personnel problems which otherwise could lead to increased liability exposure. In particular, the following should be accomplished:

- Legislation should be enacted to require that a common set of personnel policies be implemented in each county that would be applicable to the employees of the county governing authority and the employees of the county officers.
- Current law, which impliedly authorizes county governing authorities to implement procurement systems as an extension of commissioners' fiscal and budgetary responsibilities, should be amended to expressly authorize procurement systems applicable to all county departments and functions.
- To address the issue of vacancies in the offices of elected county officials, both constitutional and statutory, state law should create a consistent policy for temporary replacement, as well as permanent replacement by the governor or other appropriate authority until the next applicable election cycle. ACCG recommends the appointment of a blue ribbon committee to come forward with specific recommendations in this regard.
- ACCG opposes amending Georgia's Constitution to add any additional county elected officials as constitutional officers since this would unduly complicate relations with the county governing authority on such issues as contracting, purchasing, budgeting and other administrative matters.

Nepotism in County Government – The General Assembly should authorize county governing authorities to adopt nepotism policies that apply to employees and officials generally, including constitutional officers and their employees.

Copying and Storing of Newspapers by Clerk of Court, Sheriff and Probate Judge – Current law requires that clerks of court, sheriffs and probate judges procure and preserve for public inspection a complete file of all newspaper issues in which their advertisements actually appear. Newspapers may be bound, microfilmed, photostatted or photographed and must be maintained for 50 years. As a matter of efficiency, the law should be amended to allow for digital storage of newspapers, to limit preservation to those portions of newspapers reporting ads placed by county officials, or to authorize county governing authorities, in their discretion, to suspend the storage of newspapers.

Eliminate Outdated Notice Requirements in Legal Organ – Various state laws require counties to post notices in their legal organs or local newspapers so that the public is provided with adequate notice of the events or actions required to be listed. The requirement that counties pay to post notice in local newspapers is both antiquated and costly for Georgia taxpayers. Most citizens and business that look for these notices have access to computers, thus are more likely to look for the notices on the Internet. This is especially true of businesses that operate outside the state or outside the county that do not have access to local papers. Counties should be provided with the flexibility to post mandated notices on their websites or on a common statewide website instead. The press is free to post these notices in newspapers as a public service to which they are committed, but should not be subsidized by local taxpayers in doing so.

County Employee Mandates – ACCG believes that personnel management practices and compensation to local government employees are properly functions for local determination. ACCG strongly opposes any state or federal mandated salaries, benefits or other special treatment for any county employees or class of employees. ACCG further opposes any legislation which would provide for collective bargaining rights for public safety officers employed by local governments or for any other local government employees.

~~**Pension Investments**—The Public Retirement Systems Authority Law specifies the types of investments in which public retirement systems may invest. The ACCG Pension Fund and most other public retirement systems invest some portion of their assets in mutual funds as a practical, cost-efficient way to help build a diversified portfolio. The Attorney General, however, has advised the State Auditor that investing in mutual funds is not authorized. ACCG proposes that current law be clarified to expressly authorize public retirement systems to invest assets in mutual funds.~~

Increase Commissioner Training Supplement and Establish Continuing Education Requirements – Since 1987, ACCG has partnered with the Carl Vinson Institute of Government to offer voluntary training and certification programs for county commissioners. Together, the Commissioners Training Program and the Certified Commissioners Training Program have graduated more than 3,000 commissioners and county staff, enhancing their ability to provide more effective and efficient government leadership for the citizens of Georgia. In 2001, a \$100 per month supplement was added for completion of the Certified Commissioners Training Program. While this supplement initially attracted commissioners who may not have otherwise become involved, commissioners have come to realize the value of the training. They have encouraged others to participate and a tradition of training was born in many of these counties. As a result of the recommendations from the ACCG Training Assessment Committee, ACCG supports establishing an additional supplement for advanced training through the ACCG Lifelong Learning Academy and requiring continuing education to maintain supplements earned after January 1, 2013.

Subdivision Regulations – Under current law, whenever a county board of commissioners or city council prepares and adopts subdivision regulations, no plat of subdivision of land within the county or city can be filed or recorded in the office of the clerk of superior court without approval of the county or the city. However, the law also provides for an exception. Approval by the county or city is not a precondition for filing a plat where no new streets or roads are created, no new utility improvements are required, or no new sewer improvements or septic tank approvals are required. The General Assembly should eliminate these loopholes to better protect the health and safety of the public.

APPROPRIATIONS

Libraries – Presently, the General Assembly appropriates a limited amount of state funds towards the cost of supporting public libraries in Georgia. Local governments pay most of the cost. ACCG, therefore, recommends that the General Assembly provide its fair share by substantially increasing funding to improve and expand library services throughout the state.

~~**Georgia Cooperative Extension Funding**—Since 2009, state budget allocations to Georgia Cooperative Extension (Extension) have been reduced by 24 percent, or by more than \$9.2 million. Simultaneously, counties have had to assume an increasingly larger role in funding Extension. As a result of these budget cuts:~~

- ~~• the equivalent of 216 positions have been lost;~~
- ~~• 27 counties do not have a full-time agent in any program area;~~
- ~~• four counties have been reduced to a single, classified staff member;~~
- ~~• 15 counties are funding county agent/associate positions with county funding only; and~~
- ~~• 44 counties currently share the services of one or more agents.~~

~~To date, 105 of Georgia's 159 counties have had to reduce and/or alter their staffing patterns. This has drastically and negatively impacted both the quality and quantity of critical services provided by Extension on which citizens rely related to health, economic wellbeing, quality of life and the environment.~~

~~In light of the contributions that Georgia's counties have made over the past five years to maintain the services provided by Extension, ACCG urges the Governor and General Assembly to restore previous budget cuts to this invaluable program.~~

HEALTH AND HUMAN SERVICES



Chairman Dr. Doreen Williams
Rockdale County
Vice Chair: Alphya Benefield,
Charlton County

Staff: Debra Nesbit

County government should not have to expend county property taxes and other funds for health and human services mandated by the state and federal government. Counties have assumed multiple responsibilities for health care and human services. They provide funding and resources for physical health, behavioral health care, health care facilities, hospitals and social services programs, insure their employees and protect the public health. Counties fulfill an essential role in Georgia's health system. Health and human services expenditures are among the largest costs to county government. Solutions must be found to lighten the administrative and financial burden on local property taxpayers while continuing to serve those in need. The state and federal government should embrace a true partnership with counties and involve elected and appointed county officials in setting health care policy and system reform. Counties are uniquely able to respond to the needs of their communities provided they are given the flexibility and the resources. We call on the state to help counties maintain the integrity of the health and human services delivery system by doing the following.

Prevention and physical health services are the cornerstones of an effective health care delivery system. ACCG supports 100 percent access to necessary health services and zero disparities in the health status of our citizens. There should be no access disparities due to race, ethnicity, income, or geographic residence. ACCG supports comprehensive care provided in an ethnically and culturally appropriate manner by adequately trained health professionals and providers in public health, preventive medicine and primary care.

ACCESS TO HEALTHCARE

Emergency Medical Services (EMS) –The EMS community provides the first hands-on response to Georgians in need, whether provided by a fire or EMS department, a hospital-based service, or a private provider under contract. Counties must invest in this service and its personnel in order to provide the highest quality of care. ACCG urges the General Assembly to:

- Appropriate sufficient funds to the Georgia Public Safety Training Center for the delivery of emergency medical technician (EMT), paramedic, and management training, as was authorized in 2007.
- Continue state funding for emergency ambulance services and non-emergency transportation for adults.
- Provide resources for enhanced communication technology.

- Establish regional guidelines for quantitative and qualitative service goals for rural, urban and suburban EMS providers and fund efforts to move towards meeting those goals by reducing response times while maintaining quality standards.
- Waive the fee for the criminal background check by the Georgia Bureau of Investigation.
- Require that CMS and all payors honor the assignment of benefits for EMS services. When a patient signs an assignment of benefits, the payment must be should be sent to the EMS provider.

Mobile Integrated Healthcare – Healthcare Reform will impact every segment our local healthcare delivery systems. There must be a coordinated planning approach implemented that includes EMS, Public Health, local hospitals, health clinics and physicians in finding solutions and filling gaps at the local level. Rural areas in particular are facing a severe deficiency in access to healthcare, in order for counties to meet these needs and expand service capabilities; ACCG urges the Governor and the General Assembly to:

- Assist in the development of a comprehensive community healthcare initiative which may include EMS providing physician directed services at the local level to mitigate emergency room visits and lower hospital re-admission rates. Examples of this expanded role would be provision of some primary care, chronic disease prevention, chronic disease management, injury prevention and resource referrals.
- Develop a definition of Mobile Integrated Healthcare that may include all aspects of healthcare; including physician lead, data driven healthcare delivered in any venue to citizens with a requirement for encouraged recognition and reimbursement from CMS and all payors.

Trauma Care Network –ACCG supports the development of a unified, state-wide trauma network in order to provide access for all Georgians to quality emergency care within distances for positive outcomes.

Medicaid – The Medicaid program is a vital safety net program and provides crucial support for the uninsured, underinsured and those especially in need of health care services. ACCG believes that up-front investment in the health care of this population can be directly related to later health care savings and reduction in other social costs. The association encourages policymakers to consider the impact of Medicaid reforms that generally shift costs to counties. These reforms impact many community resources that are already subsidized by county governments: hospitals; health departments; behavioral health and developmental disabilities (DBHDD) programs; emergency medical services (EMS); and community programs for older adults, children, youth and families. ACCG urges the General Assembly to:

- Maximize the Federal Medicaid draw down available to Georgia that could be used to the advantage of our state’s system of care.
- Mandate adequate higher Medicaid reimbursement rates for hospitals, health departments, and mental health services. Maintain faster turnaround time for payments.
- Require that DCH adopt all Medicaid codes for emergency medical transport and reimburse licensed ambulance services at the Medicaid rates, including transportation payment for the first 10 miles.
- EMS License fees should continue to be utilized to increase Medicaid reimbursement rates for ambulance services.
- Require Encourage and support reimbursement from Medicaid and all payors for physician directed mobile integrated health services.
- The Federal Affordable Care Act has many mandated requirements for coverage of the poor and uninsured. ACCG encourages the State to take advantage of all available federal dollars to maximize coverage availability to the citizens of Georgia. Additional costs for health care should not be passed indirectly to already over-burdened local governments.
- Provide appropriate technology and staff in order to more effectively assess the eligibility of citizens and inmates eligibility for Medicaid.
- Allow for Medicaid reimbursement for all telemedicine services.
- Recognition of Public Health Departments as an essential safety net provider eligible for reimbursement by Medicaid and CMO’s for all services provided.
- ACCG encourages the Governor, Legislature, Department of Community Health and the Department of Corrections to assist the counties in maximization of Medicaid and private insurance dollars to offset the

skyrocketing costs of inmate medical needs that are paid from county funds. For inmates incarcerated in county jails and correctional facilities who are detainees awaiting trial assistance is needed to determine eligibility for Medicaid, or private insurance coverage. We strongly encourage the creation of a central location for local jail administrators to check for coverage as a part of the intake process at the jail.

- ACCG strongly encourages the Governor, Legislature, Department of Community Health and the Department of Human Services to allow for the continuation of Medicaid benefits for offenders prior to conviction, and for suspension of benefits upon conviction instead of cancellation of benefits for inmates in local jails. It can take months for an inmate released from prison or a local jail to have benefits reinstated, which is detrimental to the success of the inmate maintaining adequate mental and physical health services upon release.
- Allow Medicaid coverage for eligible inmates/detainees in local jails pre adjudication and for hospital stays of more than 24 hours post adjudication.
- Mandate that in the absence of a negotiated discounted fee schedule, medical care service providers will accept an amount no more than the applicable Medicaid reimbursement rate for inmate health and dental care.

Behavioral Health and Developmental Disabilities (DBHDD) – Counties will continue to join with public and private entities to develop and operate community-based services for persons with mental health, developmental disabilities and addictive diseases as part of a comprehensive human services system. The association supports improvement and refining of the reformed state and local BHDD system, to ensure that the needs of citizens are being met in the timeliest and cost efficient manner. ACCG urges the General Assembly to:

- Appropriate funds to the DBHDD to deliver Crisis Intervention Training (CIT) by the National Alliance on Mental Illness (NAMI), the Georgia Bureau of Investigation (GBI); Department of Behavioral Health and Developmental Disabilities and others, to law enforcement officers and other first responders throughout the state.
- Continue to appropriate funds to mental health courts to focus on mentally ill detainees, available to persons charged with misdemeanors and non-violent offenses, recognizing that the best approach for those offenders is diversion out of the system entirely.
- Work with local communities to ensure adequate services are available to divert mental health patients from the jail into treatment.
- Provide Crisis Stabilization Units across the state within a reasonable distance from communities to reduce the mileage and man hours required of the sheriff's departments to transport patients.
- Assess the impact on individual counties of any changes in the funding mechanism for DBHDD services, and provide/enhance a procedure for local government to have input prior to the implementation of such changes. Prioritize its appropriations so that maximum dollars are utilized for direct services for consumers.

