LOCAL AMENDMENTS TO THE CONSTITUTION OF GEORGIA: CONUNDRUMS CONTINUED AND CURIOSITIES CURTAILED

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8/15/2019
2019 Edition
Association County Commissioners of Georgia
FOREWARD & USERS GUIDE

This book is a continuation of a work commenced originally when I was on staff at the Office of Legislative Counsel. The work has been a ‘labor of love’ of mine for several decades now. This new 2019 edition is a significantly expanded and revised version of that initial work and represents a continuing effort to keep the material up to date. The 2019 edition is current through the 2019 regular session of the General Assembly. Grateful acknowledgement and appreciation is expressed to Mr. Rick Ruskell, Legislative Counsel of the Georgia General Assembly, for his ongoing cooperation, support, and assistance in helping keep this invaluable resource available and current.

One of the more curious features of local government law in Georgia is the fact that under the 1877, 1945, and 1976 Constitutions there existed a class of amendments thereto which were neither general in nature nor uniform throughout the state but which were purely local in terms of their applicability. These unusual items were local constitutional amendments (referred to throughout this book as LCA).

Under the 1877 Constitution, these LCAs evolved over time under the generic amendment language of Article XIII, Section I, Paragraph I. This provision allowed ‘amendments’ to the constitution without making a distinction as to whether the amendment was general or local.

When the 1945 Constitution was adopted, Article VI, Section X, Paragraph I continued in full force and effect as a part of the new 1945 constitution all LCAs to the 1877 Constitution which had been adopted previously and, in Article XIII, Section I, Paragraph I, specifically provided the direct authority to adopt new LCAs.

When the 1976 Constitution was adopted, this exact same pattern was again followed. Article XIII, Section I, Paragraph I continued the prior LCAs in force and effect and Article XII, Section I, Paragraph I continued in place the specific authorization to adopt new LCAs.

The 1983 Constitution, however, did not follow in the footsteps of its predecessors. In a complete reversal of prior practice, Article XI, Section I, Paragraph IV prohibited the adoption of any new LCAs, and, with certain limited exceptions, provided for the automatic repeal of each existing LCA unless such LCA was continued specifically in force and effect as a part of the Constitution by local Act or home rule ordinance prior to July 1, 1987. If an LCA was allowed to expire, the special provisions could never again be reenacted. If it was continued in effect however, Paragraph IV provided that the LCA could thereafter be repealed but could never be altered or amended. It would be forever frozen in place unless it was repealed.

The purpose of this publication is to identify all of the LCAs that were in place at the time the 1983 Constitution became effective (July 1, 1983, pursuant to Art. XI, Sec. I, Para. VI), and, to explain the fate of each such LCA. Thus, the reader should be aware that except in a very few instances which are of peculiar historical interest, this book will not detail the history of LCAs which were repealed by the General Assembly or which were invalidated by the appellate courts. Note, however, that all LCAs may be found by perusing the local law index contained in Volumes 42 and 42A of the Official Code of Georgia Annotated. Those which have been repealed or otherwise invalidated are indexed under the Noncurrent heading for the affected local jurisdiction. Those which have been continued appear under the Current heading for the affected jurisdiction.

In this publication, if an LCA was continued directly by a provision of the 1983 Constitution, then that provision is identified specifically. If an LCA was continued by local Act or home rule ordinance, then those continuation mechanisms are identified specifically and include a Georgia Law citation. If an LCA was not continued, then the reader is directed to the automatic repeal provision of Article XI.
The book contains a Table of Contents for the quick ascertainment of whether a particular jurisdiction is covered by one or more LCAs. In addition, it is organized by means of an alphabetical listing of counties. A municipality may be located at the end of the county listings in which the municipality is located. All listings for a particular county or municipality are organized chronologically. At the very end of the county listings there appear several categories of population based listings applicable to counties and municipalities. The only ones which have been continued apply solely to Fulton County and to the City of Atlanta and possibly to the consolidated governments of Columbus and Augusta-Richmond.

With your help, this book will continue to be updated with corrections and new information. It will continue to be available on the websites of the General Assembly and the Association County Commissioners of Georgia for the convenience and accessibility of interested state and local officials, city attorneys, county attorneys, and school board attorneys. I encourage users to let me know of errors so that corrections can be made in the subsequent year's edition. Contact me by e-mail at jscheuer@accg.org or directly at our offices at 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

Please remain mindful that this book is solely and exclusively for informational purposes. The review remarks cannot and do not reflect a detailed or thorough understanding of the governmental operations, political atmosphere, and social needs of each locality. Consequently, nothing stated herein constitutes or should be viewed as constituting a legal opinion.

It is my sincere hope that this tome will be an informative and useful research tool for all who have occasion to travel through its pages.

Joe Scheuer
Assistant General Counsel
August 15, 2019

SPECIAL DEDICATION

A LONG overdue acknowledgement and tipping of my hat is expressed to Ms. Lynn Whitten, former Deputy Legislative Counsel of the Georgia General Assembly, for her MANY years of cooperation, support, and assistance in the publication of this book. Without her help, I don’t know what I would have done. I extend my deepest and most profound thanks to a skilled bill drafter, a valued colleague, and a treasured and dear friend. I wish you every success in the next chapter of your life. Your absence will be felt keenly and make the General Assembly a much poorer place. It has been a profound honor to have worked with you and I bid you farewell and hope your path takes you to the “second star to the right and straight on til morning.”
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APPLING COUNTY


DESCRIPTION: Provided for an elected county board of education.

COMMENTS: The LCA formerly contained the school board law regarding the election, terms, and compensation of members of the county board of education.

STATUS: The LCA was continued initially by local Act, Ga. L. 1987, p. 3738. However, the LCA was repealed subsequently by local Act, Ga. L. 1988, p. 3529, Section 6. The 1987 continuation Act was not repealed.


DESCRIPTION: Created the Appling County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to tax and to expend up to $100,000.00 per year for the development of trade, commerce, industry, and employment opportunities within the county.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides a $10,000.00 homestead exemption from county ad valorem taxes to residents' homesteads.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.  

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BAXLEY


DESCRIPTION: Authorized the city to issue refunding bonds for the purpose of retiring and refunding present and future bonded indebtedness.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city governing authority to grant to residents each year by ordinance a homestead exemption from all city ad valorem taxes in an amount not exceeding $15,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to set by ordinance the amount, if any, of the exemption each year. This LCA was not specifically continued in effect by local Act or home rule ordinance.
ATKINSON COUNTY


DESCRIPTION: Creates Atkinson County and describes the boundary thereof.

COMMENTS: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II (b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent change may be accomplished only under the operation of a general law.


DESCRIPTION: Authorized the county governing authority to issue refunding bonds without a vote of the people.

COMMENTS: In view of the present authority which counties have to issue refunding bonds without the necessity of a referendum pursuant to Article IX, Section V, Paragraph III, it appears that this LCA is unnecessary.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $10,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

PEARSON

Ga. L 1939, p. 60.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on September 1, 1939, and which became due by March 1, 1950.
COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Purportedly repealed by local Act, Ga. L. 1971, p. 2266, Section 1.01. Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

WILLACOOCHEE


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939, and which became due by July 1, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
BACON COUNTY


DESCRIPTION: Creates Bacon County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II (b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent change may be accomplished only under the operation of a general law.


DESCRIPTION: Authorized the county to create local offices and local courts other than those provided in the Constitution and to create debt for public improvements.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939, and became due by July 1, 1939.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to levy a tax not to exceed one mill for promoting and encouraging the location of new industry in the county.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

**Ga. L. 1962, p. 849.**

DESCRIPTION: Creates the Bacon County Industrial Building Authority.


ALMA


DESCRIPTION: Authorized the city to levy a tax not to exceed one mill for promoting and encouraging location of new industry in city.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
BAKER COUNTY

Ga. L. 1941, p. 17.

DESCRIPTION: Authorized the county to issue bonds to refund and retire debts which were outstanding and past due on January 1, 1942.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an elected county board of education.

COMMENTS: These LCA’s provided the law regarding the composition and method of election of the board. The provisions of the LCA relative to the filling of vacancies on the board have been superseded by a local Act found at Ga. L. 1977, p. 2603. The compensation of board members is contained in Ga. L. 1958, p. 2814, as amended.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Baker County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
**BALDWIN COUNTY**


DESCRIPTION: Created the City of Milledgeville-Baldwin County Recreation Authority; provided for powers and duties; and authorized the county to require motor vehicle registration and to levy a $4.00 tax per vehicle (up to two vehicles per owner), with the net proceeds going to the authority.

COMMENTS: Recreation systems may be established by cities or counties under O.C.G.A. Chapter 36-64. However, numerous differences exist between the general law and the authority created by this amendment.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L 1968, p. 1490.**

DESCRIPTION: Created the Milledgeville-Baldwin County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**MILLEDGEVILLE**


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning powers directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II (15) conferred zoning and planning power in cities and counties.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1964, p. 1035.**

DESCRIPTION: Authorized the city to acquire, construct, etc., off-street parking facilities and to issue revenue bonds for such purpose.

COMMENTS: Article IX, Section II, Paragraph III (a) (11) and O.C.G.A. Section 36-82-61(4) (G) provide all cities with the powers authorized by this LCA.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1964, Ex. Sess., p. 382.**

LCA affecting Milledgeville under Baldwin County.

**Ga. L. 1968, p. 1490.**

LCA affecting Milledgeville under Baldwin County.
BANKS COUNTY


DESCRIPTION: Creates the Banks County Industrial Building Authority.


DESCRIPTION: Provides an $8,000.00 homestead exemption from county and county school district ad valorem taxes for residents 65 years of age or over without regard to income.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Authorizes the county governing authority to engage in business licensing and regulation and to levy business license taxes in the county, including incorporated areas in the county. Violation of such regulations constitutes a misdemeanor.

COMMENTS: There is no general law which would authorize counties to levy license taxes within municipalities and O.C.G.A. Section 48-13-5 expressly prohibits counties from levying license taxes upon certain professional businesses located within municipalities. It may be noted that Article IX, Section IV, Paragraph I(a) now provides that the General Assembly may by local law grant to a county the power to levy business license taxes in only the unincorporated area of the county. O.C.G.A. Section 36-1-20 now authorizes counties to exercise police powers, which would include business regulation, in the unincorporated areas and provides for prosecution of violations in the magistrate court. These provisions could allow for exercise of licensing, regulation, and license taxation powers by Banks County in the absence of this LCA but would not allow for the exercise of such powers within incorporated municipalities.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolished all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and
sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

ALTO


LCA affecting Alto under Banks County.

BALDWIN


LCA affecting Baldwin under Banks County.

HOMER


LCA affecting Homer under Banks County.
BARROW COUNTY

Ga. L. 1914, p. 27.

DESCRIPTION: Creates Barrow County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II (b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent change may be accomplished only under the operation of a general law.


DESCRIPTION: Creates the Winder-Barrow County Industrial Building Authority.


DESCRIPTION: Merges the City of Winder school system with the Barrow County school system and provides for an elected board of education and an appointed school superintendent.

COMMENT: The LCA merges the independent school system of Winder with the Barrow County school system. The LCA provides detailed provisions regarding the election of the members of the board of education and appointment of the superintendent by the board and authorizes the General Assembly to provide for all matters relative to the Barrow County school system without the necessity of a referendum.


DESCRIPTION: Jurisdiction, practice, and procedures in j u s t i c e of the peace courts.


- 28 -
STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**AUBURN**

**Ga. L. 1975, p. 1680.**

DESCRIPTION: Grants a $2,000.00 exemption from municipal ad valorem taxes to each resident of the city.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 5263. There is at least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1962, p. 1027.**

LCA affecting Winder under Barrow County.


LCA affecting Winder under Barrow County.
**BARTOW COUNTY**


DESCRIPTION: Provides for the election of the county board of education and the school superintendent.


**Ga. L 1968, p. 1852.**

DESCRIPTION: Authorized the county governing authority to create water, sewage, garbage, and fire protection districts and to levy taxes in the county or in the districts to construct and maintain facilities for such services.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L 1980, p. 2184.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolished all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L 1980, p. 2288.**

DESCRIPTION: Granted a total homestead exemption from county school district ad valorem
taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


ADAIRSVILLE


DESCRIPTION: Creates the Adairsville Development Authority.


CARTERSVILLE


DESCRIPTION: Creates the Cartersville Development Authority.


DESCRIPTION: Grants a $2,000.00 homestead exemption from all ad valorem taxation by the City of Cartersville to residents of the City of Cartersville who are disabled or age 62 or over who do not have specified income exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued, purportedly, by HRO, Ga. L. 1988, p. 5365 (adopted 6/18/87; filed 7/6/87). There is a least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003),
where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of a continuation of the LCA by home rule ordinance may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended. The complication here is that the HRO was not filed with the Secretary of State until 7/6/87. Under Art. IX, Sec. II, Para. I(g) a HRO does not become effective until so filed. This means that the purported continuation of the LCA did not become effective prior to the 7/1/87 deadline under Paragraph IV(b) and thus was ineffective for continuation purposes. Consequently, it appears that Article VII, Section II, Paragraph IV continued the LCA in effect as statutory law.
BEN HILL COUNTY

Ga. L. 1906, p. 28.

DESCRIPTION: Creates Ben Hill County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II (b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent change may be accomplished only under the operation of a general law.


DESCRIPTION: Creates the Fitzgerald and Ben Hill County Development Authority.


DESCRIPTION: Grants a $6,000.00 homestead exemption from county and county school district ad valorem taxes to residents; and grants a $12,000.00 exemption to residents 65 years of age or older whose specified income does not exceed $4,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
FITZGERALD

Ga. L. 1939, p. 31.

DESCRIPTION: Authorizes the city to levy an ad valorem property tax not to exceed one mill for assisting, promoting, and encouraging new industries to locate in the city and for advertising the city.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


LCA affecting Fitzgerald under Ben Hill County.

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BERRIEN COUNTY


DESCRIPTION: Authorized the Beaverdam school district to issue bonds to refund and retire bonds which were outstanding and past due on October 15, 1938.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Berrien County Industrial Building Authority.


DESCRIPTION: Provided for an additional member on the county board of education to be appointed by the grand jury.

COMMENTS: Ga. L. 1971, p. 3044, completely superseded the provisions of the LCA by creating an elected board of education to replace the previously existing board.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the governing authority of Berrien County to levy an annual ad valorem tax not exceeding two mills for promotion of industry, agriculture, trade, and commerce and to appropriate funds so raised to the Berrien County Industrial Building Authority.

COMMENTS: O.C.G.A. Section 48-5-220 provides that each county may levy up to one mill of ad valorem tax to provide for assistance to county development authorities for the purpose of developing trade, commerce, industry, and employment opportunities. This Code section provides that the authorization granted therein shall be in addition to any authorization granted by an LCA.
STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

NASHVILLE

Ga. L. 1939, p. 54.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on November 1, 1936, and which became due by November 1, 1942.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

RAY CITY


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on June 15, 1940.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the City of Ray City to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1943, and which became due by January 1, 1962.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
BIBB COUNTY


DESCRIPTION: Authorizes the county to incur debt by making temporary loans and authorizes the county to borrow up to $150,000.00 for grants of money, property, or loans to the federal or state government for national defense purposes.

COMMENTS: The provision relating to temporary loans is obsolete in that Article IX, Section V, Paragraph V authorizes counties to make temporary loans. However, the provision authorizing the county to borrow money to make certain grants for national defense purposes still constitutes additional authority.


DESCRIPTION: Authorizes the county governing authority to establish sanitation, fire prevention, police protection, and road construction and improvement districts and to issue bonds and levy taxes and assessments upon property within such districts.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities and counties to provide the services enumerated by the amendment. Article IX, Section II, Paragraph VI authorizes the creation of special service districts and the levy of taxes and assessments upon property within such special districts.


DESCRIPTION: Authorizes the governing authorities of Bibb County and the City of Macon to enact planning and zoning ordinances and appoint agencies for adopting and administering zoning and planning laws.

COMMENTS: Article IX, Section II, Paragraph IV specifically grants local governments the power to enact planning and zoning ordinances.


DESCRIPTION: Authorized the General Assembly to enact laws creating a pension and retirement system for elected or appointed officers and employees of the county who are paid wholly or in part by the county, to provide for disability and death benefits, and to tax therefor and ratifies prior pension law.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) now authorizes counties and municipalities to maintain and modify existing retirement or pension systems and to create and maintain retirement or pension systems for elected or appointed officers and employees whose compensation is paid in whole or in part from county or municipal funds. Article III, Section X, Paragraph I now authorizes the expenditure of public funds for retirement and pension systems for public officers and employees.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Validates by operation of the constitution, certain Bibb County population Acts.

COMMENTS: This LCA created an exception to the "uniform operation of general laws" provision of the constitution (current Art. III, Sec. VI, Para. IV(a)). It validates Bibb County population Acts ‘prior to and since the 1940 census’ which were not judicially invalidated. A ‘validating’ provision would remove errors in existing population Acts but would not apply to subsequent population Acts. The 1983 constitution included a new prohibition against population bills as defined by the General Assembly (Art. III, Sec. VI, Para. IV(b)). Consequently, regardless of this LCA, new population Acts or amendments to existing ones would have become subject to the limitations under O.C.G.A. Section 28-1-15. For full treatment of this subject, see the current edition of the companion publication, Population Acts of Georgia: A Pernicious Profusion of Confusion.


DESCRIPTION: Repeals Ga. L. 1947, p. 1565, and creates a joint Macon-Bibb County Board of Health and provides for its powers and duties and authorizes the governing authorities of the City of Macon and Bibb County to adopt ordinances and to provide criminal penalties for violations of such ordinances.

COMMENTS: General law provides that health services shall be provided by the counties. The amendment requires the City of Macon and Bibb County to act jointly in maintaining a board of health and providing the necessary funds.


DESCRIPTION: Authorizes the county governing authority to prescribe and enforce building, electrical, and plumbing rules and regulations.

COMMENTS: Cities and counties are authorized to prescribe building, housing, plumbing, and electrical codes under Article IX, Section II, Paragraph III. The LCA provides that violators shall be tried in the City Court of Macon which has subsequently changed to the State Court of Bibb County.


DESCRIPTION: Authorizes the General Assembly to delegate legislative power to the governing authority of Bibb County to regulate traffic and exercise police powers.

COMMENTS: Code Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, specifically including the regulation of traffic, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days' imprisonment or both.


**Ga. L. 1955, p. 682.**

DESCRIPTION: Creates a county civil service system for certain county police officers and officers and employees of the sheriff's department, authorizes the General Assembly to change or abolish the system, and authorizes county commissioners to provide for a county police department.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


**Ga. L. 1958, p. 497.**

DESCRIPTION: Authorized the General Assembly to restructure and reorganize the governing authority of Bibb County and any municipality located within the county subject only to
limitations detailed by the LCA.

COMMENTS: Article IX, Section III, Paragraph II authorizes the General Assembly to provide by law for any matters necessary to authorize the consolidation of the governmental functions of cities and counties, provided that no consolidation shall become effective without approval in a referendum, and authorizes the establishment of charter commissions to draft proposed charters for the consolidated government without the necessity of further action by the General Assembly.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1961, p. 611.**

DESCRIPTION: Authorizes the county to set and collect license fees and taxes from businesses in the unincorporated areas of the county and to prescribe and enforce regulations concerning such businesses. The fees and taxes are declared as liens upon the properties of such businesses. Failure to pay fees or to obey regulations is a misdemeanor under the jurisdiction of the State Court of Bibb County.

COMMENTS: Article IX, Section II, Paragraph I grants counties the power to prescribe ordinances, and the power to levy license fees and taxes may be granted by a local Act promulgated under Article IX, Section IV, Paragraph I. However, under general law, the enforcement of ordinances is left to the county magistrate court under Code Section 36-1-20, with maximum punishments of a $1,000.00 fine and 60 days' imprisonment or both.


**Ga. L. 1962, p. 885.**

DESCRIPTION: Authorizes the county and city, either directly or through the Macon-Bibb County Industrial Authority, to appropriate properties, money, and services to encourage and assist the location and expansion of industrial and commercial facilities in the county. The amendment also ratifies and confirms Ga. L. 1962, p. 2323, creating the Macon-Bibb County Industrial Authority.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Authorizes the General Assembly to grant to county governing authority the power to provide for construction, and maintenance of streets, bridges, sidewalks, and related installations inside and outside the corporate limits of any municipality in the county.

COMMENTS: County's exercise of these powers within a municipality would be prohibited by Article IX, Section II, Paragraph III (b) (l) unless authorized by contract or by local law, absent the authority of this local amendment.


DESCRIPTION: Authorizes the governing authorities of Bibb County and the City of Macon by resolution to consolidate the city and county offices regarding property assessment and tax collection, but provides that such action may be changed by local Act.

COMMENTS: Under general law a board of tax assessors is created for each county for the valuation of all real property in the county. Municipalities are required to assess and levy taxes on the basis of the fair market value determined by the county board of tax assessors. This LCA provides an exception to general law by the creation of a joint county-city board of tax assessors with unique authority.


DESCRIPTION: Authorizes the governing authority of Bibb County to provide group medical insurance and group life insurance for employees of the county and elected officials of the county.

COMMENTS: While there is general authority for the provision of such insurance benefits for county employees, there is no such general authority for provision of insurance benefits for county elected officials. In addition, county commissioners are under Article IX, Section II, Paragraph I expressly prohibited from taking home rule action affecting the salary of elected county officers or the compensation, expenses, and allowances in the nature of compensation of the county commissioners.

**Ga. L. 1966, p. 881.**

DESCRIPTION: Authorizes the county governing authority to adopt, revise, and modify pension, disability, and retirement plans for any elected or appointed person whose compensation is paid wholly or in part by the county.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) authorizes cities and counties to maintain and modify existing pension or retirement systems, and Article III, Section X, Paragraphs I and II authorize the expenditure of public funds for such purposes.


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**Ga. L. 1974, p. 1706.**

DESCRIPTION: Provides an exemption from all ad valorem taxes other than state taxes for harvested agricultural products which have a planting-to-harvest cycle of 12 months or less, which are customarily cured and aged for a period in excess of one year after harvesting, and before manufacturing, and which are held in Bibb County for manufacturing or processing purposes.

COMMENTS: An identical exemption is now provided by general law. See O.C.G.A. Section 48-5-41.1(b)(2).

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by HRO, Ga. L. 1988, p. 5149 (adopted 8/5/86; filed 6/29/87). There is a least one case, *Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by home rule ordinance may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

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**Ga. L. 1974, p. 1724.**

DESCRIPTION: Set the compensation of members of the county board of education and authorized future changes in the compensation to be enacted by local law without the necessity of a referendum.

COMMENTS: Ga. L. 1978, p. 4007, increased the compensation of members of the board and supersedes the amount provided by the amendment. Article VIII, Section V, Paragraph II
permits the compensation of boards of education to be set by local law without a referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Ratifies and confirms a local Act creating the Macon-Bibb County Urban Development Authority.


DESCRIPTION: Authorizes Macon-Bibb County Urban Development Authority to issue bonds for buildings and facilities for use by county or city and authorizes county and city to tax to provide funds to authority for use of buildings and facilities.

COMMENTS: Absent this constitutional authority, or general law authority which does not now exist, the authority probably could not issue bonds for public building purposes without a referendum because of Article IX, Section V, Paragraph I or issue revenue bonds for such a purpose because of Article IX, Section VI, Paragraph I and the absence of a general law authorizing revenue bonds to be issued for such purposes.


DESCRIPTION: Provides that for purposes of determining eligibility for homestead exemption from local county, city, and school ad valorem taxes in Bibb County a "homestead" shall include property held under an occupancy agreement at a stockholder of a nonprofit cooperative ownership housing corporation.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by HRO, Ga. L. 1988, p. 5094 (adopted 8/5/86; filed 6/29/87). There is at least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by home rule ordinance may mean that unlike other exemptions continued as statute which can be amended, this expansion of homestead eligibility cannot be amended.

DESCRIPTION: Grants additional powers to the Macon-Bibb County Urban Development Authority.


DESCRIPTION: Provides a $7,000.00 homestead exemption from county and county school district ad valorem taxes to residents' homesteads.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

Ga. L 1910, p. 42

LCA affecting Bibb County under Chatham County.

MACON


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 amendment added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorized the city to issue notes to refund and retire any indebtedness which was outstanding on January 1, 1939, and authorized the city to incur limited debt by making temporary loans.

COMMENTS: The bond portion of this LCA constituted a one-time authority and has expired. Paragraph V authorizes cities to make temporary loans.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L 1939, p. 52.

DESCRIPTION: Authorized the city to issue notes and certificates to retire and pay any debts of the city existing at the time the amendment was ratified or within 90 days thereafter.

COMMENTS: The one-time authority to issue notes to retire the debt existing on the date the LCA was ratified has no current applicability.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city governing body to exempt new buildings, machinery, and equipment from municipal ad valorem taxation for up to five years.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to exempt such property from taxation.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to vary the amount of its tax levy on newly annexed property for up to ten years after annexation commensurate with the benefits and services extended to the property.

COMMENTS: This LCA contradicted the uniformity of taxation provisions of Article VII,
Section I, Paragraph III, and also differed from the special district alternatives of Article IX, Section V, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1941, p. 129.

DESCRIPTION: Authorized the city to incur limited debt for the purpose of contributing to local, state, or national defense.

COMMENTS: It is unclear whether the LCA was authority for a one-time issuance of notes or debt certificates or whether it was continuing authority to incur debt for the stated purpose so long as the aggregate of such debt does not exceed $150,000.00.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue revenue bonds to pay for hospital improvements. Also authorized the use of certain water receipts to be pledged for the payment of such bonds.

COMMENTS: The powers granted to the city under this LCA appear to be otherwise conferred by the Constitution.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Empowered the mayor and council to enact ordinances on building safety and fitness.

COMMENTS: Article IX, Section II, Paragraph III(a) and Code Section 36-35-3 serve as a modern basis to accomplish the ends originally sought to be achieved.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an increase in the benefits paid to any widow or child of a
member of the Firemen and Police Pension Fund of the City of Macon.

COMMENTS: The LCA was self-executing and increased to a specific amount the benefits paid to certain widows and children of a member of the Firemen and Police Pension Fund of the City of Macon. Article IX, Section II, Paragraph II(14) authorizes cities and counties to increase benefits paid pursuant to public retirement or pension systems by home rule.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the governing authority of the city to grant, and fix at not more than $2,000.00, a homestead exemption from municipal ad valorem taxation for each resident of the city who is 65 years of age or over and has specified income not exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear that this constitutional provision would continue the discretionary power of the city governing authority to grant and fix the amount of the exemption.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the city governing authority to grant preferential assessments for city ad valorem property tax purposes for revitalized or rehabilitated residential property.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to grant preferential assessments.


DESCRIPTION: Provided for an increase in the benefits paid to certain retired firemen or policemen who were members of the Firemen and Police Pension Fund of the City of Macon.

COMMENTS: The LCA was self-executing and increased to a specific amount the benefits paid to certain retired firemen and policemen who were members of the Firemen and Police Pension
Fund of the City of Macon. Article IX, Section II, Paragraph II(14) authorizes cities and counties to increase benefits paid pursuant to public retirement or pension systems by home rule.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.

LCA affecting Macon under Bibb County.


LCA affecting Macon under Bibb County.

PAYNE


LCA affecting Payne under Bibb County.


LCA affecting Payne under Bibb County.


LCA affecting Payne under Bibb County.
BLECKLEY COUNTY


DESCRIPTION: Creates Bleckley County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Authorized the General Assembly to enact a local Act merging Cochran independent school system with Bleckley County school system.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Bleckley County-Cochran Industrial Development Authority.


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA defines the county education districts for Bleckley County; provides for the method of electing the members of the board of education at the general election in 1984, 1986, and 1988; and contains the current school board law for the county.

COCHRAN


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on February 1, 1941, and which became due by November 1, 1953.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


LCA affecting Cochran under Bleckley County.


LCA affecting Cochran under Bleckley County.
BRANTLEY COUNTY

Ga. L 1920, p. 34.

DESCRIPTION: Creates Brantley County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Authorized the levy of an additional tax of five mills for school purposes.

COMMENTS: Article VIII, Section VI, Paragraph I authorizes the levy of a school tax up to 20 mills and provides for increasing or removing the 20 mill limit. Given the current 20 mill limitation, the purpose of the LCA regarding the increase of the school tax is unclear.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to levy a tax not exceeding one mill for promoting and encouraging location of industry and development of agriculture in the county.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the Brantley County Development Authority.


NAHUNTA


DESCRIPTION: Authorized the city to levy a tax not exceeding one mill for promoting and encouraging location of industry in city.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
**BROOKS COUNTY**


DESCRIPTION: Provided for an elected board of education of Brooks County.

COMMENTS: A later LCA found at Ga. L. 1962, p. 827, which provides for the merger of the Brooks County school system and the City of Quitman school system, completely changed the board membership and composition thereof and the districts from which members are elected and effectively superseded these two LCA's.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1962, p. 827.**

DESCRIPTION: Provides for the merger of the school systems of the City of Quitman and Brooks County and authorizes Quitman and Brooks County to appropriate money from their general funds to the new school system.

COMMENTS: Portions of this LCA have been superseded by Ga. L. 1984, p. 3713, as specifically authorized by the 1962 amendment. The remaining provisions of this LCA contain the current county school board law.


**Ga. L. 1966, p. 870.**

DESCRIPTION: Creates the Brooks County Development Authority.


**Ga. L. 1977, p 1581.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section
I, Paragraph IV.

QUITMAN


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to incur debt by making temporary loans and to issue five-year notes to retire any current deficits.

COMMENTS: Article IX, Section V, Paragraph V addresses the making of temporary loans by cities. Although the language relating to five-year notes is less than clear, it appears that this was a one-time authority to pay deficits existing at the time the LCA was ratified and no longer has any applicability.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were
outstanding and past due on January 1, 1940, and which became due by January 1, 1950.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


LCA affecting Quitman under Brooks County.
BRYAN COUNTY


DESCRIPTION: Created the Bryan County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1924, p. 35.

LCA affecting Bryan County under Chatham County.


LCA affecting Bryan County under Chatham County.
**BULLOCH COUNTY**

**Ga. L. 1966, p. 1002.**

DESCRIPTION: Created the Statesboro and Bulloch County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized creation of subclasses of real property and taxation with special districts of such subclasses for fire protection services.

COMMENTS: The LCA provided authority relative to taxation not otherwise available.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the General Assembly by local law to allocate to the Bulloch County school system the proceeds of any local sales and use tax levied in the county and to reduce proportionately the ad valorem tax millage rate for the school system.

COMMENTS: The LCA is implemented by a local Act found at Ga. L. 1983, p. 3906.


**STATESBORO**

**Ga. L. 1979, p. 1841.**

DESCRIPTION: Authorizes the General Assembly to create the Downtown Statesboro Development Authority.


**Ga. L. 1966, p. 1002.**

LCA affecting Statesboro under Bulloch County.

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BURKE COUNTY


DESCRIPTION: Created the Burke County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided a formula which limits the ad valorem tax millage rates which may be fixed by the governing authority of Burke County and the board of education of Burke County. This limitation was in addition to the millage limitation applicable to all county school systems. This formula basically limits total ad valorem tax revenue growth to 4 percent per year unless public hearings are held on the fixing of a higher millage.

COMMENTS: In the absence of this LCA it would not be possible to fix any such millage limitation by local action or local legislation regarding the county commission.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
BUTTS COUNTY


DESCRIPTION: Creates the Butts County Industrial Development Authority.


DESCRIPTION: Grants an additional $12,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $8,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. The LCA was repealed and replaced by subsequent local Act, Ga. L. 2001, p. 4289.
CALHOUN COUNTY


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1941, and required the county thereafter to operate on a cash basis and prohibits issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education and the manner of filling vacancies.


DESCRIPTION: Created the Calhoun County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

ARLINGTON


LCA affecting Arlington under Early County.
CAMDEN COUNTY


DESCRIPTION: Provided for an elected county board of education.

STATUS: Continued initially by local Act, Ga. L. 1986, p. 4363. However, both the local amendment and the 1986 Act were repealed subsequently by local Act, Ga. L. 1987, p. 4943, Section 9.


DESCRIPTION: Authorized the probate court to try violations of county ordinances and resolutions and authorized the General Assembly to provide by law the procedures and conditions under which this jurisdiction shall be exercised.

COMMENTS: The 1983 Georgia Constitution established a magistrate court in each county. O.C.G.A. Chapter 15-10 governs magistrate courts and authorizes these courts to try violations of county ordinances. O.C.G.A. Section 36-1-20 also authorizes magistrate courts to enforce county ordinances. This LCA was the authority for the probate court to exercise jurisdiction over violations of county ordinances.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $4,000.00 homestead exemption from all county and county school district ad valorem taxes to residents and grants an additional $4,000.00 exemption to those residents 60 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

Ga. L. 1924, p. 35

LCA affecting Camden County under Chatham County.
Ga. L. 1939, p. 23

LCA affecting Camden County under Chatham County.

KINGSLAND


DESCRIPTION: Creates the Kingsland Development Authority.


ST. MARYS


DESCRIPTION: Authorized the City of St. Marys to bind itself by contract to a stabilized tax program with any corporation, partnership, or individual.