Develop an administrative process for the adjudication of issues arising out of mental health crisis so as to prevent those persons from having to enter the criminal justice system upon the order of a judge. Protocols for first responders, mental health providers, the judiciary, and other professionals in the community could be developed, implemented, and promulgated for this administrative system through local protocol committees.

Provide state funding for viable pilot projects that will divert those with mental illness with a pre-arrest diversion program. Ensuring that those suffering with mental illness are given the appropriate treatment immediately as opposed to being booked into jail will improve public safety and provide much more effective treatment for that population, by maintaining any Medicaid and SSI benefits that are in place, thereby saving tax payer dollars.

Care for the Indigent and the Uninsured –The uninsured are most likely to use the emergency room or hospital-based clinics, the most expensive and inefficient form of health care, as primary sources of care. Federal support for the health care safety net is diminishing and reliance on local finances is increasing. Local communities do not have the resources to keep the health safety net intact. County government should not have to expend county property taxes and other funds for essential health services that are not adequately funded by the federal or state government. ACCG urges the General Assembly to:

- Appropriate funds from the general budget to capitalize the Indigent Care Trust Fund (ICTF) and maximize the return of federal Disproportionate Share Hospital (DSH) matching grant funds. This practice would reverse and prevent the loss of this vital incentive for hospitals to provide care for the indigent and uninsured, resulting from changing federal regulations.
- Re-examine the formulas for distribution of DSH funds through Medicaid so as to prioritize those funds for the hospitals that truly provide the most services to the indigent and uninsured based on population group disease prevalence (trauma, geriatric, maternal and children’s health). By 2018, more than half of DSH funding awarded to states is scheduled to be eliminated, ACCG urges the Department of Community Health (DCH) to ensure it maximizes the DSH payments to the state.
- Appropriate funds to match with, and fully utilize, the federal State Children’s Health Insurance Program (SCHIP) grants, as administered through the PeachCare for Kids program. Support public sector initiatives to improve access to affordable quality health care insurance for all Georgians regardless of income. ACCG also supports private sector and community initiatives, including high-risk insurance pools and drug benefit plans that help business provide health insurance for their employees.

County Property Taxes for Indigent Hospital Care – ACCG strongly opposes any attempt to mandate the dedication of property tax revenues to reimburse indigent hospital care. Hospitals operated by county authorities already receive significant benefits from counties in the form of tax exemptions and funding of their capital projects under county SPLOST levies. Counties are currently authorized to provide for a millage levy at their option, but such a mandate from the General Assembly would constitute a major erosion of local control. While some hospitals are facing significant reimbursement issues, dedicating revenues for indigent health care is not a viable financial option for many counties already overburdened by health and human services expenditures and a shrinking tax base. A better goal would be to identify and build on services that improve the health care of a whole community (e.g. preventative and primary care) to reduce expensive inpatient indigent services

BUILDING A HEALTHCARE SYSTEM

Public Health – Georgia’s public health system continues to struggle with lack of funding due to increasing responsibilities, increasing population, emergent infectious diseases, the problems of immigration, the threats of terrorism and pandemic influenza, a shrinking public health workforce and decreasing funds. Each county should be served by a strong local public board of health. Local governments and local boards of health are the first responders to public health emergencies. Every county must be protected by a fully prepared governmental public health system. County boards of health are responsible for the control of communicable disease. They work to prevent disease caused by environmental factors such as unsafe water, food, housing and waste management. They can provide clinical preventive services and health education through such programs as WIC, family planning clinics, the SHAPE initiative and health and sexuality education programs for adolescents. The elements of a strong infrastructure include a skilled workforce, effective organization and management and adequate financial and personnel resources. Grant-in-aid dollars are vital to local health departments’ continued ability to meet consumer needs for public health services. The funds are used as infrastructure support, supporting approximately 33 percent of county health department operations.

- ACCG opposes reductions to the total grant-in-aid dollars. ACCG opposes any reductions or allocation redirects to current state funding to any county.
- ACCG urges the General Assembly to appropriate the state’s Master Settlement Agreement (MSA) dollars exclusively for health care efforts. These efforts include enhancing population-based health care programs, decreasing high-risk behaviors that result in chronic illnesses and shortened life spans, and smoking cessation programs.

- ACCG opposes any preemptive legislation that is intended to remove or restrict power and authority from local government to regulate tobacco control laws.
- ACCG supports the Department of Public Health's efforts to reduce childhood obesity by 10 percent in ~~ten~~ yearsten years.

Community Health Centers (CHCs) – Counties recognize that a true health care “system” requires a seamless network of facilities aimed at providing a wide range of services. People who lack the opportunity or ability to seek primary care in an appropriate setting will access it through the closest emergency room, where the cost for such service will be five to ten times higher. Currently, our public health “system” lacks an appropriate module for the delivery of primary health care to the indigent and uninsured. Consequently, those citizens seek help at the emergency room, where they cannot be turned away, but cannot pay the costs. Diminishing reimbursements from Medicaid are forcing hospitals to reduce their capacity to treat their total patient load and causing a downward spiral in health care delivery.

There are community health clinics, known as Federally Qualified Health Centers (FQHCs), in this state that qualify for cost-based Medicare & Medicaid reimbursement due to the population they serve. Currently these FQHC's are providing services to 77 counties in 135 clinical sites around the state. There are also Rural Health Clinics (RHCs) that are clinics certified to receive both Medicare and Medicaid reimbursements. Medicare is reimbursed based on allowable costs and Medicaid visits are reimbursed under the cost-based method. Currently there are 87 RHCs serving 56 counties. ACCG urges the General Assembly to support the establishment of more community clinics to provide primary care to the elderly, the indigent, and the uninsured.

Hospital Authorities – ACCG supports public accountability of existing and restructured hospital authorities and their controlled corporations and subsidiaries, while recognizing their need to compete with the private sector. The county governing authority must retain substantive involvement in the appointment of hospital authorities. County-established hospital authorities must remain a viable tool for the delivery of health care to a community.

Education and Training for Health Care Workforce – ACCG strongly supports health care workforce training programs for physicians, nurses and mid-level professionals such as physician assistants, nurse practitioners, lab technicians, dietitians, case managers, medical interpreters for both physical and mental health, and health inspectors. Existing and future health care workforce training programs should be supported in all educational institutions. County health departments, county facilities, community service boards and/or regional medical facilities that participate in formal training programs should receive appropriate compensation for the costs incurred in supervising and monitoring trainees and residents/interns, as well as established community based physician practices. Additionally, incentives should be provided to recruit and retain health care workers in medically underserved areas of the state. The Association supports and encourages an enhanced role for local public health departments working in collaboration with other local agencies committed to the health of children and adults in geriatric aged population groups. ACCG also supports better training and information sharing for public health staff, local boards of health and local governing authorities, particularly in the healthcare disciplines of resource allocation management and utilization.

Health Care for Inmates of County Jails and Correctional Institutions – ACCG urges that options be explored to help counties provide and finance health care for jail and correctional institution (CI) inmates. The inmate health care ~~costs for these individuals are excessive and has~~costs for these individuals are excessive and have become a financial burden on county budgets since federal and state funding streams shut down when an individual enters the jail. ACCG urges the General Assembly to authorize counties to utilize available public health, mental health, medical school and allied professional resources; and

- Support counties in establishing agreements, policies, procedures with applicable state agencies such as the Department of Community Health and Department of Corrections to utilize or develop databases to determine Medicaid and private insurance eligibility and coverage for inmates.
- Assist in helping obtain public benefits, such as Medicaid, for participants in Specialty Courts which will ensure that participants are receiving treatment which will in turn keep them out of the local jails.

- Assist in obtaining Medicaid coverage for inmates awaiting trial and who are otherwise eligible upon a hospital stay in excess of 24 hours.
- Work with superior and state courts to identify barriers to the timely disposition of cases. Defendants who are housed in local jails awaiting trial represent approximately 70% of the overall local jail population, these jail beds along with all medical costs are the sole responsibility of the county, and represent the largest outlay of most of the counties budgets.-

CHILDREN AND FAMILIES

Georgia's future depends on the vitality and well-being of our children. A growing economy, an educated workforce, self-sufficient families and accessible healthcare are all hallmarks of success. Policymakers should be open to revising laws to protect children from neglect and abuse, support families, and enhance local community strengths. ACCG supports the development of a comprehensive continuum of services for families and children and continued and permanent state funding for prevention and intervention programs such as Family Connections and PeachCarePeach Care for Kids. Public agencies alone cannot bear the burden of improving the well-being of families and children. The private sector and the faith community have a vital role to play in fostering partnerships, providing opportunities, and encouraging and supporting families in self-sufficiency and educational achievement. ACCG:

- Encourages the state to fund prevention programs at the local level.
- Urges the state to improve coordination at the county level among federal programs that are aimed at individual and family self-sufficiency.
- Supports the elimination of state government barriers to the collaborative delivery of services.
- Supports the community level decision making process.
- Urges the General Assembly to appropriate funds for surveillance efforts that measure indicators of family and community health and that are tailored to meet the specific needs of each community.
- Urges the Governor and General Assembly to provide sufficient resources to allow appropriate intake, probation and custody of each child that the law commits to the care of the state.
- Supports the shift to Community-based alternatives to incarceration where appropriate for juveniles, but the State must pay for those services; those costs must not be shifted to county government.
- Encourage the Governor and General Assembly to allocate state funding to provide the additional attorneys requiredattorneys required in juvenile court cases as a result of the juvenile justice reform. These new requirements are a huge financial burden on county budgets with few state resources provided to offset the costs.

Services for Older Georgians – As the number of older Georgians increases and their needs change, better planning and targeting of health and human services programs is required. County officials, who are the level of government closest to the people, should be involved in the coordination of local services and programs that create an elder friendly community. These include infrastructure changes such as innovative traffic signals, larger lettered signs, sidewalks, better lighting, transportation systems that enhance access to services, and communications systems that enhance personal health and safety. ACCG:

- Urges funding to implement state licensure of adult day care centers; and
- Urges the state to enact standard regulations to ensure quality care within assisted living facilities and skilled nursing facilities.
- Explore creative options for the provision of transportation services at the local level. Ride share programs for routine appointments would provide a more cost effective way to transport this population to activities and routine medical appointments.

Housing – County governments have a vested interest in ensuring the availability of decent housing for all segments of their population. Counties should encourage innovations in housing technology, design, approval and construction in order to lower the cost of decent, safe and sanitary shelter. Further, counties should explore the use of inclusionary zoning programs which provide incentives for developers to build lower cost housing within otherwise high quality developments. Federal, state and local governments should be aware of the interrelationship of social issues and housing and provide appropriate supportive services and facilities.

ACCG encourages state agencies to work more closely with local officials in identifying appropriate placement of re-entry housing for those discharged from state prisons and for housing of substance abuse and mental health patients. Local governments recognize the need and importance of housing options and that lack of housing contributes to the failure of many to re-integrate into the community, however, it is important to locate those facilities in appropriate locations.

NATURAL RESOURCES AND ENVIRONMENT



Chairman Tommy Stalnaker
Houston County
Vice Chair: Doug Sherrill,
Lumpkin County

Staff Member: Kathleen Bowen

Conserving and enhancing our environment and the responsible development of our natural resources are issues of utmost concern both to county commissioners and to the communities they serve. As our environment and natural resources are not limited by governmental boundaries, comprehensive planning, resource conservation measures and adequate funding are essential and integral ingredients for accomplishing environmental management goals.

WATER

State Water and Drought Management Planning – With water quality and quantity issues affecting all 159 Georgia counties, ACCG supports the continued development and implementation of Georgia’s comprehensive statewide water management plan (Water Plan). Notwithstanding this, ACCG recognizes that each county has unique economic and environmental circumstances and there can be no “one size fits all” solution to these complex water quality and quantity issues. To equitably ensure the long-term success of the Water Plan and attendant regional water plans in addressing the critical water management objectives of minimizing water withdrawal; conservation; maximizing returns; and meeting in-stream, off-stream and assimilative capacity needs while supporting economic growth, ACCG:

- Urges the Governor and General Assembly to establish a constitutionally-dedicated source of funding to successfully implement statewide water planning; assess planning performance; and conduct ongoing water quantity and quality assessments, data compilation, and regional planning development and administration for future rounds of statewide water planning. Until such time, ACCG urges the Governor to recommend and General Assembly to appropriate adequate funding in FY ~~2017~~ 2018 and subsequent years to implement the plan, utilizing the existing Regional Water Planning Council structure;
- Urges that the Governor, Water Council, EPD, DNR, General Assembly and other stakeholders call on Georgia’s Congressional delegation and the U.S. Army Corps of Engineers to expeditiously develop and implement up-to-date Water Control Plans, per the Corps’ existing regulations, for Corps’ reservoirs in the state so that Georgia and its downstream neighboring states can know with certainty the expected yields of these reservoirs and their watersheds. Updated plans must include

the effects of current and future water supply withdrawals and returns from Lake Lanier and other points in the ACF basin, to include credit for return flow;

- Urges that conservation measures and other required Water Plan or drought management practices apply to neighborhood and community water systems as well as agricultural irrigation;
- Strongly discourages the General Assembly from adopting additional legislation exempting certain interests from water conservation measures under Georgia's regional planning process or Drought Management Rule; and
- Strongly discourages the state from shifting additional water assessment/monitoring costs and responsibilities to local governments

Interbasin Transfers – Georgia's 14 river basins are long and narrow, cutting across numerous political boundaries. With 108 counties throughout Georgia lying in two or more river basins and over 1 million citizens in 28 counties currently relying on drinking water supplied from adjacent basins, ACCG recognizes that effectively-managed interbasin transfers (IBTs) of water have been an essential water management tool for decades, and will continue to be so.

Accordingly, any further IBT restrictions must be studied and resolved based on clear scientific facts which need to be understood and accepted up front, including:

- the different types of IBTs, both long-distance and incidental;
- the impact on downstream flows;
- laws and regulations already in force to protect downstream communities, including EPD's permitting process and the current prohibition of IBTs from outside to within the 15-county metropolitan Atlanta region; and
- public health, safety and cost implications.

Furthermore, ACCG believes that the DNR Board, with input from EPD and all interested stakeholders, is in the best position to adopt any additional IBT permitting regulations. These regulations must continue to protect current and future water quality, uses, and economies of both donor and recipient basins.

Stormwater Management – Adequate funding is necessary in order for local governments to meet federal and state mandates in operating, maintaining and improving stormwater infrastructure and management practices. To provide watershed protection ACCG:

- Opposes any restrictions on a local government's ability to implement stormwater utilities; assess stormwater utility fees; create stormwater authorities; and state, state-imposed, federal or federally-imposed exemptions on a stormwater utility fee's applicability. This is not a tax, but a fee for **mandatory** stormwater management services provided and every entity contributing to stormwater runoff must pay their fair share rather than shifting the cost to other businesses and property owners.

Erosion and Sedimentation – ACCG encourages the EPD and local governments to continue to work cooperatively toward a more comprehensive and integrated approach to stormwater impacts on water quality during both construction (erosion and sedimentation) and post-construction (stormwater management and utilities) activities. Toward strengthening this partnership and reaching and maintaining compliance with the Georgia Erosion and Sedimentation Act, ACCG:

- Encourages the EPD to establish a common complaint investigation process that includes standardized reporting data combined with clear and concise communication between both issuing authorities and state officials;
- Encourages the EPD to ensure that it provides its investigative information to local issuing authorities for timely collaboration in effectively controlling incidents of erosion and sedimentation; and
- Encourages the EPD and General Assembly to examine and limit exemptions to the Erosion and Sedimentation Act unless said exemptions equally apply to county governments and utilities.

On-site Sewage Systems and Septage Management – To protect public health, the environment, water quality and water quantity, ACCG recognizes the need for on-site sewage management systems to be properly installed, inspected and maintained. ACCG understands the importance of having counties partner with the state, cities,

boards of health, the public and other stakeholders in managing on-site sewage management systems and septage disposal; however, the Association opposes mandates shifting undue costs and responsibilities to counties in this regard. Accordingly, ACCG:

- Supports legislation directing local boards of health to require the periodic inspection and/or maintenance of all on-site sewage management systems within their jurisdiction, particularly applicable to systems located within water supply watersheds or other critical areas;
- Supports enhancing and better enforcing the state's septage hauler manifest system whereby haulers are required to document their pick-up and disposal locations and to dispose of waste in a safe and legal manner, thus preventing the illegal disposal of septage;
- Opposes legislation that would prohibit local governments from regulating the location or placement of septic systems;
- Opposes legislation further limiting a local government's ability to enact ordinances regulating the location and operation of septage or other land-application systems in their community;
- Opposes legislation that would prohibit local governments from requiring a sewer connection to any existing community system or address with an on-site sewage management system; and
- Opposes state mandates requiring local wastewater treatment plants to accept septage waste.

Total Maximum Daily Loads (TMDLs) – ACCG, in full support of the goals of the Clean Water Act, believes that the TMDL requirements of the Act should be implemented equitably throughout the United States and that all constituencies contributing to water quality problems must also contribute to water quality solutions. It is imperative that Georgia's TMDL development and implementation process work effectively from start to finish. ACCG believes that the TMDL process in Georgia requires ongoing attention and review. To enhance the process, ACCG:

- Urges the EPD and the U.S. Environmental Protection Agency (EPA) to ensure that the setting of TMDLs is based on sound scientific data. Because the cost of "getting it wrong" is enormous, it is imperative that TMDLs be scientifically valid;
- Urges the EPD and EPA to closely examine current water quality standards to ensure they are valid; work diligently and quickly to make necessary changes (e.g., the fecal coliform standard); fully partner with Georgia's local governments by pursuing meaningful local input throughout the entire TMDL process to ensure success; and to assure adequate federal and state funding for implementation and compliance;
- Recognizes that data used for determining a stream's TMDL listing must be current, thus requiring water monitoring and its necessary funding on as frequent a basis as possible. ACCG urges the Governor and General Assembly to appropriate funding to EPD's water monitoring program in order that streams having met water quality standards can be de-listed; economic development and growth that depend on water as their lifeblood will not be impeded; and state and local governments can better avoid court involvement in their water monitoring, TMDL and permitting processes;
- Encourages the EPD and EPA to report data indicating whether TMDLs are met or exceeded to local governments as soon as data is available for consideration;
- Encourages the state to continue partnering with smaller counties in making TMDLs more workable;
- Encourages the Board of Natural Resources to evaluate water quality trading policies for nutrients, sediments and other appropriate pollutants; and
- Strongly urges that the DNR and state Department of Transportation (DOT) examine the negative impact of DOT's road building and maintenance activities on stream quality, and work to lessen that impact.

Water Reuse and Conservation – To conserve and protect Georgia's invaluable water resources, ACCG:

- Encourages the use of, and state incentives for, using reclaimed water for landscape irrigation and other nonpotable uses to reduce the demand on potable systems and sources and ensure water providers are not penalized under the Water Plan's consumptive use budgets for substituting reclaimed water for potable water. Where conservation and reuse result in higher consumptive use, consideration should be given to the impact on the water's source; and
- Urges EPD to provide positive incentives in their water withdrawal permitting process for counties to adopt aggressive leak detection and repair programs;

EPD Wastewater Discharge Permits: Administrative Appeal Procedures – ACCG supports reforming the process by which EPD permit appeals are resolved at the administrative level. Due to the complexity and specialized nature of cases arising from the EPD and DNR, administrative appeals from EPD and DNR should be removed from the Office of State Administrative Hearings. Instead, the Board of Natural Resources should be authorized to establish its own, internal hearing procedures consistent with the Georgia Administrative Procedures Act.

LAND

Solid Waste Management – ACCG strongly urges proper management of solid waste, including the implementation of incentive-based programs to achieve a significant reduction in Georgia's solid waste stream.

ACCG:

- Supports the strengthening of laws and regulations to empower local government officials to require that the siting and permitting of new solid waste handling facilities, including transfer stations, be consistent with the provisions identified in their solid waste management plans, other local ordinances and the demonstrated need for additional facilities;
- Urges that a demonstration of need procedure be established and implemented by the EPD before any new solid waste management handling permits are issued;
- Opposes legislation restricting what factors counties are permitted to consider in determining whether a proposed solid waste facility is consistent with a local solid waste management plan;
- Supports increasing the minimum local solid waste cost reimbursement (host) fee, and allowing local governments to assess this fee on solid waste received at transfer stations;
- Opposes increasing the state's solid waste surcharge (tipping fee) from 75¢ per ton as local governments pay into the Hazardous Waste Trust Fund only to have the money redirected for other, non-waste-related purposes during the state's appropriations process;
- Opposes legislation that would further restrict a county's ability to manage and direct the flow of solid waste generated from within their county;
- Opposes legislation that would prohibit counties from including solid waste fees or assessments on property tax bills and/or prohibit counties from placing a lien against a property for unpaid solid waste fees or assessments;
- Encourages state and federal agencies to provide technical support and financial resources to counties implementing waste reduction and recycling programs;
- Urges state and federal agencies to monitor new and innovative solid waste management technologies; keep counties informed about the economic and environmental viability of these new technologies; and work with Georgia counties in funding, or otherwise facilitating, pilot scale implementation of innovative technologies to convert municipal solid waste to energy;
- Urges the Board of Natural Resources/EPD to provide more stringent regulatory oversight for private commercial and residential collection permits; recovered materials processing facilities; and solid waste transfer stations through regulation, permit requirements and requiring compliance with local rules, regulations, plans and ordinances; and
- Urges the EPD to provide more stringent inspections of inert waste landfills.

Georgia Land Conservation Program – ACCG strongly supports the Georgia Land Conservation Program and its provisions establishing partnerships between and among local governments, the private sector and other institutions to achieve land conservation goals. Toward ensuring the success of the program, ACCG:

- Urges that a secure, reliable and adequate source of funding be dedicated to program implementation and continuation through enhanced annual appropriations and other set financing mechanisms, and that increased funding be set aside for local government land conservation grants.

Mine Reclamation – ACCG urges the General Assembly to update the Surface Mining Act to either strengthen the current bonding provisions or enact more comprehensive financial assurance for surface mining permits to better ensure that mining sites can be closed and reclaimed in a manner that is protective of human health and the environment; consistent with local land use patterns; supportive of population needs such as water supply and recreation; and ensure that taxpayer dollars are not required to close and reclaim abandoned mining sites and waste ponds. Furthermore, ACCG urges the General Assembly to appropriate adequate funding in order that EPD

can effectively and uniformly enforce all current and future surface mining rules and regulations in a timely manner.

FINANCING

Environmental Program Financing – Effective environmental programs require three key elements: an appropriate legislative base, a solid implementation plan, and a stable funding mechanism. In this regard, ACCG:

- Urges the Governor and General Assembly to continue to support stable funding levels for state agencies responsible for regulatory enforcement, and for those agencies that provide valuable technical assistance to local governments;
- Urges the Governor and the General Assembly to continue to support stable funding levels for Georgia Environmental Finance Authority (GEFA) programs which are invaluable for assisting local governments with building environmental infrastructure. This includes continued/enhanced funding for the Georgia Water Supply Competitive Grant Program;
- Implores the General Assembly to appropriate fees and revenues collected for environmentally-related purposes (e.g., hazardous substance reporting fees, hazardous waste management fees, solid waste management fees, permit fees, and the erosion and sedimentation program's disturbed acreage fee) for their statutorily-intended use and that the Governor's budget reflect such dedication;
- Opposes the adoption/renewal of any additional/existing environmental fees or funds, no matter their worthiness or expressed intent, until the issue of redirecting these monies to other purposes has been satisfactorily resolved either through constitutional amendment or other definitive means. Absent of this, said fees should be collected and disbursed at the local level; and
- Opposes additional measures whereby local governments experience a negative revenue impact by state-imposed mandates to compensate landowners, either through payment or reduction in property taxes, for enforcing state or federal environmental regulations.

AIR

~~**Speciation Monitors**—ACCG urges the Environmental Protection Division to utilize more speciation monitors throughout the state to measure levels of air pollutants and to more effectively determine the composition of pollutants. ACCG further promotes the cooperation of local governments with the EPA and the EPD in monitoring and the management of data collection via speciation monitors in an effort to assist in solving air quality issues and incidents at the local level.~~

OTHER ISSUES

Environmental Enforcement Authority – Rising public expectations for a clean environment will place increased demands on EPD and local governments for better enforcement of existing laws and regulations. ACCG will continue to explore opportunities to enhance local governments' authority to enforce environmental statutes. ACCG:

- Supports the rights of counties to enact more stringent environmental ordinances, regulations and programs than the state prescribes, if they so elect, to better conserve natural resources and protect human health and the environment within their jurisdictions;
- Strongly urges EPD to establish a system for effectively notifying counties that will be affected by proposed environmental regulations and permits; and
- Requests that each county designate a single point of contact to receive such notification.

Citizen Lawsuits – ACCG believes current mechanisms allowing citizens to file lawsuits to enforce compliance with state and federal environmental laws are sufficient and effective. ACCG opposes expansion of those mechanisms.