COMMENTS: The city would not have authority to bind itself to a stabilized property tax program without this LCA.

STATUS: Not continued. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants an $8,000.00 homestead exemption from city ad valorem taxes to residents 65 years of age or older whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. The LCA was repealed subsequently by local Act, Ga. L. 1991, Ex. Sess., p. 460, Section 8.
CANDLER COUNTY

Ga. L. 1914, p. 29.

DESCRIPTION: Creates Candler County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Creates the Candler County Industrial Authority.

CARROLL COUNTY


DESCRIPTION: Repealed an earlier LCA (Ga. L. 1952, p. 564) and established a grand jury appointed board of education with an elected superintendent.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly by local Act to give to the county governing authority the power to tax for a rescue squad.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Carrollton Payroll Development Authority to operate in Carroll County and Carrollton.


DESCRIPTION: Authorized the General Assembly to provide by law for a civil service system for all employees whose salaries are paid from county funds.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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LCA affecting Carroll County under Mt. Zion.

BOWDON


DESCRIPTION: Authorized the town to issue refunding bonds to retire bonds not paid at the time of maturity.

COMMENTS: Article IX, Section V, Paragraph III authorizes refunding bonds.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $6,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is 65 years of age or over and has specified income not exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Authorizes the city governing authority to grant a homestead exemption from municipal ad valorem taxation of not more than $2,000.00. Provides that the exemption must be granted and its amount fixed by municipal ordinance each year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to grant and fix the amount of the homestead exemption each year. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1985, p. 4814. There is a least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean
that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

CARROLLTON


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939.

COMMENTS: This LCA constituted one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the city governing authority to grant a homestead exemption from municipal ad valorem taxation of not more than $2,000.00. Provides that the exemption must be granted and its amount fixed by ordinance in each year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear,
however, that this constitutional provision would continue the discretionary power of the city
governing authority to grant and fix the amount of the homestead exemption each year. An
exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 5154. There is at least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1962, p. 1135.**

LCA affecting Carrollton under Carroll County.

**MT. ZION**

**Ga. L. 1962, p. 1126.**

DESCRIPTION: Created the Mt. Zion, Turkey Creek, and Flint Corner Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**ROOPVILLE**

**Ga. L. 1977, p. 1604.**

DESCRIPTION: Authorized the city governing authority to grant a homestead exemption from municipal ad valorem taxation of not more than $2,000.00. Provided that the exemption must be granted and its amount fixed by municipal ordinance each year.

COMMENT: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary authority of the city governing authority to grant and fix the amount of the homestead exemption each year. Note that identical LCA's for Bowdon and Carrollton were continued specifically by local
Act.

STATUS: Not continued by local Act or by home rule ordinance. While this LCA may have been repealed by Article XI, Section I, Paragraph IV, it nonetheless may be in current operation.

**TEMPLE**


DESCRIPTION: Authorized the city governing authority to grant a homestead exemption from municipal ad valorem taxation of not more than $2,000.00. Provided that the exemption must be granted and its amount fixed by ordinance in each year.

COMMENT: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary authority of the city governing authority to grant and fix the amount of the homestead exemption each year. Note that identical LCA’s for Bowdon and Carrollton were continued specifically by local Act.

STATUS: Not continued by local Act or by home rule ordinance. While this LCA may have been repealed by Article XI, Section I, Paragraph IV, it nonetheless may be in current operation.

**VILLA RICA**


DESCRIPTION: Authorized the city governing authority to grant a homestead exemption from municipal ad valorem taxation of not more than $2,000.00. Provided that the exemption must be granted and its amount fixed by ordinance in each year.

COMMENT: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary authority of the city governing authority to grant and fix the amount of the homestead exemption each year. Note that identical LCA’s for Bowdon and Carrollton were continued specifically by local Act.

STATUS: Not continued by local Act or by home rule ordinance. While this LCA may have been repealed by Article XI, Section I, Paragraph IV, it nonetheless may be in current operation.
WHITESBURG


DESCRIPTION: Authorized the city governing authority to grant a homestead exemption from municipal ad valorem taxation of not more than $2,000.00. Provided that the exemption must be granted and its amount fixed by ordinance in each year.

COMMENT: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary authority of the city governing authority to grant and fix the amount of the homestead exemption each year. Note that identical LCA's for Bowdon and Carrollton were continued specifically by local Act.

STATUS: Not continued by local Act or by home rule ordinance. While this LCA may have been repealed by Article XI, Section I, Paragraph IV, it nonetheless may be in current operation.
CATOOSA COUNTY

Ga. L 1941, p. 29.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Vested the power and authority to levy taxes in a board of tax administrators elected county-wide to four years of office.

COMMENTS: The LCA was an exception to general law for county boards of tax assessors.


DESCRIPTION: Authorizes the governing authority of Catoosa County to establish sewage districts and to levy taxes in support of such service.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide for sewerage service and may create service districts and levy taxes in support of such services under Article IX, Section II, Paragraph VI. The LCA provides that the homestead exemption shall not be applied to the levy of taxes for bonds issued in support of such service.


DESCRIPTION: Creates the Catoosa County Development Authority.


DESCRIPTION: Creates the Lakeview-Fort Oglethorpe-Catoosa County Stadium Authority and authorizes the authority to issue general obligation bonds for the construction of a stadium facility to be conveyed to the county board of education and provides for the levy of an ad valorem tax in the special tax district created by the LCA.

CHARLTON COUNTY


DESCRIPTION: Creates the Charlton Development Authority.


COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. Chapter 10 of Title 15 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $10,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
CHATHAM COUNTY


DESCRIPTION: Provided for salary supplements to certain superior court judges in the Eastern Judicial Circuit.

COMMENTS: Except for the provisions relating to Chatham County, the provisions of this LCA appear to be obsolete due to later local laws. The provisions relating to Chatham County are cited in a later local law, Ga. L 1981, p. 548.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L 1924, p. 35.

DESCRIPTION: Created the Coastal Highway District to be composed of Chatham, Bryan, Liberty, McIntosh, Glynn, and Camden Counties and authorized the district to issue bonds to construct the "Dixie and South Atlantic Highway."

COMMENTS: This LCA constituted the authority for the existence of the Coastal Highway District. Those provisions relative to issuing bonds were a one-time grant of power and no longer have any applicability. A subsequent LCA (Ga. L 1939, p. 23) and several local laws (Ga. L 1924, p. 307; Ga. L 1925, p. 139; Ga. L 1929, p. 217; Ga. L 1935, p. 204; Ga. L 1939, p. 415; and Ga. L 1950, p. 179) have added to the duties and responsibilities of the district.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to pave a portion of Victory Drive without regard to the debt limitation in the Constitution. The bonds were to be retired first by using the proceeds of reasonable tolls and then by the use of tax revenues.

COMMENTS: It would appear that this LCA no longer has any validity in that the project contemplated by the LCA has been completed. In addition, O.C.G.A. Chapter 36-82 addresses the issuance of revenue bonds and specific constitutional authority for toll roads and toll bridges is no longer needed.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Temporary loans authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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Ga. L. 1937, p. 16.

DESCRIPTION: Authorized the General Assembly to enact laws authorizing county to create a retirement system for county employees and to establish rules of tenure therefor.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) now authorizes counties and municipalities to maintain and modify existing retirement or pension systems and to create and maintain retirement or pension systems for elected or appointed officers and employees whose compensation is paid in whole or in part from county or municipal funds. Article III, Section X, Paragraph I now authorizes the expenditure of public funds for retirement and pension systems for public officers and employees. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978. It should be noted that a tenure system for county employees is probably a county home rule power under Article IX, Section II which could supersede a local law relating thereto in the absence of this LCA.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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DESCRIPTION: Continued the Coastal Highway District and authorized the district to issue bonds to reconstruct the Atlantic Coastal Highway.

COMMENTS: Those provisions of the LCA constituted one-time authority to issue highway reconstruction bonds and no longer have any applicability. Those provisions relating to continuing the district may have continuing applicability in view of Section 2 of Ga. L. 1935, p. 204, which states that the district shall cease to exist upon the retirement of any bonds issued under a prior LCA (Ga. L. 1924, p. 35).

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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DESCRIPTION: Authorized the levy of an additional two mills on the dollar on all taxable property in Chatham County whenever recommended by the board of education and approved by a two-thirds' vote in a referendum held for such purpose.
COMMENTS: A later LCA found at Ga. L. 1950, p. 448, superseded the provisions of this LCA by authorizing the levy of additional taxes above the constitutional maximum if approved by the voters in a referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to establish a civil service system.

COMMENTS: Article IX, Section I, Paragraph IV provides that the General Assembly may by general law authorize the establishment by county governing authorities of civil service systems covering county employees or covering county employees and employees of the elected county officers.


DESCRIPTION: Authorized the county, at the recommendation of the board of education, to incur bonded indebtedness for the purpose of purchasing sites and constructing school houses. This debt is in addition to the debt limitation of the Constitution which at the time this amendment was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: County school boards are currently authorized to issue bonds for educational purposes pursuant to O.C.G.A. Section 20-2-390 et seq. However, this LCA authorizes the county to incur additional indebtedness without regard to the general debt limitation applicable to counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates described industrial areas which shall be service areas for Savannah city water and fire protection and subject to a five mill limit city property tax. The city forgoes annexation and all other municipal powers over the area. Chatham County provides police protection. (Note that the LCA for Jeff Davis County found at Ga. L. 1963, p. 674, contains a unique authorization which allows the county and city governing authorities to designate industrial areas in Jeff Davis County eligible for the same benefits as set forth in this Chatham County LCA.)
STATUS: Article XI, Section I, Paragraph IV (d) continues "industrial areas" LCA's in force without further action on the part of local authorities, so long as such LCA's were continued under Georgia Constitution 1976, Article XIII, Section I, Paragraph II and were in effect on July 1, 1983. It should be further noted, however, that the industrial areas LCA has in fact been altered by two subsequent general constitutional amendments in Para. IV (e).


DESCRIPTION: Authorized the levy of ad valorem taxes for educational purposes in excess of the maximum amount allowed under general provisions of the Constitution and provided for elections to approve or reject such tax increases.

COMMENTs: Article VIII, Section VI, Paragraph II authorizes boards of education to increase or remove the mill limitation on ad valorem taxes for education subject to voter approval in a referendum. Article VIII, Section VI, Paragraph I(c) provides that the constitutional 20 mill limit shall not apply to those school systems authorized on June 30, 1983, to levy a tax in excess of such limitation. The Chatham County school board does not currently exceed the 20 mill limit and the provisions of the Constitution permit the Chatham County school board to accomplish the same ends as the LCA.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Empowers the judge of superior court of the Eastern Judicial Circuit to appoint the judge of the City Court of Savannah (now state court) and the chief judge of the Municipal Court of Savannah as judges pro hac vice in superior court.

COMMENTs: Under Article VI, Section I, Paragraph III and O.C.G.A. Section 15-1-9.1, judges who are otherwise qualified may serve in other courts upon the request of such other court and the consent of the court to which the request is made.


DESCRIPTION: Authorized the county governing authority to incur limited bonded indebtedness for the purpose of constructing a new road to Savannah Beach, Tybee Island. The debt was in addition to the general debt limitation in the in the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property. Such indebtedness does not require approval of the voters.

COMMENTs: It is unclear whether this was a one-time or a continuing authorization. Also,
since the general debt limitation in Article IX, Section V, Paragraph I was changed after the
passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may
be incurred by the county pursuant to this LCA. However, this LCA authorized the county to
incure bonded indebtedness without the necessity of a referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section
I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to incur limited bonded
indebtedness for the purpose of constructing and operating a new hospital. The debt
was in addition to the general debt limitation in the Constitution which at the time this LCA
was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was
changed after the passage of this LCA, it is unclear as to the exact amount of additional
indebtedness which may be incurred by the county pursuant to this LCA. This LCA also
authorized the county to incur bonded indebtedness without the necessity of a referendum
and for a purpose not covered by general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section
I, Paragraph IV.


DESCRIPTION: Creates the Savannah Port Authority.

STATUS: Continued automatically by Article XI, Section I, Paragraph IV(d).


DESCRIPTION: Authorizes the county governing authority to enact ordinances for the policing
of the unincorporated areas of the county, to enact ordinances regulating businesses and
providing occupation taxes, and to establish a recorder's court to hear cases involving
violations of county ordinances.

COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize
counties to adopt ordinances and resolutions, and Article IX, Section IV, Paragraph I
authorizes counties to regulate businesses. However, the provisions of the Constitution and
general law may be more restrictive as to the subject matter of these local ordinances and
resolutions and as to the penalties which may be imposed for violations of the ordinances and
resolutions.

**Ga. L. 1955, p. 665.**

DESCRIPTION: Authorizes the General Assembly to grant the county governing authority the power to assess the cost of streets, sidewalks, and curbing against the owners of abutting subdivided property in unincorporated areas of the county. Consent of 51 percent of such owners is required.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes county governments to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes.


**Ga. L. 1956, p. 267.**

DESCRIPTION: Authorized the county to expend county funds for eradication of mosquitoes and to control drainage in furtherance thereof.

COMMENTS: Taxation for those activities may now be authorized as a public health service under Article IX, Section II, Paragraph III(a)(3), Article IX, Section IV, Paragraph II, and O.C.G.A. Section 48-5-220(7) and (21).

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1956, p. 352.**

DESCRIPTION: Creates described industrial areas over which the City of Savannah may impose a maximum five mill property tax when it can furnish "municipal services." The city may not exercise annexation, regulatory licensing, or "any other municipal or other governmental function."

STATUS: Article XI, Section I, Paragraph IV continues "industrial areas" LCA's in force without further action by local authorities, so long as such LCA's were continued under Georgia Constitution 1976, Article XIII, Section I, Paragraph II and were in effect on July 1, 1983. It should be further noted, however, that the industrial areas LCA has in fact been altered by two subsequent general constitutional amendments in Para. IV (e).

**Ga. L. 1960, p. 1344.**

DESCRIPTION: Creates the Savannah Transit Authority. Chatham County constitutes the area of operation.
STATUS: Unclear. Not continued by local Act or home rule ordinance and possibly repealed by Article XI, Section I, Paragraph IV(a). However, Article XI, Section I, Paragraph IV (d) continued automatically LCA’s creating ‘metropolitan rapid transit authorities’. It is unknown whether this continuation applied to anything other than MARTA.


DESCRIPTION: Authorizes creation of the Chatham County-City of Savannah Joint Board of Tax Assessors.


DESCRIPTION: Authorized the levy, after a referendum, of any tax which is not expressly prohibited by the Constitution or general laws; and after such a levy, required a corresponding property tax reduction. The LCA did not apply to any tax which the county was authorized by law to levy.

COMMENTS: Article IX, Section IV, Paragraph I provides generally that counties may exercise the taxation power as authorized by the Constitution or general law. The types and purposes of county taxation are so provided. This LCA provided a differing authorization for taxation than that contained in general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to establish districts for the provision of water, sewerage, fire protection, street lighting, and garbage and trash collection services; construct and maintain streets, curbs, gutters, and sidewalks; and levy taxes for such purposes within such districts after referendum approval.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes counties to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes. While this general provision of the Constitution does not require a referendum, it may have eliminated the need for this LCA.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the board of commissioners to provide by ordinance almost all procedures relating to property taxes, such as the place and manner of making returns, assessments for taxation, equalization of assessments, payment and collection of taxes, installment payments, and numerous other procedures.

COMMENTS: This LCA grants powers differing from the general laws found in O.C.G.A. Chapter 48-5, which general laws are promulgated pursuant to Article VII, Section I, Paragraph III.


DESCRIPTION: Authorized the General Assembly to provide for city-county consolidation.

COMMENTS: General provisions of the Constitution provide a mechanism for city-county consolidation {Art. IX, Sec. III, Par. II(a)}.

STATUS: Neither LCA was continued by local Act or home rule ordinance. Both repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Recorder's Court of Chatham County and provides for its jurisdiction and powers.


DESCRIPTION: Establishes the General Hospital Authority of West Chatham County to serve a limited geographical area and authorizes the governing authority of Chatham County to issue general obligation bonds and to levy a tax on property within the service area to retire such bonds.


DESCRIPTION: Grants an exemption from Chatham County ad valorem taxation for county purposes for a period of five years to new manufacturing establishments and additions to existing manufacturing establishments costing in excess of $500,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Provides that the independent school system of Chatham County shall be deemed a county system but continues all existing local laws until further amended by the General Assembly.

COMMENTS: The Constitution no longer contains the former provision exempting those independent school systems created prior to the Constitution of 1877. Since all such systems are subject to the provisions of the Constitution, the purpose of this LCA is unclear.


DESCRIPTION: Authorizes the county governing authority to fix the amount of and income qualification for a homestead exemption from county ad valorem taxes for county purposes, such exemption to be granted to those residents of the county who are disabled or age 65 or older and meet such income qualification.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the county governing authority to fix the amount of the homestead exemption and change eligibility conditions each year. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 4219. There is at least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


DESCRIPTION: Provides that the Recorder's Court of Chatham County shall have jurisdiction to take and entertain pleas of guilty and nolo contendere in misdemeanor cases and to impose
sentence as provided by law in cases where the defendant has waived in writing the right to a trial by jury.


DESCRIPTION: Repeals an LCA found at Ga. L. 1978, p. 2448, and grants a $12,000.00 homestead exemption from county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 4354. There is a least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


DESCRIPTION: Allowed the compensation of the members of the board of education to be changed by local law without the necessity of referendum approval.

COMMENTS: Article VIII, Section V, Paragraph II of the Constitution now allows the compensation of members of local boards of education to be provided by law without the necessity of approval by referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1927, p. 122.**

LCA affecting Chatham County under Fulton County.
BLOOMINGDALE

LCA affecting Bloomingdale under Chatham County.

GARDEN CITY

LCA affecting Garden City under Chatham County.

POOLER

LCA affecting Pooler under Chatham County.

PORT WENTWORTH

LCA affecting Port Wentworth under Chatham County.

SAVANNAH

DESCRIPTION: Authorized the abolition of justices of the peace in the City of Savannah.

COMMENTS: This LCA amended language contained in the Constitution of 1877 which has been deleted from the current Constitution. The office of justice of the peace has now been
abolished on a state-wide basis by the Constitution.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to incur $3 million in bonded indebtedness for the purpose of acquiring and operating certain types of facilities at the port of Savannah. This indebtedness is not subject to the debt limitations found in the Constitution.

COMMENTS: This LCA authorizes the creation of debt for certain purposes without being subject to the general debt limitation found in Article IX, Section V. However, the LCA requires that the debt be repaid out of revenues derived from the port facilities of the City of Savannah. This tends to make these bonds more in the nature of revenue bonds which are not now subject to this general debt limitation.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 amendment added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were
outstanding and past due on November 1, 1937, and which became due up to January 1, 1939, and authorized the city to issue bonds to retire any indebtedness outstanding and unpaid on January 1, 1939.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1939, p. 72.**

DESCRIPTION: Authorized the city to incur limited bonded indebtedness up to an aggregate of $1 million without regard to the general debt limitation of the Constitution for the purpose of providing an industrial and domestic water supply system.

COMMENTS: This LCA appears to be a one-time authority to issue bonds up to a stated aggregate.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1939, p. 75.**

DESCRIPTION: Authorized the city to incur limited bonded indebtedness up to an aggregate of $500,000.00 without regard to the debt limitation of the Constitution for the purpose of acquiring real property for transfer to the United States government for national defense purposes.

COMMENTS: This LCA appears to be a one-time authority to issue bonds up to a stated aggregate.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1941, p. 160.**

DESCRIPTION: Directed the mayor and aldermen to secure the return of $50,000.00 from the Savannah Port Authority and pay the money to the National Gypsum Company as reimbursement for a portion of the cost of a wharf constructed by the company.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the Savannah Airport Commission and grants powers and duties to the commission.


DESCRIPTION: Authorized the city to incur limited bonded indebtedness for the purpose of paving and repairing streets and sidewalks. This debt was in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property. The indebtedness did not require voter approval.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the ratification of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the city pursuant to this LCA. This LCA also authorizes the city to incur bonded indebtedness without the necessity of a referendum and for a purpose not specifically covered by general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to incur limited bonded indebtedness for the purpose of constructing and operating a hospital. This debt was in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property. The indebtedness did not require voter approval.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the ratification of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the city pursuant to this LCA. This LCA also authorizes the city to incur bonded indebtedness without the necessity of a referendum and for a purpose not covered by general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue limited bonded indebtedness for the purpose of improving and modernizing the storm and sewer system of said city. The indebtedness did not require voter approval and was in addition to the debt limitation of the Constitution
which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

**COMMENTS:** It is unclear whether this was a one-time authorization or a continuing authorization. Also, the present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.

**STATUS:** Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1591.**

**DESCRIPTION:** Authorizes the city to establish historic zones and to enact planning and zoning ordinances.

**COMMENTS:** Article 2 of Chapter 10 of Title 44 establishes uniform procedures to be used by counties and municipalities in enacting ordinances providing for the protection of districts, sites, buildings, and structures having a special historical, cultural, or esthetic interest or value. The purpose of the LCA is unnecessary, but any ordinances adopted previously would need to be reenacted in accordance with the procedures established by general law.

**STATUS:** Continued by local Act, Ga. L. 1986, p. 5077.

**Ga. L. 1968, p. 1745.**

**DESCRIPTION:** Authorized the levy, after a referendum, of any tax which is not expressly prohibited by the Constitution or general laws and required a corresponding property tax reduction. The procedures of the LCA do not apply to any other tax which the city is authorized by law to levy.

**COMMENTS:** Article IX, Section IV, Paragraph I and general law provide the authorization for the exercise of taxation power by municipalities and also provide the types and purposes of taxation which are allowable. In addition, action of the General Assembly is ordinarily needed, under O.C.G.A. Section 36-35-6, before a municipality may adopt any form of taxation beyond that authorized by the Constitution or laws. This LCA provides a differing authorization for taxation than that contained in general law.

**STATUS:** Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1972, p. 1521.**

**DESCRIPTION:** Authorizes the city to incur certain general obligation debt for street and
drainage improvement purposes without a referendum.

COMMENTS: General obligation bonds may be issued under the general provisions of the Constitution only pursuant to referendum approval.


**Ga. L. 1974, p. 1692.**

DESCRIPTION: Authorizes the board of education to provide for an increase in retirement benefits for persons already retired under the provisions of the retirement system of the board of education.


**Ga. L. 1974, p. 1738.**

DESCRIPTION: Creates the Downtown Savannah Authority.


**Ga. L. 1977, p. 1583.**

DESCRIPTION: Authorizes the city to incur certain general obligation debt for street and drainage improvement purposes without a referendum and provides the debt authorization is in addition to the debt authorization contained in the LCA found at Ga. L. 1972, p. 1521.

COMMENTS: General obligation bonds under the general provisions of the Constitution require referendum approval.


**Ga. L. 1950, p. 436.**

LCA affecting Savannah under Chatham County.
  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

  LCA affecting Savannah under Chatham County.

THUNDERBOLT

  LCA affecting Thunderbolt under Chatham County.
TYBEE ISLAND


LCA affecting Tybee Island under Chatham County.

VERNONBURG


LCA affecting Vernonburg under Chatham County.
CHATTahoochee COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTs: This LCA provides the current law relative to the board of education.


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTs: An identical LCA (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides that the county board of education appoints the school superintendent.

COMMENTs: This LCA contains the current law relative to the method of selection of the school superintendent.


DESCRIPTION: Authorizes the county governing authority to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.
COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and Code Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Creates the Chattahoochee County Industrial Development Authority.


DESCRIPTION: Provides for the salary of the sheriff and for the fiscal affairs of the sheriff's office. Provides that the General Assembly may by local Act amend the provisions of this LCA.

COMMENTS: This LCA by its terms allows the General Assembly to control matters which are otherwise controlled by general law, specifically by the state minimum salary law for sheriffs. It is unclear whether the provision of the LCA which provides that it may be amended by local Act is affected by the provisions of Article XI, Section I, Paragraph IV which provides that an LCA may be continued in effect after July 1, 1987, and "may thereafter be repealed but shall not be amended." This general constitutional provision may supersede that part of the LCA which allows the General Assembly flexibility to act by local legislation in the future.


DESCRIPTION: Created the Chattahoochee County Airport Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
CUSSETA


LCA affecting Cusseta under Chattahoochee County.
CHATTOOGA COUNTY

Ga. L. 1941, p. 35.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county board of education or the trustees of the Summerville school district to issue bonds to finance the rebuilding of a high school destroyed by fire.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current county school board law.


DESCRIPTION: Authorized the county board of education to borrow funds for the purpose of constructing school buildings and facilities and pledge the building funds which will or may
be forthcoming to the county from the state through the Minimum Foundation Program for Education as security and payment therefor.

COMMENTS: The Minimum Foundation Program for Education has been replaced by the Adequate Program for Education in Georgia (APEG) and further replaced by QBE.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1966, p. 804.**

DESCRIPTION: Creates the Chattooga County Development Authority.


**Ga. L. 1968, p. 1766.**

DESCRIPTION: Provided that the proceeds of county ad valorem taxes collected on motor vehicles may be used by the county governing authority in the same calendar year in which such taxes are collected and for the same purposes for which other ad valorem taxes collected in the immediately preceding calendar year are used.

COMMENTS: There does not appear to be any other authority under the general provisions of the Constitution or general law to accomplish this purpose.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1975, p. 1672.**

DESCRIPTION: Requires that all fees, costs, and fines received by the county tax commissioner for the board of education are public funds belonging to the board and shall be paid to the board by the fifteenth day of every month.

COMMENTS: The purpose of the LCA is unclear unless it is necessary for the purpose of distributing the net proceeds of any sales or use tax authorized pursuant to a later LCA found at Ga. L. 1982, p. 2675.

**SUMMERVILLE**

**Ga. L. 1982, p. 2675.**

DESCRIPTION: Allocates the proceeds from any local option sales and use tax levied in Chattooga County to be allocated by local law to the Chattooga County school district and the City of Trion independent school district and mandates the reduction of the millage rate for educational purposes.

COMMENTS: The continuation Act cited below also served as the implementing local Act and designated LOST as the tax to be used for educational millage reduction. That local Act was further amended by Ga. L. 1986, p. 3712.


**TRION**

**Ga. L. 1980, p. 2198.**

DESCRIPTION: Grants a $2,000.00 homestead exemption from all ad valorem taxation by the town to residents 65 years of age or older. The amount may be increased to not more than $4,000.00 by vote of the mayor, recorder, and council.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to grant and fix the amount of the homestead exemption each year. A n e x e m p t i o n s o c o n t i n u e d c o u l d b e a m e n d e d. However, this LCA was continued by local Act, Ga. L. 1985, p. 4967. There is a least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1982, p. 2675.**

LCA affecting Trion under Chattooga County.
CHEROKEE COUNTY


DESCRIPTION: Merges the independent school system of the City of Canton with the Cherokee County school system and provides for an elected board of education.

COMMENTS: The provisions of the LCA which define the school districts and provide for the election of the board members have been superseded by local Acts. The LCA contains a special provision which permitted the General Assembly to authorize the City of Canton and Cherokee County to appropriate money from the general funds to the board for educational purposes.


DESCRIPTION: Creates the Cherokee County Development Authority.


DESCRIPTION: Creates the Cherokee County Airport Authority.


DESCRIPTION: Authorizes the county governing authority to establish fire protection districts and sewerage facilities districts and to levy taxes in the district subject to referendum approval. The LCA provides that the constitutional homestead exemption shall not apply to such taxes.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes counties to establish special services districts for the provision of governmental services and facilities therefor and to levy taxes, fees, and assessments within such districts for such purposes. This constitutional provision does not require referendum approval and does not provide for non-applicability of homestead exemptions. O.C.G.A. Section 36-82-61 does not include fire protection as an undertaking for which issuance of revenue bonds is authorized but does include sewage facilities.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. Chapter 10 of Title 15 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided full value homestead exemption from county school district ad valorem taxes for residents who are 62 years of age or over and whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. Repealed subsequently by local Act found at Ga. L. 1988, p. 3677, Section 2.

BALL GROUND


LCA affecting Ball Ground under Cherokee County.

CANTON


LCA affecting Canton under Cherokee County.


Amendment affecting Canton under Cherokee County.
HOLLY SPRINGS


LCA affecting Holly Springs under Cherokee County.

WALESKA


LCA affecting Waleska under Cherokee County.

WOODSTOCK


LCA affecting Woodstock under Cherokee County.
CLARKE COUNTY


LCA affecting Clarke County under Chatham County.


DESCRIPTION: Authorizes the General Assembly to enact local legislation merging the Clarke County and City of Athens school systems and provides detailed law and authority to the General Assembly relative to the board of education of Clarke County.

COMMENTS: The LCA is the authority for the current Clarke County school district.


DESCRIPTION: Authorized the county governing authority to provide for the construction and maintenance of streets, sidewalks, and curbing in the unincorporated areas and to levy assessments against the abutting property owners in support of such services.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide these services and may levy taxes in support of such services under Article IX, Section IV, Paragraphs I and II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the board of commissioners to establish storm sewer, light, and garbage districts and levy special taxes and regulate those services in such districts.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section
I, Paragraph IV.

**Ga. L. 1960, p. 1310.**

DESCRIPTION: Authorized the issuance of building permits and the adoption of building codes.

COMMENTS: Under Article IX, Section II, Paragraph III(a)(12) and the provisions of O.C.G.A. Chapter 36-13, counties have the powers provided by this amendment.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1960, p. 1313.**

DESCRIPTION: Authorized the board of commissioners to regulate and levy license taxes on businesses within unincorporated areas of county, except those subject to the Public Service Commission, and to classify such businesses with violations of such regulations to constitute misdemeanors.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1960, p. 1316.**

DESCRIPTION: Authorized the General Assembly to empower the board of commissioners of Clarke County to adopt ordinances and regulations governing the health, safety, welfare, and morals of its citizens, to regulate traffic on the streets and highways of the county, and to implement and enforce all duties and powers vested in the board as the governing authority of the county, and to provide penalties for violations of such ordinances.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.
STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Athens-Clarke County Industrial Development Authority.


DESCRIPTION: Authorizes the county governing authority to establish water, sanitation, sewerage, and fire protection districts and to levy taxes in support of such services.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide for water, sanitation, sewerage, and fire protection services and may create service districts and levy taxes in support of such services under Article IX, Section II, Paragraph VI. The LCA provides that the homestead exemption shall not be applied to the levy of taxes in support of such services.


DESCRIPTION: Authorized the General Assembly to create a charter commission for city-county consolidation.

COMMENTS: General provisions of the Constitution provide a mechanism for city-county consolidation (Art. IX, Sec. III, Par. II(a)).

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the governing authorities of Clarke County and Athens, after referendum, to levy within their jurisdictions any tax not expressly prohibited by the Constitution or general laws subject to a corresponding property tax reduction. The procedures of the LCA do not apply to any other tax which could by law be levied.

COMMENTS: Article IX, Section IV, Paragraph I and general law provide the authorization
for the exercise of taxation powers and also provide the types and purposes of taxation which are allowable. In addition, action of the General Assembly is ordinarily needed, under O.C.G.A. Section 36-35-6, before a municipality may adopt any form of taxation beyond that authorized by the Constitution or laws. This LCA provides a differing authorization for taxation than the enumeration contained in general law.


**Ga. L. 1970, p. 1147.**

DESCRIPTION: Homestead exemption; education taxes.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1980, p. 2305.**

DESCRIPTION: Authorizes the creation of a merit system for county employees.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


**ATHENS**


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para.
XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the General Assembly to create the Downtown Athens Development Authority.


LCA affecting Athens under Clarke County.


LCA affecting Athens under Clarke County.


LCA affecting Athens under Clarke County.


LCA affecting Athens under Clarke County.
CLAY COUNTY


DESCRIPTION: Authorizes the board of commissioners to establish, construct, and administer municipal port and terminal facilities and to issue general obligation bonds for such purpose. The debt is in addition to the debt limitation of the Constitution which at the time of this LCA was 7 percent of the assessed value of the taxable property.

COMMENTS: The Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966). In view of this and the 1968 LCA establishing the Clay County Industrial Development Authority, it appears that this LCA is obsolete.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Clay County Industrial Development Authority.


DESCRIPTION: Authorizes the city to levy an ad valorem property tax not exceeding one mill for assisting, promoting, and encouraging the location of new industries in the city. The governing authority may select a board of citizens to give them advice regarding how to spend such funds.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


LCA affecting Fort Gaines under Clay County.
CLAYTON COUNTY


DESCRIPTION: Authorizes the county to incur bonded indebtedness for the purpose of acquiring and constructing a water and sewerage system. This debt is in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county pursuant to this LCA. However, this Act does not authorize the county to incur a greater amount of bonded indebtedness than is permitted under the general provisions of the Constitution.


DESCRIPTION: Provides for an elected county board of education school superintendent.

COMMENTS: The first three undesignated paragraphs of the LCA, relating to the composition and method of election of board members, have been specifically superseded by Ga. L. 1982, p. 4431. However, the remainder of the LCA contains current law with regard to the election of the school superintendent.