PUBLIC SAFETY AND THE COURTS



Chairman ~~Ben Hendrix~~Richard Mecum
Barrow-Hall County
Vice Chair: Scotty Shepherd,
Macon-Bibb County

Staff Member: Debra Nesbit

County governing authorities continue to face challenges as they struggle to find funding to pay for—escalating costs of public safety and criminal justice services. A portion of these costs result from inadequately funded federal and state mandates that increase county workload and limit flexibility in providing services. Finally, the push to limit local government taxing and spending authority leaves counties with severe limitations on how to address these concerns. To reduce costs and achieve positive results, counties must develop effective partnerships with federal and state officials, looking at the system as a whole and taking a more comprehensive approach when addressing crime in Georgia. Without a collaborative effort to provide criminal justice services and other necessary public safety services, the citizens we all serve will suffer from an increased tax burden and a loss of professional service. We call on the state and federal governments to help counties maintain the integrity of the criminal justice system and the safety of Georgia communities by doing the following:

COURTS AND CORRECTIONS

Criminal Justice Reform – HB 1176 was passed during the 2012 legislative session which mandates an overhaul of the criminal justice system in Georgia. While ACCG is supportive of efforts by the State to only house serious violent offenders in state prisons, counties must be given the resources to provide services for and supervision of non-violent offenders at the local level. ACCG urges the Governor and the Legislature to continue to reinvest state dollars in community services. We also strongly encourage on on-going evaluation of the impact of the criminal justice reform on public safety and the costs to county government.

Juvenile Justice System – A comprehensive rewrite of the Juvenile Code was passed during the 2013 legislative session. H.B. 242 made significant changes to not only the juvenile justice system, but also the dependency cases in juvenile court. These changes resulted in a significant increase in costs for attorneys and staff at the county level with a very negative impact on local government budgets. In particular, additional requirements for public defenders and prosecutors in juvenile cases that are the responsibility of county government. No additional resources were made available to the counties to provide these additional attorneys. The cost of these additional attorneys is overwhelming local juvenile court budgets. The Governor and Legislature must continue to provide funding for local prosecutors and public defenders to handle the additional caseload mandated by the Juvenile Justice Reform. The Criminal Justice Reform Council predicted a significant savings to the State budget as a result of the changes contained in H.B. 242. A portion of these savings must be reinvested at the local level for both

representation and programs if we are to achieve true reform of the juvenile justice system. ACCG urges the Governor and the General Assembly to:

- Continue to allocate state funding for counties to hire attorneys to prosecute and defend and represent parties in delinquency, CHINS, and dependency cases.
- Appropriate funds for surveillance efforts that measure indicators of family and community health and that are tailored to meet the specific needs of each community.
- Provide sufficient resources to allow appropriate intake, probation, custody and transport of each child that the law commits to the care of the state.
- Provide funding to all counties for Community-based services and/or alternatives to incarceration where appropriate for juveniles, but the State must pay for those services; those costs must not be shifted to county government.
- Continue the support for state appropriations to fund institute the pay scale for Assistant Public Defenders and Assistant District Attorneys to retain qualified attorneys in these crucial roles in county trial courts.

Juvenile Court – ACCG urges the General Assembly to create a study committee to develop recommendations regarding the funding and staffing of juvenile courts. With Juvenile Justice Reform came many additional administrative duties and timelines, the state provides no funding for juvenile court staff, but created mandates to the counties without providing resources. Currently juvenile court judgeships are funded through a grants-to-counties program that is based on the number of superior court judges within a judicial circuit; there is no known correlation between the number of superior court judges and the caseload or judgeship needs in juvenile courts. We strongly urge the study of juvenile court judgeship needs, caseload recommendations, minimum staffing requirements and state funding where appropriate.

Fully Fund the Superior and Juvenile Court Operations. – ~~H.B. 1055 that passed during the 2010 legislative session created a new~~ The Judicial Operations fee of \$125 added to the cost of all civil filings in superior and state courts ~~that is to be~~ remitted to the state general fund ~~generates approximately \$20 million dollars per year. for the Judicial Operations Fund.~~ The funding for the superior and state court operations was reduced year after year during the economic downturn and the passage of the juvenile justice reform resulted in the shifting of more and more of the costs of the operations of the courts to the counties. The General Assembly, as a matter of policy, should appropriate 100 percent of the fees collected to the operation of the courts at the county level, to fund county expenses. This fee is collected and managed by county paid employees using county resources.

Expand Effective Court Programs – Recognizing the vital role of our judiciary as an independent branch of government, counties support any enhancement of the courts' abilities to administer justice to our citizens. In that regard, counties ask the General Assembly to:

- Continue to make appropriations for the expansion of grant funded programs for the operation of special courts, such as drug courts, DUI Courts and mental health courts which divert persons suffering from health impairment out of county jails and the state prison system.
- Continue to increase state funding for counties to provide representation to children and parents in juvenile delinquency, CHINS and dependency cases. ~~While some funding was allocated in the FY 176 budget for prosecutors in juvenile court, no such allocation was made for and~~ public defenders, we strongly urge the Governor and the legislature to continue to fund prosecutor and public defender positions specifically for juvenile court ~~and provide the funding for public defenders as well.~~ The standardization of practices within juvenile court will assist in ensuring juvenile justice reform is a continuing success.
- Provide additional funding to District Attorneys to provide prosecutorial staff for Accountability Courts.
- Provide funding to local Juvenile Courts for community based programs.
- Support state appropriations for grants to assist local sheriffs in the implementation of courthouse security measures mandated by state law.
- Support state appropriations to fund pilot projects for pre-arrest diversion programs for the mentally ill.

Increase Magistrate Court Fees –The filing fee for Magistrate Court was not increased to amount requested and recommended by the Fee Study Group convened by ACCG. The recommendation based on the rate of inflation since the last time the fee was increased in 1983. ~~At the very least was~~ an increase from \$20 per filing to \$48.00 per filing ~~is in order. The bill was amended and the amount was change to \$22 per filing.~~—A consequence of the implementation of the ~~new~~ Judicial Operations Fund Fee of \$125 to each case in State Court resulted in a large number of cases that had been filed in State court now shifted to Magistrate Court. This shift in caseload without an increase in the fees has placed a huge burden on the county budgets for the administrative costs associated with the increased caseload in Magistrate Court without the increase in fees. ACCG strongly urges an increase in the Magistrate Court Filing fee in line with the rate of inflation.

Indigent Defense– Indigent defense is a state responsibility. In criminal matters, it is the state, not any county that prosecutes the defendant. The statewide public defender system created in 2003 poses special problems for county taxpayers. To date, no state funding has been forthcoming for the indigent defense of state crimes in state courts, recorders courts, ~~or~~ probate courts ~~or juvenile court~~ cases, placing on county taxpayers the burden for funding indigent defense in those courts. ~~While the General Assembly did allocate funds for juvenile courts, the money was used for other purposes, and no additional funding has been forthcoming.~~ Counties continue to fund a majority of the indigent defense system in Georgia, even though the state funding for indigent defense is provided from an add on fee applied and collected at the county level and remitted to the state ACCG urges the General Assembly to take the following steps:

- The legislature should appropriate sufficient funds to fully cover the cost of indigent defense services in superior and juvenile courts then expand to include funding for indigent defense services in state and probate courts.
- Reclassification of penalties for certain criminal violations, such as certain traffic offenses and ordinance violations in order to minimize the demand for indigent defense services should be reviewed and implemented by way of state law or local ordinances as appropriate.

Court Reporters – Court reporters are currently regulated by the Judicial Council of Georgia and are compensated in accordance with a fee schedule that is approved by the Judicial Council. The fee schedule was developed and implemented at a time when all court reporters were considered contract employees. Over that last 15 to 20 years many court reporters have become full time county employees with benefits and salary, but they continue to charge the county the per page fee for transcripts. At ACCG's urging the Judicial Council created a committee to study the practice of court reporting to make recommendation as to needed changes within the system to better align with current practice, provide transparency, accountability, and to provide predictability in budgeting for court reporting services. Recommendations have been adopted and ACCG strongly urges the Judicial Council of Georgia to enforce those new rules governing court reporting.

Misdemeanor Probation – The General Assembly made the decision in the 1991 to shift the responsibility to the counties for managing misdemeanor probation operations and permitted them to contract with private for profit companies for the service. Prior to that change in statute the Department of Corrections was responsible for the management of supervision of misdemeanant offenders, then in 2000 the General Assembly passed legislation to limit the Department of Corrections to supervision of felony probationers only, which in turn, required counties to either establish an in-house probation service or contract with a private company.

Many counties had neither the resources nor experience to create an in-house probation services resulting in the rapid growth of a new private industry providing supervision services to local courts. As this industry has grown, so have the challenges and issues associated with the operation of efficient and effective programs. Local governments were forced to implement some type of probation program when the State decided to shift the responsibility of supervision to the counties, with little guidance and no resources from the State for implementing probation services.

With the passage of H.B. 310 during the 2015 legislative session the oversight for the providers of probation services has been incorporated into the responsibilities of the new Department of Community Supervision, which will be responsible for all offender supervision activities in the state.

With the passage of the Criminal Justice Reform, many offenses that were felonies, supervised by the State, are now misdemeanors and the counties have the responsibility for the supervision of those offenders. In order for counties to meet these challenges we ask that the Governor and the Department of Community Supervision to:

- Recognize the unique differences between private probation and government run in-house probation services and structure the statute and the rules and regulations to reflect those differences. ACCG has always taken a strong stance on preserving home rule and this is a perfect example of how the State has shifted responsibility and then encroached on the county's ability to determine how to best provide the service.
- Increase transparency of the probationer records and financial data by the probation providers to the county governing authority to ensure compliance with the contract or MOU.
- Require that the Department of Community Supervision provide county governing authorities all audit reports and findings.
- Initiate and fund a statewide database of misdemeanor probation offenders under supervision. This would enable local courts and law enforcement to more effectively supervise offenders. Under the current system an offender can be on probation in two cities and the county and none of the probation providers are aware of the other sentences or know how to contact the other probation officer. Additionally, it would provide a basis for counties to audit and ensure that all fine collections are in fact being turned over to the county general fund.
- Require that the Department of Community Supervision provide each county a detailed financial report regarding fine and fee collections from felony probationers on a quarterly basis.

State Board of Pardons and Parole – ACCG supports legislation that would require the state Board of Pardons and Parole to open the parole process. The Governor and the legislature should codify a process that allows the victim, the prosecutor, and the parolee to be heard in a public hearing and allow parties to have full access to all the evidence that the board may consider in all serious violent felonies and sexual assault related crimes.

Assume Full Financial Responsibility for State Prisoners – To ensure that counties have the financial ability to keep their jails and correctional institutions (CIs) open ACCG requests that the state take steps to eliminate any local tax burden for housing state prisoners. ACCG believes the following actions by the Governor and General Assembly are needed to reach this goal:

- Increase the daily per diem reimbursement rate for housing state inmates in County CI's from \$20.00 per day to \$25.00 per day to offset the increased operations expense.
- Change the law to include technical probation violators in the class of prisoner for which the state pays a per diem to counties.
- Develop a plan for incorporating the CI's into the Criminal Justice Reform Re-entry Program to make the operation of the CI's financially viable for counties.
- Change the law, so as to make per diem payments for state inmates relate back to the date of sentencing.
- Appropriate additional funds to the DoC to compensate counties fully for all medical costs incurred from housing state-sentenced inmates.
- Increase the county jail per diem reimbursement rate for housing state sentenced inmates to an amount at least equal to the state Department of Correction's published daily cost for housing an inmate, and appropriate the necessary funds to the (DoC) specifically for this purpose.
- Change the law and filing forms so as to require the Attorney General's Office to provide legal representation for sheriffs and wardens named in habeas corpus petitions filed by state inmates housed in county facilities.
- Clarify the rules at the Department of Community Health to assist counties in obtaining Medicaid coverage for those inmates that qualify.

- Require that Medicaid benefits as well as SSI benefits remain intact while incarcerated and awaiting trial. These benefits should not be discontinued until the inmate has been convicted of a crime.
- Allow for suspension of Medicaid benefits instead of cancellation upon conviction while incarcerated. It can take months for those benefits to be reinstated, many times lack of medication for both mental and physical health issue contribute to re-arrest.

Preserve Local Fine and Fee Revenue – Fines ~~and fees~~ collected through the criminal justice process form a significant part of all local governments' total revenue outlay. The revenue goes toward supporting all public safety, courts and a host of local government services, including, but not limited to, the criminal justice system at the county level, and public safety. Fine ~~and fee~~ revenues are added to other sources of revenue fees and applied to local budgets before a county commission even considers the annual property tax levy required to fund government operations. These user fees, along with other fees, shift the burden for the support of the services provided by local governments onto those who create the demand for those services. Thus, it is clear that any effort to diminish counties' ability to collect and utilize criminal fines ~~and fees~~ will detrimentally impact local taxpayers, as well diminish the counties ability to provide adequate public safety services. Counties will be forced either to increase their taxes or reduce the services provided to our citizens. We urge the General Assembly to protect property taxpayers by preserving local government fine ~~and fee~~ revenue. Furthermore, we support any effort to simplify the system of add-ons and percentages and streamline the collection process that is currently in place.

LAW ENFORCEMENT

Local Efforts to Enforce Traffic Laws – As local law enforcement officers bear the same responsibility to protect the driving public as the State Patrol, they should also have the same powers and abilities to enforce traffic laws as those bestowed upon the State Patrol. Local law enforcement agencies must be permitted by the Department of Public Safety to use speed detection devices; the local officers operating these devices must also be trained and certified by the Georgia Peace Officer Standards and Training Council. After meeting these requirements, local law enforcement agencies still do not have the same authority as state patrol officers to enforce the state's speed limits. Local agencies are restricted to using speed detection devices on roads and streets approved by the DOT and having less than a 7 percent grade. Local officers must also be visible for at least 500 feet, and offer each offender a test of the radar's accuracy. Local officers cannot cite a driver for speeding within 10 miles per hour over the posted limit. To give local agencies the same ability to protect the driving public, with the exception of the 10 mile per hour rule, ACCG asks the General Assembly to:

- Allow local officers to utilize speed-detection devices on any and all roads within their jurisdiction, regardless of grade, and without having to be visible for 500 feet; and
- ACCG is strongly opposed to any legislation that would divert revenues, derived from local traffic enforcement efforts from the local government's treasury to the state's treasury, regardless of any proposed dedicated use to support the State Patrol, Highway Emergency Response Operators (HERO), or any other program/entity.
- ACCG opposes any legislation that would impose a time frame for destruction of any data from license plate readers used by law enforcement. These devices only match license plate numbers submitted by other agencies, i.e. lack of insurance, non-payment of ad valorem, etc. These devices do not pull up ownership data on every vehicle whose plate is read or scanned. Local government law enforcement should be given the discretion to determine the length of time data is stored.

Body Cameras for Law Enforcement - Discussion and consideration of implementation of the use of body cameras is becoming more and more prevalent throughout the country. There are many issues related to the use of body cameras by local law enforcement from data storage, open records, maintenance and privacy issues that should be addressed by state law. As a practical matter the decision to use body cameras should be left to local officials. ACCG is opposed to any unfunded mandate for law enforcement to have body cameras. Additionally we strongly encourage a full study of all matters associated with the widespread use of the body cameras. Clear guidelines and practices should be adopted by the state and local governments prior to the implementation of the use of body cameras by local law enforcement agencies.

Local Efforts to Investigate Crimes and Criminal Enterprises – The Georgia Bureau of Investigation is one of the most powerful investigative resources available to local law enforcement officials; they frequently are able to provide the most innovative technologies used in the detection and prevention of criminal activity. They also provide an excellent infrastructure for the efficient sharing of information among numerous jurisdictions. Additionally, the GBI is currently conducting all investigations of excessive “officer use of force”. We urge the legislature to provide additional resources to the GBI for these investigations. To make them even more invaluable to local law enforcement officials in their efforts, The General Assembly should appropriate sufficient funds and direct that the funding be used only for the full operation of all of the GBI’s Crime Labs, to enable them to process more trace evidence, latent fingerprints, questioned documents and firearms, in an effort to eliminate growing case backlogs in the judicial circuits.

PREPAREDNESS, RESPONSE AND RECOVERY

***Enhancing 9-1-1 and Public Safety Communications** – The 9-1-1 network and the communication links between all public safety components must work properly to deliver timely and efficient emergency services to the public. Currently, counties are facing several barriers to improving their public safety communications. Radio compatibility issues are hindering communications between different divisions in the county and between state and local agencies. Also, the high cost of new radio technology and the lack of coordination between local governments and the state to reduce duplication have kept many counties from upgrading their radio systems to help local public safety agencies overcome these internal and external communication barriers ACCG asks the General Assembly to enact legislation that will:

- Create a Local Government 9-1-1 Authority to provide coordination of all 911 activities within the state. The authority will be made up of local government officials who operate 911 public safety answering points. The authority’s duties should include, but not be limited to:
 - Centralized collection of 911 fees from all service providers, to be distributed back to the PSAP’s for which they were collected.
 - Conduct audits of all providers to ensure that all 911 fees that are due and owing are remitted to the local governing authority operating the PSAP.
 - Provide an enforcement mechanism to ensure that providers that are required to register and remit 911 fees are in compliance.
- Ensure that the 911 fee is equitable in that it is attached to every access point that has the ability to transfer 911 communications to a Public Safety Answering Point (PSAP). This should include services provided by out of state companies.
- Ensure that all 911 fees are remitted to local governments to fund 911 services.
- Adopt a 911 fee that is the same on all types of services, the cap on all wireless and prepaid services should be set at \$1.50.
- Require that the Georgia Emergency Management Agency (GEMA) or appropriate state agency fully staff the coordination, monitoring and regulation of 9-1-1 activities within the state.
- Provide a method of conducting a statewide audit of 911 fees at least once every three years to ensure that all providers are remitting the correct amount to the correct jurisdiction.
- Eliminate the cost recovery charge by providers from the 911 fee. The provider should have the option to bill the subscriber separately for cost recovery or include within their general rate.
- Develop an appropriate funding stream to provide financial means and incentive for local jurisdictions to comply with the Federal Communication Commission (FCC) narrow-banding and other communication system mandates and the goals of the state-wide interoperability plan, as developed by the Georgia Emergency Management Agency/Homeland Security.

PERSONNEL AND TRAINING

Professional Development of Public Safety Officers – The amount of quality training received by local public safety officers is directly reflected in increased professionalism in the workforce and reduced liability to the county. ACCG supports continuous professional development among our public safety officials, through regular training. To further that end, we ask for the following:

- The General Assembly should pass legislation to require a greater percentage of the revenue generated from the Peace Officer and Prosecutor Training Fund to be spent on local public safety training.
- The General Assembly should appropriate sufficient funds to provide chief executive training for all new fire chiefs and all new 9-1-1 public safety answering point (PSAP) managers, in the same way as funds are appropriated for the training of new police chiefs and sheriffs. The training curriculum could easily be developed by the staff of GPSTC, in cooperation with the respective trade associations for these disciplines. This training is needed to maintain the professionalism of these positions, which are so vital to providing efficient public safety services.

Firefighters – Worker’s Compensation Claims

- Two bills introduced during the 2015 Legislative Session would create a rebuttable presumption that firefighters who have hypertension, heart disease, respiratory disease, and some cancers are work-related and therefore compensable under Workers’ Compensation. This would generally increase the premiums that counties pay for their Worker’s Compensation insurance and would indeed set a precedent for many occupations to obtain future presumptions. ACCG opposes any change in the worker’s compensation system in regard to firefighter’s claims. Codifying an exception for class of employee or occupation at this low standard of proof with no time limitation on diagnosis or restriction on eligible types of cancer presents a high probability for increased worker’s compensation insurance premium for local governments. In addition to the inability to adequately pinpoint liability of the employer when most fire fighters are employed by more than one fire department/jurisdiction, encourages the Governor, Legislature and Worker’s Compensation Board to fully evaluate the impact of adoption of such presumption prior to any further legislative consideration.

Local Control over the Management of Public Safety Employees – A county’s right to adopt regulations affecting their employees is a fundamental right guaranteed by the home rule provisions of the Georgia Constitution. ACCG is opposed to any legislation that would interfere with the right of public safety and emergency services officials and department heads to demote suspend or transfer public safety and emergency services employees within their departments. ACCG also opposes any state mandates that would require local governments to provide specified benefits or compensation at the county’s expense.

REVENUE AND FINANCE



Chairman Brittany Pittman
Murray County
Vice Chair: Henry Craig,
Baldwin County

Staff Member: Brad Vaughan

Adequate and equitable revenue sources for Georgia's counties are essential to ensuring counties' ability to fund essential services mandated by the state or desired by their residents. Counties urge the state to work with ACCG to provide more diverse revenue options in order to remove pressure from property taxes. Additionally, ACCG requests that state officials pay special attention to burdensome mandates and requirements, which increase local taxes and impede the county service delivery mission. We ask that decision-makers pay close attention to property tax, sales tax, and other local tax issues.

AD VALOREM REFORM

Comprehensive Tax Reform – ACCG supports the modernization of Georgia's tax system. The current property and sales tax laws have not been updated to function appropriately within today's economy. Local governments and schools have also relied too heavily on property tax without sufficient revenue alternatives available to them.

In order to update the system, all property and sales tax exemptions should be reviewed, and every exemption that fails to provide a legitimate benefit to the entire state's economy should be eliminated. All services should also be evaluated to determine which ones can be incorporated into the sales tax base. Once additional revenue sources are identified, property tax relief can be granted in a variety of ways. New state sales taxes generated from the expanded sales tax base should be partially used to shift the burden away from property owners by implementing a refundable income tax credit for taxpayers that have a homestead property tax liability that exceeds a reasonable percentage of their income. These changes will ensure that no one is forced to sell their property because of the tax burden.

To prevent future exemptions and mandates that unfairly shift more tax burden down to the local property taxpayer, the state should require legislation [introduced in the General Assembly that](#) financially impacts local governments to layover one year and be extensively evaluated for its impact. [This should be handled in a manner similar to bills that affect the state's public retirement systems.](#) Funding for state mandates should be paid from state revenues and not local revenues. Any exemptions requiring approval by referendum should notify the voter of the likely shift in tax burden that will result from passage. The property tax is an important component of the overall local revenue structure and should be reformed but not eliminated.

Exemptions/Tax Shifting – ACCG opposes state legislation to give local property tax exemptions to special interests, particularly when the proposals threaten home rule authority and shift the tax burden to hardworking homeowners and local businesses. However, where an ad valorem tax exemption for a special interest is statewide, made by the state legislature, the state should finance the tax break.

- ~~ACCG asks the General Assembly to clarify in law that property owned by a charity and rented to a for-profit company through a contract or agreement granting the business exclusive, full-time use of the property is not exempt from ad valorem tax. Two recent court decisions have interpreted the change made to the law a few years ago for Goodwill Industry's to mean that all property rented by a charity to a for-profit business can remain exempt. This interpretation by the courts has now broadened the scope of the law beyond what ACCG believes was intended.~~ ACCG asks the legislature to give the county commissioners more authority over local property tax exemptions. Currently the only local exemption that commissioners can implement through a call and passage of a local referendum is the Freeport Exemption. All other local exemptions must first be approved by the General Assembly. ACCG asks the General Assembly to require the consent of the county commission before the local legislative delegation calls for a local referendum to exempt all or a portion of the county property taxes.
- ACCG asks the General Assembly to authorize local implementation of statewide property tax exemptions and special assessments. Once an exemption or special assessment is authorized in a statewide referendum, the local elected officials should determine when it is enacted in their jurisdiction and should have the flexibility to tailor the exemption or special assessment to fit the needs and desires of their county residents.

Property Tax Exemption for Charitable Organizations—~~ACCG asks the General Assembly to clarify in statute that any portion of a property owned by a charity and rented to a for-profit business through a contract or agreement granting the business exclusive, full-time use of the property is not exempt from ad valorem tax. Two recent Georgia court decisions have interpreted the change made to the law a few years ago for Goodwill Industries to mean that all property owned by a charity and rented to a for-profit business can remain exempt. This interpretation by the courts has now broadened the scope of the law beyond what ACCG believes was intended by the General Assembly. ACCG believes that limiting the exemption in the manner proposed will prevent charitable organizations from unfairly competing in the market for commercial real estate while still allowing them to generate rental or other income from the part-time use of their property by outside groups.~~

State Assistance With Ad Valorem Tax Assessments & Collections– To have an efficient and fair ad valorem tax system, the state and its local governments must work together to provide uniformity in the administration of this tax. The state plays a central role in providing uniform training to county tax assessors and tax commissioners, ensuring counties have an equalized tax digest, updating the appraisers' procedure manual, and centrally assessing the property of utilities and railroads. ~~In 2016 the state will complete~~ As of the end of 2016, the state has completed the phase out of state property taxes, and some legislators may be reluctant to continue state financial support for these critical services to local property tax administration. To help counties continue to receive an adequate level of support from the Local Government Services Division of the Department of Revenue, ACCG proposes that the General Assembly provide a dedicated revenue source to fund these services.