DESCRIPTION: Changed debt limitation incurred by the county from 7 percent of assessed value of property to 10 percent of assessed value of property.

COMMENTS: Since Article IX, Section V, Paragraph I provides for a debt limitation not to exceed 10 percent of the assessed value of all taxable property within such county, the same as the LCA, this LCA is no longer necessary.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorized the General Assembly to grant to the county governing authority of the power to establish fire protection districts and to levy taxes therein.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to levy and collect business and occupational license fees and to adopt ordinances and provides that violations of such ordinances shall constitute a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Authorizes the General Assembly to enact laws creating county civil service system for persons, other than elected officials, whose salaries are paid from county funds.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


DESCRIPTION: Authorizes the General Assembly to empower the county governing authority to adopt ordinances and regulations.
COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and regulations, and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. In view of these provisions, this LCA may not be necessary. However, the provisions of the Constitution and the general law may be more restrictive as to the subject matter of these local ordinances and resolutions, as to the penalties which may be imposed for violations of these ordinances and resolutions, and as to the territorial applicability of these ordinances or resolutions.


**Ga. L. 1964, p. 1008.**

DESCRIPTION: Authorizes the creation of MARTA and grants all powers of the authority.

STATUS: Continued automatically in force by Article XI, Section I, Paragraph IV(d).

**Ga. L. 1976, p. 1797.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1979, p. 1812.**

DESCRIPTION: Provides a $10,000.00 homestead exemption from county school district ad valorem taxes for residents who are 62 years of age or over and whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1980, p. 2310.**

DESCRIPTION: Grants a $4,000.00 homestead exemption from county ad valorem taxes to residents and grants an $8,000.00 homestead exemption from all county ad valorem taxes to those residents 65 years of age or older whose specified income does not exceed $4,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types
of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**FOREST PARK**

**Ga. L. 1974, p. 1694.**

DESCRIPTION: Grants a $4,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is 65 years of age or older who does not have specified income exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**MORROW**

**Ga. L. 1977, p. 1614.**

DESCRIPTION: Grants an $8,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is disabled or 65 years of age or over and does not have specified income exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**RIVERDALE**

**Ga. L. 1974, p. 1718.**

DESCRIPTION: Grants a $2,000.00 homestead exemption from municipal ad valorem taxes to each resident of the city who is 65 years of age or over and has specified income not exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
CLINCH COUNTY


DESCRIPTION: Creates the Clinch County Development Authority.


DESCRIPTION: Provides for an elected county board of education and for the school superintendent to be appointed by the board.

COMMENTS: The LCA contains the current law relative to the county board of education and the school superintendent.


DESCRIPTION: Authorized the General Assembly to provide by local Act for the consolidation of the offices of tax collector and tax receiver into the office of tax commissioner.

DESCRIPTION: Article IX, Section I, Paragraph III(c) authorizes the General Assembly to consolidate the office of tax receiver and tax collector into the office of tax commissioner.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $10,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
HOMERVILLE


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
COBB COUNTY


DESCRIPTION: Authorizes the county governing authority to establish fire protection districts and to levy taxes upon approval of 60 percent of the voters in the districts.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide for fire protection and may create service districts and levy taxes in support of such services under Article IX, Section II, Paragraph VI without necessitating voter approval. The amendment limits the amount of the tax to five mills and excludes the homestead exemption in computing such taxes.


Ga. L. 1941, p. 43.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibits issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1943, p. 11.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1944; required operation on a cash basis; and prohibited the county from issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.
STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1956, p. 363.**

DESCRIPTION: Authorizes the county governing authority to provide for construction and maintenance of streets, sidewalks, or curbing and to assess the costs thereof against the abutting property.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide these services and may levy taxes in support of such services under Article IX, Section IV, Paragraphs I and II.


DESCRIPTION: Provides for an elected county board of education and an appointed school superintendent.

COMMENTS: The LCA provisions defining the education districts, providing for the election and terms of office of the members of the board, and establishing their compensation have been superseded by local Acts. The LCA does contain the current law regarding the appointment of the school superintendent by the board and the filling of vacancies.


**Ga. L. 1963, p. 685.**

DESCRIPTION: Authorizes the General Assembly to enact laws creating county civil service system for persons, other than elected officials, whose salaries are paid from county funds.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


**Ga. L. 1964, p. 936.**

DESCRIPTION: Authorizes the county to construct and maintain solid waste facilities and to issue revenue bonds for such purpose.
COMMENTS: Counties are authorized by Article IX, Section II, Paragraph III and O.C.G.A. Chapter 36-82 to exercise the powers provided for by this local amendment.


**Ga. L. 1964, p. 1008.**

DESCRIPTION: Authorizes the creation of MARTA and grants all powers of the authority.

STATUS: Continued automatically in force by Article XI, Section I, Paragraph IV(d).

**Ga. L. 1964, p. 1024.**

DESCRIPTION: Authorizes the General Assembly to grant to the county governing authority the power to engage in business licensing and regulation and to levy business license taxes in the county, including incorporated areas in the county. Violation of such regulations constitutes a misdemeanor.

COMMENTS: No general law authorizes counties to levy license taxes within cities and O.C.G.A. Section 48-13-5 expressly prohibits counties from levying license taxes upon certain professional businesses located within cities. Article IX, Section IV, Paragraph I(a) now provides that the General Assembly may by local law grant to a county the power to levy business license taxes in only the unincorporated area of the county. O.C.G.A. Section 36-1-20 authorizes counties to exercise police powers, which would include business regulation, in the unincorporated areas and provides for prosecution of violations in the magistrate court. These provisions could allow for exercise of licensing, regulation, and license taxation powers by Cobb County in the absence of this LCA but would not allow for the exercise of such powers within incorporated municipalities.


**Ga. L. 1964, p. 1070.**

DESCRIPTION: Abolishes the office of coroner and establishes the office of county medical examiner to be appointed by the county governing authority.

COMMENTS: Under general law the offices of coroner and medical examiner are two separate and distinct offices. This LCA abolishes the office of coroner and provides that the medical examiner shall perform the duties of coroner and medical examiner.


DESCRIPTION: Authorized the General Assembly to vest zoning power in a zoning and planning commission and to provide for building codes and for their administration by the zoning and planning commission.

COMMENTS: As to planning and zoning, the 1972 general amendment which granted a list of self-executing powers, including planning and zoning, directly to counties and municipalities probably superseded this LCA. As to building codes, general provisions of the current Constitution found in Article IX, Section II, Paragraph III(12) and the general law provisions of O.C.G.A. Chapter 36-13 make the LCA obsolete and unnecessary.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to spend county funds on sidewalks in unincorporated areas.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to adopt ordinances preserving the health, safety, welfare, and morals of its citizens and to provide penalties for violations of such ordinances and authorizes the appropriate court with jurisdiction over such matters to inflict punishment for such violations.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.


DESCRIPTION: Authorized the county governing authority to establish districts in any part
of the county for establishing and maintaining street lights and to levy taxes for this purpose after referendum approval.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes county governments to establish special services districts in unincorporated areas for the provision of local government services and facilities therefor and authorizes the levy within such special districts of taxes and fees for such purposes without a referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to incur limited bonded indebtedness for the purpose of constructing and operating sanitary and storm sewers. The debt is in addition to the general debt limitation in the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county pursuant to the LCA. However, this LCA does authorize the county to incur a greater amount of bonded indebtedness than is permitted under the general provisions of the Constitution.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Repeals Ga. L. 1952, p. 508, and authorizes the county governing authority to establish sewage districts and to levy taxes in support of such services.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide sewage systems and may create special service districts and levy taxes in support of such services under Article IX, Section II, Paragraph VI. The LCA provides that bonds issued for the construction of such sewage systems shall be in addition to and separate from the constitutionally imposed debt ceiling and that the homestead exemption shall not be applied to the levy of taxes in support of such services.


DESCRIPTION: Provides a $12,000.00 homestead exemption from county and county
school district ad valorem taxes for residents who are disabled and whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1974, p. 1730.**

DESCRIPTION: Dedicates automatically ½ of the proceeds of any alcoholic beverage tax imposed by general law to the county board of education and any city school system.

COMMENTS: The LCA authorizes a unique tax for educational purposes in the county school district in addition to the ad valorem property tax authorized under Article VIII, Section VI.


**Ga. L. 1974, p. 1763.**

DESCRIPTION: Authorizes the adoption of legislation relative to the county board of education without the necessity of a referendum.

COMMENTS: Former Article VIII, Section V, Paragraph IV, now repealed and reserved, provided that the composition of school boards, the term of office, and the method of selecting board members and school superintendents may be changed by local law conditioned upon approval by the voters in a referendum and permitted school systems which were authorized on June 30, 1983, to make such changes without a referendum to continue to do so. Currently, Article VIII, Section V, Paragraph II allows such changes without a referendum.


**Ga. L. 1976, p. 1898.**

DESCRIPTION: If the General Assembly repeals the charter of a municipality lying wholly within the county, the General Assembly is authorized to provide by local Act for all matters relative to the disposition of the assets and obligations of such abolished municipality and such local Act need not be approved in a referendum.

COMMENTS: The need of the LCA is unclear as O.C.G.A. 36-35-2 already allows the dissolution of a municipality by local Act without a referendum.

**Ga. L. 1977, p. 1585.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1978, p. 2364.**

DESCRIPTION: Grants each resident of the county school district who is 62 years of age or over an exemption from all Cobb County school district ad valorem taxes on the full value of the homestead beginning after December 31, 1978.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1982, p. 2615.**

DESCRIPTION: Provided for the filling of a vacancy in the office of justice of the peace.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and established a system of magistrate courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**ACWORTH**

**Ga. L. 1968, p. 1524.**

DESCRIPTION: Grants a $2,000.00 homestead exemption from city ad valorem taxes to residents of the City of Acworth who are disabled or aged 62 or older who do not have specified income exceeding $5,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types
of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Creates the Acworth Downtown Development Authority.


LCA affecting Acworth under Cobb County.


Amendment affecting Acworth under Cobb County.

AUSTELL


DESCRIPTION: Authorizes the City of Austell to issue revenue bonds to construct, operate, etc., gas generating and distribution systems without a referendum.

COMMENTS: Such bonds are authorized by O.C.G.A. Section 36-82-61(4)(C)(iv), but that general law provision requires referendum approval.


DESCRIPTION: Authorizes the city to grant a discount of not more than 2 percent from municipal ad valorem taxes paid within 30 days of the billing date.

COMMENTS: This LCA grants powers to the city which it would not otherwise possess under general laws.

**Ga. L. 1977, p. 1610.**

DESCRIPTION: Authorizes the city to grant a $2,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is 65 years of age or over and whose income does not exceed such limitation as may be established by the city.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to grant or revoke the exemption or change the qualifications each year. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 4391. There is at least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1980, p. 2121.**

DESCRIPTION: Authorizes city governing authority to grant up to $1,000.00 homestead exemption from city ad valorem taxes to residents' homesteads.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to implement, increase, or decrease the exemption each year. An exemption so continued could be amended. However, this LCA was continued by local Acts, Ga. L. 1986, p. 4384 & 4414. There is at least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1964, p. 1024.**

LCA affecting Austell under Cobb County.

**Ga. L. 1966, p. 877.**

Amendment affecting Austell under Cobb County.
KENNESAW


LCA affecting Kennesaw under Cobb County.


LCA affecting Kennesaw under Cobb County.

MARIETTA


DESCRIPTION: Authorizes the city to combine its water and sewerage system and its electric system and to issue public utilities revenue bonds without a referendum.

COMMENTS: O.C.G.A. Section 36-82-61 authorizes the issuance of revenue bonds for gas or electric generating and distribution systems and for water and sewerage systems. However, division (4)(C)(iv) of that general law provision requires referendum approval regarding gas or electricity bonds.


DESCRIPTION: Authorizes the city to incur bonded indebtedness for educational purposes in an amount exceeding the general debt limitations of the Constitution; authorizes an annual tax not to exceed 7 mills.

COMMENTS: A city is currently authorized to issue bonds for educational purposes pursuant to O.C.G.A. Section 20-2-390 et seq. However, this LCA authorizes the city to incur additional debt without regard to the general debt limitation applicable to political subdivisions.


DESCRIPTION: Authorizes the General Assembly to create the Downtown Marietta
Development Authority.


**Ga. L. 1976, p. 1789.**

DESCRIPTION: Repeals Ga. L. 1968, p. 1678, and grants a $2,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is 62 years of age or over or disabled who has specified income not exceeding $5,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1976, p. 1872.**

DESCRIPTION: Authorizes the city governing authority to provide increases in retirement benefits to persons who have already retired and to those employees who retire in the future.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) and Article III, Section X, Paragraph II now provide general authorization for maintaining retirement systems and expending public funds for increasing benefits in systems wholly or partially supported by public funds. It appears that under such current general provisions of the Constitution that the need for this LCA no longer exists. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2123.**

DESCRIPTION: Exempts from all city school ad valorem taxes, except those to retire bonds, homesteads of residents who are 62 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1964, p. 1024.**

LCA affecting Marietta under Cobb County.

LCA affecting Marietta under Cobb County.

POWDER SPRINGS


LCA affecting Powder Springs under Cobb County.


LCA affecting Powder Spring under Cobb County.


DESCRIPTION: Grants a $2,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city. Grants a $4,000.00 homestead exemption to each resident of the city who is 65 years of age or older.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Creates the Powder Springs Downtown Development Authority.

SMYRNA


DESCRIPTION: Authorized the General Assembly to create an independent school system for the city.

COMMENTS: The LCA provided an exception to the general constitutional prohibition against the establishment of independent school systems. No school system was created pursuant to the LCA.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the mayor and council to exempt up to $4,000.00 as homestead exemption from city ad valorem taxes for residents who are 65 years of age or over and who have resided in the city for at least three years.


LCA affecting Smyrna under Cobb County.


LCA affecting Smyrna under Cobb County.


DESCRIPTION: Authorizes the General Assembly to create the Downtown Smyrna Development Authority.


DESCRIPTION: Granted a $6,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who was disabled and had specified income not exceeding $6,000.00 per year.

COFFEE COUNTY


DESCRIPTION: Provided for the appointment of the school superintendent by the board of education and authorized the board to set the qualifications, duties, and compensation of the superintendent.

STATUS: Not continued. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Merged the independent school system of the City of Douglas with the school system of Coffee County and established a board of education for the combined system.

COMMENTS: A local Act found at Ga. L. 1970, p. 2441, as amended, effectively superseded the LCA.

STATUS: Not continued. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county board of education to reorganize the schools within its jurisdiction and determine and fix the number of grades to be taught at each school.

COMMENTS: Article VIII, Section V, Paragraph II provides that each school system shall be under the management and control of a board of education. Since the LCA merely states the authority which the board would ordinarily possess under the terms of Paragraph II, the purpose of the LCA is unclear.

STATUS: Not continued. Repealed by Article XI, Section I, Paragraph IV.


DOUGLAS


LCA affecting Douglas under Coffee County.


LCA affecting Douglas under Coffee County.
COLQUITT COUNTY


DESCRIPTION: Authorizes the board of commissioners to regulate and levy license fees and taxes on businesses within unincorporated areas of county and to classify such businesses, with violation of such regulations constituting a misdemeanor. The General Assembly may modify or limit these powers.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Creates the Moultrie-Colquitt County Development Authority.


DESCRIPTION: Provides for an elected county board of education and for the appointment of the school superintendent by the board.

COMMENTS: The school districts and manner of selecting the chairman of the board were changed by a local Act found at Ga. L 1970, p. 2582. The LCA contains the current school board law regarding the appointment of the school superintendent by the board.


DESCRIPTION: Allocation by local Act of local sales and use tax proceeds to Colquitt
County school system for ad valorem rollback.

COMMENTS: The LCA was apparently implemented by local Act found at Ga. L. 1980, p. 4565.

STATUS: Unclear. According to the official state vote tabulation for the November 4, 1980, general election the LCA apparently was ratified at the referendum thereon in Colquitt County, the school district, and all municipalities except one. Thus, it failed to be approved under Article XII, Section I, Paragraph I of the 1976 Constitution. However, the LCA may have been nonetheless declared ratified by superior court decree. It was purportedly continued in effect by local Act, Ga. L. 1983, p. 3753, and appears to be in current operation.

DOERUN

Ga. L. 1941, p. 73.

DESCRIPTION: Authorizes the city to issue refunding bonds any time any bonds are not paid at maturity.

COMMENTS: Article IX, Section V, Paragraph III authorizes cities to issue refunding bonds. However, one of the conditions for issuing refunding bonds is that the term of the original debt may not be extended. This LCA authorizes such an extension.


MOULTRIE


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which
included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Moultrie under Colquitt County.
COLUMBIA COUNTY


DESCRIPTION: Authorized the General Assembly to grant to the county governing authority the power to assess the cost of streets, sidewalks, curbing, and water and sewer mains against the owners of abutting subdivided land. Consent of 75 percent of such property owners was required.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes counties to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy of taxes, fees, and assessments within such districts for such purposes.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to engage in business licensing and regulation and to levy business license taxes in the county, including incorporated areas in the county. Violation of such regulations constituted a misdemeanor.

COMMENTS: There is no general law which would authorize counties to levy license taxes within municipalities and O.C.G.A. Section 48-13-6 expressly prohibits counties from levying license taxes upon certain professional businesses located within municipalities. It may be noted that Article IX, Section IV, Paragraph I(a) now provides that the General Assembly may by local law grant to a county the power to levy business license taxes in only the unincorporated area of the county. O.C.G.A. Section 36-1-20 now authorizes counties to exercise police powers, which would include business regulation, in the unincorporated areas and provides for prosecution of violations in the magistrate court. These provisions could allow for exercise of licensing, regulation, and license taxation powers by Columbia County in the absence of this LCA but would not allow for the exercise of such powers within incorporated municipalities.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides a $10,000.00 homestead exemption from county school district ad valorem taxes for residents who are 62 years of age or over and whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types
of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1982, p. 2575.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**APPLING**

**Ga. L. 1976, p. 1792.**

LCA affecting Appling under Columbia County.

**GROVETOWN**

**Ga. L. 1976, p. 1792.**

LCA affecting Grovetown under Columbia County.

**HARLEM**

**Ga. L. 1976, p. 1792.**

LCA affecting Harlem under Columbia County.
COOK COUNTY


DESCRIPTION: Creates Cook County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.

Ga. L. 1941, p. 52.

DESCRIPTION: Authorized the county to issue bonds to refund and retire bonds which were outstanding and past due on September 1, 1940, and which became due by December 1, 1949.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1941, p. 54.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
**Ga. L 1941, p. 163.**

DESCRIPTION: Authorized the Sparks-Adel consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on February 1, 1941, and which became due by February 1, 1945.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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**ADEL**

**Ga. L 1937-38, Ex. Sess., p. 7.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due July 1, 1937, and July 1, 1942, and authorized the city to issue general obligation bonds for waterworks, sewage, and electrical systems without regard to the general obligation debt limitation in the Constitution.

COMMENTS: The provisions of this LCA relating to the issue of refunding bonds constituted a one-time authority to issue refunding bonds for a specific series of bonds in default on July 1, 1937, and July 1, 1942, and are obsolete. However, the provisions relating to issuing limited general obligation bonds without regard to the general debt limitation are still valid.


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**SPARKS**

**Ga. L 1937-38, Ex. Sess., p. 55.**

DESCRIPTION: Authorizes the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1938.

COMMENTS: This amendment constitutes a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
COWETA COUNTY


DESCRIPTION: Authorizes the governing authority of Coweta County to establish water, sanitation, sewerage, and fire protection districts and to levy taxes, up to 5 mills, and issue bonds for the construction and maintenance of such services.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities and counties to provide these services and Article IX, Section IV, Paragraphs I and II authorize the exercise of the power of taxation and the expenditure of public funds for such services.


DESCRIPTION: Creates the Coweta County Development Authority.


DESCRIPTION: Merges the independent school system of the City of Newnan with Coweta County and provides for an elected board of education and an appointed school superintendent.

COMMENTS: The LCA contains a portion of the current county school board law County and provides that the duties of the school superintendent shall be determined by the board in contrast to Article VIII, Section V, Paragraph III which provides that such duties be set by general law. The LCA has been superseded in part by a local Act found at Ga. L. 1984, p. 3704, regarding the composition of the board, the election and term of office of board members, and the filling of vacancies.


DESCRIPTION: Authorizes the county board of education to incur debt to provide facilities for education purposes, which debt is in addition to the debt limitation of the
Constitution.

COMMENTS: The debt authorized by this LCA is in addition to the debt limitation in Article IX, Section V, Paragraph I.


DESCRIPTION: Authorizes the county governing authority and the governing authority of each municipality in the county to exempt from ad valorem taxation tangible personal property in transit to a destination outside of the state.

COMMENTS: The current general provisions of the Constitution and general law concerning the "freeport amendment" provide similar authority, but the authority afforded by general law is not as broad as the authority granted by the LCA. For example, no referendum is required in order to grant an exemption under the LCA. Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. While this provision would continue any exemption granted under the LCA as of that date, the power of the governing authority thereafter to grant and revoke such exemptions might be lost if the LCA is not specifically continued.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

GRANTVILLE


LCA affecting Grantville under Coweta County.

HARALSON


LCA affecting Haralson under Coweta County.
MORELAND


LCA affecting Moreland under Coweta County.

NEWMAN


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 amendment added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the combination of the water, sewerage, and electric systems under the Board of Water, Sewerage and Light Commission and the issuance of revenue bonds without an election.

COMMENTS: While O.C.G.A. Section 36-82-61(4), authorizes the issuance of revenue bonds for the purposes set out in this LCA, it requires referendum approval. No general law would specifically cover the administrative aspects of the LCA.


LCA affecting Newnan under Coweta County.


LCA affecting Newnan under Coweta County.

SENIOIA


LCA affecting Senoia under Coweta County.

SHARPSBURG


LCA affecting Sharpsburg under Coweta County.

TURIN


LCA affecting Turin under Coweta County.
CRISP COUNTY


DESCRIPTION: Creates the Crisp County Power Commission and authorizes the county to provide hydroelectric power and to issue revenue bonds, upon approval in a referendum, for the purpose of funding such power facilities. At the time the LCA was ratified, it was necessary in order to authorize the county to provide hydroelectric power and to authorize the issuance of revenue bonds in excess of the general debt limitations of the Constitution. O.C.G.A. Chapter 36-82 authorizes counties to issue revenue bonds for the purpose of providing electric power and the other provisions of the amendment are now properly the subject of local law or are authorized by the Constitution or general law. However, this LCA constitutes the authority for much of what is currently being done in Crisp County.


DESCRIPTION: Authorized the merger of Crisp County and City of Cordele school systems and provided for an elected board of education and an appointed school superintendent for the merged system. The LCA authorized Cordele and Crisp County to appropriate money from their general funds to the merged board of education.


STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966). In view of this and the 1968 LCA creating the Crisp County-Cordele Industrial Development Authority, it appears that this LCA is obsolete.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the Crisp County-Cordele Industrial Development Authority.


DESCRIPTION: Authorizes the county to issue revenue bonds, without a referendum, to construct, operate, etc., electric generation, transmission, and distribution systems.

COMMENTS: Such bonds are authorized by O.C.G.A. Section 36-82-61(4)(C)(iv), but they are subject to referendum approval.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants an additional $2,000.00 homestead exemption from all county school district ad valorem taxes to residents 65 years of age or older.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

Ga. L 1941, p. 58.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on April 1, 1941, and which became due by October 1, 1942.

COMMENTS: This LCA constituted a one-time authority to issue refunding bonds for a specific series of bonds in default on April 1, 1941, and which became due by October 1, 1942. That authority has expired and has no current applicability.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENT: An LCA which was identical to this one (Ga. L 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966). In view of this and the 1968 LCA creating the Crisp County-Cordele Industrial Development Authority, it appears that this LCA is obsolete.
STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1966, p. 750.**

DESCRIPTION: Authorized the city to incur bonded indebtedness without a referendum for the purpose of paving and repairing streets and sidewalks and relocating and repairing utilities and drainage facilities.

COMMENTS: This LCA authorized the city to incur bonded indebtedness without the necessity of a referendum and for specific purposes, not all of which are covered by general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1715.**

DESCRIPTION: Creates the Cordele Office Building Authority for the purpose of providing buildings and facilities for use by the city and other political subdivisions. Authorizes the authority to finance such buildings and facilities by issuance of revenue bonds to be repaid from rentals received by the authority from the city.

COMMENTS: Generally the type of buildings and facilities which the authority is authorized to provide may be financed only by the issuance of general obligation debt which must be approved by the voters.


**Ga. L. 1956, p. 111.**

LCA affecting Cordele under Crisp County.

**Ga. L. 1968, p. 1757.**

LCA affecting Cordele under Crisp County.
DADE COUNTY


DESCRIPTION: Authorized the county to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1940, and which became due by January 1, 1945.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966). In view of this and the 1967 LCA establishing the Dade County Industrial Development Authority, it appears that this LCA is obsolete.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Dade County Industrial Development Authority.

DAWSON COUNTY


DESCRIPTION: Creates the Dawson County Industrial Building Authority.

DECATUR COUNTY


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966). In view of this and the 1968 LCA establishing the Decatur County-Bainbridge Industrial Development Authority, it appears that this LCA is obsolete.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Decatur County-Bainbridge Industrial Development Authority.


BAINBRIDGE


LCA affecting Bainbridge under Decatur County.


DESCRIPTION: Authorizes the General Assembly to create the Downtown Bainbridge Development Authority.

DEKALB COUNTY


DESCRIPTION: Authorized the county to establish fire prevention, sanitation, and water districts and to levy taxes and assessments not exceeding five mills.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities, and counties to provide the special services enumerated by the amendment. Article IX, Section II, Paragraph VI authorizes the creation of special districts and the levy of taxes and assessments upon property within such districts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1939, p. 3.

DESCRIPTION: Temporary loans.


Ga. L. 1939, p. 79.

DESCRIPTION: Provided for a local salary supplement for judges of the superior court.

COMMENTS: Local salary supplements are a matter now addressed by local law. This LCA is obsolete and has been superseded by Ga. L. 1974, p. 391, as amended by Ga. L. 1983, p. 775.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1939, p. 83.

LCA affecting DeKalb County under Fulton County.

Ga. L. 1941, p. 69.

DESCRIPTION: Authorized the county to establish sewerage, water, and fire protection
systems and to establish and administer parks and hospitals and levy taxes in support of such services.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide these services and may levy taxes in support of such services under Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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**Ga. L. 1943, p. 18.**

DESCRIPTION: Joint contracts and taxation with City of Atlanta and Fulton County.


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**Ga. L. 1943, p. 20; Ga. L. 1977, p. 1606.**

DESCRIPTION: The 1943 LCA provided that upon the request of the county board of education the county should levy, in addition to all other taxes, a school ad valorem tax not to exceed 1 mill. This additional ad valorem tax was to be levied both within the DeKalb County school district and within any independent school district within DeKalb County. The 1977 LCA provided that the additional school tax should not be levied within any independent school district.

COMMENTS: The effect of these LCA’s appears to allow the county school district to levy of 1 mill more of ad valorem tax than would otherwise be allowed by the mill rate limitation in effect in the school district.


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DESCRIPTION: Authorizes the General Assembly to establish election districts and provide for the election of members of the board of education and the selection of the county school superintendent without the necessity of a referendum.

COMMENTS: Former Article VIII, Section V, Paragraph IV, now repealed and reserved, provided that the composition of school boards, the term of office, and the method of selecting board members and school superintendents may be changed by local law conditioned upon approval by the voters in a referendum and permitted school systems which were authorized on June 30, 1983, to make such changes without a referendum to continue to do so. Currently, Article VIII, Section V, Paragraph II allows such changes without a
referendum.


DESCRIPTION: Streets, sidewalks, and curbing construction and maintenance.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Stadiums and grandstands, revenue participation authorized.


DESCRIPTION: Authorizes the General Assembly to grant the county the power to assess the cost of streets, sidewalks, and curbing against the owners of abutting property in unincorporated areas of the county. Consent of 51 percent of such owners is required.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes county governments to establish special services districts for the provision of local government services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes. It does not require consent of the affected property owners.


DESCRIPTION: Authorizes the General Assembly to enact laws creating civil service and merit system for employees and deputies and employees of county officers and establish tenure and a Civil Service Commission.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.

**Ga. L. 1958, p. 485.**

DESCRIPTION: Authorized the board of commissioners to establish storm sewer and light districts and levy taxes therefor.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1958, p. 582; Ga. L. 1962, p. 1133.**

DESCRIPTION: Authorizes the General Assembly to authorize the county to enact certain ordinances and regulations and authorizes the General Assembly to create a recorder's court.

COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and regulations, and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. In view of these provisions, this local amendment may not be necessary. However, the provisions of the Constitution and general law may be more restrictive as to the subject matter of these local ordinances and resolutions, as to the penalties which may be imposed for violations of these ordinances and resolutions, and as to the territorial applicability of these ordinances and resolutions. In addition, this LCA constitutes the authority for the creation of the recorder's court.


**Ga. L. 1960, p. 1410.**

DESCRIPTION: Authorized the county to levy a tax not exceeding one-fourth mill for promoting and encouraging location of industries in county, including advertising expenses.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the county board of education to incur bonded indebtedness to establish, operate, and administer a junior college. The debt is in addition to the general debt limitation in the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the board of education pursuant to this LCA. This LCA also authorizes the board of education to perform functions which are not covered by other provisions of this Constitution or general law.


DESCRIPTION: Licensing and taxation of business authorized.


DESCRIPTION: Allowed the General Assembly to grant to the county the power to levy tax to pay administrative costs and other costs of constructing sewer lines from owners of abutting undeveloped property along any public road in county and to pay the same to the person constructing the lines.

COMMENTS: Use of taxing power to pay directly private parties for work done is not an authorized use of county's taxing power under Code Section 48-5-220 since this appears to use county as bill collector for private parties.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the creation of MARTA and grants all powers of the authority.

STATUS: Continued in force and effect by Article XI, Section I, Paragraph IV(d).

DESCRIPTION: Authorizes the board of commissioners to provide systems of garbage disposal in the county, exclusive of any incorporated municipality not wholly lying in the county and to establish sanitation districts and to levy assessments or service charges for services rendered in such sanitation districts.

COMMENTS: The LCA appears to be to allow the county to provide garbage disposal services in all parts of the county, including within municipal corporations other than the City of Atlanta, and to provide special services districts for such services and financing thereof. The power to provide garbage disposal services and the power to establish special services districts are granted by current general provisions of the Constitution. Article IX, Section II, Paragraph III(2) and Article IX, Section II, Paragraph VI(e). Under these general provisions, however, a county is not authorized to provide garbage disposal services within the boundaries of a municipality except by contract with the municipality involved, unless otherwise provided by law. Article IX, Section II, Paragraph III(b)(1). See also an LCA at Ga. L. 1975, p. 1695, authorizing garbage and solid waste contracts and an LCA at Ga. L. 1976, p. 1798, creating the DeKalb County Solid Waste Disposal Authority.


DESCRIPTION: Authorizes the levy and collection of an alcoholic beverage tax. The county levies in the unincorporated area and each city located wholly within the county within its corporate limits. (Atlanta is excluded.) The county and each city which has no independent school system pays half of the proceeds to the county school system. Decatur, which has an independent system, pays half of the proceeds to the independent school system.

COMMENTS: The amendment authorizes a special levy for educational purposes in the DeKalb County school system and the City of Decatur in addition to the ad valorem property tax authorized under Article VIII, Section VI.


DESCRIPTION: Grants a $10,000.00 homestead exemption from county school district ad valorem taxes to each resident of the school district who is 62 or over and has specified annual income not exceeding $6,000.00.

COMMENTS: A later LCA, Ga. L. 1982, p. 2659, grants a total homestead exemption from county school district taxes to each resident of the school district who is 62 or over and has an adjusted annual gross income of $8,000.00 or less.

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STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Authorized the General Assembly to enact a broad range of local laws affecting justice of the peace courts in the county.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to contract with private firms on a long-term basis relative to garbage and solid waste collection and disposal.


DESCRIPTION: Created the DeKalb County Solid Waste Disposal Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the board of commissioners to pay claims of $200.00 or less for damages to personal property caused by employees of the county acting within the scope of their employment.

COMMENTS: Although the General Assembly is empowered to waive the sovereign immunity of a county by Article IX, Section II, Paragraph IX, O.C.G.A. Section 36-1-4 declares a county to be liable in only those causes of action in which a statute makes a county liable.

**Ga. L. 1976, p. 1882.**

DESCRIPTION: Provided for the filling of a vacancy in the office of justice of the peace.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

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**Ga. L. 1978, p. 2370.**

DESCRIPTION: Authorizes the General Assembly to provide for the form of government in DeKalb County and to establish the officers, departments, and agencies through which the county's governmental powers shall be exercised and requires the effectiveness of any law enacted pursuant to the LCA to be conditioned upon referendum approval if such law affects the structure of DeKalb County government in certain ways.

COMMENTS: The LCA constitutes the unique legal foundation for the current governmental organization of DeKalb County.