Public Notification of Tax Increase– The tax increase notice required under the Taxpayer Bill of Rights and the required five-year history has created greater confusion about tax increases for the public. To promote public notification of tax increases, ACCG requests that the notification required by the Taxpayer Bill of Rights and the five-year history be replaced with one annual notification that is simple for the taxpayer to understand. The single, annual notice should be titled, "Notice of Proposed Tax Rates and Five-Year History of Levy." Because the rollback rate calculation causes great confusion, is affected by valuation of highly variable factors such as the amount of timber harvested during the year, and does not accurately predict whether the net digest or an individual's taxes will increase, it should be eliminated. The change from the prior year is already reflected in the five-year digest history. Annually, before the millage rate is adopted, each local government should conduct one public hearing. This hearing is an opportunity for the public to receive information and justification of setting the millage rate at the proposed level. The school boards should reimburse the county for the loss of any receiver commissions if the school fails to submit its millage rate to the county on time.

Limitation on Property Reassessments – Georgia’s current property assessment practices and standards strive to ensure that property taxes are assessed on a fair and equitable basis according to value. However, this method of property assessment is sometimes perceived as unpredictable and unfair when counties do not continually reassess all property annually or when there are dramatic differences in increased property value from one area of the county to the next. To address local perceptions of fairness in the assessment process, county commissioners should be authorized to establish limitations on property reassessments and given maximum flexibility to structure the assessment limitation to address their community’s needs. This flexibility should include the ability to establish the classes of property that are eligible for the assessment limitation, the annual inflationary adjustment for each class of eligible property, and any income or age restrictions. ACCG asks the General Assembly to call for a constitutional amendment that would grant the authority for each county to choose their form of assessment limitation if local elected officials decide one is needed. ACCG does not favor a uniform statewide assessment limitation because each county is unique in its growth patterns and property composition and therefore needs the flexibility to create a local policy on limiting property assessment growth.

Limitations on One-Year Transaction Value Cap for Assessments – Recently passed legislation requiring the assessment on a recently sold piece of property to be capped at no higher than the transaction amount for the year following the transaction, has caused some problems with uniformity of assessments and the shifting of the tax burden from many recently purchased properties to the rest of the property owners of the county. ACCG is particularly concerned with transactions classified as “Loss-Share”, where the banks or government sponsored agencies sell properties to individuals at severely discounted rates, and then collect the difference from the federal government (FDIC) between the sale value and the true fair market value of the property after the transaction takes place. ACCG believes including these types of transactions was not the intent of the legislature and asks that the legislature act to exclude these types of transactions from the one-year transaction value cap.

***Title Ad Valorem Tax (TAVT) Reform**—Commissioners and tax officials across Georgia have raised a number of concerns regarding the local impact of the current TAVT system, namely the methods by which portions of the tax received are allocated to local governments and the valuation of used and trade-in vehicles for purposes of taxation. ACCG believes that action by the General Assembly is needed to address both concerns.

- **Distribution of Proceeds:** The law automatically increases the local share of TAVT on an annual basis until 2022 but is overridden in a given year if actual local revenues exceed or fall short of the “local target collection” by 1% or more. When local revenues exceed the target, the state reduces the local percentage share of TAVT. This year the local target was exceeded by \$68 million causing the local percentage share of TAVT to be reduced from 45% to 40.55% instead of the scheduled increase to 46.5%. The TAVT tax structure has produced additional vehicle tax revenue for a few local governments but a reduction in tax revenue for most local governments. The decrease in the local percentage share adds further financial burden on those jurisdictions that are already experiencing a loss. ACCG believes local governments would likely benefit from a shift to a straight percentage allocation without the benchmarks/annual adjustments. This would simplify this allocation process and aid the state and the local governments in planning for annual TAVT revenue. Local governments would also be assured of receiving a set percentage of the TAVT revenue generated in their jurisdictions without regard to fluctuations in statewide TAVT collection.
- **Valuation of Used and Trade-In Vehicles:** TAVT is calculated on a vehicle’s taxable value, which is determined by establishing the vehicle’s fair market value, subtracting the value of any trade-in vehicle from that amount, and then multiplying the difference by the applicable tax rate. For new vehicles the fair market value is the higher of the value listed in the DOR assessment manual (average value between wholesale and retail) or the actual sale price of the vehicle. The fair market value of a used vehicle is the value listed in the DOR assessment manual. Under current statute, “trade-in value” is the value of the traded-in vehicle as stated in the bill of sale. For used vehicles, the statute’s failure to take into account the actual sale price of the vehicle caps the fair market value at the amount listed in the assessment manual (even if the negotiated sale price is higher, which is likely the case in many circumstances). The current system invites dealers to inflate the reported value of used vehicles and trade-ins to eliminate most or all of the taxable value of the purchased vehicle. These issues can be eliminated by valuing used vehicles at the

higher of DOR value or actual sale price or by limiting the value of a trade-in to no more than the DOR value. Addressing abuse of this system could also be aided by substantially increasing state and local penalties for falsifying bills of sale or other documentation submitted to tax authorities and by clarifying the roles of local governments and the Department of Revenue in auditing and investigating reports of fraud.

CUVA –The state created both the Conservation Use Valuation Assessment program (CUVA) and the Forestland Protection Act program (FLPA) to encourage conservation of undeveloped land. Local governments and the state share the cost of FLPA but not CUVA. According to a 2016 report issued by the Department of Revenue, as of 2014, almost 190,000 properties were enrolled in CUVA, eliminating approximately \$9.5 billion in value and a total tax shift of approximately \$261.5 million statewide. ACCG believes that these programs have a statewide benefit and the cost should be shared between the local and state government. ACCG asks the General Assembly to create a grant-sharing program for CUVA that is similar to that utilized for FLPA~~apply the grant sharing program used in FLPA to CUVA.~~

~~**Year's Support** – Georgia is the only remaining state to allow spouses and minor children of a deceased, with or without a will, to petition for real property to be set aside from the estate which allows for all property taxes in arrears as well as those due during the year of the petition to be exempted. While this Civil War era law was originally intended to protect the widow of a fallen soldier from losing their home, current practices have broadly applied the provision to all real property including vacation homes and investment or commercial real estate. This broad application impacts county tax digests by allowing people to be exempted from property taxes for not only their homestead, but also their business or investment properties. Therefore, ACCG urges the General Assembly to update the law by limiting the real property eligible to be set aside for the tax exemption to homestead property.~~

SALES AND USE TAX REFORM

Sales Tax Administration – Local governments in Georgia are required to pay the state 1 percent of all local sales taxes to defray the cost of administration. In addition, the state earns millions of dollars in interest on local sales tax proceeds. This revenue goes into the state's General Fund and becomes part of the state's budget revenues. The state has only allocated approximately \$19 million annually back to the Department of Revenue for collection, processing, and audits and compliance of local sales taxes. ACCG believes that state and local sales tax revenue could be increased if the state utilized more of the local administrative fee to perform compliance audits and other enforcement and collection activities. By generating more revenue from our existing sales taxes, counties would not be under as much pressure to raise property taxes. The state would also benefit from the increased audits compliance and enforcement efforts, since the state's sales tax would be included. On average, each new auditor returns revenues that exceed eight times their cost. ACCG asks the General Assembly to dedicate the entire administrative fee and interest earned on local sales taxes to support the state's efforts in collecting state and local sales tax. This appropriation should be an enhancement to the sales tax division budget and should not replace existing funds. Local revenues not used to assist the state in collecting local sales taxes should be disbursed back to the local governments.

Sales Tax Exemptions– ACCG opposes sales tax exemptions for special interests. These exemptions erode the sales tax base and create more tax volatility. Most counties rely on sales tax as a primary revenue source for capital projects and property tax relief. Without a stable sales tax system, counties will experience difficulty in budgeting for capital projects and will have to rely more heavily on property tax to fund county services. ACCG further opposes sales tax caps and thresholds because they add to the complexity of the sales tax system and will make it more difficult for Georgia to require companies located outside of Georgia to collect sales tax on purchases made by Georgia residents over the internet or through catalogues.

Homestead Option Sales Tax (HOST): Allow for All Counties – The HOST tax is a 1 percent county sales tax, the proceeds of which are used to fund a homestead exemption to reduce or eliminate the county property tax levy on homeowners. However, due to limitations in state law, HOST is only available to the handful of counties that do not have a Local Option Sales Tax (LOST). ACCG recommends removal of this impediment so that any county can choose any two of the three sales tax options available: HOST, LOST or SPLOST. Furthermore, ACCG requests that the existing HOST law be amended to allow counties, at their discretion, to use any revenue remaining, after the

county has funded a 100 percent homestead exemption with less than 80 percent of the revenue reserved for the exemption, to fund additional capital projects and the maintenance and operations of any HOST projects. ACCG also asks the General Assembly to authorize counties to call for a single referendum to replace their LOST with a HOST and begin providing the HOST tax relief to homeowners in the same year that the voters approve the referendum.

*** Special Purpose Local Option Sales Tax (SPLOST)** – In 2004, the SPLOST law was amended to require counties to include cities in their SPLOST referenda. Although the new law ensures more city projects will receive funding, it also recognizes that counties have service delivery responsibilities to the entire county and the capital projects supporting these services should be given first priority in the SPLOST referendum. Under the new law, counties have experienced ambiguity in the interpretation of some provisions. To give counties and cities clear guidance and minimize conflict between counties and cities over future SPLOST referendums and to provide more flexibility in the use of SPLOST funds, ACCG asks the General Assembly to make the following changes to the SPLOST law:

- Require cities to submit their project list to the county or lose their opportunity to participate in the referendum;
- Clarify that repayment of debt on a courthouse, administrative building, or jail qualifies for the level one category;
- Clarify-Provide, through a constitutional amendment and accompanying legislation, that schools shall use ESPLOST, rather than other local government funds, to pay for road improvements and utilities necessary for the construction of new schools and access to such schools;
- Allow up to 15% of the SPLOST revenues to be used for maintenance activities on facilities formerly or currently built with SPLOST if approved by the voters;
- Allow local governments to include in the SPLOST referendum a request for a percentage of revenues to be held in reserve for unexpected emergency capital repairs; and
- Include public hospitals in the level one category.

Local Option Sales Tax (LOST) – LOST renegotiations continue to be highly contentious and in many cases damage county/city relations and place a drain on taxpayer resources. To ease the burden of future LOST renegotiations on counties and cities and to ensure that the LOST revenues are providing an equitable distribution of property tax relief to all property taxpayers, ACCG asks the General Assembly to enact an objective formula as an alternative for counties and cities that cannot reach a consensus on LOST through an intergovernmental agreement. ACCG also asks the General Assembly to require all LOST proceeds to be used for property tax reduction and clearly shown on the property tax bill as a credit against the amount of property taxes owed.

Local Sales Tax Option for Courts, Law Enforcement, and Public Safety – Commissioners continue to seek flexibility in funding the ongoing operation of judicial, public safety, and law enforcement services which counties are obligated to provide. As of 2014, spending on law enforcement, emergency services, and courts comprised a significant portion of county expenditures. The current SPLOST statute limits the ability of counties to utilize funds generated from that tax for operational needs, and the growing cost of judicial and public safety efforts continues to place pressure on other revenue sources. In light of these growing costs, all Georgia counties should be permitted to call, by Board resolution, for a referendum for an additional one percent sales tax to be used to fund operating needs of a county's courts and its law enforcement and public safety agencies, with any remaining funds being used to reduce millage rates on property owners.

Sales Tax to Offset Property Tax – Counties support more options and additional flexibility to utilize local sales tax to further reduce their reliance on property tax. On average, about 22% percent of a county's revenues come from sales and use taxes. Property taxes make up ~~3840~~ percent or more of the counties' revenues. Additional sales tax revenues could be generated by expanding the sales tax base. Georgia currently has 110 exemptions in the sales tax code reducing the potential local sales tax revenue by \$2,046.9 million. Georgia also only taxes approximately 36 services out of a potential 168 services. The service sector is the fastest growing segment of the economy yet is largely exempt from sales tax. Counties can only levy up to ~~three~~ percent county sales tax, which now includes a -and may participate in an additional one percent sales tax for transportation. ACCG asks the

General Assembly to help counties reduce their reliance on property tax by expanding the existing sales tax base through reductions in exemptions and including additional services and digital goods such as digital music, books, and video. Commissioners should also be granted greater flexibility to determine the appropriate local sales tax rate for their county.