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**Ga. L. 1978, p. 2378.**

DESCRIPTION: Authorizes the county governing authority to exempt up to 40 percent of fair market value of real property improvements from ad valorem taxes levied by the county and the county school system.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the county governing authority to implement and terminate the exemption each year. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 3792. There is at least one case, *Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for certain requirements relative to taxation by DeKalb County within DeKalb municipalities.


DESCRIPTION: Provided a formula which limits the ad valorem tax millage rates which may be fixed by the county governing authority and the county board of education. The limitation was in addition to the millage limitation applicable to all county school systems. This formula limited total ad valorem tax revenue growth to 4 percent per year unless public hearings are held on the fixing of a higher millage.

COMMENTS: In the absence of this LCA it would not be possible to fix any such millage limitation by local action or by local legislation.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the enactment of local law providing for the recall and removal of members of the county board of education notwithstanding the existence of general law.

COMMENTS: No implementing local law has been enacted.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the General Assembly to abolish the office of coroner and create the office of medical examiner in DeKalb County.

COMMENTS: Under general law the offices of coroner and medical examiner are two separate and distinct offices. This LCA abolishes the office of coroner and provides that the medical examiner shall perform the duties of coroner and medical examiner.


DESCRIPTION: Grants jurisdiction to the Recorder's Court of DeKalb County to try and dispose of offenses against any county ordinance controlling animals, including offenses which occur in that portion of the corporate limits of the City of Atlanta lying in DeKalb County.

COMMENTS: Article VI does not specifically continue recorder's courts.


DESCRIPTION: Authorized the General Assembly to enact a broad range of local laws affecting justice of the peace courts but provides that certain parallel legislation affecting the recorder's court must also be enacted.

COMMENTS: The 1983 Constitution abolished all justice of the peace courts and established a system of magistrate courts. O. C. G. A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Granted a $10,000.00 homestead exemption to each resident of DeKalb County.

STATUS: Article VII, Section II, Paragraph IV continued in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983, however, this LCA was repealed subsequently by local Act, Ga. L. 1992, p. 6624.

DESCRIPTION: Grants a $20,000.00 homestead exemption from county school district ad valorem taxes to each resident of the county school district 62 years of age or over or disabled and who does not have specified income exceeding $8,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

AVONDALE ESTATES


LCA affecting Avondale Estates under DeKalb County.


LCA affecting Avondale Estates under DeKalb County.

CHAMBLEE


DESCRIPTION: Grants a $20,000.00 homestead exemption from city ad valorem taxes to residents under age 65, and grants a full homestead exemption to residents 65 years of age or older or totally disabled.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


LCA affecting Chamblee under DeKalb County.

LCA affecting Chamblee under DeKalb County.

CLARKSTON


LCA affecting Clarkston under DeKalb County.


LCA affecting Clarkston under DeKalb County.

DECATUR


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the city to issue revenue bonds for the construction of off-street parking facilities.

COMMENTS: Article IX, Section II, Paragraph III(a)(11) and Article IX, Section VI, Paragraph I and Code Section 36-82-61(4)(G) appear to grant the city the powers authorized by this local amendment.


DESCRIPTION: Grants a $2,000.00 homestead exemption from all city ad valorem taxes to residents of the city who are age 65 or over who do not have specified income exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Allowed the city governing authority to authorize tax deferral to residents 65 years of age or older covering any ad valorem tax increase amounts after 1980 or the year when the resident reaches 65, whichever was later.

COMMENTS: This LCA allowed ad valorem tax deferral by a municipality, which is not found in general law. Counties may do so by O.C.G.A. Sections 48-5-70 et seq.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Granted a homestead exemption from city ad valorem taxes (but not city school taxes) to residents in an amount of at least $2,000.00. The exemption may be increased by the city governing authority under a specific formula.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power
of the city governing authority to increase the amount of the homestead exemption.

STATUS: The LCA was not specifically continued by local Act or by home rule ordinance.

**Ga. L. 1966, p. 828.**

LCA affecting Decatur under DeKalb County.

**Ga. L. 1972, p. 1490.**

LCA affecting Decatur under DeKalb County.

**Ga. L. 1978, p. 2468.**

LCA affecting Decatur under DeKalb County.

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**DORAVILLE**

**Ga. L. 1982, p. 2610.**

DESCRIPTION: Provides that the mayor and council of the city may grant a homestead exemption of up to $50,000.00 to each resident of the city.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this general provision of the Constitution would continue the authority of the municipal governing authority to grant and fix the amount of the homestead exemption.

STATUS: The LCA was not specifically continued by local Act or by home rule ordinance.

**Ga. L. 1966, p. 828.**

LCA affecting Doraville under DeKalb County.

LCA affecting Doraville under DeKalb County.

**LITHONIA**


DESCRIPTION: Provides a $2,000.00 homestead exemption from city ad valorem taxes for all residents and an additional $2,000.00 homestead exemption for residents who are 65 years of age or older or who are totally disabled if specified income is not more than $4,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


LCA affecting Lithonia under DeKalb County.


LCA affecting Lithonia under DeKalb County.

**PINE LAKE**


DESCRIPTION: Provides that the mayor and council of the city may grant a homestead exemption of up to $4,000.00 to each resident of the city.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this general constitutional provision would continue the authority of the municipal governing authority to grant and fix the amount of the homestead exemption.

STATUS: The LCA was not specifically continued by local Act or by home rule ordinance.

LCA affecting Pine Lake under DeKalb County.


LCA affecting Pine Lake under DeKalb County.

STONE MOUNTAIN

Ga. L. 1941, p. 166.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1950.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


LCA affecting Stone Mountain under DeKalb County.


LCA affecting Stone Mountain under DeKalb County.
DODGE COUNTY

Ga. L. 1941, p. 70.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited the county from issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Dodge County-Eastman Development Authority.


DESCRIPTION: Authorizes the governing authority of the county or any city therein to exempt from ad valorem taxation tangible personal property in transit to a destination outside of the state.

COMMENTS: The current general provisions of the Constitution and general law concerning the "freeport exemption" provide similar authority, but the authority afforded by general law is not as broad as the authority granted by the LCA.

STATUS: Article VII, Section II, Paragraph IV continues in effect those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. While this provision would continue any exemption granted under the LCA as of that date, the power of the affected governing authorities to grant such exemptions thereafter might be lost. The LCA was not specifically continued by local Act or by home rule ordinance.
CHAUNCEY


LCA affecting Chauncey under Dodge County.

CHESTER


LCA affecting Chester under Dodge County.

EASTMAN


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding up to December 31, 1956.

COMMENTS: This LCA constituted a one-time authority and has expired.
STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1693.**

LCA affecting Eastman under Dodge County.

**Ga. L. 1976, p. 1787.**

LCA affecting Eastman under Dodge County.

**PLAINFIELD**

**Ga. L. 1976, p. 1787.**

LCA affecting Plainfield under Dodge County.

**RHINE**

**Ga. L. 1976, p. 1787.**

LCA affecting Rhine under Dodge County.
DOOLY COUNTY


DESCRIPTION: Authorized Dooly County to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the United States Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966). In view of this and the 1968 LCA to the Constitution establishing the Dooly County Industrial Development Authority (Ga. L. 1968, p. 1768), this LCA appears to be obsolete.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Dooly County Industrial Development Authority.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

UNADILLA


DESCRIPTION: Authorized the City of Unadilla to issue bonds to refund and retire bonds
which were outstanding up to January 1, 1944.

COMMENTS: This LCA constituted a one-time authority, and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
DOUGHERTY COUNTY


DESCRIPTION: Provides for the merger of the City of Albany independent school district and the Dougherty County school district.

COMMENTS: This LCA provides varied authority and limitations relative to the enactment of local laws pertaining to the Dougherty County school systems.


DESCRIPTION: Authorizes the county governing authority to establish fire protection districts, provides for the levy of taxes, and authorizes contracts with cities for the furnishing of fire protection services to such districts.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI. Article IX, Section III, Paragraph I currently authorizes counties and municipal corporations to enter into contracts for fire protection services and other governmental services. See also a later LCA, Ga. L. 1962, p. 1122, which may have been intended to supersede this LCA.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized issuance of building permits and adoption of building codes.

COMMENTS: Under Article IX, Section II, Paragraph III(a)(12), and the provisions of O.C.G.A. Chapter 36-13, counties have the powers provided by this LCA.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1956, p. 139.

DESCRIPTION: Authorized the county governing authority to provide for construction and
maintenance of streets, sidewalks, and curbing in the urban areas of the county outside of city limits and to assess abutting property owners for the cost thereof.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide these services and may levy taxes in support of such services under Article IX, Section IV, Paragraphs I and II.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to issue revenue anticipation certificates or general obligation bonds for the purpose of constructing and maintaining a sewer system. The debt is in addition to the debt limitation of the Constitution which at the time this LCA was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.


DESCRIPTION: Creates the Albany Dougherty Payroll Development Authority.


DESCRIPTION: Authorized the board of commissioners to regulate and assess license taxes on businesses in unincorporated areas of county, except those subject to Public Service Commission regulation, with violation of such regulations constituting a misdemeanor. The General Assembly is authorized to modify or limit these powers.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's
court.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to establish fire protection districts in the unincorporated areas of the county and to levy taxes therein.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Article IX, Section II, Paragraph VI currently authorizes counties to establish special services districts for the provision of governmental services and authorizes the levy of taxes, fees, and assessments within such districts for such purposes. The LCA contains several provisions not found in the current general constitutional provision. For example, under the LCA special district taxes do not apply to livestock and homestead exemptions do not apply to special district taxes. There is a petition and referendum procedure for the discontinuation of fire protection services.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to create a county board of registrars or a joint board of registrars for Dougherty County and the City of Albany.

COMMENTS: The LCA provides for an exception to former O.C.G.A. Section 21-2-211 (now O.C.G.A. Section 21-2-212) establishing a board of registrars in each county.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Established a county board of elections and set its powers and duties.

COMMENTS: O.C.G.A. Section 21-2-40 currently permits the creation of a board of elections in any county by local Act. This board was abolished by local Act, Ga. L. 1986, p. 3831.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Abolishes the office of tax commissioner and authorizes the county governing authority by resolution to combine the board of tax assessors, office of tax commissioner, and any other offices and functions respecting the return and assessment of property for taxation.

COMMENTS: The LCA grants unique powers to the county governing authority.


DESCRIPTION: Authorizes the county governing authority to regulate and exercise police powers over the collection of garbage in the unincorporated area of the county and issue exclusive franchises for garbage collection and to collect franchise fees therefor.

COMMENTS: O.C.G.A. Section 36-1-20 now authorizes all county governing authorities to exercise police powers over their unincorporated areas; and this provision appears to make the LCA's grant of police powers unnecessary.


ALBANY


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.
STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the city to incur limited bonded indebtedness for waterworks purposes. This debt is in addition to the debt limitation of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.


LCA affecting Albany under Dougherty County.


DESCRIPTION: Authorizes the city to incur limited bonded indebtedness for the construction and operation of sanitary and storm sewers. This debt is in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.


LCA affecting Albany under Dougherty County.


LCA affecting Albany under Dougherty County.
DOUGLAS COUNTY


DESCRIPTION: Provides for the eligibility, election, and compensation of the county board of education.

COMMENTS: The provisions of the LCA which relate to the structure of education districts have been superseded by a local Act found at Ga. L 1982, p. 4786. However, the provisions which address eligibility and compensation of board members have not been superseded and are exceptions to the compensation and eligibility provisions of O.C.G.A. Sections 20-2-51 and 20-2-55.


1958, p. 598.

DESCRIPTION: Increases the debt limitation incurred by the county to 10 percent of the assessed value of property.

COMMENTS: Article IX, Section V, Paragraph I provides for a debt limitation not to exceed 10 percent of the assessed value of all taxable property within such county.


DESCRIPTION: Authorizes the county governing authority to levy and collect business and occupational license fees and to adopt ordinances and provides that violations of such ordinances shall constitute a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Authorizes the creation of a civil service and retirement system for all county officers and employees.

COMMENTS: Article IX, Section I, Paragraph IV provides that the General Assembly may by general law authorize the establishment by county governing authorities of civil service systems covering county employees or covering county employees and employees of the elected county officers.


DESCRIPTION: Authorizes the county governing authority to create districts for the purpose of providing water, sewer, and fire services and to tax and incur limited bonded indebtedness for such purposes, which debt is in addition to the general debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Article IX, Section II, Paragraphs III and VI authorize counties to establish special districts and to levy taxes in such districts for services furnished. Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county pursuant to this LCA.


DESCRIPTION: Creates the Douglasville-Douglas County Stadium Authority and authorizes the authority to issue revenue bonds for the construction and operation of a stadium facility and provides for the tax exempt status of such bonds and of the authority.


DESCRIPTION: Provides a method for recalling the clerk of the superior court, judge of the probate court, coroner, sheriff, tax commissioner, or any member of the county board of education.

COMMENTS: Article II, Section II, Paragraph IV authorizes the General Assembly by general law to provide for the recall of elected public officers. O.C.G.A. Chapter 21-4 establishes the
procedure for recalling all elected public officers.


**Ga. L. 1979, p. 1808.**

DESCRIPTION: Provides a homestead exemption from county school district ad valorem taxes in the amount of 50 percent of value for residents 65 years of age or over, regardless of income, and in the amount of the full value for residents 70 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**DOUGLASVILLE**

**Ga. L. 1974, p. 1781.**

LCA affecting Douglasville under Douglas County.

**Ga. L. 1978, p. 2320.**

DESCRIPTION: Grants a $4,000.00 homestead exemption from ad valorem taxation to each resident of the city who is 65 years of age or over and has specified income not exceeding $6,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
**EARLY COUNTY**

**Ga. L. 1960, p. 1341.**

DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of *Smith v. State of Georgia*, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1962, p. 808.**

DESCRIPTION: Provides an exemption from county, school, and municipal ad valorem taxes for five years for new manufacturing and processing plants and equipment established in the county by natural and artificial residents of the state.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1968, p. 1608.**

DESCRIPTION: Creates the Early County Industrial Development Authority.


**BLAKELY**

**Ga. L. 1962, p. 808.**

LCA affecting Blakely under Early County.

LCA affecting Blakely under Early County.

**DAMASCUS**


LCA affecting Damascus under Early County.

**HILTON**


LCA affecting Hilton under Early County.

**JAKIN**


LCA affecting Jakin under Early County.
ECHOLS COUNTY


DESCRIPTION: Created the county board of education and provided for the appointment of the members of the board by the grand jury from militia districts.

COMMENTS: A local Act found at Ga. L. 1968, p. 3514, provides for an elected county board of education and defines the education districts from which members are elected. The provisions of both of the LCAs have been superseded entirely by the local Act.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Echols County Development Authority.


DESCRIPTION: Provides that the judge of the probate court shall also be the judge of the County Court of Echols County and authorizes certain salary increases.

COMMENTS: The salary of the probate judge may be set by local law or pursuant to O.C.G.A. Section 15-9-63. The county court has become a magistrate's court under Article VI of the Constitution and O.C.G.A. Chapter 15-10 set forth procedures for designating the probate judge as a magistrate court judge and for setting the judge's compensation as such.

EFFINGHAM COUNTY

Ga. L. 1941, p. 75.

DESCRIPTION: Authorized the county to issue bonds to refund and retire debts which were outstanding and past due on November 1, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Directed the county board of education to divide the county school district into "local schoolhouse districts" and authorized the board to incur bonded indebtedness on behalf of any particular "local schoolhouse district."

COMMENTS: The LCA contained unique authority regarding the issuance and repayment of bonds on behalf of any particular education district.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided an elected county board of education.

COMMENTS: All of the provisions of the LCA regarding the election of the board of education except the residency requirement and general qualifications of members of the board, have been superseded by a local Act found at Ga. L. 1982, p. 3542.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Effingham County Industrial Development Authority.


DESCRIPTION: Authorized the county governing authority to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants an additional $2,000.00 homestead exemption from all county school district ad valorem taxes to those residents 65 years of age or older.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

GUYTON


LCA affecting Guyton under Effingham County.

RINCON


LCA affecting Rincon under Effingham County.

SPRINGFIELD


LCA affecting Springfield under Effingham County.
ELBERT COUNTY


DESCRIPTION: Repealed an earlier LCA found at Ga. L. 1958, p. 717, and provided for an elected county board of education.

COMMENTS: The LCA was superseded by local Act, Ga. L. 1986, p. 3578, as amended.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Elbert County Industrial Development Authority.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

ELBERTON


DESCRIPTION: Authorized the city to incur $200,000.00 in general obligation debt for an electrical system without regard to the general obligation debt limitation of the Constitution.

COMMENTS: O.C.G.A. Section 36-82-60 et seq. authorizes municipalities to issue revenue bonds for electrical generating and distribution systems.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
EMANUEL COUNTY


DESCRIPTION: Authorized the Adrian (1st) consolidated school district of Emanuel, Johnson, and Treutlen counties to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by January 1, 1942.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Emanuel County Development Authority.


SWAINSBORO

Ga. L 1937, p. 34.

DESCRIPTION: Authorized the city to issue bonds and notes to refund and retire bonds and debts outstanding on January 1, 1937, and May 1, 1938, and to incur debt by making temporary loans.

COMMENTS: The provision relating to issuing refunding bonds constituted a one-time authority and has expired. The provision relating to temporary loans is obsolete because Article IX, Section V, Paragraph V authorizes counties to incur debt by making temporary loans.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
EVANS COUNTY


DESCRIPTION: Creates Evans County and describes the boundary thereof.

COMMENTS: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Authorized the Claxton school district of Evans County to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by July 1, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1941, p. 78.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited the county from issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the Evans County Industrial Development Authority.


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CLAXTON

Ga. L. 1941, p. 41.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1941, and which became due by January 1, 1943.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
FANNIN COUNTY


DESCRIPTION: Authorized the county to incur limited debt by making temporary loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes counties to incur debt by making temporary loans.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an elected county board of education and school superintendent.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

BLUE RIDGE


DESCRIPTION: Authorized the city to incur limited bonded indebtedness without regard to the general obligation debt limitation of the Constitution for the purpose of retiring any debt which may exist against the city.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
FAYETTE COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current law relative to the county board of education.


DESCRIPTION: Created the Fayette County Industrial Building Authority.

STATUS: Purportedly repealed by home rule ordinance, Ga. L. 1987, p. 5530. Article XI, Section I, Paragraph IV(b) authorizes LCAs to be continued either by local Act or by home rule ordinance. However, Paragraph IV(b) authorizes repeal only by local Act and does not so authorize by home rule ordinance.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to create districts for the purpose of providing water, sewer, and fire services, and to tax and incur limited bonded indebtedness for such purposes, which debt is in addition to the general debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Article IX, Section II, Paragraphs III and IV authorize counties to establish special districts and to levy taxes in such districts for services furnished. Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the ratification of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county pursuant to this LCA. However, this LCA does authorize the county to incur a greater amount of bonded indebtedness than is permitted under the general provisions of the Constitution.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorized the grand jury to recommend to the county governing authority or the General Assembly salary increases for elected county officers.

COMMENTS: The LCA provided for duties of the grand jury not otherwise set by general law.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county board of commissioners to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

PEACHTREE CITY


DESCRIPTION: Created the Peachtree City Industrial Building Authority.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.
FLOYD COUNTY


LCA affecting Floyd County under Chatham County.


DESCRIPTION: Authorized the county to levy an additional tax for high school purposes upon the voter approval.

COMMENTS: Article VIII, Section VI authorizes boards of education to levy ad valorem taxes for school purposes generally not to exceed 20 mills and provides for the increase or removal of the 20 mill limit upon approval of the voters in a referendum.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

Ga. L. 1939, p. 83.

DESCRIPTION: Temporary loans.


DESCRIPTION: Water and sewerage systems.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education and an appointed school superintendent.

COMMENTS: The LCA contains the current school board law for Floyd County. An Act to create a new board and repeal this board, Ga. L. 1987, p. 4994, failed and was not ratified.


DESCRIPTION: Authorized the county governing authority to establish and administer a system of street lights, sewerage, and water and to levy taxes therefor.

COMMENTS: The authority provided for in this LCA is now granted under Article IX, Section II, Paragraph III, supplementary home rule powers, and Article IX, Section II, Paragraph VI, which authorizes the creation of special districts for local government services.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Rome-Floyd County Development Authority.


DESCRIPTION: Authorized the General Assembly to provide for consolidation of the Floyd County school system and independent school systems in Floyd County.

COMMENTS: Article VIII, Section V1 Paragraph I provides for consolidation of school systems by a local Act conditioned upon approval in a referendum. The LCA allows the board of education of the respective systems to be merged in accordance with a plan designed by the board if approved in a referendum. An Act creating a new board of education and repealing this LCA, Ga. L. 1987, p. 4994, failed and was not ratified.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county, acting independently or jointly with any other local government having similar authority, to establish area schools beyond the twelfth grade. Authorizes any jurisdiction participating in the establishment of such a school to levy taxes for its support and to issue for its support bonded debt up to 3 percent of the assessed value of the taxable property within the jurisdiction, such bonded debt to be in addition to any other authorized indebtedness. Authorizes the General Assembly to enact local laws pursuant to,
but not in conflict with, the LCA. The authority to incur debt for the purpose outlined in this LCA is not covered by other provisions of this Constitution or general law. This LCA appears to be the basis for Ga. L. 1969, p. 3710, relating to the Coosa Valley Area Vocational Technical School System.


**Ga. L. 1966, p. 752.**

DESCRIPTION: Authorized the county governing authority to create districts for the purpose of providing water, sewer, and fire services, and to tax and incur limited bonded indebtedness for such purposes, which debt is in addition to the general debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Article IX, Section II, Paragraphs III and IV authorize counties to establish special districts and to levy taxes in such districts for services furnished. Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this amendment, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county pursuant to this amendment. However, this amendment does authorize the county to incur a greater amount of bonded indebtedness than is permitted under the general provisions of the Constitution.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1966, p. 906.**

DESCRIPTION: Authorized the county governing authority to construct and improve streets, curbing, street lights, and sidewalks and to assess the abutting property owners for the cost of such services upon approval by a majority of such property owners.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide these services and may levy taxes in support of such services under Article IX, Section IV, Paragraphs I and II.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1967, p. 930.**

DESCRIPTION: Authorized the General Assembly to create a merit system of employment for all county employees.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general
law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1584.**

DESCRIPTION: Authorized the county board of education to establish and participate in the cost of maintaining insurance, workmen’s compensation, and hospital programs for the benefit of its employees.

COMMENTS: The LCA’s purpose is unclear, given the powers of local boards of education.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1971, p. 968.**

DESCRIPTION: Provided a method for recalling the clerk of the superior court, coroner, ordinary, sheriff, tax commissioner, or member of the county board of education.

COMMENTS: Article II, Section II, Paragraph IV authorizes the General Assembly by general law to provide for the recall of elected public officials. O.C.G.A. Chapter 21-4 establishes the procedure for recalling all elected public officers.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

**Ga. L. 1976, p. 1887.**

DESCRIPTION: Authorized the county governing authority to include within any retirement system employees, except elected county officers, whose compensation or at least 50 percent thereof is paid by the county.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) authorizes cities and counties to maintain and modify existing pension or retirement systems, and Article III, Section X, Paragraphs I and II authorize the expenditure of public funds for such purposes.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

DESCRIPTION: Provides a $4,000.00 homestead exemption from county ad valorem taxes for residents who are 65 years of age or over and whose specified income does not exceed $4,000.00, and provides that both spouses may claim their proportional share of the exemption even though only one spouse is 65 or over.

COMMENT: O.C.G.A. Section 48-5-40(3)(H) authorizes any joint owner/occupant to claim full amount of exemption.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Provides an additional homestead exemption from county school district ad valorem school taxes, in the same amount as provided by general law, for residents who are 62 years of age or over and whose specified income does not exceed $8,000.00, and provides that both spouses may claim their proportional share of the exemption even though only one spouse is 62 or over.

COMMENT: O.C.G.A. Section 48-5-40(3)(H) authorizes any joint owner/occupant to claim full amount of exemption.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes a local law regarding election of the juvenile court judge.

COMMENTS: O.C.G.A. Section 15-11-3 provides that juvenile court judges are appointed, unless otherwise provided in a local Act or unless a different mode of selection was in place on July 1, 1983.


DESCRIPTION: Authorized the General Assembly to stagger the terms of the board of commissioners, shorten the terms of any commissioners in office in 1981 without the necessity of a referendum, and provided for terms of less than four years.

COMMENTS: An implementing local Act, Ga. L. 1981, p. 3023, carried out the provisions of this LCA.

STATUS: Not continued by local Act or by home rule ordinance. Repealed by Article XI, Section I, Paragraph IV.

ROME


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 amendment added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides an additional homestead exemption from city school ad valorem taxes in the same amount as provided by general law for residents who are 62 years of age or
over and whose specified income does not exceed $8,000.00, and provides that both spouses may claim their proportional share of the exemption even though only one spouse is 62 or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. O.C.G.A. Section 48-5-40(3)(H) authorizes any joint owner/occupant to claim full amount of exemption.


LCA affecting Rome under Floyd County.
FORSYTH COUNTY


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1951; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an elected county board of education.


DESCRIPTION: Authorizes the General Assembly to provide for a merit system for all county employees, other than elected officials, whose salaries are paid from county funds.

COMMENTS: Article IX, Section I, Paragraph IV provides that the General Assembly may by general law authorize the establishment by county governing authorities of civil service systems covering county employees or covering county employees and employees of the elected county officers.

FRANKLIN COUNTY

Ga. L. 1941, p. 158.

DESCRIPTION: Authorized the Sandy Cross consolidated school district of Franklin County to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by June 1, 1949.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Franklin County Industrial Building Authority.

FULTON COUNTY


LCA affecting Fulton County under Chatham County.


DESCRIPTION: Authorized Chatham County, Fulton County, and Richmond County to make temporary loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes counties to incur debt by making temporary loans.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to establish sewerage, water, and fire prevention systems and parks and to levy taxes in support of such services.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide these services and may levy taxes in support of such services under Article IX, Section IV, Paragraphs I and II.


Ga. L. 1939, p. 28.

DESCRIPTION: Required the county board of education to assume and pay all bonded indebtedness of the school districts of East Point and College Park outstanding on January 1, 1941.

COMMENTS: This LCA constituted one-time authority and has expired.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the General Assembly to provide that the ordinary, sheriff, clerk of the superior court, tax receiver, tax collector or tax commissioner, and county treasurer shall be required to appoint a chief clerk, chief assistant, or chief deputy.

COMMENTS: The purpose of this LCA appears to be to allow the General Assembly to require that certain elected county officers appoint a chief assistant and to permit vacancies in such offices to be filled by such chief assistants. The LCA provides for an exception to general law regarding the filling of vacancies in certain elected county offices and mandates the appointment of assistants. A later LCA found at Ga. L. 1952, p. 514, supersedes the provisions in this LCA regarding the tax commissioner.


Ga. L. 1939, p. 36.

DESCRIPTION: Authorizes enactment of laws to create civil service system and commission for certain county employees and employees and deputies of county officers.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


DESCRIPTION: Authorizes the enactment of laws to give to the county and county school board the power to create a retirement system for county and county school employees and to levy taxes therefor.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) now authorizes counties and municipalities to maintain and modify existing retirement or pension systems and to create and maintain retirement or pension systems for elected or appointed officers and employees whose compensation is paid in whole or in part from county or municipal funds. Article III, Section X, Paragraph I now authorizes the expenditure of public funds for retirement and pension systems for public officers and employees. O.C.G.A Section 48-5-220(17) also authorizes counties to tax to pay for teacher pension or retirement systems. This amendment was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.


DESCRIPTION: Authorizes the boards of education of Fulton County, Floyd County, and DeKalb County to incur debt by making temporary loans and sets out the procedures for the formula to be used in computing such loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes school districts to make temporary loans. However, the procedures and formula for making temporary loans under this local amendment differ from that set forth in the general provision of the Constitution.


DESCRIPTION: Hospitals; joint contracts; taxation with City of Atlanta and DeKalb County.


DESCRIPTION: Empowers the county and city governing authorities to spend funds not derived from taxation to advertise and promote the agricultural, industrial, historic, recreational, and natural resources, facilities, and assets of the county and city, to encourage the location of industry therein, and to attract tourists and visitors thereto.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize expenditures for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Authorizes certain employees whose wages are paid wholly or partially out of county funds, officers and employees of the county welfare department, and certain pension system officers and employees of the county board of education to participate in the pension system established for county employees.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) now authorizes counties and municipalities to maintain and modify existing retirement or pension systems and to create and
maintain retirement or pension systems for elected or appointed officers and employees whose compensation is paid in whole or in part from county or municipal funds. Article III, Section X, Paragraph I now authorizes the expenditure of public funds for retirement and pension systems for public officers and employees. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.


**Ga. L. 1947, p. 1757.**

DESCRIPTION: Authorizes governing authority to levy tax or assessment on real property in unincorporated areas of county for garbage disposal services and to divide such area into garbage disposal districts without regard to uniformity.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.


**Ga. L. 1947, p. 1759.**

DESCRIPTION: Authorizes Fulton County, DeKalb County, the City of Atlanta, and any public corporations created by them to issue revenue anticipation obligations (now called revenue bonds) to construct grandstands and stadiums.

COMMENTS: It appears that the Revenue Bond Law, O.C.G.A. Section 36-82-60, *et seq.*, authorizes cities and counties to exercise the powers authorized in this local amendment. Also see Article IX, Section III, Paragraph I and Article IX, Section VI, Paragraph I.


**Ga. L. 1947, p. 1773.**

DESCRIPTION: Authorized governing authority to assess and collect license fees and taxes on businesses in unincorporated areas of county, including taxicabs, and to classify and assess different fees and taxes against different classes of business and to regulate all such business with violation of such regulation constituting a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-
1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1947, p. 1776.**

DESCRIPTION: Authorizes the General Assembly to include in the county civil service/merit system, other than elected officers, who are paid out of county funds, and prior extensions of coverage by system is ratified.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


**Ga. L. 1950, p. 458.**

LCA affecting Fulton County under Atlanta.

**Ga. L. 1951, p. 881.**

LCA affecting Fulton County under Atlanta.

**Ga. L. 1950, p. 441.**

DESCRIPTION: Authorizes the General Assembly to require or permit the tax receiver, tax collector, or tax commissioner to receive the returns and collect taxes due to the City of Atlanta and to permit the retention of a percentage of such collections as compensation for such services.

COMMENTS: Article IX, Section I, Paragraph III requires the qualifications, powers, and duties, of the tax commissioner to be provided by general law. The LCA provides an exception to this provision by permitting the General Assembly by local law to provide for certain duties of the tax commissioner.


DESCRIPTION: Provides that the county governing authority may spend county funds to support any institution within the county which is owned by the state or an agency of the state.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize expenditures for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Changes debt limitation incurred by the county board of education from 7 percent of assessed value of property to 10 percent of assessed value of property.

COMMENTS: Article IX, Section V, Paragraph I provides for a debt limitation not to exceed 10 percent of the assessed value of all taxable property within such county.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Annexed territory incorporated into Atlanta school system.


DESCRIPTION: Authorized the General Assembly to vest the planning and zoning powers in an independent governmental authority for the City of Atlanta and the unincorporated areas of Fulton County.

COMMENTS: Subsequent changes in the general provisions of the Constitution, beginning in 1972, have superseded the authority provided by this amendment. Under Article IX, Section II, Paragraph IV of the new Constitution, the power to plan and zone is vested directly in the counties and municipalities.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the General Assembly to provide by general or local law all the powers, responsibilities, and limitations of the county governing authority in the incorporated and unincorporated areas.

COMMENTS: Although subsequent changes in the Constitution have rendered the LCA largely obsolete, there may be certain governmental functions currently being performed pursuant to the LCA.


**Ga. L. 1951, p. 874.**

DESCRIPTION: Gives the General Assembly broad powers relative to county ad valorem taxation and the political subdivisions located wholly or in part in the county, including the power to prescribe the date of tax assessments and levies, to prescribe the form of tax bills, to prescribe tax due dates, to authorize partial payments of taxes, to provide for appraisals, to prescribe the location of tax offices, and to provide for forms, records, and equipment.

COMMENTS: This LCA gives the General Assembly broad power to enact local legislation otherwise preempted by general law. While no attempt has been made to identify all local laws based on this authority, two examples of such local laws may be found at Ga. L. 1951, p. 2506 (collection of Atlanta taxes by Fulton County) and Ga. L. 1951, p. 3131 (date of fixing millage for Fulton County).


**Ga. L. 1951, p. 881; Ga. L. 1960, p. 1441.**

DESCRIPTION: School district indebtedness assumed by City of Atlanta.


**Ga. L. 1952, p. 514.**

DESCRIPTION: Authorizes the General Assembly to provide the method of selection of the tax commissioner and to provide for the appointment of a chief deputy.

COMMENTS: Article IX, Section I, Paragraph III provides that tax commissioners are county officers and are elected to four-year terms of office.


DESCRIPTION: Provides that the general $2,000.00 homestead exemption from ad valorem taxes shall not apply to county school district taxes.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the exception provided by this LCA. This LCA was not specifically continued in effect by local Act or by home rule ordinance.


DESCRIPTION: Changed debt limitation incurred by the county board of education from 7 percent of assessed value of property to 10 percent of assessed value of property.

COMMENTS: Article IX, Section V, Paragraph I provides for a debt limitation not to exceed 10 percent of the assessed value of all taxable property within such county.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants the county governing authority full authority regarding street improvements in the unincorporated area.

COMMENTS: The authority granted by this LCA is currently authorized under Article IX, Section II, Paragraph III as a supplementary home rule power of counties and municipalities. Article IX, Section IV, Paragraph II authorizes the levy of taxes in support of such services.


DESCRIPTION: Authorizes the General Assembly to abolish the office of coroner and to create the office of medical examiner and prescribe powers, duties, and functions.


DESCRIPTION: Authorizes Fulton County to contract with the City of Atlanta and any authority created for the purpose of paying up to one-third of the amount necessary to retire
the principal and interest of any obligations used to finance the construction of a stadium and related facilities.


**Ga. L. 1964, p. 1008.**

DESCRIPTION: Authorizes the creation of MARTA and grants all powers of the authority.

STATUS: Continued automatically by Article XI, Section I, Paragraph IV(d).

**Ga. L. 1966, p. 909.**

DESCRIPTION: Authorizes the county to levy and collect business license taxes in the unincorporated area.

COMMENTS: Article IX, Section IV, Paragraph I(b)(1) authorizes county governing authorities by local law to levy business license taxes. An implementing local law is found at Ga. L 1984, p. 4148.


**Ga. L. 1966, p. 924.**

DESCRIPTION: Authorizes the county to conduct recreational programs in cities of not more than 5,000 persons provided the city contributes one-half of the cost of such programs and provided that the cost to Fulton County does not exceed $5,000.00 per year.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities and counties to provide for the services authorized by this LCA. An LCA found at Ga. L 1982, p. 2504, authorizes Fulton County to make one-time grants of not more than $5,000.00 to cities within the county for recreational purposes.


**Ga. L. 1966, p. 925.**

DESCRIPTION: Authorizes the county governing authority to operate landfills.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities and counties to provide the services authorized by this LCA.


DESCRIPTION: Made certain provisions for the Criminal Court of Fulton County.

COMMENTS: This court appears to now be the State Court of Fulton County.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the governing authority to regulate traffic in the unincorporated area of the county and to establish penalties for violating such regulations.

COMMENTS: Effectively superseded by a later LCA found at Ga. L. 1976, p. 1880

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to indemnify the tax commissioner for uncollectible checks for automobile license tags.

COMMENTS: Under O.C.G.A. Section 48-2-32, the state revenue commissioner may receive in payment of license fees and taxes personal and company checks. 1968 Op. Atty.Gen. 68-215 determined that if a tax commissioner accepted such checks, it would be at the tax commissioner's own risk. O.C.G.A. Section 48-5-146 removes personal liability of tax commissioners for unpaid checks or money orders received in payment of taxes and license fees when authorized by the county governing authority and received according to other requirements. If the county were so to authorize, this LCA would be unnecessary.


DESCRIPTION: Authorizes the county to issue general obligation bonds for certain public improvements without a referendum.

COMMENTS: The authority to issue bonds for such purposes as provided in this LCA
without the necessity of a referendum is not permitted under other provisions of the Constitution or general law.


**Ga. L. 1972, p. 1437.**

DESCRIPTION: Authorized the county governing authority to construct and maintain a system of public libraries and to levy taxes in support of such library system.

COMMENTS: Cities and counties are authorized to establish and maintain library systems under Article IX, Section II, Paragraph III(a)(10) and may levy taxes in support of such service under Article IX, Section IV, Paragraphs I and II. A later LCA at Ga. L. 1982, p. 2547, authorizes the General Assembly to provide a county-wide library system for Fulton County and all municipalities located therein, and enabling legislation has been adopted.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1972, p. 1439.**

DESCRIPTION: Authorizes the county governing authority to maintain and operate detention facilities inside or outside the boundaries of the county for the confinement of all persons, including juveniles, and provides that the facilities shall be under the control of such person as may be designated by the governing authority and need not be used exclusively for any one class of prisoner.


**Ga. L. 1972, p. 1477.**

DESCRIPTION: Authorizes the county, with the consent of the city involved, to operate recreational programs in any city within the county having a population of 5,000 or less.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities and counties to operate parks and recreational programs and facilities and permits cities and counties to contract for the provision of such services by one jurisdiction within the boundaries of the other.

**Ga. L. 1972, p. 1481.**

DESCRIPTION: Authorizes the county governing authority to divide the county into districts for the purpose of providing any or all services which the county is authorized to provide and to levy taxes or assessments to defray the cost of such services without the necessity of uniformity of taxation between such districts.

COMMENTS: Article IX, Section II, Paragraph VI expands the provisions of the Constitution of 1976 by providing that special services districts may be created for delivery of any services and that taxes may be levied therefor within the districts without uniformity. The restrictions of former Article IX, Section V, Paragraph III of the Constitution of 1976 were omitted in the new Constitution.


**Ga. L. 1974, p. 1809.**

DESCRIPTION: Authorized the county governing authority to increase retirement benefits but prohibits increases for any person receiving in excess of $150.00 per month until every retiree receives at least $150.00 per month. Also prohibited current retirees from receiving greater benefits than those to be received by employees not yet retired.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) and Article III, Section X, Paragraph II now provide general authorization for maintaining retirement systems and expending public funds for increasing benefits in systems wholly or partially supported by public funds. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1976, p. 1864.**

DESCRIPTION: Provides that for purposes of determining eligibility for homestead exemption from county, city, and school ad valorem taxes in the county a "homestead" shall include property held under an occupancy agreement as a stockholder of a nonprofit cooperative ownership housing corporation.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 4448. There is at least one case, *Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean
that unlike other exemptions continued as statute which can be amended, this expansion of homestead eligibility cannot be amended.

**Ga. L. 1976, p. 1880.**

DESCRIPTION: Authorizes the county to adopt ordinances for the unincorporated areas of the county.

COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and resolutions, and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. However, the provisions of the Constitution and the general law may be more restrictive as to the subject matter of these local ordinances and resolutions or as to the penalties which may be imposed for violations of the ordinances and resolutions.


**Ga. L. 1976, p. 1924.**

DESCRIPTION: Supersedes Ga. L. 1974, p. 1657, and grants a $10,000.00 homestead exemption from Fulton County and Fulton County School District ad valorem taxes to each resident of Fulton County who is 65 years of age or older or disabled who has specified income not exceeding $8,000.00 per year.

COMMENTS: This LCA has apparently been superseded by an LCA set out at Ga. L. 1978, p. 2367, which grants such an exemption to all such persons whose income does not exceed the maximum authorized to be received under the federal Social Security Act.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law these types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Authorized the General Assembly to increase the retirement benefits of teachers and employees of the county board of education.

COMMENTS: Article III, Section X, Paragraph III vests the authority to establish or modify local retirement systems covering employees of county boards of education in the General Assembly. In addition, Article III, Section X, Paragraph II authorizes increasing the benefits paid to any retirement or pension system supported from public funds.
STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1977, p. 1569.**

DESCRIPTION: Established Fulton County Industrial District.

COMMENTS: Article IX, Section I, Paragraph IV(d) continues specifically LCAs establishing industrial areas. This LCA was not specifically continued by local Act or by home rule ordinance. However, the status of this LCA is unclear. It contained a contingency that it would become effective only upon the ratification of another LCA which removed a population-related obligation to levy a 1 1/2 mill educational tax. There is no evidence that such other LCA was ever ratified. A subsequent LCA, Ga. L. 1979, p. 1797 (now repealed), appeared to have created the same industrial district.

**Ga. L. 1978, p. 2367.**

DESCRIPTION: Grants a $10,000.00 homestead exemption from county and county school district ad valorem taxes to each resident of Fulton County who is disabled or 65 years of age or older and has specified income not exceeding the maximum amount which may be received under the federal Social Security Act.

STATUS: Article VII, Section II, Paragraph IV continues in effect those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1978, p. 2383.**

DESCRIPTION: Authorizes the county governing authority to increase retirement benefits of retirees of any system wholly or partially supported by funds of the county. Such increases may be paid only from general county funds and not from the funds of the Fulton County Teachers Retirement Fund.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) and Article III, Section X, Paragraph II now provide general authorization for maintaining retirement systems and expending public funds for increasing benefits in systems wholly or partially supported by public funds. However, increases for retirees under the teachers’ retirement fund would ordinarily be paid from funds of the school board and not from county funds as contemplated under this LCA. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.


DESCRIPTION: Provided for the membership of the Fulton County Planning Commission.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to establish no more than two branch offices for the conduct of county business and authorizes the board of education to establish branch offices for the conduct of official business on educational matters.


DESCRIPTION: Establishes the Fulton County Industrial District and prohibits the county governing authority from levying any tax for educational purposes within an independent school district. It also prohibits the area within the industrial district from being within any city boundary unless done by subsequent LCA and specifies that properties within the industrial district are subject to taxes for school purposes.

COMMENTS: Article XI, Section I, Paragraph IV(d) specifically continues LCAs establishing industrial areas. (See Comments under Ga. L. 1977, p. 1569 for further information on the effect of this LCA.) The purpose of the county prohibition on levying county school taxes in an independent school district may refer to a repealed LCA. See entry regarding Ga. L. 1937, p. 18, on page 429.


DESCRIPTION: Authorized the General Assembly to control or limit the provision of public safety services by the county and to limit ad valorem taxation for the provision of such services.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
**Ga. L. 1980, p. 2053.**

DESCRIPTION: Authorized and directed the county governing authority to provide increased retirement benefits for certain employees and officers who retired prior to January 1, 1964, such increased benefits to become effective January 1, 1981.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) now authorizes counties and municipalities to maintain and modify existing retirement or pension systems and to create and maintain retirement or pension systems for elected or appointed officers and employees whose compensation is paid in whole or in part from county or municipal funds. Article III, Section X, Paragraph I now authorizes the expenditure of public funds for retirement and pension systems for public officers and employees.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1982, p. 2504.**

DESCRIPTION: Authorizes the board of commissioners to make grants not exceeding $5,000.00 to municipalities located in the county for the conduct of recreational programs.

COMMENTS: Sharing of county revenues with cities is not within the purposes for which counties are authorized to levy taxes by general law. The county and its cities would likely be authorized without this LCA to enter into contracts whereby the cities operate recreational programs which are open to all county residents and the county makes payments to the cities.


**Ga. L. 1982, p. 2509.**

DESCRIPTION: Exempts from city, county, and school ad valorem taxes, for seven years, capital improvements of at least $1 million in value made to property within the Cabbagetown Historic District.


**Ga. L. 1982, p. 2645.**

DESCRIPTION: Authorizes the General Assembly to provide by local law for the "freeport exemption" of inventory goods to be applied for purposes of county, county school district, and municipal taxes to urban enterprise zones established by the City of Atlanta.
COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the power of the General Assembly by local law to authorize the freeport exemption for urban enterprise zones.

STATUS: The LCA was not specifically continued by local Act or by home rule ordinance.


DESCRIPTION: Authorizes the General Assembly by legislation to treat real property in urban enterprise zones in Atlanta as a separate class of property for Atlanta and Fulton County tax purposes.

COMMENTS: This LCA provides an exception to the uniformity requirement of Article VI, Section I, Paragraph III. The exception has been implemented by Ga. L. 1983, p. 4097.


ALPHARETTA


DESCRIPTION: Zoning and planning legislation and regulations.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Alpharetta under Fulton County.


DESCRIPTION: Grants a $2,000.00 homestead exemption from all ad valorem taxation by the city to residents of the city who are disabled or age 65 or over who do not have specified income exceeding $4,000.00 per year.

STATUS: Article VI, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

LCA affecting Alpharetta under Fulton County.


Amendment affecting Alpharetta under Fulton County.

ATLANTA


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue refunding bonds to retire bonds which were outstanding and past due on January 1, 1937, and January 1, 1938, to make loans to pay debts existing on January 1, 1938, and to make temporary loans each year in the future.

COMMENTS: Those provisions authorizing the issuance of bonds and the making of temporary loans to retire indebtedness as such existed on January 1, 1937, and January 1, 1938, no longer have any validity. The provision authorizing annual temporary loans is no
longer necessary in view of Article IX, Section V, Paragraph V which authorizes municipalities to incur debt by making temporary loans.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1939, p. 8.**

DESCRIPTION: Authorizes the city to issue revenue bonds for the purpose of providing for a waterworks system and a sanitation system.

COMMENTS: O.C.G.A. Section 36-82-60 et seq. currently provides authority to issue revenue bonds for the purposes covered by this LCA.


**Ga. L. 1943, p. 18.**

DESCRIPTION: Authorizes the City of Atlanta, Fulton County, and DeKalb County to contract with each other or with any hospital authority to incur indebtedness without a referendum relative to hospitalization which indebtedness is in addition to the debt limitation of the Constitution which at the time this amendment was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the ratification of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by such city or counties pursuant to this LCA. This LCA also authorizes such city and counties to incur bonded indebtedness without the necessity of a referendum and for a purpose not covered by general law.


**Ga. L. 1950, p. 458.**

DESCRIPTION: Provides that when the corporate limits of the City of Atlanta are extended into Fulton County, the additional territory becomes a part of the Atlanta independent school system and school property located in the annexed area becomes property of Atlanta.

COMMENTS: Since the LCA merely states what would be the case even if the LCA did not exist, the purpose of the LCA is not clear. If the LCA were repealed, there would be no apparent change in the legal situation between the Atlanta and Fulton County school systems.


DESCRIPTION: Repeals Ga. L 1950, p. 456, and provides that the City of Atlanta shall assume a portion of the Fulton County school district's bonded indebtedness when areas of such school district are annexed into the city. Such debt is in addition to the debt limitation of the Constitution.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the ratification of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the city pursuant to this LCA. This LCA also applies to future annexations.


DESCRIPTION: Provides that the maximum indebtedness which may be incurred by the city shall be 12 percent of the total tax digest, with a maximum of 8 percent for municipal purposes and a maximum of 4 percent for school purposes.

COMMENTS: Article IX, Section V, Paragraph I provides a general debt limitation of 10 percent of the tax digest.


DESCRIPTION: Repeals Ga. L 1947, p. 664, and Ga. L 1956, p. 257, and authorizes the City of Atlanta to incur bonded indebtedness without a referendum for the purpose of constructing and repairing waterworks and solid waste disposal systems. Said debt is in addition to the general debt limitation in the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the city pursuant to this LCA. This LCA also authorizes the city to incur bonded indebtedness without the necessity of a referendum.


DESCRIPTION: Authorizes the creation of MARTA and grants all powers of the authority.
STATUS: Continued automatically in force and effect by Article XI, Section I, Paragraph IV(d).


DESCRIPTION: Provides a procedure whereby the city may issue up to $4 million per year of general obligation bonds for school purposes without a referendum.

COMMENTS: General obligation bonds may under the general provisions of the Constitution can be issued only pursuant to referendum approval.


DESCRIPTION: Provides a procedure whereby the city may issue up to $4 million per year of general obligation bonds for municipal corporate purposes without a referendum.

COMMENTS: General obligation bonds may under the general provisions of the Constitution be issued only pursuant to referendum approval.


DESCRIPTION: Authorizes the city to incur certain bonded indebtedness for school facilities and equipment without a referendum.

COMMENTS: Any indebtedness incurred under this LCA was required by the terms of the LCA to be incurred not later than December 31, 1970. No further debt can be issued under the LCA. If any indebtedness incurred under the LCA remains outstanding, it may be necessary to retain the LCA if it is desired that such outstanding indebtedness should not be counted in computing the maximum indebtedness which the city is authorized to have outstanding. That is to say, if outstanding indebtedness under this LCA plus other outstanding indebtedness would exceed the limits specified in the LCA set out at Ga. L. 1956, p. 360, then specific continuation of this LCA may be necessary.


DESCRIPTION: Authorizes the city to establish historic zones and to enact planning and zoning ordinances.

COMMENTS: O.C.G.A. Section 44-10-20 et seq. establishes uniform procedures to be used by
counties and municipalities in enacting ordinances providing for the protection of districts, sites, buildings, and structures having a special historical, cultural, or esthetic interest or value. The LCA is unnecessary, but, if it is repealed, any ordinances adopted previously would need to be reenacted in accordance with the procedures established by general law.


**Ga. L. 1976, p. 1869.**

DESCRIPTION: Authorizes the city under certain conditions to levy up to two mills of ad valorem tax for the purpose of paying principal and interest on the city's revenue obligations. Authorizes the city, under certain conditions, to issue revenue obligations binding the city to exercise this power of taxation for such purposes.

COMMENTS: Under general provisions of the Constitution a municipality is prohibited from exercising the power of taxation to pay principal or interest on its revenue bonds.


**Ga. L. 1977, p. 1587.**

DESCRIPTION: Repeals Ga. L. 1973, p. 1491, which repealed Ga. L. 1950, p. 443, and grants a $5,000.00 homestead exemption from all ad valorem taxes levied by the city to each resident of the city. Grants a $10,000.00 exemption to each resident who is 65 years of age or older and has specified income not exceeding $8,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1980, p. 2112.**

DESCRIPTION: Authorizes the city to issue revenue bonds for construction of off-street parking facilities.

COMMENTS: Article IX, Section II, Paragraph III(a)(11) and Code Section 36-82-61(4)(G) appear to provide the authority to do those things which are authorized by this LCA.


**Ga. L. 1943, p. 24.**

LCA affecting Atlanta under Fulton County.
LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under DeKalb County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under DeKalb County.

LCA affecting Atlanta under Fulton County.

LCA affecting Atlanta under Fulton County.


LCA affecting Atlanta under Fulton County.


LCA affecting Atlanta under Fulton County.

**COLLEGE PARK**


DESCRIPTION: Creates the College Park Business and Industrial Development Authority.


DESCRIPTION: Repeals Ga. L. 1980, p. 2144, which repealed Ga. L. 1974, p. 1768, and grants a $6,000.00 homestead exemption from city ad valorem taxes to residents under age 65 and grants an $8,000.00 exemption to residents 65 years of age or older or who are totally disabled.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

Ga. L. 1939, p. 28.

LCA affecting College Park under Fulton County.


LCA affecting College Park under Fulton County.

LCA affecting College Park under Fulton County.


LCA affecting College Park under Fulton County.

EAST POINT


DESCRIPTION: Authorized the city to issue revenue bonds to provide for off-street parking lots.

COMMENTS: Article IX, Section VI, Paragraph I and Code Section 36-82-61(4)(G) authorize the issuance of revenue bonds for public parking areas and public parking buildings.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Funds to promote industry and commerce.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $2,000.00 exemption from municipal ad valorem taxation to each resident of the city. Grants a $5,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is disabled or 65 years of age or over and does not have specified income exceeding $5,000.00 per year. Grants a $10,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is a disabled veteran.

COMMENT: O.C.G.A. Section 48-5-48 now provides a more liberal homestead exemption from municipal taxation for disabled veterans.
STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1973, p. 1495.**

DESCRIPTION: Authorized the city council to increase retirement benefits to persons who retired before January 1, 1975, under retirement systems of the city.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) and Article III, Section X, Paragraph II now provide general authorization for maintaining retirement systems and expending public funds for increasing benefits in systems wholly or partially supported by public funds. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1975, p. 1705.**

DESCRIPTION: Creates the East Point Business and Industrial Development Authority.


**Ga. L. 1939, p. 28.**

LCA affecting East Point under Fulton County.

**Ga. L. 1951, p. 874.**

LCA affecting East Point under Fulton County.

**Ga. L. 1976, p. 1864.**

LCA affecting East Point under Fulton County.

**Ga. L. 1982, p. 2504.**

LCA affecting East Point under Fulton County.
FAIRBURN

LCA affecting Fairburn under Fulton County.

LCA affecting Fairburn under Fulton County.

LCA affecting Fairburn under Fulton County.

HAPEVILLE


DESCRIPTION: Grants a $2,500.00 homestead exemption from municipal ad valorem taxation to each resident of the city. Grants a $6,500.00 exemption from municipal taxation to each resident of the city who is disabled or age 65 or over who does not have specified income exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Creates the Hapeville Development Authority.

COMMENTS: There were two 1982 LCAs to create the same Hapeville Development Authority. Both a Senate originated bill (Ga. L. 1982, p. 2524) and a House originated bill (Ga. L. 1982, p. 2618) passed the General Assembly and were ratified.

STATUS: Unclear. The first LCA, Ga. L. 1982, p. 2524 was continued purportedly by local Act, Ga. L. 1987, p. 4961. (The local advertisement on p. 4961 references the second 1982 LCA, however, the bill's caption and body do not.) The second LCA, Ga. L. 1982, p. 2618 was not continued by local Act or by home rule ordinance and is repealed by Article XI,Section I, Paragraph IV.

  LCA affecting Hapeville under Fulton County.


  LCA affecting Hapeville under Fulton County.


  LCA affecting Hapeville under Fulton County.

  MOUNTAIN PARK


  LCA affecting Mountain Park under Fulton County.


  LCA affecting Mountain Park under Fulton County.


  LCA affecting Mountain Park under Fulton County.

  PALMETTO

DESCRIPTION: Grants an $8,000.00 homestead exemption from city ad valorem taxes to those residents 65 years of age or older whose specified income does not exceed $8,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1951, p. 874.**
LCA affecting Palmetto under Fulton County.

**Ga. L. 1975, p. 1700.**
LCA affecting Palmetto under Coweta County.

**Ga. L. 1976, p. 1864.**
LCA affecting Palmetto under Fulton County.

**Ga. L. 1982, p. 2504.**
LCA affecting Palmetto under Fulton County.

**ROSWELL**

**Ga. L. 1978, p. 2430.**

DESCRIPTION: Provides a $2,000.00 homestead exemption from city ad valorem taxes for residents 65 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1951, p. 874.**
LCA affecting Roswell under Fulton County.

**Ga. L. 1976, p. 1864.**
LCA affecting Roswell under Fulton County.

LCA affecting Roswell under Fulton County.

UNION CITY


DESCRIPTION: Grants a $4,000.00 homestead exemption from city ad valorem taxes to those residents 65 years of age or older whose specified income does not exceed $8,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Grants a $2,000.00 homestead exemption from all city ad valorem taxes to disabled residents whose specified income does not exceed $8,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


LCA affecting Union City under Fulton County.


LCA affecting Union City under Fulton County.


LCA affecting Union City under Fulton County.
GILMER COUNTY


DESCRIPTION: Provided for an elected county board of education.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Gilmer County Industrial Development Authority.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1488**

DESCRIPTION: Authorized the tax commissioner to levy and collect a fi. fa. as if done by the sheriff.

COMMENTS: O.C.G.A. Section 48-5-137 authorizes tax commissioners to act as ex officio sheriffs for the collection of taxes by levy and sale upon the consent of the sheriff. The LCA, however, did not require the sheriff's consent.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


GLASCOCK COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current school board law for the county.


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552, 1966.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Glascock County Industrial Development Authority.


DESCRIPTION: Grants an exemption from Glascock County ad valorem taxation for county purposes for a period of five years to new manufacturing establishments and additions to existing manufacturing establishments costing in excess of $250,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


**GLYNN COUNTY**

**Ga. L. 1929, p. 137.**

DESCRIPTION: Authorized the governing authorities of Glynn and McIntosh counties to establish special districts for fire prevention, police protection, or building and improving roads and to issue bonds and levy taxes and assessments upon property served by such districts.

COMMENTS: Article IX, Section II, Paragraph III authorizes cities and counties to provide police and fire protection and road construction and maintenance. Article IX, Section II, Paragraph VI authorizes the creation of special districts by the county governing authority and permits the levy of taxes and assessment upon property within such special districts. The LCA contained a special provision applying only to McIntosh County which requires that bonds issued in connection with such special districts shall not exceed 14 percent of the value of the taxable property within such districts.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1937, p. 24.**

DESCRIPTION: Authorized the General Assembly to grant authority to plan and zone.

COMMENTS: Local governments have direct constitutional authority to plan and zone. (Art. IX, Sec. II, Par. IV).

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1943, p. 33.**

DESCRIPTION: Authorized the abolition of justices of the peace.

COMMENTS: The LCA repealed an exception for Glynn County to general language which was in the Georgia Constitution of 1877 allowing the abolition of the office of justice of the peace in certain cities and counties. The language which was amended is no longer in the Constitution, and the new Constitution abolished the office of justice of the peace.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Provides that the basic $2,000.00 homestead exemption shall not apply to taxes levied for the Glynn County School District.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the limitation of an exemption. A n exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 3610. There is at least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption limitation cannot be amended.


DESCRIPTION: Authorized the county governing authority to issue revenue anticipation certificates or general obligation bonds for the purpose of constructing and maintaining a sewer system. The debt was in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of tangible property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorized general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorized general obligation debt in excess of the present constitutional limitation.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to issue bonds for the establishment and operation of a municipal port and terminal facilities. The debt was in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of the taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorized general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorized general obligation debt in excess of the present constitutional limitation.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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DESCRIPTION: Provided that if the county contracted with Brunswick so that the city provided jail facilities for the county then the sheriff of the county would be relieved of the sheriff's duties as jailer and such duties would be performed by the city marshal.

COMMENTS: O.C.G.A. Chapter 42-4 imposes on county sheriffs certain duties with respect to county jails.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Glynn County/Brunswick Development Authority.


DESCRIPTION: Authorizes the General Assembly to create a charter commission for city-county consolidation.

COMMENTS: The Constitution provides a mechanism for city-county consolidation in Article IX, Section III, Paragraph II(a).


DESCRIPTION: Authorizes the county governing authority to license and regulate businesses and to levy license taxes.

COMMENTS: Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. However, the general provisions of the Constitution may be more restrictive than the authority conveyed under this LCA.


DESCRIPTION: Authorizes the governing authority of the county or any municipal
corporation in the county to exempt from ad valorem taxation tangible personal property in transit to a destination outside of the state.

COMMENTS: The current general provisions of the Constitution and general law concerning the “freeport exemption” provide similar authority, but the authority afforded by general law is not as broad as the authority granted by the LCA. For example, any exemption granted under the general provisions must be approved at a referendum; but no referendum is required in order to grant an exemption under the LCA. Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. While this provision would continue any exemption granted under the LCA as of that date, the power of the governing authority to thereafter grant and revoke such exemptions might be lost if the LCA is not specifically continued. It is not clear whether this LCA was intended to apply to, or has been interpreted as applying to, Glynn County School District taxes.


DESCRIPTION: Authorizes the county governing authority to provide for sale by the drink on the premises until 1:55 A.M. on Sundays.

COMMENTS: A population Act found at Ga. L 1983, p. 806, authorizes the governing authority to permit the sale of Sunday sales by the drink upon approval by a referendum. The LCA allows the governing authority to authorize sale by the drink without approval in a referendum.


DESCRIPTION: Freezes the assessment of a homestead for county and county school district ad valorem tax purposes as of a specified date for residents who are 62 years of age or over or who are disabled, and whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the assessment freeze. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L 1987, p. 3728. There is a least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption freeze cannot be amended.

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DESCRIPTION: Authorized the county governing authority to adopt ordinances preserving and protecting the health, safety, welfare, and morals of its citizens, provided penalties for violations, and authorized the appropriate court with jurisdiction over such matters to inflict punishment for such violations.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

Ga. L. 1924, p. 35.

LCA affecting Glynn County under Chatham County.


LCA affecting Glynn County under Chatham County.

BRUNSWICK


DESCRIPTION: Authorized the city to incur bonded indebtedness of up to 14 percent of the value of the assessed value of taxable property for funding the municipal port terminal facilities. The debt limitation established in the LCA exceeded the general debt limitation found in Article IX, Section V, Paragraph I.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution
included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomastom, LaGrange, Macon, Newnan, Rome, Savannah, Thomastom, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city governing authority to issue bonds for the establishment and operation of a municipal port and terminal facilities and provided that the debt was in addition to the debt limitation of the Constitution which at the time the LCA was ratified was 7 percent of the assessed value of the taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorized general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to incur limited bonded indebtedness for the construction and operation of sanitary and storm sewers. This debt was in addition to the debt limitation of the Constitution which at the time the LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the "Downtown Brunswick" district.

COMMENTS: Downtown development authorities may now be created pursuant to O.C.G.A. Chapter 36-42. The LCA limits the interest on revenue bonds to 7 percent.


LCA affecting Brunswick under Glynn County.


LCA affecting Brunswick under Glynn County.


LCA affecting Brunswick under Glynn County.


LCA affecting Brunswick under Glynn County.
GORDON COUNTY


DESCRIPTION: Created the Gordon County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to create a special political subdivision having normal municipal powers and also having certain extraordinary powers in order to provide for the orderly establishment and growth of industrial, commercial, and civic establishments.

COMMENTS: Implementing legislation creating this special political subdivision is found at Ga. L. 1973, p. 2418. The LCA provided a variety of exemptions from certain limitations otherwise imposed on political subdivisions under the Constitution and general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to appropriate up to $5,000.00 each year to Hand Up, Inc.

COMMENTS: This appropriation would have been a gratuity in violation of Article III, Section VI, Paragraph VI(a) in absence of this LCA.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV. A similar LCA for Calhoun, Ga. L. 1973, p. 1505 was continued.


DESCRIPTION: Grants a homestead exemption from county school district ad valorem taxes to residents 62 years of age or older whose specified income does not exceed $6,000.00. The amount of the exemption is the same as that granted under general law pursuant to 1976 Georgia Constitution Article VII, Section I, Paragraph IV and is in lieu of such general law.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DESCRIPTION: Authorizes the city to appropriate up to $5,000.00 each year to Hand Up, Inc.

COMMENTS: This appropriation constitutes a gratuity in violation of Article III, Section VI, Paragraph VI(a) in the absence of this LCA.


DESCRIPTION: Grants a homestead exemption from school ad valorem taxes to residents 62 years of age or older whose specified income does not exceed $6,000.00. The amount of the exemption is the same as that granted under general law pursuant to 1976 Georgia Constitution Article VII, Section I, Paragraph IV and is in lieu of such general law.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
GRADY COUNTY

Ga. L. 1939, p. 41.

DESCRIPTION: Authorized the county to issue warrant refunding bonds to retire all indebtedness; required operation on a cash basis; and prohibited issuing warrants and deferred payment orders.

COMMENTS: The authority to issue the refunding bonds was a one-time authority which has no current applicability. The provisions requiring the county to operate on a cash basis is probably not necessary. Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and through making temporary loans and the practice of paying by issuing delayed payment warrants and orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

CAIRO


DESCRIPTION: Creates the City of Cairo Development Authority.

**GREENE COUNTY**

**Ga. L. 1962, p. 985.**

DESCRIPTION: Creates the Greene County Development Authority.


**Ga. L. 1964, p. 969.**

DESCRIPTION: Provided for an elected county board of education.

GWINNETT COUNTY


DESCRIPTION: Authorized the Sunny Hill consolidated school district to issue refunding bonds for retiring indebtedness incurred for building and equipping other school facilities.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county governing authority to establish a water, sanitation, sewerage, and fire protection district and to levy taxes in support of such services.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide for water, sanitation, sewerage, and fire protection services and may create service districts and levy taxes in support of such services under Article IX, Section II, Paragraph VI. The LCA provides that the homestead exemption shall not be applied to the levy of such taxes.


DESCRIPTION: Provides for an elected county board of education and an appointed school superintendent.

COMMENTS: The provisions of the LCA defining the education districts and terms of members of the board have been superseded by local law. The LCA does contain the current law regarding appointment of the school superintendent by the board and the provision for filling vacancies on the board.


DESCRIPTION: Creates the Gwinnett County Industrial Building Authority.

**Ga. L. 1964, p. 1008.**

DESCRIPTION: Authorizes the creation of MARTA and grants all powers of the authority.

STATUS: Continued automatically in force and effect by Article XI, Section I, Paragraph IV(d).

**Ga. L. 1966, p. 856.**

DESCRIPTION: Authorizes the county governing authority to establish fire protection and sewerage districts in the unincorporated area; levy taxes therein upon approval at a referendum in the affected district; issue general obligation debt on behalf of such districts; and enter intergovernmental contracts for fire protection services.

COMMENTS: Similar authority is now provided by general provisions of the Constitution. Article IX, Section II, Paragraph VI authorizes the creation of special districts for the provision of governmental services and the levy of taxes, fees, and assessments for such purposes, but it does not require referendum approval of such taxes. Article IX, Section III, Paragraph I authorizes intergovernmental contracts for the provision of fire protection services and other governmental services. Article IX, Section V, Paragraph II authorizes counties to issue bonded debt on behalf of special districts, but it does not exempt that debt from the county's 10 percent debt limit as does the LCA.


**Ga. L. 1966, p. 1062.**

DESCRIPTION: Allowed the clerk of superior court to issue criminal warrants and collect fees.

COMMENTS: This LCA allowed the clerk to perform a duty which is not provided for under O. C. G. A. Sections 15-6-60 and 15-6-61 and which could not be provided by local Act.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1884.**

DESCRIPTION: Authorizes the General Assembly to create a merit system of employment for all county employees.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


DESCRIPTION: Authorized the county governing authority to provide for a system of control of dogs and cats; levy a tax for such purpose; impose fees on owners; and set penalties for failure to obtain licenses.