*** Georgia Agriculture Tax Exemption (GATE)** – At the beginning of 2013, the GATE program was implemented to allow agriculture producers and the businesses that support them to buy products, energy, and equipment used in their business sales tax exempt without paying sales taxes on such items. Although this program consolidates many exemptions that were already in law, it also greatly expanded eligibility for the exemption and the types of products that are exempt and who is eligible for the exemption. So far, over 365,000 GATE cards have been issued, and many of these were issued to out-of-state businesses. This program is having a significant impact on local sales tax revenues, and the broad language in the law invites abuse of the exemption. The Department of Agriculture also lacks a number of key tools to investigate and prevent abuse of GATE cards. To help eliminate the potential for abuse of the GATE program, ACCG asks the General Assembly to take the following actions:

- Provide a clear definition of agriculture producer, and eliminate the exemption for businesses that provide services to agriculture producers.
- Move the application for administration of the program from the Department of Agriculture to the Department of Revenue, or, alternatively, give the Department of Revenue greater flexibility to collaborate and share information with the Department of Agriculture regarding GATE.
- Require the applicant for the program to file the approved IRS schedule or form or other documentation to prove the required volume of farm activity. The applicant Applicants should also provide a social security or tax ID number that can be used to cross reference their income tax returns.
- Require the applicant to submit a primary NAICS code that is identical to the one used on their income tax return.
- Increase the annual income threshold needed to qualify for the exemption to qualify from \$2,500 to \$10,000 a minimum level that would be expected for someone whose income is derived from agriculture. This could include requiring applicants to show a certain level of agricultural income over several prior years. Legislation should also provide for income thresholds to be periodically adjusted upward based on inflation.
- Replace the annual application renewal period with a three year renewal period.
- Require state agencies involved in the administration of the program to provide information to applicants regarding proper use of the exemption.
- Require sellers to keep detailed records of exempt sales and report such information to the state through a unified system.
- Require the department(s) responsible for GATE to provide information to applicants regarding proper use of the exemption and to make annual reports to the General Assembly regarding GATE administration and enforcement.

Situs of Taxable Transactions – For businesses to accurately determine the proper sales tax allocation to each county, state law should clearly prescribe a uniform method for businesses to identify the county where the transaction occurs. To provide clear guidance in the law ACCG asks the General Assembly to make the following amendments:

- Require the Department of Revenue rate and boundary database to include information at the street address level in addition to the 9 digit zip code when this information is provided to DOR by a county or city in an approved format.
- Require the vendor to use the customer's physical address instead of a P.O. Box.

Disclosure of Local Sales Tax Information – Confidentiality laws greatly limit the information that the Department of Revenue can share with local governments about their sales tax collections. Without this sharing of information between the state and local levels of government it is difficult to determine when errors, under

reporting, misuse of exemptions, and tax avoidance have occurred. Local officials and staff are the most knowledgeable about their local businesses and the local economy and should be able to work in partnership with DOR to make sure local sales taxes are collected and remitted accurately. To create this partnership, ACCG asks the General Assembly to ~~authorize DOR to share~~ expand the scope of taxpayer information that can be shared with designated local officials that have entered into a confidentiality contract with the department. These records would continue to be exempt from public disclosure and could only be discussed with local elected officials in executive session.

~~**Sales Tax Refunds**—Occasionally, local governments have large sales tax refunds extracted by the Department of Revenue from future distributions with no advanced warning of the potential refund liability. Unlike the state that can absorb a large refund, the impact on a county can have a significant impact on the budget and its ability to meet debt obligations. Large refund liabilities usually accumulate over several years, sometimes during long settlement negotiations. During settlement negotiations the petitioning party has no incentive to reach a final settlement while earning interest at 1% per month on the potential refund. To help prevent large refunds from damaging local budgets, ACCG asks the General Assembly to:~~

- ~~• Notify the local government when they enter settlement negotiations for a refund amount that exceeds two weeks of local sales tax revenues for all local governments within the county;~~
- ~~• Interest should be waived on any refund where it is determined that the refund was due to an error made by the business requesting the refund;~~
- ~~• Any interest incurred on local sales tax during the settlement period should be paid by the state; Allow local governments to payback refunds over several months without incurring additional interest expense when the refund amount exceeds two weeks of sales tax revenue.~~

ADMINISTRATIVE ISSUES

Revenue Collection Enforcement— With the exception of fees collected by counties operating solid waste handling facilities, there is no general law expressly authorizing the means by which counties may enforce collection and payment of fees lawfully owed to a county in exchange for services provided. ACCG recommends that counties be authorized to enforce collection of taxes, fees and assessments in the same manner the state enforces its tax collections. Such authorization should include garnishment and debt setoff, which would allow county governments to offset overdue individual debts against state income tax returns. In particular, the legislature should authorize counties to collect fees, such as stormwater utility fees, as a separate line item on property tax bills and further authorize enforcement by placing a lien against the property subject to the fees. Furthermore, the General Assembly should authorize counties to delegate the collection and enforcement duties to any appropriate county official. These enforcement tools would protect faithful taxpayers who, under current practice, are forced to shoulder the burden created by delinquent taxpayers.

County Officials' Funds - Full Accounting – County commissioners, as trustees of the people, have a fiduciary duty to properly oversee and account for revenues received by all officials of the county, including constitutional officers. Accordingly, the law should be amended to make it clear that all funds received by any county official from whatever source—including confiscated funds and property—must be deposited in the county general fund or other appropriate fund of the county on a monthly basis with all such funds being appropriated and audited in accordance with state and federal law.

Titling ~~Recreational Vehicles~~ Watercraft, ATVs, and Aircraft to Ensure Tax Compliance—It is difficult for counties to ensure the proper sales taxes and ad valorem taxes are remitted on ~~watercraft, recreational vehicles (e.g. ATVs, and boats)~~ and aircraft because these vehicles are not tracked at the local level. The lack of uniformity in sales tax collections places Georgia dealers at a competitive disadvantage with ~~out-of-state~~ dealers and private sellers. ACCG ask the General Assembly to help counties track these vehicles by requiring them to be titled and remove the sales tax and annual ad valorem tax in lieu of placing these vehicles under the new title tax system a title ad valorem system similar to that in place for motor vehicles. This change would benefit the owners, sellers, and insurers of these types of vehicles and would simplify the ~~tax~~ administration of ad valorem taxes on such items.

Class Action Litigation Regarding Tax Refunds and Use of Tax Proceeds—A recent decision of the Georgia Court of Appeals held that the statute governing tax refund lawsuits brought by taxpayers against local governments permits such suits to be brought as class actions. Under a 2003 state law, tax refund suits brought against the Georgia Department of Revenue cannot be brought as class actions. The Court of Appeals determined that the failure of the General Assembly to include similar explicit protections for local governments means that such governments are subject to class actions by taxpayers seeking refunds. Class actions have been widely criticized in the business and academic communities because of their potential for abuse by the trial bar, the high costs they can impose on defendants, and the minimal benefits they bestow on plaintiffs. The ability to bring taxpayer class actions has also been a significant factor in spawning costly litigation involving counties regarding the use of insurance premium tax proceeds and other tax issues. ACCG urges the General Assembly to curtail this abusive litigation practice by shielding local governments from taxpayer class actions in the same manner that the Department of Revenue is currently protected.

OTHER LOCAL REVENUE ISSUES

Tax and Expenditure Limitations – Georgia, like many other states, is considering a constitutional amendment to cap the increase in state and local revenues from one year to the next. ACCG is opposed to formula driven, artificially set caps because they undermine the longstanding fiscal responsibility expected of elected officials. These caps would likely force the state to pass down more unfunded mandates on local governments, cut state revenues shared with local governments, and keep local officials from providing the increasingly higher level of services demanded by their constituents. The impact of a tax cap set at the state level would be dramatically different for each county. Tax policies should be made at the local level, and counties should be given greater flexibility to tailor a tax system that best meets their unique circumstances.

Financial Institutions Business License Taxes– ACCG recognizes the importance of financial institutions in Georgia’s communities and encourages their growth. In addition to providing capital for community development, financial institutions help fund government operations through the payment of business license taxes. Currently, cities and counties may choose to impose this a financial institutions business license tax, levied at .25 percent of the financial institution’s annual gross receipts in Georgia. However, to ensure that these taxes are properly credited to the appropriate counties, taxes on gross receipts should be distributed to each local government based on their relative share of assets and liabilities produced by the financial institution within their county rather than pro rata based on the number of offices the institution maintains in the state.

Insurance Premium Tax – To further reduce reliance on ad valorem taxes, ACCG recommends that the state Department of Insurance distribute revenues from the insurance premium tax within 30 days after collection and pay counties interest on overdue tax distributions, in addition to providing records disclosing any interest paid to the state as a result of investing county insurance tax proceeds. ACCG also believes that counties should have the same flexibility as cities with regard to the use of insurance premium tax proceeds. A recent ruling by the Georgia Court of Appeals has clarified counties’ ability to determine the most efficient use of insurance premium tax proceeds for providing services—namely solid waste collection—that primarily benefit the unincorporated portions of the county. Should this ruling be overturned by the Georgia Supreme Court, ACCG would again support legislation that This should include expandingwould clarify the definition of solid waste collection to allow counties to use insurance premium taxes to fund all solid waste collection and disposal services that primarily benefit the unincorporated residents.

Right-of-Way Occupancy Fee – Cities are legally permitted to charge utility providers a franchise fee. Unlike cities, counties are not legally permitted to charge utilities a franchise fee for locating in their right-of-way. Instead, utilities have access to the county right-of-way completely free of charge. County governments have constitutional financial requirements not required by municipalities. When counties have to move utilities before widening or rerouting roads, provide public safety response to protect the public from damaged utilities, repair damaged roads and rights-of-way caused by utility excavation, and comply with state mandated utility locates, the county property taxpayers should not have to pick up be responsible for the entire financial burden for these costs of these utility moves. To take this burden off property taxpayers and require utilities to pay for their “costs of doing business,” ACCG asks the General Assembly to allow counties to levy a right-of-way occupancy fee on utility services to compensate them-counties for costs associated with providing utilities access to public rights-of-

way. Proceeds of the fee should be used to pay for county right-of-way costs, and associated infrastructure costs that would otherwise be paid from property tax revenues.

Title Agent Fees – ACCG recommends that the title fee be raised from \$18.00 to \$20.00 and the fee for a replacement title be raised from \$8.00 to \$20.00. All of the additional funds raised by these fees should be paid over to the county to help pay for the operations and salaries of the tax commissioner's office. ~~The county is now providing~~ Counties currently provide all of the data input into the tag and title system but have not yet received an increase in compensation. Currently the county receives only \$.50 for each title processed and \$1.00 for each tag processed.

Alcoholic Beverage Tax – The alcoholic beverage taxes counties charge for distilled spirits, beer and wine have not been adjusted since the early 1980s. ACCG asks the General Assembly to adjust these taxes for inflation using the Consumer Price Index.

Telecommunications Excise Tax - Telecommunication services are a rapidly growing and evolving sector of the economy. The current tax structure does not provide equity among service providers because they are taxed differently based upon the type of technology they use to deliver their service. Local government revenues on telecommunication companies have been flat or in decline because they have not adequately captured many of the newly emerging technologies. To reduce distortions in the marketplace and to provide for a tax base that grows with the economy, ACCG asks the General Assembly to eliminate the current franchise fees and taxes on telecommunication service providers and replace these revenues with a 3.5% local telecommunications excise tax. The local revenues should be split between the counties and the cities based upon a population formula.

Redirection of Local Fees - ACCG supports the legislative intent for various fees collected at the state level to go toward their statutorily-designated purposes. Fees purportedly established to fund the Hazardous Waste Trust Fund, Solid Waste Trust Fund, Indigent Defense, and Peace Officers and Prosecutors Training Fund, among others, are charged to and paid by businesses, local governments, and the citizens of Georgia. However, to the detriment of local governments and the communities they serve, revenues from these funds have been substantially redirected over the past decade to help balance the state's budget. To end the practice of these fees becoming taxes that bolster the state's general fund, ACCG urges the General Assembly to take one of the following actions either:

- Adopt one or more constitutional amendments creating a constitutional trust funds to truly dedicate these fees;
- Adopt a constitutional amendment authorizing the General Assembly to establish dedicated trust funds for statutorily dedicated fees, then having to vote on with later action of the General Assembly required (other than through a general or supplemental appropriations act) to redirecting any monies-dedicated funds to the state's General Fund; or
- Establish a mechanism whereby these fees with a statutorily dedicated purpose are collected and dispersed at the local level, not subject to the State's General Assembly's appropriations process.

ACCG opposes the adoption of any additional "fees" which impact local governments until the issue of redirecting these monies to the state's General Fund has been effectively resolved through any of the above measures.

Short Term Rentals and Ride Share Services – The new "sharing economy" is significantly disrupting a number of industries, including the hotel/motel industry and the transportation services industry. New internet based platforms like Airbnb and HomeAway are making it very easy for individuals to rent out their homes or rooms within their home, while companies like Uber and Lyft have made it easier for individuals to work as drivers part-time. These companies are growing exponentially. For example, Airbnb began in 2008 and now has a market valuation exceeding \$250 billion and while operating in over 190 countries. Likewise, Uber is privately valued at \$62.5 billion, while operating in 488 cities worldwide. It is not practical to rely on the private individuals renting out their extra space or driving their personal vehicles part-time to register and collect local sales taxes and hotel/motel taxes that are due on these services. To ensure the local taxes due on such services are collected properly and efficiently, ACCG asks the General Assembly to require any business involved in that provides an online or other platform for the transaction of short term rentals or ride share network services to collect and

remit ~~the local~~ taxes on such services to the Department of Revenue. Taxes collected through such platforms should be distributed to counties, cities, and boards of education in the same manner as other local sales taxes.

Local Exemption from Transportation Taxes and Fees – During the 2015 Session of the General Assembly, several changes were made to the tax code to provide more funding for transportation. Unlike the historical practice of exempting government from paying taxes, the new taxes and fees for transportation were applied to purchases by both state and local government. ACCG does not believe it is appropriate to tax a government and asks the General Assembly to exempt local governments from the new state hotel/motel tax, motor fuel excise tax, heavy weight truck fee, and the alternative fuel vehicle tax.



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Economic Development and Transportation

Economic Development – Economic development is made possible by public infrastructure at the local and state levels. ACCG urges Congress to restore its funding of public infrastructure, including fully funding the Community Development Block Grants (CDBG) which have been cut by nearly 25 percent since FY 2010, despite providing vital infrastructure improvements in communities across Georgia.

Truck Size and Weight Limits – ACCG urges Congress to refrain from passing future or further legislation that increases allowable size and weight limits on local roads and bridges as current allowable weight limits are at maximum capacity. Increasing the current truck size and weight limits will likely contribute to the following increases:

- Risk of severe accidents due to longer stopping distances and loss of control;
- Public safety and emergency response costs including proper equipment to quickly and safely upright heavier trucks after an accident and access to hospitals for the critically injured;
- The rapid deterioration of local road and bridge infrastructure;
- Bridge postings, which have exceeded 1600 at the county level due to prior legislation allowing for increases to the maximum allowable weight limits for specific industries;
- Costs of rerouting school buses and emergency response vehicles due to the quicker deterioration of bridges that have to be reposted;
- Longer routes for commercial truck traffic engaged in vital economic activity which results in increased costs and more miles driven on local roads resulting in more damage;
- The increase in truck weight limits would increase the number and severity of accidents and negatively affect moving freight and traffic through Georgia with each accident.-

General County Government

County Employee Mandates – ACCG believes that personnel management practices and compensation to local government employees are properly functions for local determination. ACCG strongly opposes any state or federal mandated salaries, benefits or other special treatment for any county employees or class of employees. ACCG further opposes any legislation which would provide for collective bargaining rights for public safety officers employed by local governments or for any other local government employees.

Health and Human Services

Medicaid –ACCG believes the up-front investment in health care can be directly related to later health care savings and a reduction in other social costs. The Medicaid program is a vital health safety net that provides crucial support for the uninsured and underinsured. ACCG encourages Congress to consider the impact of any Medicaid reforms that would directly or indirectly shift costs to counties, e.g. any reforms that would impact the numerous community resources expended by county governments to support: hospitals; health departments; behavioral health and developmental disabilities (DBHDD) programs; emergency medical services (EMS); and community programs for older adults, children, youth and families.

Zika Funding – Encourage Congress to expedite funding to address the Zika virus.

Natural Resources and Environment

Clean Water Act – Navigable Waters – The U.S. Environmental Protection Agency (EPA) recently adopted a rule that could significantly expand what constitutes waters of the U.S., or is “jurisdictional” under the Clean Water Act. Depending on its interpretation, the rule has the potential to extensively broaden the reach of the CWA, placing waters seen as traditionally under state authority under federal jurisdiction. This could dramatically impact counties by expanding the need for CWA permits and the applicability of other federal laws and regulations such as environmental impact statements and the Endangered Species Act.

ACCG urges Congress to pass legislation limiting the authority of federal agencies in declaring these waters (particularly county-maintained ditches and stormwater management infrastructure) jurisdictional.

Interstate and Intrastate Water Conflicts – ACCG supports Georgia’s efforts to resolve interstate and intrastate water conflicts regarding surface water allocations, water quality, ecosystem management, drought management and issues related to groundwater. To resolve these matters equitably, ACCG:

- Urges the state to pursue resolving the Alabama-Coosa-Tallapoosa (ACT), Apalachicola-Chattahoochee-Flint (ACF), Savannah River and other existing and potential interstate water disputes through approaches other than litigation if possible. The state should, however, diligently pursue litigation when necessary to protect water usage in Georgia;
- Urges state officials and the U.S. Army Corps of Engineers to carefully weigh upstream and downstream concerns and how decisions may affect access to water supply; protection of public health and biodiversity; lake levels; economic development; and agriculture, industry, navigation, power production and recreation; and
- Urges the Corps of Engineers to consider new methods of forecasting runoff and modeling to develop Water Control Plans that will ensure the ACT and ACF reservoirs are full at the beginning of the dry season each year and as full as practical during drought conditions while meeting downstream, legally-required flows.

~~**Etowah Habitat Conservation Plan**— The Etowah Habitat Conservation Plan (HCP) has been under development since 2002 to address protection in the Etowah River Basin of two federally endangered species, the Etowah and amber darters, and one federally threatened fish species, the Cherokee darter. In short, an HCP is a voluntary program that allows local governments to adopt development regulations rather than having the U.S. Fish and Wildlife Service review each individual land disturbance activity to ensure that development does not harm the listed species. While an HCP often focuses on the endangered species in a specific area, it is important to note that~~

~~efforts taken to minimize the effects of land disturbing activities on wildlife also protect the overall water quality of an area as well. ACCG believes that in order for any HGP to be successful, the process must:~~

- ~~• Ensure full local government and public participation in all phases of its development and implementation;~~
- ~~• Provide updated and sound scientific data, including the required five-year update for each listed species; and~~
- ~~• Assess the full environmental and economic impact so that all parties understand, up front, the costs and benefits involved in participation.~~

Endangered Species Act Listings & Designation of Critical Habitat – ACCG urges the federal government to work closely with public and private entities with regard to all current and future listings, along with the designation of critical habitat, under the federal Endangered Species Act (ESA) to insure:

- Only those species that are truly threatened or endangered are included on the list;
- Urges that the Canada Goose be removed from the ESA threatened list;
- Any designation of critical habitat is limited to the minimum land area, supported by good science, necessary for the protection and welfare of the species;
- The impact of listings and designation of critical habitat under the ESA do not act as a barrier to county government in supplying those fundamental services required by our state’s constitution and law; and
- Compensation is provided to local governments to offset the economic impact of designating critical habitats that would impair a community’s ability to fully implement their land use plan.

Public Safety

Equity in Funding Local Public Safety Grants – ACCG supports the federal government’s efforts to assist local first responders in preparation for major incidents, through tailoring of existing grant programs, like the Byrne – Justice Assistance Grant, SAFER and the FIRE Act. Any dedication of funds or grant set-asides under these programs should not be at the expense of the traditionally funded grant programs that have supported other local government efforts that have a more immediate impact on the quality of life of their citizens. ACCG requests the administration to take an approach to grant funding that serves all local public safety interests thus serving the public safety needs of all local citizens, equally.

Homeland Security Grants for the Strengthening and Securing of Local Government Offices and Infrastructure – As the war on terror continues, ACCG recognizes that our local government facilities are the most visible symbols of the government in action. After years of grant-funded programs to strengthen our capabilities to respond to terrorist events, and some efforts to plan for mitigation and prevention of terrorist events, ACCG calls upon Congress to expand these grant opportunities, tailored towards the physical hardening of local government infrastructure.

Inclusion of 9-1-1 Officers and Dispatchers In The “Public Safety” Work-Week Exemption from FLSA – ACCG recognizes the vital role that 9-1-1 communications officers/dispatchers and EMS Staff play in local public safety systems. ACCG supports recognition of those employees as “public safety officers” and equal treatment of them as members of that community. Because of the extensive hours that 9-1-1 communications officers and EMS Staff are forced to work as part of the public safety team, they often incur inordinate amounts of overtime because they are not considered public safety employees under the Fair Labor Standards Act (FLSA). Consequently, managers are forced to make scheduling decisions with regard to 9-1-1 communications and EMS employees that breaks down the relationship they share with other public safety employees. ACCG asks that 9-1-1 communications and EMS employees be considered part of the team as “public safety employees” under Department of Labor regulations, and, further, that they be included under the existing FLSA exemptions from a 40-hour workweek applicable to both law enforcement and Fire/EMS services.

Definition of “Criminal Justice Purpose” in Regulations for Operation of NCIC – ACCG recognizes the importance of the National Crime Information Center in coordinating information used by state & local public safety officials across the nation. One of the most vital areas where NCIC serves local public safety officials is through its use as a resource for conducting thorough pre-employment background checks. Currently, only law enforcement pre-employment background checks are considered within the definition of “criminal justice

purpose,” for which NCIC records are provided free of charge to any requesting agency. This disparity is causing fire service, emergency medical service and communications agencies to incur costs to obtain access to NCIC records for pre-employment background checks. We ask for all public safety workers’ pre-employment background checks to be considered a “criminal justice purpose” so as to eliminate the cost burden to local governments for ensuring the reliability of their personnel by using NCIC records.

Revenue and Finance

Marketplace Fairness Act (Sales Tax on Remote Sales) - ACCG urges Congress to require remote sellers to collect sales tax and distribute the funds back to the consumer’s state. Once the state receives the sales tax, the state should be required to remit the appropriate sales tax revenue to local governments within their state. Such legislation to assist state and local governments to uniformly collect existing sales taxes should be expedited and not be tied to broader federal tax reform, as it has no impact on the federal tax burden.

Tax Exempt Municipal Bonds- Tax exempt municipal bonds are vital tools to local governments seeking to bring economic development and job growth to their communities. However, the last four Presidential Budget Requests have sought to cap the tax exempt status of these bonds at 28%. ACCG urges Congress to preserve the tax exempt status of municipal bonds and to oppose any attempt to cap or eliminate the exemption, for doing so would increase the borrowing costs of public entities which will ultimately be shifted to the tax payer in the form of rate and tax increases.

Secure Rural Schools - The Secure Rural Schools & Community Self-Determination Act provided support to counties based upon a historic partnership between the federal government and counties. Prior to the 1980s, when harvesting in national forests was greatly reduced, 25% of the revenues generated by harvesting on the lands had been shared with local governments for public schools and public roads. To prevent a fiscal crisis due to decreased revenues and fulfill the contract between the federal government and local communities, Congress passed the Secure Rural Schools Act. In April 2015, Congress reauthorized SRS retroactively, providing \$285 million to 729 counties around the country, however, the program is set to expire again at the end of FY 2015. ACCG strongly urges Congress to renew the contract between the Federal government and rural communities through a long-term, ten-year reauthorization of the Secure Rural Schools and Community Self-Determination Act.

Offset of Federal Property Holdings ACCG urges Congress to build upon existing precedent, such as through the Payment In Lieu of Taxes (PILT) program and the Secure Rural Schools and Community Self-Determination Act, in which the federal government reimburses local governments for lost revenues due to federal land holdings, particularly when the estimated loss of tax revenue is greater than the potential growth of tax revenue through economic development or other means. ACCG believes the federal government should provide relief to county governments that lose property tax or other revenues due to federal activities including but not limited to military base expansions, management of national forest lands and parks, and federal buildings.

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POLICY STAFF CONTACT INFORMATION

LEGISLATIVE DIRECTOR

ECONOMIC DEVELOPMENT AND TRANSPORTATION COMMITTEE

Clint Mueller

Phone: 404.589.7846

Fax: 404.589.7847

cmueller@accg.org

GENERAL COUNTY GOVERNMENT COMMITTEE

Todd Edwards, Associate Legislative Director

Phone: 404.589.7820

Fax: 404.589.7821

tedwards@accg.org

HEALTH AND HUMAN SERVICES COMMITTEE

PUBLIC SAFETY AND THE COURTS COMMITTEE

Debra Nesbit, Associate Legislative Director

Phone: 404.589.7822

Fax: 404.589.7823

dnesbit@accg.org

NATURAL RESOURCES AND ENVIRONMENT COMMITTEE

FEDERAL COMMITTEE

Kathleen Bowen, Legislative Associate

Phone: 404.589.7850

Fax: 404.589.7851

kbowen@accg.org

REVENUE AND FINANCE COMMITTEE

Brad Vaughan, Legislative Associate

Phone: 404.589.7824

Fax: 404.589.7825

bvaughan@accg.org

ADMINISTRATIVE ASSISTANT, POLICY DIVISION

Nicole Logan

Phone: 404.589.7842

Fax: 404.589.7843

nlogan@accg.org