COMMENTS: Article IX, Section II, Paragraph III(a)(3) authorizes cities and counties to provide for animal control and Article IX, Section IV, Paragraphs I and II authorize the levy of taxes and expenditure of public funds for such services.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the board of commissioners to provide garbage disposal services; establish sanitation districts; and to levy assessments or service charges for services rendered in such sanitation districts.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.


DESCRIPTION: Grants a $4,000.00 homestead exemption from "all county ad valorem taxation" to each resident of the county who is totally disabled.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Grants power to enact county ordinances. Punishment limits are $200.00 fine and 60 days in jail.

COMMENTS: Article IX, Section II, Paragraph I and Code Section 36-1-20 authorize counties to adopt ordinances and resolutions. However, the provisions of the Constitution and the general law may be more restrictive as to the subject matter of these local ordinances and
resolutions, as to the penalties which may be imposed for violations of the ordinances and resolutions, and as to their territorial applicability.


**Ga. L. 1974, p. 1807.**

DESCRIPTION: Grants business regulation, license tax, and certain franchising powers to the county governing authority. No "unincorporated area" limitation appears in the paragraphs regarding regulation and licensing.

COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and resolutions, and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. In view of these provisions, this LCA may not be necessary. However, the provisions of the Constitution and the general law may be more restrictive as to the subject matter of these local ordinances and resolutions, as to the penalties which may be imposed for violations of the ordinances and resolutions, and as to the territorial applicability of the ordinances and resolutions. Franchises are authorized under Article IX, Section II, Paragraph III(a) and O.C.G.A. Chapter 36-18.


**Ga. L. 1978, p. 2362.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Georgia Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $20,000.00 homestead exemption from county and county school district ad valorem taxes to those residents 65 years of age or older whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


**BUFORD**

**Ga. L. 1960, p. 1303.**

LCA affecting Buford under Gwinnett.

**NORCROSS**

**Ga. L. 1974, p. 1691.**

DESCRIPTION: Authorizes the city to grant a $2,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city who is 62 years of age or older.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the city governing authority to grant or revoke the exemption. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 3641. There is at least one case, *Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**REST HAVEN**

**Ga. L. 1960, p. 1303.**

LCA affecting Rest Haven under Gwinnett County.

**SNELLVILLE**

**Ga. L. 1974, p. 1726.**

DESCRIPTION: Grants a $2,000.00 homestead exemption from municipal ad valorem taxes to each resident of the city who is disabled or 65 years of age or over.
STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

SUGAR HILL


DESCRIPTION: Grants a $2,000.00 homestead exemption from municipal ad valorem taxes to each resident of the city who is disabled or 62 years of age or older and who has specified income not exceeding $5,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 5279. There is at least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.
HABERSHAM COUNTY


DESCRIPTION: Creates the Habersham County Industrial Development Authority.


DESCRIPTION: Authorizes the county board of education to borrow funds for the purpose of constructing school buildings and facilities and pledge the building funds which will or may be forthcoming to the county from the state through the Minimum Foundation Program for Education as security and payment therefor.

COMMENTS: The Minimum Foundation Program for Education has been replaced by the Adequate Program for Education in Georgia (APEG) and further replaced by QBE.


DESCRIPTION: Provides a $10,000.00 homestead exemption from county and county school district ad valorem taxes for residents 65 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Authorizes the imposition of alcoholic beverage taxes for the county school district.


DESCRIPTION: Grants a total homestead exemption from county school district ad valorem
taxes to residents 65 years of age or older or who are totally disabled, provided that specified income does not exceed $12,000.00. The income limitation is subject to adjustment by the county governing authority.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this constitutional provision would continue the discretionary power of the county governing authority to adjust the income limit. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 3807. There is at least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1982, p. 2566.**

**DESCRIPTION:** Requires the county school district to levy a 1 percent sales and use tax for educational purposes.

**STATUS:** Continued by local Act, Ga. L. 1984, p. 4123.

**ALTO**

**Ga. L. 1979, p. 1843.**

LCA affecting Alto under Banks County.

**Baldwin**

**Ga. L. 1979, p. 1843.**

LCA affecting Baldwin under Banks County.
CLARKESVILLE


DESCRIPTION: Creates the Clarkesville Industrial Building Authority.


DESCRIPTION: Authorizes the city to issue revenue bonds for nonprofit housing for elderly persons.

COMMENTS: While O.C.G.A Section 31-7-110 et seq., the "Residential Care Facilities for the Elderly Authorities Act," authorizes the city to create an authority for this purpose, that Act does not appear to affect the powers granted by this local amendment.


DESCRIPTION: Provides that the mayor and council shall from time to time fix at not more than $10,000.00 the amount of a homestead exemption from ad valorem taxation which shall be granted to each resident of the city who is 65 years of age or over.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this general constitutional provision would continue the authority of the municipal governing authority to change the amount of the homestead exemption.


CORNELIA

Ga. L. 1929, p. 121.

DESCRIPTION: Authorized the city to issue $250,000.00 worth of bonds for repairing, purchasing, or constructing a waterworks without regard to the general obligation debt limitation of the Constitution.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
HALL COUNTY


DESCRIPTION: Hospitalization of indigent sick.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: These LCAs were superseded by two later LCAs found at Ga. L 1972, p. 1379 and Ga. L 1976, p. 1910.


DESCRIPTION: Authorizes the county governing authority to: establish fire prevention districts; levy taxes therein with referendum approval; enter fire prevention contracts with municipalities; and include incorporated areas in fire protection districts. It also authorizes municipalities to provide fire protection services outside their boundaries. Authorizes issuance of bonds by fire protection districts, payable from county taxes.

COMMENTS: Similar authority is now provided by general provisions of the Constitution. Article IX, Section II, Paragraph VI authorizes the creation of special districts for the provision of governmental services and the levy of taxes, fees, and assessments for such purposes, but this provision of the Constitution does not require referendum approval of such taxes. Article IX, Section III, Paragraph I authorizes intergovernmental contracts for the provision of fire protection services and other governmental services. Article IX, Section V, Paragraph II authorizes counties to issue bonded debt on behalf of special districts.


DESCRIPTION: Authorized the General Assembly to grant to the county governing authority
the power to assess the costs of streets, curbs, gutters, and sidewalks against the owners of abutting subdivided property in the unincorporated area of the county and issue "revenue bonds" for the purpose of providing such services.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes counties to create special services districts for the provision of governmental services and the levy of taxes, fees, and assessments for such purposes. Article IX, Section V, Paragraph II authorizes counties to issue bonded debt on behalf of such special districts upon approval at a referendum within the district.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to grant to the county governing authority the power to assess the cost of sewer construction and repair against the owners of abutting property.

COMMENTS: Article IX, Section II, Paragraph IV currently authorizes county governments to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to empower the county governing authority to adopt ordinances and regulations governing the health, safety, and morals of the citizens, regulating traffic, and implementing and enforcing all duties and powers vested in the governing authority and to provide penalties for violations of such ordinances.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the board of commissioners to establish storm sewer and garbage
collection districts and levy a special tax in such districts and regulate such services.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the General Assembly to provide by law for the creation of a civil service system of personnel administration for all employees whose salaries are paid from county funds.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


DESCRIPTION: Authorizes the county governing authority to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

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DESCRIPTION: Provides for an elected county board of education and an appointed school superintendent.

COMMENTS: A local Act, Ga. L. 1983, p. 4553, redefined the county education districts. However, the LCA contains the current provisions for the election and terms of office of the members of the board and for the appointment of the school superintendent by the board.


DESCRIPTION: Gives the General Assembly broad local law powers relative to county ad valorem taxation, including the power to prescribe the date of tax assessments and levies, to prescribe the form of tax bills, to prescribe tax due dates, to authorize partial payments of taxes, to prescribe the location of tax offices, and to provide for forms, records, and equipment.

COMMENTS: Without this LCA such local legislation is otherwise preempted by general law. At least one example of a local law based on this authority may be found at Ga. L. 1975, p. 3339 (tax due dates for installment payments).


DESCRIPTION: Created a county board of elections.

COMMENTS: O.C.G.A. Section 21-2-40 specifically authorizes the creation of boards of election in any county by local Act.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Hall County under Gainesville.
ALTO


LCA affecting Alto under Banks County.

CLERMONT


LCA affecting Clermont under Hall County.

FLOWERY BRANCH


LCA affecting Flowery Branch under Hall County.

GAINESVILLE


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1940.

COMMENTS: The one-time authority under the LCA has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1940.
COMMENTS: The one-time authority under the LCA has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1949, p. 1288.**

DESCRIPTION: Authorized the City of Gainesville and Hall County to contract with each other or with any hospital authority to incur indebtedness which is in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county or city pursuant to this LCA. This LCA also authorizes the county or city to incur bonded indebtedness without the necessity of a referendum and for a purpose not covered by general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2024.**

DESCRIPTION: Authorizes the General Assembly to create a Gainesville Redevelopment Authority and ratifies a preexisting local Act creating such authority (Ga. L. 1978, p. 4440).


**Ga. L. 1960, p. 1303.**

LCA affecting Gainesville under Hall County.

**Ga. L. 1964, p. 866.**

LCA affecting Gainesville under Hall County.
**GILLSVILLE**

**Ga. L. 1960, p. 1303.**

LCA affecting Gillsville under Hall County.

**Ga. L. 1979, p. 1843.**

LCA affecting Gillsville under Hall County.

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**LULA**

**Ga. L. 1960, p. 1303.**

LCA affecting Lula under Hall County.

**Ga. L. 1979, p. 1843.**

LCA affecting Lula under Hall County.

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**OAKWOOD**

**Ga. L. 1960, p. 1303.**

LCA affecting Oakwood under Hall County.
HANCOCK COUNTY

Ga. L. 1941, p. 93.

DESCRIPTION: Authorized the county to issue refunding bonds.

COMMENTS: Article IX, Section V, Paragraph III addresses the issuance of refunding bonds by counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current school board law for the county.

HARALSON COUNTY


DESCRIPTION: Authorizes the county governing authority to enter into contracts and other agreements, including security deeds and notes, with private parties for terms up to 30 years for the purpose of acquiring a county courthouse and related facilities.

COMMENTS: Generally, financial obligations such as those authorized here constitute or involve general obligation debt which must be approved by the voters.


TALLAPOOSA


DESCRIPTION: Creates the Tallapoosa Development Authority.


WACO


DESCRIPTION: Creates the Waco Development Authority.

**HARRIS COUNTY**

**Ga. L. 1962, p. 1190.**

DESCRIPTION: Authorized the county board of education and the county board of health to furnish funds to the governing authority to defray the cost of property valuation, tax equalization, and reappraisal programs.

COMMENTS: The LCA assigned powers to the board of health and board of education which differ from general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**WAVERLY HALL**

**Ga. L. 1968, p. 1844.**

DESCRIPTION: Created the Town of Waverly Hall Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
HART COUNTY

Ga. L 1941, p. 94.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Hart County Industrial Building Authority.


DESCRIPTION: Created the Northern Hart County Water and Sewerage District. Provided that upon referendum approval the county shall levy and collect on behalf of the district such ad valorem tax millage as may be recommended by the governing body of the district.

COMMENTS: Without this LCA an authority created by local Act could not be given the power to have taxes levied on its behalf by the county.

STATUS: Not continued. Repealed, Article XI, Section I, Paragraph IV.

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HEARD COUNTY

CORINTH


LCA affecting Corinth under Coweta County.
HENRY COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current school board law for Henry County.


DESCRIPTION: Creates the Henry County Development Authority.


DESCRIPTION: Authorizes the county governing authority to levy a tax of up to 2 mills for water and sewerage purposes and provides that the proceeds of such tax may be used to guarantee revenue bonds issued by the county and by the Henry County Water Authority.

COMMENTS: Under current general constitutional provisions a county may tax for water and sewerage purposes but county tax revenues may not be pledged to guarantee revenue bonds.


DESCRIPTION: Authorizes the governing authority of Henry County to incur limited bonded indebtedness for water and sewer purposes, which debt is in addition to the debt limitation of the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property.

COMMENTS: Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the county pursuant to this LCA. However, this LCA does authorize the county to incur a greater amount of bonded indebtedness than is permitted
under the general provisions of the Constitution.


DESCRIPTION: Authorizes the General Assembly to provide that the county governing authority may levy and collect business and occupational license fees and adopt ordinances and provides that violations of such ordinances shall constitute a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Authorized the General Assembly to provide that the county board of commissioners may levy and collect a tax on rented mobile homes.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the governing authority of the county or any municipality within the county to exempt from ad valorem taxation tangible personal property in transit to a destination outside of the state.

COMMENTS: The current general provisions of the Constitution and general laws concerning the "freeport exemption" provide similar authority, but the authority afforded by general law is not as broad as the authority granted under the LCA. For example, any exemption granted under the general provisions must be approved at a referendum; but no referendum is required in order to grant an exemption under the LCA. It is not clear whether this LCA was intended to apply to, or has been interpreted as applying to, Henry County
School District taxes.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. While this provision would continue any exemption granted under the LCA as of that date, the power of the affected governing authorities to grant such exemptions thereafter presumably would be lost if the LCA is not specifically continued. Continued by local Act, Ga. L. 1985, p. 3938, and home rule ordinance, Ga. L. 1985, p. 5178.


DESCRIPTION: Authorized the General Assembly to provide by law that the county governing authority shall not have the power to create a county police department and that the law enforcement powers shall be vested in the county sheriff.

COMMENTS: Under O.C.G.A. Chapter 36-8 the governing authority of any county is authorized to create a county police department.

STATUS: Not continued local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to adopt ordinances and regulations for the governing and policing of the unincorporated areas of said county.

COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and resolutions. However, the provisions of the Constitution and general law may be more restrictive as to the subject matter of these local ordinances and resolutions and as to the penalties which may be imposed for violations of the ordinances and resolutions.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Repeals Ga. L. 1980, p. 2257, and grants a $20,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older or disabled whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DESCRIPTION: Homestead exemption, $4,000.00

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Repeals Ga. L. 1980, p. 2255, and grants a $6,000.00 homestead exemption from county ad valorem taxes to those residents 65 years of age or older or disabled whose specified income does not exceed $6,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Exempts from county ad valorem taxes for three years all capital improvements of $1 million or more to new manufacturing establishments.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by home rule ordinance, Ga. L. 1985, p. 5171. There is at least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

HAMPTON


LCA affecting Hampton under Henry County.
LOCUST GROVE


LCA affecting Locust Grove under Henry County.

McDONOUGH


LCA affecting McDonough under Henry County.

STOCKBRIDGE


LCA affecting Stockbridge under Henry County.
HOUSTON COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: This LCA has been superseded by a local Act found at Ga. L 1967, p. 3244, as amended by Ga. L 1970, p. 2965, which were superseded by a later LCA found at Ga. L 1977, p. 1591.


DESCRIPTION: Creates the Houston County Development Authority.


DESCRIPTION: Authorizes the General Assembly to create by local Act a special court in Houston County with special powers or jurisdiction.

COMMENTS: The State Court of Houston County was created pursuant to this LCA. However, in view of the subsequently adopted Article VI uniformity provision, there is a question as to whether this state court could have powers or jurisdiction different from other state courts.


DESCRIPTION: Allowed the county board of education to make grants to parents of certain mentally retarded or handicapped children.

COMMENTS: The LCA was superseded by a later LCA found at Ga. L 1974, p. 1728.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I,
Paragraph IV.

**Ga. L. 1971, p. 934.**

LCA affecting Houston County under Perry.

**Ga. L. 1973, p. 1525.**

DESCRIPTION: Authorized the county governing authority to levy and collect business and occupational license fees and adopt ordinances and provides that violation of such ordinances shall constitute a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1974, p. 1728.**

DESCRIPTION: Allows the county board of education to make grants to parents of mentally retarded and handicapped children or to private educational institutions.

COMMENTS: This LCA superseded a similar LCA found at Ga. L. 1970, p. 1042.


**Ga. L. 1976, p. 1752.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. Chapter 10 of Title 15 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I,
Paragraph IV.

**Ga. L. 1976, p. 1794.**

DESCRIPTION: Authorizes the county governing authority to establish branch offices for the conduct of county business and authorizes the board of education to establish branch offices for the conduct of official business on educational matters.

COMMENTS: Official county business must be conducted at the county site. See, e.g., O.C.G.A. Section 36-4-1, *et seq.* and *Brewster v. Houston County*, 235 Ga. 68 (1975).


**Ga. L. 1977, p. 1591.**

DESCRIPTION: Composition and election of the county board of education.

STATUS: Not continued by local Act or by home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2163.**

DESCRIPTION: Provides an $8,000.00 homestead exemption from county and county school district ad valorem taxes to persons who are 62 years of age or over or who are disabled and whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1982, p. 2600.**

DESCRIPTION: Imposes directly a county sales and use tax (identical to LOST), the proceeds of which are to be distributed solely to the Houston County school system instead of the county and qualified municipalities.


**Ga. L. 1982, p. 2601.**

DESCRIPTION: Places ad valorem taxation millage rate limitations on both the county and the county school district.
COMMENTS: This LCA provides a different set of limitations than Article VIII, Section VI, and general laws related thereto.


**PERRY**

**Ga. L. 1962, p. 1082.**

DESCRIPTION: Creates the City of Perry Industrial Building Authority.


**Ga. L. 1971, p. 934.**

DESCRIPTION: Authorized the General Assembly to create a public authority to acquire, construct, operate, and improve a system of telephonic communications in the city and those areas served by the Perry exchange.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2151.**

DESCRIPTION: Provides an $8,000.00 homestead exemption from city ad valorem taxes to residents who are 62 years of age or over or who are disabled if their specified income does not exceed $10,000.00. Supersedes or repeals LCA’s found at Ga. L. 1970, p. 1149; Ga. L. 1973, p. 1500; and Ga. L. 1975, p. 1687.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**WARNER ROBINS**

**Ga. L. 1964, p. 1049.**

DESCRIPTION: Creates the Warner Robins Development Authority.

IRWIN COUNTY

Ga. L. 1941, p. 100.

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The issuing of bonds to retire indebtedness was a one-time authority and has no current applicability. The requirement to operate on a cash basis is unnecessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The issuing of delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The issuing of bonds to retire indebtedness was a one-time authority and has no current applicability. The requirement to operate on a cash basis is unnecessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The issuing of delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Ocilla-Irwin County Industrial Development Authority.

**OCILLA**

**Ga. L. 1939, p. 56.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939, and became due by January 1, 1943.

COMMENTS: The authority so granted has expired and has no current applicability.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1939, p. 58.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939, and became due by January 1, 1943.

COMMENTS: This LCA is an exact duplicate of Ga. L. 1939, p. 56.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Ocilla under Irwin County.
**JACKSON COUNTY**

**Ga. L 1968, p. 1800.**

DESCRIPTION: Creates the Jackson County Industrial Development Authority.


**Ga. L 1970, p. 1104.**

DESCRIPTION: Created the West Jackson Fire District.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L 1972, p. 1510.**

DESCRIPTION: Creates the West Jackson Fire District to provide fire protection services in both incorporated and unincorporated areas of the county. Provides for an elected board to govern the affairs of the district. Provides for the county to levy ad valorem taxes in and on behalf of the district.

COMMENTS: The goals of the LCA could to some extent be achieved by the creation of special services districts and intergovernmental contracts, but not an independent governing board with the power to direct the levying of taxes.


**Ga. L 1974, p. 1689.**

DESCRIPTION: Authorizes the Georgia Bureau of Investigation to exercise certain law enforcement powers in Jackson County.

COMMENTS: The law enforcement duties of the GBI are governed by O.C.G.A. Chapter 35-3. The LCA expands these powers and duties as to Jackson County.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O. C. G. A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for the composition and election of members of the county board of education and the appointment of the school superintendent by the board. Authorizes the board to reapportion itself without the necessity of local law.

COMMENTS: The reapportionment feature is unique authority that would otherwise require a local law.


BRASELTON


LCA affecting Braselton under Jackson County.


LCA affecting Braselton under Jackson County.

HOSCHTON


LCA affecting Hoschton under Jackson County.
**JEFFERSON**

**Ga. L. 1937-38, Ex. Sess., p. 41.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1938, and which became due by January 1, 1945.

COMMENTS: This LCA constituted a one-time authority that has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**MAYSVILLE**

**Ga. L. 1979, p. 1843.**

LCA affecting Maysville under Banks County.
JASPER COUNTY


DESCRIPTION: Allowed the grand jury to appoint members to the board of education without regard to their militia district lines.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Jasper County Industrial Development Authority.

**JEFF DAVIS COUNTY**

**Ga. L. 1941, p. 82.**

DESCRIPTION: Authorized the Excelsior consolidated school district to issue bonds to refund and retire bonds which were outstanding and due by April 1, 1953.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1941, p. 108.**

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing of delayed warrants and payment orders.

COMMENTS: The retirement of indebtedness was a one-time authority and has expired. The requirement of operation on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1963, p. 674.**

DESCRIPTION: Authorizes the county governing authority and each political subdivision within the county to exempt from ad valorem taxation the capital improvements of new industries and businesses for a period of ten years or until such time as the total amount of tax exemptions shall equal the amount of sales tax paid to the State of Georgia. Authorizes each such governing body to designate industrial areas eligible for the same benefits provided by the LCA set out at Ga. L. 1950, p. 444, relating to industrial areas within Chatham County. However, that the industrial areas LCA has in fact been altered by two subsequent general constitutional amendments in Paragraph IV (e).

COMMENTS: Article VII, Section II, Paragraph IV continues in effect those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this provision would continue the discretionary authority of the affected governing authorities to grant exemptions and designate industrial areas.


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DENTON


LCA affecting Denton under Jeff Davis County.

HAZLEHURST

Ga. L. 1941, p. 98.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due on November 1, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Hazlehurst under Jeff Davis County.
JEFFERSON COUNTY

Ga. L 1941, p. 112.

DESCRIPTION: Authorized school district No. 1 to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by December 31, 1950.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized school district No. 10 to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by March 1, 1951.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides that capital improvements of mineral processing and primary metal establishments located in the county in excess of $50,000.00, shall be exempt from county ad valorem taxation for a period of five years following completion.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Allows the General Assembly by local law to authorize each local taxing jurisdiction within the county to grant reasonable discounts for early payment of ad valorem taxes.

COMMENTS: This LCA is not a tax exemption and not automatically continued under Article VII, Section II, Paragraph IV. No implementing local Act has been passed concerning the granting of discounts for any of these jurisdictions.

AVERA


LCA affecting Avera under Jefferson County.

BARTOW


LCA affecting Bartow under Jefferson County.

LOUISVILLE


DESCRIPTION: Authorized the city to levy an ad valorem property tax not exceeding 1 mill for assisting, promoting, and encouraging the location of new industries in the city.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to levy an ad valorem tax not to exceed five mills and issue revenue bonds for the purpose of aiding and assisting in the promotion and establishment of new industries and the expansion of agriculture.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

LCA affecting Louisville under Jefferson County.

**STAPLETON**


LCA affecting Stapleton under Jefferson County.

**WADLEY**


LCA affecting Wadley under Jefferson County.

**WRENS**


LCA affecting Wrens under Jefferson County.
JENKINS COUNTY


DESCRIPTION: Creates the Jenkins County Development Authority.

JOHNSON COUNTY

Ga. L. 1939, p. 50.

DESCRIPTION: Authorized the Kite consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1939, and which became due by May 1, 1944.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the Wrightsville consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1938, and which became due by January 1, 1965.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Johnson County under Emanuel County.

WRIGHTSVILLE


DESCRIPTION: Authorized the City of Wrightsville to issue bonds to refund and retire bonds which were outstanding and past due on December 1, 1949.

COMMENTS: This LCA constituted a one-time authority and has expired

STATUS: Not continued local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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LAMAR COUNTY


DESCRIPTION: Creates Lamar County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Creates the City of Barnesville and County of Lamar Development Authority.


BARNESVILLE


LCA affecting Barnesville under Lamar County.
LANIER COUNTY


DESCRIPTION: Creates County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.

LAKELAND

Ga. L. 1929, p. 130.

DESCRIPTION: Authorized the city to incur limited general obligation debt for the purpose of acquiring, maintaining, and operating a transportation system. This debt is in addition to the debt limitation of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation. It should be noted that O.C.G.A. Section 36-82-60 et seq., authorizes municipalities to issue revenue bonds for certain types of transportation systems.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
LAURENS COUNTY


DESCRIPTION: Provided the method of selection of the members of the board of education by the grand jury.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the City of Dublin and County of Laurens Development Authority.


DESCRIPTION: Establishes an elected county board of education.

COMMENTS: Superseded by later LCA, Ga. L 1972, p. 4099, regarding vacancies and compensation of board members. The remaining provisions of these LCA’s contain the current school board law.


DESCRIPTION: Provided for the merger of the City of Dublin and Laurens County school systems.

COMMENTS: The LCA and the subsequent implementing local Act, Ga. L 1965, p. 2023, were declared invalid by the Supreme Court of Georgia in Stinson v. Manning, 221 Ga. 487 (1965) due to irregularities in the submission of the amendment to the voters.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the governing authority of Laurens County to incur bonded indebtedness in addition to the debt limitation in the Constitution for the purpose of acquiring property and constructing educational facilities for education beyond the twelfth grade and to convey such property to the board of regents.

COMMENTS: The authority to incur debt for the purpose outlined in this LCA is not covered by other provisions of this Constitution or general law. Also, this LCA authorizes the county to incur additional debt without regard to the general debt limitation applicable to counties in Article IX, Section V, Paragraph I.


DUBLIN


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1938.

COMMENTS: This LCA constituted a one-time authority and has expired.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1937-38, Ex. Sess., p. 22.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on June 15, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1976, p. 1860.**

DESCRIPTION: Authorizes the creation of the Downtown Dublin Development Authority.


**Ga. L. 1962, p. 1160.**

LCA affecting Dublin under Laurens County.

**Ga. L. 1964, p. 903.**

LCA affecting Dublin under Laurens County.

**DUDLEY**

**Ga. L. 1956, p. 410.**

DESCRIPTION: Authorizes the town to levy an ad valorem property tax not exceeding one mill for assisting, promoting, and encouraging the location of new industries in the town.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

LEE COUNTY


DESCRIPTION: Authorizes the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Repeals Ga. L. 1970, p. 1066, and authorizes the county governing authority to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations to be tried in the magistrate's court.

LIBERTY COUNTY


DESCRIPTION: Authorizes the Willie consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on June 30, 1939, and which become due by December 30, 1947.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Liberty County Industrial Authority.


Ga. L. 1924, p. 35.

LCA affecting Liberty County under Chatham County.


LCA affecting Liberty County under Chatham County.

HINESVILLE


LCA affecting Hinesville under Liberty County.
LINCOLN COUNTY


DESCRIPTION: Provided for an elected county board of education.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Lincolnton and Lincoln County Development Authority.

STATUS: Although ratified in Lincoln County with 1,390 yes votes and 92 no votes, there were no votes certified separately in the City of Lincolnton. Under the terms of the 1945 Constitution in effect at that time, Art. XIII, Sec. I, Para. I, 3rd undesignated paragraph, LCA’s were required to be ratified by the separate vote of each affected political subdivision. Consequently, it failed to be ratified and Amendment 99 (its official ballot designation) was officially declared by the Governor on April 9, 1969 “not to be a part of the Constitution”. Curiously, however, an implementing local Act was nonetheless adopted by the General Assembly, Ga. L. 1969, p. 2693. The caption of that Act contains a contradictory recital to the effect that the LCA was ratified.

LINCOLNTON


LCA affecting Lincolnton under Lincoln County.
LONG COUNTY


DESCRIPTION: Creates Long County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.
LOWNDES COUNTY


DESCRIPTION: Authorized the county or city or both to issue $1 million in bonds to endow an educational institution memorializing Woodrow Wilson.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education and an appointed superintendent of schools.

COMMENTS: This LCA contains the school board law for Lowndes County.


DESCRIPTION: Authorized the county board of education to borrow funds for the purpose of constructing school buildings and facilities and pledge the building funds which will or may be forthcoming to Lowndes County from the state through the Minimum Foundation Program for Education (superseded by APEG and now QBE) as security and payment therefor.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Valdosta-Lowndes County Industrial Authority.


DESCRIPTION: Creates an elected county board of tax assessors.
COMMENTS: This LCA provides a unique exception to the general law regarding the composition of county boards of tax assessors. See O.C.G.A. 48-5-309.


**Ga. L. 1974, p. 1715.**

DESCRIPTION: Authorizes the governing authorities of the City of Valdosta and Lowndes County by joint resolution to consolidate the functions of the city and county relating to the return and assessment of property for taxation.

COMMENTS: The LCA grants unique authority which is not otherwise permitted under general law.


**Ga. L. 1975, p. 1702.**

DESCRIPTION: Authorizes the county governing authority to establish criteria for exempting from ad valorem taxation real property of historical interest which is owned by a nonprofit organization.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. It is not clear, however, that this provision would continue the discretionary power of the county governing authority to change the type of exemption granted.


**Ga. L. 1978, p. 2333.**

DESCRIPTION: Authorizes the county governing authority to regulate the business activities of itinerant peddlers and to levy a business license fee.

COMMENTS: The LCA provides an exception to O.C.G.A. Chapter 43-32 which authorizes the imposition of peddler business license fees by the judge of the probate court.


DESCRIPTION: Authorizes the county governing authority to construct, maintain, and improve public streets in the unincorporated area of the county and to assess abutting property owners for the cost of such service contingent upon approval by abutting property owners owning not less than two-thirds of the affected property.

COMMENTS: Cities and counties are authorized to provide such services under Article IX, Section II, Paragraph III. The LCA limits the general taxing authority of the county. STATUS: Continued by local Act, Ga. L 1985, p. 3657.


DESCRIPTION: Grants a $6,000.00 homestead exemption from county and county school district ad valorem taxes to each resident; and grants a $10,000.00 exemption to those residents 65 years of age or older.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L 1985, p. 3655. There is at least one case, Columbus-Muscogee Co. Consol. Gov't v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county board of commissioners to engage in business
licensing and to collect business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


LCA affecting Lowndes County under Hahira.

HAHIRA


DESCRIPTION: Authorizes the General Assembly to create a public authority to acquire, construct, operate, and improve a system of telephonic communications in the City of Hahira and those areas served by the Hahira exchange.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

VALDOSTA


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman,
Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1974, p. 1711.**

DESCRIPTION: Creates the Central Valdosta Development Authority.


**Ga. L. 1980, p. 2273.**

DESCRIPTION: Provides a $6,000.00 homestead exemption from city and city school district ad valorem taxes to residents and provides a $10,000.00 exemption for those 65 years of age or older.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1985, p. 3653. There is at least one case, *Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization*, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1926, Ex. Sess., p. 25.**

LCA affecting Valdosta under Lowndes County.

LCA affecting Valdosta under Lowndes County.


LCA affecting Valdosta under Lowndes County.
LUMPKIN COUNTY


DESCRIPTION: Created the Lumpkin County Industrial Building Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MACON COUNTY


DESCRIPTION: Creates the Macon County Industrial Building Authority.


DESCRIPTION: Provides for an elected county board of education.
COMMENTS: The LCA contains the current school board law.


DESCRIPTION: Authorized the county governing authority to levy a motor vehicle registration fee for the construction and operation of county-wide hospital facilities.
COMMENTS: The LCA granted unique authority to the county governing authority.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MADISON COUNTY


DESCRIPTION: Created the Madison County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected board of education of Madison County.

COMMENTS: The ICA provides the current law relative to the board of education.


DESCRIPTION: Creates the Madison County Industrial Development and Building Authority.

MARION COUNTY


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an elected county board of education.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $10,000.00. The exemption amount is the same amount as that provided in O.C.G.A. Section 48-5-52.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
MCDUFFIE COUNTY


DESCRIPTION: Provides for an county elected board of education and an appointed school superintendent.

COMMENTS: Local Acts found at Ga. L. 1972, p. 2538, as amended by Ga. L. 1978, p. 3666, supersedes this LCA relative to the manner of selection of the members of the board of education. However, this LCA contains the current law relative to appointment of the school superintendent.

McINTOSH COUNTY

Ga. L. 1924, p. 35.

LCA affecting McIntosh County under Chatham County.


DESCRIPTION: Authorizes the county to incur limited bonded indebtedness for educational purposes in an amount exceeding the general debt limitations of the Constitution.

COMMENTS: County school boards are currently authorized to issue bonds for educational purposes, see O.C.G.A. Section 20-2-390 et seq. However, this LCA authorizes the county to incur limited additional debt for educational purposes without regard to the general debt limitation applicable to counties.


Ga. L. 1929, p. 137.

LCA affecting McIntosh County under Glynn County.


LCA affecting McIntosh County under Chatham County.


DESCRIPTION: Provided an elected county board of education.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
**DARIEN**


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MERIWETHER COUNTY


DESCRIPTION: Provides for an elected county board of education; the appointment of the superintendent; and a local board of trustees.

COMMENTS: The LCA contains the current school board law.


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Meriwether County Industrial Development Authority.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. Chapter 10 of Title 15 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
Ga. L. 1939, p. 45.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1940.

COMMENTS: This LCA constituted a one-time authority that has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MILLER COUNTY


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on January 1, 1942; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of issuing delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Appeared to be a duplicate of the LCA above, Ga. L. 1941, p. 131.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Colquitt and Miller County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

COLQUITT


LCA affecting Colquitt under Miller County.
MICHIGAN

Ga. L. 1941, p. 141.
DESCRIPTION: Authorized the board of education to make temporary loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes a board of education to incur debt by making temporary loans.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the Mitchell County Development Authority.


DESCRIPTION: Requires the boards of education of Mitchell County and the City of Pelham independent school system to concurrently impose, levy, and collect a 1 percent sales tax to be used for the reduction of millage rate levied for educational purposes.


CAMILA

DESCRIPTION: Creates the Downtown Camilla Development Authority.


PHELAM

LCA affecting Pelham under Mitchell County.
MONROE COUNTY


DESCRIPTION: Creates the Monroe County Industrial Development Authority.


DESCRIPTION: Authorizes the General Assembly by local Act to provide that grand jury of Monroe County can arbitrate and resolve certain disputes.


DESCRIPTION: Grants a $6,000.00 homestead exemption from county and county school district ad valorem taxes to residents; and grants a $10,000.00 exemption to those residents 65 years of age or older whose specified income does not exceed $10,000.00.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1987, p. 3823. There is at least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

FORSYTH


DESCRIPTION: Zoning and planning.
COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MONTGOMERY COUNTY


DESCRIPTION: Creates the Montgomery County Development Authority.

MORGAN COUNTY


DESCRIPTION: Authorizes the county to levy tax not exceeding one mill for promoting and encouraging location of industry in county, and may use such tax proceeds for entertaining, traveling, and other promotional expense, and to purchase land and buildings to be rented, leased, or sold to industries.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Creates the Morgan County Development Authority.


DESCRIPTION: Provided for two additional board of education members to be appointed by the grand jury.

COMMENTS: The LCA was an exception to general law regarding the number of members and length of term of office for grand jury appointed boards.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MURRAY COUNTY


LCA affecting Murray County under Gordon County.


DESCRIPTION: Provides an elected county board of education.

COMMENTS: The LCA contains the current school board law for Murray County.


DESCRIPTION: Creates the Murray County Industrial Development Authority.


DESCRIPTION: Provides a $6,000.00 homestead exemption from county and county school district ad valorem taxes to residents 65 years of age and over whose specified income does not exceed $4,000.00. While this LCA appears to apply to taxes levied on behalf of the Murray County School District, it may not have been so interpreted.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O. C. G. A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
MUSCOGEE COUNTY


LCA affecting Muscogee County under Chatham County.


DESCRIPTION: Authorized the merger of the Muscogee County and City of Columbus school systems and provided detailed law and authority to the General Assembly relative to the consolidated school system.

COMMENTS: These LCA’s were the authority for the current law relative to the Muscogee County School District.

STATUS: Unclear. The 1947 amendment was continued by local Act, Ga. L. 1986, p. 3772. However, the 1964 and 1974 amendments were not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes Muscogee County and the City of Columbus to regulate the health of its citizens through a county board of health.

COMMENTS: The LCA ratifies a prior local Act creating the Muscogee County and City of Columbus joint board of health. General law provides that health services shall be provided by the counties. The LCA provides that the City of Columbus and Muscogee County shall jointly operate, maintain, and support a county-wide health department. Ga. L. 1971, Ex. Sess., p. 2007, which provides the charter of the county-wide consolidated government of Columbus, Georgia, specifically continues this board of health.


DESCRIPTION: Gave judge pro hac vice provisions for the:
1) Superior court judge to designate the judge of City Court of Columbus (now state court);
2) Judge of city court (state court) to designate the superior court judge or the judge of Municipal Court of Columbus, or both; and
3) Judge of municipal court to designate the judge of city court (state court).

COMMENTS: Under Article VI, Section I, Paragraph III and O.C.G.A. Section 15-1-9.1, judges who are otherwise qualified may serve in other courts upon the request of such other court and the consent of the court to which the request is made.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to grant the county governing authority the power to assess the cost of streets, gutters, and sidewalks against the owners of abutting property in unincorporated areas of the county.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes county governments to establish special service districts for the provision of governmental services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes. In addition, the charter of the consolidated government of Columbus, Georgia, also contains authorization for special service districts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1955, p. 332.**

DESCRIPTION: Provides that the general $2,000.00 homestead exemption from ad valorem taxes shall not apply to any tax levied by the county for the purpose of affording fire protection.

COMMENTS: This LCA was not been specifically repealed or superseded, but it may have been impliedly superseded by Section 7-103 of the consolidated government's charter which provides that homestead exemptions shall apply to taxes levied within the general services district of the consolidated government but shall not apply to taxes separately levied in urban services districts. Ga. L. 1971, Ex. Sess., pp. 2007, 2082.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1956, p. 407.**

DESCRIPTION: Authorized the board of commissioners to regulate and assess license fees and taxes on businesses in unincorporated areas of the county and to classify such businesses, with violation of regulations to constitute a misdemeanor. The General Assembly was authorized to modify or restrict these powers.
COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to appropriate funds, not derived from ad valorem taxation, for advertising and promotion of agricultural, recreational, historic, and industrial resources of county and to encourage new industries and tourism.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize appropriations for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Authorizes the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprises.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).


DESCRIPTION: Homestead exemption for aged from taxation for educational purposes.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DESCRIPTION: Creates the Columbus-Muscogee County Port Development Commission.

COMMENTS: The commission was abolished when the governments of Columbus and Muscogee County were consolidated and was replaced by the Columbus Industrial and Port Development Commission. See Ga. L. 1971, Ex. Sess., p. 2007, Section 4-623.


**Ga. L. 1966, p. 817.**

DESCRIPTION: Authorized the General Assembly to consolidate powers and services of Muscogee County and municipalities located therein.

COMMENTS: This was a preliminary approach to governmental reorganization and was superseded by charter commission under the LCA found at Ga. L. 1968, p. 1508.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1966, p. 879.**

DESCRIPTION: Authorized the General Assembly to provide for a single governmental entity to administer the affairs of Muscogee County and the City of Columbus.

COMMENTS: The purpose of this LCA has been accomplished by Ga. L. 1971, Ex. Sess., p. 2007. Article IX, Section III, Paragraph II authorizes the General Assembly to provide for the consolidation of county and municipal governmental powers and functions.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1966, p. 894.**

DESCRIPTION: Authorized the General Assembly to consolidate the county and city boards of tax assessors for the City of Columbus and Muscogee County.

COMMENTS: Ga. L. 1971, Ex. Sess., p. 2007, which consolidated into a single governmental entity the functions and affairs of the City of Columbus and Muscogee County and specifically creates a board of tax assessors.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the Muscogee County Industrial Development Authority.

COMMENTS: Ga. L. 1971, Ex. Sess., p. 2007, 2056, abolished this authority but transferred all its powers to the Columbus Industrial and Port Development Authority as its successor, and, to the extent necessary for the new authority to succeed to the powers, duties, and obligations of the old authority, the LCA was continued in force and effect.


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DESCRIPTION: Authorizes the General Assembly to create a charter commission to draft the charter creating the county-wide government named Columbus, Georgia.

COMMENTS: This LCA provides the legal basis for the city-county consolidated government of Columbus, Georgia.


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DESCRIPTION: Authorized the county governing authority to adopt ordinances and regulate businesses and provided for the creation of a recorder's court or for the use of the Municipal Court of Columbus to determine cases involving violations of county ordinances.

COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and resolutions, and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. However, the provisions of the Constitution and general law may be more restrictive as to the subject matter of these local ordinances and resolutions and as to the penalties which may be imposed for violations of the ordinances and resolutions.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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DESCRIPTION: Authorized the county board of commissioners to provide systems of garbage disposal in the unincorporated area and levy assessments or service charges for services rendered in such sanitation districts.
 COMMENTS: This LCA was superseded by the establishment of the consolidated government of Columbus, Georgia, particularly by Section 1-103 of the charter, relating to taxing districts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Muscogee Airport Commission and provides for its powers and duties.

COMMENTS: Ga. L. 1971, Ex. Sess., p. 2007, which established the charter for the consolidated government of Columbus, Georgia, specifically recognized this LCA and continued the commission as the Columbus Airport Commission.


DESCRIPTION: Grants a total homestead exemption from Muscogee County School District ad valorem taxation to each resident of the school district who is 62 years of age or over and does not have specified income exceeding $6,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 3794. There is a least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


DESCRIPTION: Homestead exemption from taxes for educational purposes.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
**Ga. L. 1975, p. 1724.**

DESCRIPTION: Authorizes the governing authority of "Columbus-Muscogee County or any municipal corporation within Muscogee County" to exempt from ad valorem taxation tangible personal property in transit to a destination outside of the state.

COMMENTS: The current general provisions of the Constitution and general law concerning the "freeport amendment" provide similar authority, but the authority afforded by general law is not as broad as the authority granted by the LCA. For example, any exemption granted under the general provisions must be approved at a referendum; but no referendum is required in order to grant an exemption under the LCA. Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. While this provision would continue any exemption granted under the LCA as of that date, the power of the governing authority to thereafter grant and revoke such exemptions might be lost if the LCA was not specifically continued. It is not clear whether this LCA was intended to apply to, or has been interpreted as applying to, Muscogee County School District taxes.


**Ga. L. 1976, p. 1913.**

DESCRIPTION: Grants a $5,000.00 homestead exemption from Muscogee County ad valorem taxes for county and school purposes to each resident of Muscogee County. Grants an $8,000.00 homestead exemption from Muscogee County ad valorem taxes to each resident of the county who is 65 years of age or over who has specified income not exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1986, p. 3796. There is a least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


DESCRIPTION: Provides homestead exemption from county and county school district ad valorem taxes in an amount which is the greater of an amount provided by general provisions of the Constitution or an amount calculated according to increase or decrease in tax digest.
STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. However, the LCA was continued by local Act, Ga. L. 1986, p. 3798. Subsequently, an attempt was made to repeal it by local Act, Ga. L. 1991, p. 4252. The attempt was made prior to the revision of Article XI, Section I, Paragraph IV (b) which specified that repeals of continued LCA’s required a referendum. Regardless, however, the repeal of a homestead exemption requires approval in a referendum pursuant to Article VIII, Section II, Paragraph IV. Thus this attempt was void. This LCA was upheld in Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003). The Court concluded that it had been continued under Paragraph IV(b) as part of the Constitution. Note that the effect of this is that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


DESCRIPTION: Provides the time at which homestead property shall be valued for purposes of county and county school district ad valorem taxation, subject to certain conditions and limitations.

COMMENTS: This LCA freezes property values as of a certain point in time in which ownership is assumed, unlike the requirement of yearly fair market valuation for returns which is required by O.C.G.A Sections 48-5-6 and 48-5-10.


**BIBB CITY**

**Ga. L. 1966, p. 817.**

LCA affecting Bibb City under Muscogee County.

**Ga. L. 1975, p. 1724.**

LCA affecting Bibb City under Muscogee County.

**COLUMBUS**

**Ga. L. 1927, p. 109.**

DESCRIPTION: Authorizes the city to issue street improvement bonds without a referendum and without regard to the general debt limitations of the Constitution.


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Columbus under Muscogee County.


LCA affecting Columbus under Muscogee County.


LCA affecting Columbus under Muscogee County.


LCA affecting Columbus under Muscogee County.


LCA affecting Columbus under Muscogee County.

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LCA affecting Columbus under Muscogee County.


DESCRIPTION: Creates the Columbus and Muscogee County Building Commission for the purpose of providing buildings and facilities for use by the City of Columbus and Muscogee County. Authorizes the commission to finance such buildings and facilities by issuance of revenue bonds to be repaid from rentals received by the authority from the city and county. The consolidated charter continued the commission as Columbus Building Authority.

COMMENTS: Generally the type of buildings and facilities which the authority is authorized to provide may be financed only by the issuance of general obligation debt which must be approved by the voters.


DESCRIPTION: Authorizes the General Assembly to create a charter commission to draft the charter creating the county-wide government named Columbus, Georgia.

COMMENTS: This LCA provides the legal basis for the city-county consolidated government of Columbus, Georgia.


LCA affecting Columbus under Muscogee County.


LCA affecting Columbus under Muscogee County.


DESCRIPTION: Provides for a charter review commission for the city-county consolidated government of Columbus, Georgia.

COMMENTS: Under the LCA, the consolidated government charter is reviewed at ten-year intervals by the commission.

NEWTON COUNTY


DESCRIPTION: Creates the Newton County Industrial Development Authority.


DESCRIPTION: Authorizes the county governing authority to adopt ordinances protecting the health, safety, welfare, and morals of its citizens and to provide penalties for violations of such ordinances and authorizes the appropriate court with jurisdiction over such matters to inflict punishment for such violations.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.


DESCRIPTION: Authorizes the county governing authority to establish sewerage, water, sanitation, garbage collection, landfill, and fire protection districts in the unincorporated areas of the county and to levy taxes therein with referendum approval. Provides that exemption from ad valorem taxation shall not apply to such taxes. Authorizes the issuance of bonded debt for such districts. Authorizes the county to enter into contracts with public and private bodies or the provision of such services.

COMMENTS: Except for the authority to contract with private parties, similar authority is now provided by general provisions of the Constitution. Article IX, Section II, Paragraph VI authorizes the creation of special districts for the provision of governmental services and the levy of taxes, fees, and assessments for such purposes, but this provision of the Constitution does not require referendum approval of such taxes. Article IX, Section III, Paragraph I authorizes intergovernmental contracts for the provision of governmental services. Article IX, Section V, Paragraph II authorizes counties to issue bonded debt on behalf of special districts, but this provision does not provide, as the LCA does, that such debt shall be excluded from the county's 10 percent debt limitation.

**Ga. L. 1971, p. 945.**

DESCRIPTION: Authorizes the General Assembly to provide that the county governing authority may levy and collect business and occupational license fees and adopt ordinances and provides that violations of such ordinances shall constitute a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


**Ga. L. 1975, p. 1684.**

DESCRIPTION: Gives the General Assembly broad local law powers relative to ad valorem taxation by Newton County, including the power to provide for: the date of tax assessments and levies; the form of tax bills; tax due dates; and partial payments of taxes.

COMMENTS: This LCA gives the General Assembly broad power to enact local legislation which would otherwise be preempted by general law.


**Ga. L. 1980, p. 2171.**

DESCRIPTION: Provides a $4,000.00 homestead exemption from county and county school district ad valorem taxes to residents' homesteads.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1980, p. 2187.**

DESCRIPTION: Provides an $8,000.00 homestead exemption from county and county school district ad valorem taxes to residents who are 65 years of age or over or who are disabled and whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types
of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**COVINGTON**

**Ga. L. 1973, p. 1506.**

**DESCRIPTION:** Creates the City of Covington Parking Authority.

**COMMENTS:** While it appears that cities can provide public parking facilities under Article IX, Section II, Paragraph III(a)(11) and can issue revenue bonds for such purposes under O.C.G.A. Section 36-82-61(4)(G), those provisions would not affect this authority.

**STATUS:** Continued by local Act, Ga. L. 1986, p. 3871.
**OCONEE COUNTY**


DESCRIPTION: Creates the Oconee County Industrial Development Authority.


**Ga. L. 1963, p. 686.**

DESCRIPTION: Authorized the county governing authority to establish a fire protection district and levy taxes in support of such service.

COMMENTS: Cities and counties are authorized under Article IX, Section II, Paragraph III to provide fire protection services and under Article IX, Section II, Paragraph VI may create special service districts and levy taxes in support of such services. This LCA provides that the homestead exemption shall not apply to the levy of taxes authorized under this amendment and provides a 5 mill limitation on the levy of taxes for such system.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1964, p. 911.**

DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current school board law.


**Ga. L. 1973, p. 1487.**

DESCRIPTION: Authorized the county governing authority to regulate traffic and provide criminal penalties for violation of traffic ordinances and vests jurisdiction over such violations with the probate court.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, specifically including regulation of traffic, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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OGLETHORPE COUNTY


DESCRIPTION: Authorized the Crawford school district issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1939, and which became due by January 1, 1952.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on July 1, 1941; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Oglethorpe Authority (development authority).

COMMENTS: The LCA caption refers to the "Oglethorpe Development Authority," however, the body of the amendment refers to the "Oglethorpe Authority."


DESCRIPTION: Authorizes the enactment of local legislation providing for the election of the county school board and appointment of the county school superintendent without the necessity of a referendum.
COMMENTS: Former Article VIII, Section V, Paragraph IV, now repealed and reserved, provided that the composition of school boards, the term of office, and the method of selecting board members and school superintendents may be changed by local law conditioned upon approval by the voters in a referendum and permitted school systems which were authorized on June 30, 1983, to make such changes without a referendum to continue to do so. Currently, Article VIII, Section V, Paragraph II allows such changes without a referendum.


DESCRIPTION: Rescinds an earlier action regarding the 20 mill limitation on school taxes and places the county under the current provisions regarding increasing or removing the 20 mill limit.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

CRAWFORD

Ga. L. 1941, p. 60.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by January 1, 1950.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

LEXINGTON

Ga. L. 1941, p. 121.

DESCRIPTION: Authorized the city to issue refunding bonds and pledge revenues of the waterworks to retire any such refunding bonds which were issued to retire bonds originally issued to finance a waterworks system.

COMMENTS: Article IX, Section V, Paragraph III authorizes cities to issue refunding bonds and O.C.G.A. Section 36-82-60 et seq. governs the issuance of revenue bonds.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
PAULDING COUNTY

**Ga. L. 1941, p. 147.**

DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on July 1, 1941; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1962, p. 1176.**

DESCRIPTION: Creates the Paulding County Industrial Building Authority.


**Ga. L. 1964, p. 832.**

DESCRIPTION: Provided for an elected county board of education.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1972, p. 1442.**

DESCRIPTION: Authorizes the General Assembly to grant to the county governing authority the power to establish fire protection districts and to levy taxes or special assessments therein upon approval at a referendum in the affected district. Provides that homestead exemptions shall not apply to such taxes.
COMMENTS: Article IX, Section II, Paragraph VI of the Constitution authorizes counties to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes. Paragraph IV does not require referendum approval and does not contain a provision for nonapplicability of homestead exemptions.


**Ga. L. 1972, p. 1444.**

DESCRIPTION: Authorized the county governing authority to adopt ordinances preserving the health, safety, welfare, and morals of the citizens; provided penalties for violations of such ordinances; and authorized the appropriate court with jurisdiction over such matters to inflict punishment for such violations.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes the governing authority of each county to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1976, p. 1817.**

DESCRIPTION: Authorizes the county governing authority to enter into contracts and other agreements, including security deeds and notes, with private parties for terms up to 30 years for the purpose of acquiring a county courthouse and related facilities.

COMMENTS: Generally, financial obligations such as those authorized here constitute or involve general obligation debt which must be approved by the voters.


**Ga. L. 1978, p. 2431.**

DESCRIPTION: Authorizes the General Assembly to provide by law for a civil service system for all employees whose salaries are paid from county funds.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


DESCRIPTION: Grants a $12,000.00 homestead exemption from all county and county school district ad valorem taxes to those disabled residents whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Grants a homestead exemption from county school district ad valorem taxes of 50 percent of assessed value minus other applicable exemptions of the Constitution from school ad valorem taxes to those residents 65 years of age or older and grants a complete homestead exemption from county school district ad valorem taxes to those residents 70 years of age or older.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DALLAS


DESCRIPTION: Creates the City of Dallas Parking Authority.

COMMENTS: Cities can provide public parking facilities under Article IX, Section II, Paragraph III(a)(11) and issue revenue bonds for such purposes under O.C.G.A. Section 36-82-61(4)(G).

PEACH COUNTY


DESCRIPTION: Creates Peach County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Authorizes the county board of education to borrow funds for the purpose of constructing school buildings and facilities and pledge the building funds which will or may be forthcoming to the county from the state through the Minimum Foundation Program for Education (superseded by APEG and now QBE) as security and payment therefor.


DESCRIPTION: Authorizes the county to levy an ad valorem tax not to exceed one mill and to donate the proceeds to the Peach County Industrial Development Authority.


DESCRIPTION: Allows the county board of education to make grants to parents of mentally retarded or handicapped children or to private educational institutions.

**Ga. L. 1975, p. 1690.**

DESCRIPTION: Relates to jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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**FORT VALLEY**


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 L.C.A to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
PICKENS COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: Contains the current law with regard to the board of education.


JASPER


DESCRIPTION: Creates the City of Jasper Industrial Development Authority.


DESCRIPTION: Grants a $2,000.00 homestead exemption from all ad valorem taxation by the City of Jasper to residents of the city who are disabled or age 62 or over who do not have specified income exceeding $4,000.00 per year.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
PIERCE COUNTY

Ga. L. 1929, p. 139.

DESCRIPTION: Authorized the county to levy an additional tax for high school purposes upon the approval of the voters of the county.

COMMENTS: Article VIII, Section VI authorizes boards of education to levy ad valorem taxes for school purposes generally not to exceed 20 mills and provides for the increase or removal of the 20 mill limit upon approval of the voters in a referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Pierce County Industrial Development and Building Authority.


DESCRIPTION: Authorized the county governing authority to levy and collect business and occupational license fees and adopt ordinances and provides that violation of such ordinances shall constitute a misdemeanor.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

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COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $10,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

BLACKSHEAR

Ga. L. 1939, p. 16.

DESCRIPTION: Authorized the city to issue refunding bonds.

COMMENTS: Article IX, Section V, Paragraph III authorizes the issuance of refunding bonds.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
PIKE COUNTY


DESCRIPTION: Provides that subject to such procedures as may be provided by the General Assembly, the county governing authority may require that returns of property for ad valorem taxation be made to the county board of tax assessors.

COMMENTS: O.C.G.A. Sections 48-5-15 and 48-5-16 require returns of property for ad valorem taxation be made to the tax commissioner. This LCA is an exception to the general law. No implementing local Act has been enacted.


DESCRIPTION: Created the Pike County Retirement Home Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
POLK COUNTY


DESCRIPTION: Provided for the merger of the Polk County and Cedartown school districts; an elected board of education; and the appointment of the school superintendent by the board.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county board of education to borrow funds for constructing school buildings and facilities and pledge the building funds which will or may be forthcoming to Polk County from the state through the Minimum Foundation Program for Education (superseded by APEG and now QBE) as security and payment therefor.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O. C. G. A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

ARAGON


DESCRIPTION: Grants a $2,000.00 homestead exemption from all ad valorem taxation by the City of Aragon to residents of the city who are age 62 or over who do not have specified income exceeding $4,000.00 per year. Grants a $10,000.00 homestead exemption from ad valorem taxation to each resident of the city who is a totally disabled veteran who does not have specified income exceeding $4,000.00 per year.

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STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. O.C.G.A. Section 48-5-48 also provides a more liberal homestead exemption for disabled veterans of wars and armed conflicts.

CEDARTOWN


DESCRIPTION: Creates the Cedartown Development Authority.


LCA affecting Cedartown under Polk County.

ROCKMART


DESCRIPTION: Creates the Rockmart Development Authority.


DESCRIPTION: Provides a $2,000.00 homestead exemption from city ad valorem taxes for residents 65 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
PULASKI COUNTY


DESCRIPTION: Created the Pulaski County-Hawkinsville Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an elected county board of education.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

HAWKINSVILLE


LCA affecting Hawkinsville under Pulaski County.
PuTNAM COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: Ga. L. 1972, p. 2678, superseded entirely the provisions in the LCA regarding the election of the members of the board.


DESCRIPTION: Authorizes the General Assembly by local law to set the salary of the tax commissioner and provides that the tax commissioner, if acting as tag agent, may receive the fee allowed from the sale of motor vehicle tags.

COMMENTS: Article IX, Section I, Paragraph III authorizes the General Assembly to provide by local Act for the compensation of the tax commissioner. Ga. L. 1973, p. 3438, sets the salary of the tax commissioner and specifically excludes the tax commissioner from receiving motor vehicle tag fees. O.C.G.A. Section 48-5-183 provides the minimum salary schedule for tax commissioners and apparently supersedes the 1973 local Act.


DESCRIPTION: Creates the Putnam Development Authority.


DESCRIPTION: Authorized the General Assembly to create a charter commission for city-county consolidation.

COMMENTS: Article XI, Section I, Paragraph IV(a) of the 1983 Constitution provide a mechanism for city-county consolidation.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**EATONTON**

**Ga. L. 1972, p. 1504.**

LCA affecting Eatonton under Putnam County.
QUITMAN COUNTY


DESCRIPTION: Authorized the county to issue bonds to retire all county indebtedness as it existed on July 1, 1941; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Quitman County Industrial Development Authority.


GEORGETOWN


LCA affecting Georgetown under Quitman County.
RABUN COUNTY


DESCRIPTION: Authorized the county to levy tax not exceeding 1 mill for promoting and encouraging location of industry and encouraging tourist trade in county.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Rabun County Industrial Building Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Requires the county school district to levy a 1 percent sales and use tax for educational purposes and requires a rollback in the millage for educational purposes.

RANDOLPH COUNTY


DESCRIPTION: Creates the Randolph County Development Authority.

RICHMOND COUNTY


LCA affecting Richmond County under Chatham County.


LCA affecting Richmond County under Fulton County.


DESCRIPTION: Authorized the county to incur limited debt by making temporary loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes counties to incur debt by making temporary loans.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

Ga. L. 1931, p. 1051.

DESCRIPTION: Authorized abolition of justices of the peace.

COMMENTS: This LCA repealed an exception for Richmond County to general language which was in the Constitution of 1877 allowing the abolition of the office of justice of the peace in certain cities and counties. The language which was amended is no longer in the Constitution, and the 1983 Constitution abolished the office of justice of the peace on a statewide basis.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the enactment of local laws to create a county retirement system and provide for tax assessment therefor and to create a retirement system for employees of the county board of health and require Augusta and Richmond County to contribute thereto and levy taxes therefor.
COMMENTS: Article IX, Section II, Paragraph III(a)(14) now authorizes counties and municipalities to maintain and modify existing retirement or pension systems and to create and maintain retirement or pension systems for elected or appointed officers and employees whose compensation is paid in whole or in part from county or municipal funds. Article III, Section X, Paragraph I now authorizes the expenditure of public funds for retirement and pension systems for public officers and employees. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes Richmond County and the City of Augusta to regulate the health of its citizens through a joint board of health.

COMMENTS: The LCA ratifies prior local Acts creating the joint board of health for Richmond County and the City of Augusta.


DESCRIPTION: Authorized the General Assembly to grant the county governing authority the power to assess the cost of streets, sidewalks, curbing, and water and sewer mains against the owners of abutting subdivided property. Consent of 75 percent of such owners is required.

COMMENTS: Article IX, Section II, Paragraph IV currently authorizes county governments to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy within such special districts of taxes, fees, and assessments for such purposes.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the City of Augusta and Richmond County to enter into contracts with each other, with private entities, and with the Augusta-Richmond County Building Authority so as to acquire the use of buildings and related facilities.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the board of commissioners to regulate and assess license fees and taxes on businesses within unincorporated areas of the county, and levy different taxes for different classes of business, and violation of regulations constituted a misdemeanor.


DESCRIPTION: Authorizes the General Assembly to consolidate the county and city board of tax assessors for Richmond County and the City of Augusta.


DESCRIPTION: Authorized the General Assembly to enact laws giving the county the power to participate in and contribute to a group hospitalization insurance policy for employees and officers compensated by the county and to levy taxes therefor and establish tenure for such persons.

COMMENTS: Home rule power to provide for hospitalization insurance for county employees is authorized under Article IX, Section II, Paragraph 1(f). This power may be one which could be exercised by local law as to county officers and their employees as a public function under Article IX, Section IV, Paragraph II. It is, however, questionable whether a tenure system could be established for any persons.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to empower the county to adopt ordinances not in conflict with general law and to provide penalties for violations.

COMMENTS: The LCA was implemented by local Act, Ga. L. 1975, p. 4548. Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and
resolutions, and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to provide by law for governmental reorganization including city-county consolidation.

COMMENTS: Article IX, Section III, Paragraph II of the 1983 Constitution provides a mechanism for governmental reorganization and city-county consolidation.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1970, p. 1097.**

DESCRIPTION: Authorized the board of commissioners to establish districts for establishing and maintaining street lights and levy of taxes within each district upon the consent of 50 percent of the property owners within the district.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes county governments to establish special services districts for the provision of local government services and facilities therefor and authorizes the levy thereon of taxes and fees for such purposes.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1970, p. 1099.**

DESCRIPTION: Authorized the board of commissioners to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Authorized the tax commissioner to accept personal checks for the payment of the registration of motor vehicles and the purchase of license plates.

COMMENTS: O.C.G.A. Section 40-2-29 authorizes the payment of registration and license fees by check, cash, certified or cashier's check, money order, or other similar bankable paper and O.C.G.A. Section 48-5-146 provides the conditions pursuant to which the tax commissioner shall not be liable for unpaid checks received in payment of registration and license fees.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes appropriations not to exceed $75,000.00 per year to advertise and promote facilities and assets of Richmond County and encourage location and expansion of business therein and attract tourists thereto.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize appropriations for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Provides an exemption from county ad valorem taxes for a period of five years following completion for new manufacturing establishments and capital improvements to existing manufacturing establishments costing $1 million or more.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1983, p. 4143. There is at least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean
that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**Ga. L. 1978, p. 2355.**

DESCRIPTION: Authorizes Richmond County to acquire, construct, etc., incinerator, garbage, and refuse facilities, to fix charges for their use, to enter leases and contracts, and to issue revenue bonds.


**Ga. L. 1980, p. 2162.**

DESCRIPTION: Allows the General Assembly to authorize each local taxing jurisdiction in the county to grant discounts for early payment of ad valorem taxes.

COMMENTS: This LCA gives the General Assembly power unique power not otherwise authorized by law. While no attempt has been made to identify all local laws based on this authority, two examples are Ga. L. 1981, p. 3673 (discounts on county taxes) and Ga. L. 1981, p. 3675 (discounts on school ad valorem taxes).


**Ga. L. 1980, p. 2177.**

DESCRIPTION: Places ad valorem taxation millage rate limitations on each taxing jurisdiction in the county.


**Ga. L. 1980, p. 2190.**

DESCRIPTION: Provides a $5,000.00 homestead exemption from county and county school district ad valorem taxes. Provides a $10,000.00 homestead exemption from county and county school district ad valorem taxes to residents who are 65 years of age or over who have specified income not exceeding $10,000.00 and to residents who are totally and permanently disabled.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
**Ga. L. 1982, p. 2639.**

**DESCRIPTION:** Authorizes the General Assembly to create by local law a merit system for all or some of the employees of the county sheriff.

**COMMENTS:** Under O.C.G.A. Section 15-16-23 the employment and discharge of deputy sheriffs is within the discretion of the sheriff. O.C.G.A. Section 15-16-28 authorizes the creation by local Act, with the sheriff’s approval, of a merit board to hear and decide appeals from disciplinary actions against deputies and other employees of the sheriff’s department. However, this law contains no authority for a full "merit system" of employment within sheriffs' departments.

**STATUS:** Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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**AUGUSTA**

**Ga. L. 1909, p. 77.**

**DESCRIPTION:** Authorized the city to incur limited bonded indebtedness for flood protection purposes upon its power-producing canal and waterworks. This debt was in addition to the debt limitations of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

**COMMENTS:** The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorized general obligation debt in excess of the limitation in existence at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.

**STATUS:** Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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**DESCRIPTION:** Zoning and planning.

**COMMENTS:** The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third...
1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

Ga. L. 1939, p. 11.

DESCRIPTION: Authorized the city to incur debt by making temporary loans and authorizes the city to incur up to $1 million in debt to retire any deficit or current indebtedness outstanding on January 1, 1941.

COMMENTS: Article IX, Section V, Paragraph V authorizes cities to make temporary loans and the authority to incur limited debt to retire indebtedness outstanding on January 1, 1941, has expired and has no current applicability.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to establish historic zones and to enact planning and zoning ordinances to preserve and protect such districts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a homestead exemption from city ad valorem taxes in an amount which is the greater of $2,000.00 or the amount given as an exemption by Richmond County to each resident; and grants an exemption which is the greater of $4,000.00 or the amount given by Richmond County to those 65 years of age or older whose specified income does not exceed $4,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DESCRIPTION: Exempts from city ad valorem taxes for five years capital improvements or additions to capital improvements of commercial or business establishments if such improvements or additions are valued at $100,000.00 or more.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by local Act, Ga. L. 1983, p. 4108. There is at least one case, Columbus-Muscogee Co. Consol. Gov't. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by local Act may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.


LCA affecting Augusta under Richmond County.


LCA affecting Augusta under Richmond County.


LCA affecting Augusta under Richmond County.


LCA affecting Augusta under Richmond County.


LCA affecting Augusta under Richmond County.


LCA affecting Augusta under Richmond County.
BLYTHE
LCA affecting Blythe under Richmond County.

LCA affecting Blythe under Richmond County.

GRACEWOOD
LCA affecting Gracewood under Richmond County.

LCA affecting Gracewood under Richmond County.

LCA affecting Gracewood under Richmond County.

HEPHZIBAH
LCA affecting Hephzibah under Richmond County.

LCA affecting Hephzibah under Richmond County.

LCA affecting Hephzibah under Richmond County.
ROCKDALE COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: The LCA contains the current school board law.


DESCRIPTION: Provides for the appointment or election of the school superintendent by the board of education.

COMMENTS: The LCA contains the current law relative to the manner of selection, term of office, and qualifications of the county school superintendent.


DESCRIPTION: Authorized the county governing authority to establish occupational and business license taxes and to provide that violations of such licenses are criminal offenses.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations to be tried in the magistrate's court.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to adopt county ordinances.
COMMENTS: Article IX, Section II, Paragraph I and O.C.G.A. Section 36-1-20 authorize counties to adopt ordinances and resolutions and Article IX, Section IV, Paragraph I authorizes counties to regulate businesses. However, the provisions of the Constitution and the general law may be more restrictive as to the subject matter of these local ordinances and resolutions, as to the penalties which may be imposed for violations of the ordinances and resolutions, and as to the territorial applicability of the ordinances and resolutions.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to create a Rockdale County-Conyers Water Authority for water and sewerage services.

COMMENTS: No implementing local Act has been enacted. The only feature of the LCA which could not be dealt with by a mere local Act authority would be a provision authorizing the pledge of taxes of the county and city to the payment of the authority’s revenue bonds.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1962, p. 992.**

DESCRIPTION: Created the Rockdale County Industrial Building Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1964, p. 943.**

DESCRIPTION: Changed the county debt limitation from 7 to 10 percent of assessed value of property.

COMMENTS: Article IX, Section V, Paragraph I provides for a debt limitation not to exceed 10 percent of the assessed value of all taxable property within such county.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1966, p. 918.**

DESCRIPTION: Changed the county debt limitation from 7 to 10 percent of assessed value of
property.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2215.**

DESCRIPTION: Grants a $20,000.00 homestead exemption from county school district ad valorem taxation to residents who are 65 years of age or older or who are totally disabled.

STATUS: Article VII, Section II, Paragraph IV continued in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983, however, the LCA was specifically repealed by local Act, Ga. L. 1992, p. 5351.

**CONYERS**

**Ga. L. 1970, p. 1047.**

DESCRIPTION: Grants a $2,000.00 homestead exemption from city ad valorem taxes to each resident of the city who was disabled or 62 years of age or over and who had specified income not exceeding $4,000.00 per year.

COMMENTS: A local Act, Ga. L. 1984, p. 4884, provides a homestead exemption for each resident of the city who is disabled or 62 years of age or over and who has an income not exceeding $8,000.00 per year. Section 2 of the 1984 Act expressly states that the exemption granted thereby supersedes and is in lieu of the exemption granted by the 1970 LCA. It did not repeal the LCA.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1978, p. 2476.**

DESCRIPTION: Authorizes the General Assembly to create the Downtown Conyers Development Authority.

COMMENTS: No implementing local Act has been adopted. Under O.C.G.A. Chapter 36-42, any municipality has the authority to activate a downtown development authority.

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STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1962, p. 768.**

LCA affecting Conyers under Rockdale County.
SCHLEY COUNTY


DESCRIPTION: Provided for an elected county board of education.

 COMMENTS: A local Act found at Ga. L. 1977, p. 2955, provides for staggered terms of office for members of the county board of education.

 STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Schley County Development Authority.

 STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

 COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

 STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
SCREVEN COUNTY


DESCRIPTION: Creates the Screven County Development Authority.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to develop a system of solid waste collection and to expend county funds therefor.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Exempts from all county, municipal, and school ad valorem taxes for five years capital improvements or additions to capital improvements of manufacturing establishments if such improvements or additions are valued at $500,000.00 or more.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983. An exemption so continued could be amended. However, this LCA was continued by home rule ordinance, Ga. L. 1986, p. 5697. There is a least one case, Columbus-Muscogee Co. Consol. Gov’t. v. CM Tax Equalization, 276 Ga. 332 (2003), where an appellate court concluded that such a continuation meant the LCA had been continued under Paragraph IV(b) as part of the Constitution. Consequently, the effect of the continuation of the LCA by home
rule ordinance may mean that unlike other exemptions continued as statute which can be amended, this exemption cannot be amended.

**HILLTONIA**

**Ga. L. 1982, p. 2635.**

LCA affecting Hilltonia under Screven County.

**NEWINGTON**

**Ga. L. 1982, p. 2635.**

LCA affecting Newington under Screven County.

**OLIVER**

**Ga. L. 1982, p. 2635.**

LCA affecting Oliver under Screven County.

**SYLVANIA**

**Ga. L. 1939, p. 81.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1940.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1982, p. 2635.**

LCA affecting Sylvania under Screven County.
SEMINEOLE COUNTY

Ga. L. 1920, p. 52.

DESCRIPTION: Creates Seminole County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Authorized the county governing authority to levy an ad valorem property tax not to exceed five mills for assisting and encouraging new industries to locate in the county. The tax proceeds were to be used purchase noninterest-bearing stocks, debentures, or certificates of Seminole Industries, Incorporated, for industrial property development and management.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Seminole County/Donalsonville Industrial Building Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DONALSONVILLE


LCA affecting Donalsonville under Seminole County.
SPALDING COUNTY

Ga. L. 1933, p. 29.

DESCRIPTION: Authorizes the county to incur limited debt by making temporary loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes counties to incur debt by making temporary loans.


DESCRIPTION: Merges the school systems of the City of Griffin and Spalding County and partially repeals a prior LCA, Ga. L. 1947, p. 1760.

COMMENTS: The LCAs contains the current school board law for the Griffin-Spalding County board of education. Portions of the 1952 LCA are continued by the 1982 LCA.


DESCRIPTION: Authorizes the county governing authority to establish water service districts in the unincorporated area of the county and to levy taxes therein for such purposes.

COMMENTS: Counties and municipalities are now authorized to provide these services under Article IX, Section II, Paragraph III, and public funds may be expended therefor under Article IX, Section IV, Paragraph II. Special districts for government services and special taxes within those districts are now authorized by Article IX, Section II, Paragraph VI.


DESCRIPTION: Creates the Spalding County/Griffin Industrial Building Authority.


DESCRIPTION: Authorizes the county governing authority to construct and improve streets and sidewalks in the unincorporated area and assess the cost against the abutting property owners.

COMMENTS: The same authority is granted by Article IX, Section II, Paragraph III as a supplementary power of counties and municipalities.


DESCRIPTION: Authorizes the county governing authority to incur bonded indebtedness in addition to the debt limitation in the Constitution for the purpose of acquiring property and constructing educational facilities for education beyond the twelfth grade and to convey such property to the board of regents.

COMMENTS: The authority to incur debt for the purpose outlined in this LCA is not covered by other provisions of this Constitution or general law. Also, this LCA authorizes the county to incur additional debt without regard to the general debt limitation applicable to counties in Article IX, Section V, Paragraph I.


DESCRIPTION: Authorizes the General Assembly to grant to the county governing authority the power to establish fire protection districts in the unincorporated areas of the county and to levy taxes therein with referendum approval. Provides that exemptions from ad valorem taxation shall not apply to such taxes. Authorizes the issuance of bonded debt for such districts. Authorizes the county to enter into fire protection contracts with public and private bodies.

COMMENTS: Except for the authority to contract with private parties, similar authority is now provided by general provisions of the Constitution. Article IX, Section II, Paragraph VI authorizes the creation of special districts for the provision of governmental services and the levy of taxes, fees, and assessments for such purposes, but this provision of the Constitution does not require referendum approval of such taxes. Article IX, Section III, Paragraph I authorizes intergovernmental contracts for the provision of fire protection services and other governmental services. Article IX, Section V, Paragraph II authorizes counties to issue bonded debt on behalf of special districts, but this provision does not provide, as the LCA does, that such debt shall be excluded from the county's 10 percent debt limitation.


DESCRIPTION: Authorized the grand jury to recommend to the governing authority or the General Assembly salary increases for elected county officers.

COMMENTS: The LCA provided for additional duties of the grand jury not set by general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1976, p. 1771.**

DESCRIPTION: Authorizes the board of commissioners to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court. Identical provisions were contained in another LCA, Ga. L. 1976, p. 1810, which was not continued.


**Ga. L. 1976, p. 1810.**


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1978, p. 2315.**

DESCRIPTION: Authorizes the governing authority to adopt ordinances protecting the health, safety, welfare, and morals of its citizens and regulating traffic and garbage and solid
waste disposal and to provide penalties for violations of such ordinances and designate the court which shall have jurisdiction over such offenses.

COMMENTS: O.C.G.A. Section 36-1-20 authorizes each county governing authority to adopt ordinances preserving the public health, safety, and welfare of the unincorporated areas of the county, violations of which ordinances may be punished by fine or imprisonment of not more than $1,000.00 or 60 days or both.


DESCRIPTION: Provides a homestead exemption from county school district ad valorem taxes, in an amount provided by general law, for residents 62 years of age or over whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to impose a 1 percent local sales and use tax for the purpose of financing public facilities. Also allows the county and the school system to issue a variety of bonds payable solely from the proceeds of the tax. The right to levy the tax continues only so long as this debt is still outstanding.

COMMENTS: Provides for taxation which would not otherwise be authorized by general law.


LCA affecting Griffin under Spalding County.


LCA affecting Griffin under Spalding County.


DESCRIPTION: Authorizes the Board of Trustees of the Griffin Employees Aid Fund to provide increases in retirement benefits.

COMMENTS: Article IX, Section II, Paragraph III(a)(14) and Article III, Section X, Paragraph II now provide general authorization for maintaining retirement systems and expending public funds for increasing benefits in systems wholly or partially supported by public funds. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Griffin Development Authority.

**STEPHENS COUNTY**

**Ga. L. 1929, p. 142.**

DESCRIPTION: Authorized the county to incur limited general obligation debt for hospital purposes. This debt was in addition to the debt limitation of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1964, p. 948.**

DESCRIPTION: Created the Toccoa-Stephens County Building and Parks Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1964, p. 1040.**

DESCRIPTION: Authorized the General Assembly by local Act to provide a joint city-county board of tax assessors and a board of tax appeals and equalization.

COMMENTS: Under general law a board of tax assessors is created for each county for the valuation of all real property in the county. Municipalities are required to assess and levy taxes on the basis of the fair market value determined by the county board of tax assessors.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1967, p. 925.**

DESCRIPTION: Authorized the General Assembly to grant to the county governing authority the power to establish fire protection districts and to levy taxes therein upon referendum approval in the affected district. Provides that no exemptions from taxation shall apply to such fire district taxation.

COMMENTS: Article IX, Section II, Paragraph VI currently provides that counties may
establish special services districts for the provision of governmental services and facilities therefor and may levy taxes, fees, and assessments within such districts for such purposes. This general constitutional provision does not require referendum approval and does not provide for the non-applicability of tax exemptions.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1854.**

DESCRIPTION: Creates the Stephens County Development Authority.

COMMENT: Specifically supersedes, but does not repeal a prior LCA, Ga. L. 1962, p. 877.

STATUS: The 1968 LCA was continued by local Act, Ga. L. 1986, p. 4153. The 1962 LCA was not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1978, p. 2440.**

DESCRIPTION: Provides an $8,000.00 homestead exemption from county and county school district ad valorem taxes for residents 65 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**TOCCOA**

**Ga. L. 1964, p. 948.**

LCA affecting Toccoa under Stephens County.

**Ga. L. 1964, p. 1040.**

LCA affecting Toccoa under Stephens County.

**Ga. L. 1968, p. 1854.**

LCA affecting Toccoa under Stephens County.
STEWART COUNTY


DESCRIPTION: Limits the authority of the county board of education relative to consolidation of schools by requiring voter approval.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education defines the school districts.

COMMENTS: The LCA contains the current school board law for Stewart County.


DESCRIPTION: Authorizes the governing authority to provide for electrical power plant facilities to supply electricity to pulp or paper mill and related industries and issue revenue and general obligation bonds therefor.

COMMENTS: These are not purposes for which a county may tax under O.C.G.A. Section 48-5-220 nor does general law authorize expenditures for such purposes as would be necessary under Article IX, Section IV, Paragraph II. These are purposes for which revenue bonds may be issued under Code Section 36-82-61(4)(c)(iv) and Article IX, Section VI, Paragraph I & II. The issuance of general obligation bonds, however, is subject to referendum approval.


DESCRIPTION: Authorizes the governing authority to provide for bridges across the Chattahoochee River to the State of Alabama; and to issue revenue or general obligation bonds therefor; and contract with Alabama or any county therein with regard to those bridges.

COMMENTS: O.C.G.A. Section 48-5-220(4) authorizes taxation for building and repair of public buildings and bridges, and Article IX, Section IV, Paragraph III authorizes expenditure
of public funds for purposes authorized by general law. O.C.G.A. Section 36-82-61(4)(A) and Article IX, Section VI, Paragraph I authorize revenue bonds for bridges. It is doubtful a long-term contract with another state would be authorized under Article IX, Section III, Paragraph I (see State v. Blasingame, 212 Ga. 222 (1956)).


**Ga. L. 1960, p. 1339.**

DESCRIPTION: Authorizes the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1962, p. 864.**

DESCRIPTION: Authorizes the governing authority to build and maintain a natural gas system for commercial and residential use and finance such system with revenue or general obligation bonds.

COMMENTS: These are not purposes for which a county may tax under O.C.G.A. Section 48-5-220 nor does general law authorize expenditures for such purposes as would be necessary under Article IX, Section IV, Paragraph II. These are purposes for which revenue bonds may be issued under O.C.G.A. Section 36-82-61(4)(C)(iv) and Article IX, Section VI, Paragraph I & II. Issuance of general obligation bonds, however, is subject to referendum approval.


**Ga. L. 1968, p. 1647.**

DESCRIPTION: Creates the Stewart County Industrial Development Authority.

LUMPKIN

LCA affecting Lumpkin under Stewart County.

OMAHA

LCA affecting Omaha under Stewart County.

RICHLAND

LCA affecting Richland under Stewart County.
SUMTER COUNTY


LCA affecting Sumter County under Chatham County.


DESCRIPTION: Creates the Americus-Sumter Payroll Development Authority.


AMERICUS


LCA affecting Americus under Sumter County.
TALBOTT COUNTY

WOODLAND


DESCRIPTION: Created the City of Woodland Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
TATTNALL COUNTY

Ga. L. 1939, p. 70.

DESCRIPTION: Authorized the Reidsville school district to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1940, and which became due by January 1, 1960.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to provide by law for the election and qualifications of the members of the county board of education without a referendum.

COMMENTS: Former Article VIII, Section V, Paragraph IV, now repealed and reserved, provided that the composition of school boards, the term of office, and the method of selecting board members and school superintendents may be changed by local law conditioned upon approval by the voters in a referendum and permitted school systems which were authorized on June 30, 1983, to make such changes without a referendum to continue to do so. Currently, Article VIII, Section V, Paragraph II allows such changes without a referendum.


DESCRIPTION: Creates the Tattnall County Industrial Development Authority.

**REIDSVILLE**

**Ga. L. 1941, p. 155.**

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on December 1, 1950.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
TAYLOR COUNTY

**Ga. L. 1950, p. 482.**

DESCRIPTION: Provided for an elected county board of education.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1960, p. 1289.**

DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of *Smith v. State of Georgia*, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1968, p. 1709.**

DESCRIPTION: Created the Taylor County Industrial Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2205.**

DESCRIPTION: Grants a homestead exemption from all county school district ad valorem taxes to residents 62 years of age and over with specified income not exceeding $10,000.00. The amount of the exemption is the same as the amount granted under general law enacted pursuant to 1976 Constitution Article VII, Section I, Paragraph IV and is in lieu of such general law.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
**TELF AIR COUNTY**

**Ga. L. 1960, p. 1400.**

DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

STATUS: This LCA was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in *Smith v. State of Georgia*, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1963, p. 705.**

DESCRIPTION: Prohibits the county officers from succeeding themselves after having served two successive terms and from holding any other elective county office within a four-year period following a second successive term of office.

COMMENTS: The LCA provides a specific limitation to the general constitutional provision found in Article IX, Section I, Paragraph III.


**Ga. L. 1974, p. 1816.**

DESCRIPTION: Set the maximum millage rate for school purposes at 23 mills until changed in accordance with the current constitutional provisions.

COMMENTS: Article VIII, Section VI, Paragraph I(c) continues the authorization for school systems, authorized on June 30, 1983, to levy a school tax in excess of 20 mills.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**McRAE**


DESCRIPTION: Zoning and planning.
COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**MILAN**

**Ga. L. 1976, p. 1787.**

LCA affecting Milan under Dodge County.
TERRELL COUNTY


DESCRIPTION: Created the Terrell County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided for an elected county board of education and for the appointment of the school superintendent by the board.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
THOMAS COUNTY


DESCRIPTION: Provides for an elected county board of education provides that the school superintendent shall be appointed by the board.

COMMENTS: The LCA provides the current law regarding the board of education and school superintendent.


DESCRIPTION: Authorized the county governing authority incur bonded indebtedness in addition to the debt limitation in the Constitution for the purpose of acquiring property and constructing educational facilities for education beyond the twelfth grade and to convey such property to the board of regents.

COMMENTS: The authority to incur debt for the purpose outlined in this LCA was not covered by other provisions of this Constitution or general law. Also, this LCA authorized the county to incur additional debt without regard to the general debt limitation applicable to counties in Article IX, Section V, Paragraph I.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

THOMASVILLE


DESCRIPTION: Creates the Thomasville Payroll Development Authority.

TIFT COUNTY

DESCRIPTION: Authorized the county to issue hospital construction and equipment bonds without regard to the general debt limitation of the Constitution.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Provides for the election and terms of office of the county board of education; provides that the school superintendent shall be appointed by the board; and authorizes, in addition to the school tax authorized by general law, a two-mill tax when recommended by the board of education.
COMMENTS: The local Act found at Ga. L. 1971, p. 2722, specifically superseded the LCA relating to the manner of election and terms of office of the members of the board. However, this LCA still provides the current law and authority regarding the appointment of the school superintendent and the additional two-mill tax.

DESCRIPTION: Creates the Tift County Development Authority.

DESCRIPTION: Authorizes the county governing authority to levy an annual ad valorem tax not exceeding 2 mills to be used by the Tift County Development Authority for promotion of industry, agriculture, trade, and commerce.
COMMENTS: O.C.G.A. Section 48-5-220 provides that each county may levy up to 1 mill of ad valorem tax to provide for assistance to county development authorities for the purpose of developing trade, commerce, industry, and employment opportunities. This Code section provides that its authorization is in addition to any authorization granted by LCA.

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**Ga. L. 1982, p. 2557.**

DESCRIPTION: Authorized the General Assembly to create a charter commission for city-county consolidation.

COMMENTS: Article XI, Section III, Paragraph II(a) of the 1983 Constitution provides a mechanism for city-county consolidation.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

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**Tifton**

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**Ga. L. 1974, p. 1680.**

DESCRIPTION: Grants a $2,000.00 homestead exemption from municipal ad valorem taxation to each resident of the city.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

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**Ga. L. 1982, p. 2557.**

LCA affecting Tifton under Tift County.
TOOMBS COUNTY

Ga. L. 1941, p. 117.

DESCRIPTION: Authorizes the Johnson Corner school district to issue bonds to refund and retire bonds which were outstanding and past due on November 1, 1940.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on July 1, 1941; required operation on a cash basis; and prohibited the county from issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Toombs County Development Authority.


DESCRIPTION: Authorized the General Assembly to provide for the election of the members of the county board of education and provided for all matters relative thereto without the necessity of a referendum.

COMMENTS: Ga. L. 1973, p. 3022, provides the current school board law for Toombs County. The LCA permitted the enactment of local Acts without the necessity of a referendum.
Former Article VIII, Section V, Paragraph IV, now repealed and reserved, provided that the composition of school boards, the term of office, and the method of selecting board members and school superintendents may be changed by local law conditioned upon approval by the voters in a referendum and permitted school systems which were authorized on June 30, 1983, to make such changes without a referendum to continue to do so. Currently, Article VIII, Section V, Paragraph II allows such changes without a referendum.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

LYONS


DESCRIPTION: Creates the Lyons Development Authority.


VIDALIA


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1938.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1943.
COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Vidalia Development Authority.

STATUS: Unclear. The 1956 LCA was continued by local Act, Ga. L. 1985, p. 3957. However, the 1962 LCA was not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
TOWNS COUNTY


DESCRIPTION: Requires the county school district to levy a 1 percent sales and use tax for educational purposes and requires that the proceeds to be used to roll back the educational millage rate.

TREUTLEN COUNTY

Ga. L. 1917, p. 44.

DESCRIPTION: Creates Treutlen County and describes the boundary thereof.

COMMENT: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


LCA affecting Treutlen County under Emanuel County.


DESCRIPTION: Creates the Treutlen County Development Authority.

TROUP COUNTY


DESCRIPTION: Provided that the county board of education would be elected and the school superintendent would be appointed by the board.


DESCRIPTION: Creates the Troup County Development Authority.


DESCRIPTION: Authorizes the county governing authority to engage in business licensing and to levy business license fees and taxes in the unincorporated area of the county.

COMMENTS: Article IX, Section IV, Paragraph I(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.


DESCRIPTION: Granted certain powers to the clerk of the Small Claims Court.

COMMENTS: Article VI, Section X, Paragraph I(6) reclassified small claims courts as magistrate courts

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
HOGANsville


DESCRIPTION: Creates the Hogansville Development Authority.


LaGRANGE


DESCRIPTION: Authorizes the city to incur limited general obligation debt for a waterworks system. This debt is in addition to the debt limitation of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

COMMENTS: The 1983 Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the LaGrange Development Authority.


DESCRIPTION: Authorizes the General Assembly to create the Downtown LaGrange Development Authority.


WEST POINT

Ga. L. 1920, p. 29.

DESCRIPTION: Authorizes the city to incur limited bonded indebtedness for flood control purposes. This debt is in addition to the debt limitations of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

COMMENTS: The 1983 Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.


DESCRIPTION: Creates the West Point Development Authority.

**Ga. L. 1978, p. 2331.**

DESCRIPTION: Authorizes the General Assembly to create the Downtown West Point Development Authority.

TURNER COUNTY


DESCRIPTION: Provided for an elected county board of education.

COMMENTS: The LCA has been superseded by Ga. L. 1984, p. 4862, as amended.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Turner County Development Authority.


DESCRIPTION: Grants an $8,000.00 homestead exemption from all county and county school district ad valorem taxes to those residents 62 years of age or older or disabled whose specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

ASHBURN


DESCRIPTION: Authorizes the city to levy an ad valorem property tax not exceeding one mill for assisting, promoting, and encouraging the location of new industries in the city and provides for a board of citizens to give advice regarding how to spend such funds.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


DESCRIPTION: Provides an $8,000.00 homestead exemption from all city ad valorem taxes to residents 62 years of age or older or disabled, provided that specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
TWIGGS COUNTY


DESCRIPTION: Authorized the Jeffersonville consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on February 1, 1937, and which became due by February 1, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides a $6,000.00 basic homestead exemption from both county and county school district ad valorem taxes and an $8,000.00 homestead exemption to persons 65 and over from county ad valorem taxes only and not from county school district ad valorem taxes.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

DANVILLE


DESCRIPTION: Provides a $4,000.00 homestead exemption from city ad valorem taxes to persons who are 60 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

JEFFERSONVILLE


DESCRIPTION: Provides a $4,000.00 homestead exemption from city ad valorem taxes to residents 60 years of age or over.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
UNION COUNTY


DESCRIPTION: Provided for an elected county board of education.

COMMENTS: Ga. L. 1983, p. 4514, supersedes these LCAs and contains the current law regarding the definition of the school districts and the method of election and filling of vacancies for the county board of education.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the levy of a sales and use tax for education only for the period beginning January 1, 1983, and ending December 31, 1984.

STATUS: This limited duration authorization expired by its own terms January 1, 1985.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
UPSON COUNTY


DESCRIPTION: Creates the Thomaston-Upson County Industrial Development Authority.


DESCRIPTION: Authorized the General Assembly to consolidate the board of tax assessors of the City of Thomaston and Upson County.

COMMENTS: Under general law a board of tax assessors is created for each county for the valuation of all real property in the county. Municipalities are required to assess and levy taxes on the basis of the fair market value determined by the county board of tax assessors.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides a homestead exemption from county school district ad valorem taxes in an amount provided by general law for residents who are 62 years of age or over and whose specified income does not exceed $8,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

LCA affecting Upson County under Thomaston.

**EAST THOMASTON**


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**THOMASTON**


DESCRIPTION: Authorizes the city to combine its water and sewerage system with its electric system and to issue revenue bonds for construction, etc., of facilities for such combined systems.

COMMENTS: Code Section 36-82-61 authorizes the issuance of revenue bonds for the purposes provided in this LCA, but an election is required for bonds for the electric system. The home rule powers for municipalities contained in O.C.G.A. Chapters 36-34 and 36-35 may cover the remaining provisions of this LCA.

**Ga. L. 1964, Ex. Sess., p. 338.**

DESCRIPTION: Creates the Thomaston Office Building Authority for the purpose of providing buildings and facilities for use by the City of Thomaston and other political subdivisions. Authorizes the authority to finance such buildings and facilities by issuance of revenue bonds to be repaid from rentals received by the authority from the city. Renamed as the Thomaston-Upson County Office Building Authority by Ga. L. 1967, p. 3139.

COMMENTS: Generally the type of buildings and facilities which the authority is authorized to provide may be financed only by the issuance of general obligation debt which must be approved by the voters.


**Ga. L. 1964, p. 817.**

LCA affecting Thomaston under Upson County.

**Ga. L. 1970, p. 1036.**

LCA affecting Thomaston under Upson County.
WALKER COUNTY


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on approximately July 1, 1941; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Walker County Development Authority.

STATUS: Unclear. The 1962 LCA was continued by local Act, Ga. L. 1985, p. 4169. The 1964 amendment was not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to grant to the county governing authority the power to establish fire protection districts and to levy taxes or special assessments therein upon 60 percent approval at a referendum in the affected district. Provided that homestead exemptions shall not apply to such taxes.

COMMENTS: Article IX, Section II, Paragraph VI currently authorizes counties to establish special services districts for the provision of governmental services and facilities therefor and authorizes the levy of taxes, fees, and assessments within such districts for such purposes. Paragraph VI does not require referendum approval and does not contain a provision for non-applicability of the homestead exemption.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
WALTON COUNTY


DESCRIPTION: Merges the school systems of the City of Monroe and Walton County; provides for an elected board of education and an appointed school superintendent; and authorizes the City of Social Circle to become a part of such system.

COMMENTS: The method of selection and terms of the members of the board have been superseded by Ga. L. 1968, p. 2974, as amended by Ga. L. 1969, p. 2054. The LCA contains the current law regarding the appointment of the school superintendent by the board and the powers and duties of the trustees.


DESCRIPTION: Creates the Walton Industrial Building Authority.


MONROE


LCA affecting Monroe under Walton County.

SOCIAL CIRCLE


LCA affecting Social Circle under Walton County.
WARE COUNTY


DESCRIPTION: Authorized the county to incur limited general obligation debt to construct and equip a hospital. This debt is in addition to the debt limitation of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.

COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorized general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the county to levy up to 1 mill for promoting and encouraging location of new industries in the county.

COMMENTS: There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


LCA affecting Ware County under Waycross.


DESCRIPTION: Authorizes the Pineview-Jamestown consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on March 1, 1937, and which became due up to March 1, 1951.

COMMENTS: This LCA constituted a one-time authority and has expired.
STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Waycross and Ware County Development Authority.


DESCRIPTION: Authorized the board of commissioners to regulate and assess license taxes on businesses in unincorporated areas of county, except those subject to Public Service Commission regulation, with violations of such regulations to constitute misdemeanors.

COMMENTS: Article IX, Section IV, Paragraph 1(a) authorizes local laws granting to counties the power to levy and collect license taxes only in the unincorporated area of the county. Article IX, Section II, Paragraph I provides for general home rule powers which are likely broad enough to authorize counties to enforce licensing ordinances, and O.C.G.A. Section 36-1-20 authorizes counties to enforce ordinances which could include licensing ordinances by imposing a maximum punishment not to exceed a fine of $1,000.00 or imprisonment for 60 days, or both, for such ordinance violations with such violations triable in the magistrate's court.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided an elected county board of education and provided for the appointment of the school superintendent by the board.


DESCRIPTION: Authorized the General Assembly by local law to reorganize Waycross and Ware County governments including city-county consolidation.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Authorizes the governing authority of Ware County to remove law enforcement powers from the sheriff and provide for the exercise of such powers by the county police force.

COMMENTS: This LCA provides a unique exception to Article IX, Section I, Paragraph III which provides that the sheriff shall have such powers and duties as provided by general law.


DESCRIPTION: Authorized the county governing authority to incur bonded indebtedness in addition to the debt limitation in the Constitution for the purpose of acquiring property and constructing educational facilities for education beyond the twelfth grade and to convey such property to the board of regents.

COMMENTS: The authority to incur debt for the purpose outlined in this LCA was not covered by other provisions of the Constitution or general law.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided a method for recalling the clerk of the superior court, coroner, judge of the probate court, sheriff, tax commissioner, treasurer, county treasurer, county surveyor, judge of the state court, solicitor of the state court, and members of county board of education.

COMMENTS: Article II, Section II, Paragraph IV authorizes the General Assembly by general law to provide for the recall of elected public officials. O.C.G.A. Chapter 21-4 establishes the procedure for recalling all elected public officers.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.
COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2299.**

DESCRIPTION: Grants a $10,000.00 homestead exemption from all county school district ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

**Ga. L. 1982, p. 2563.**

DESCRIPTION: Authorizes the county governing authority to appoint and remove the county manager, fix the county manager's compensation, and prescribe the county manager's duties, powers, and responsibilities by local ordinance or resolution.

COMMENTS: O.C.G.A. Section 36-5-22 authorizes the governing authority of the county or the General Assembly to create the office of county manager and vest in such office administrative powers, duties, and responsibilities. This LCA is an exception to county home rule because it authorizes the county to take an action affecting an elected office and changing the form of county government.


**WAYCROSS**


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrolton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton.
The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


**DESCRIPTION:** Authorizes the city to levy up to 1 mill of ad valorem tax for the purpose of assisting, encouraging, and promoting the location of new industries in the city or the county.

**COMMENTS:** There is neither a general constitutional provision nor general law which would authorize taxation for these purposes. A local law so authorizing would require a determination as to whether these purposes are public services or public functions for which public funds may be expended pursuant to Article IX, Section IV, Paragraph II.


**Ga. L. 1941, p. 184.**

**DESCRIPTION:** Authorizes the city to incur limited bonded indebtedness for the purpose of making additions and improvements to the water works system. The debt is in addition to the general debt limitation in the Constitution which at the time this LCA was ratified was 7 percent of the assessed value of taxable property and does not require voter approval.

**COMMENTS:** Since the general debt limitation in Article IX, Section V, Paragraph I was changed after the passage of this LCA, it is unclear as to the exact amount of additional indebtedness which may be incurred by the city.

**STATUS:** Continued by local Act, Ga. L. 1986, p. 4375.


**DESCRIPTION:** Provides an exemption from all city school district ad valorem taxes for any dwelling house used as a residence by its owners who are 65 or older, provided such owner with his or her spouse has a combined total income of less than $2,500.00 per annum.

**STATUS:** Article VII, Section II, Paragraph IV continues in effect as statutory law those types
of exemptions from ad valorem taxation provided for by law on June 30, 1983.


DESCRIPTION: Authorizes the General Assembly to create the Downtown Waycross Development Authority.

COMMENTS: The LCA was implemented by local Act, Ga. L. 1975, p. 4637, as amended.


DESCRIPTION: Grants a $10,000.00 homestead exemption from all city school ad valorem taxes to those residents 62 years of age or older whose specified income does not exceed $12,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.


LCA affecting Waycross under Ware County.


LCA affecting Waycross under Ware County.
WASHINGTON COUNTY

Ga. L 1929, p. 147.

DESCRIPTION: Authorized the county to incur limited debt by making temporary loans.

COMMENTS: Article IX, Section V, Paragraph V authorizes counties to make temporary loans.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes the Davisboro consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by July 1, 1941.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided that a vacancy in the office of county school superintendent would be filled for the unexpired term by appointment of the board of education.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Washington County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
WAYNE COUNTY


DESCRIPTION: Provides for an elected county board of education.

COMMENTS: Ga. L 1968, p. 3361, redefined the terms and method of electing members of the board but the LCA provisions regarding vacancies and selection of the board chairperson were not superseded in the local Act.


DESCRIPTION: Provided a recall procedure for all elected county officers.

COMMENTS: Article II, Section II, Paragraph IV and O.C.G.A. Chapter 21-4 authorize and establish a uniform procedure for the recall of all elected public officials.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provided that if the county governing authority established a county police force, the sheriff would be relieved of all law enforcement duties.

COMMENTS: The LCA provided an exception to general provisions regarding sheriff duties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the office of county administrator and provides for appointment, powers, and duties.

COMMENTS: O.C.G.A. Section 36-5-22 authorizes the governing authority of any county or the General Assembly to create the office of county manager and to vest in such office powers, duties, and responsibilities of an administrative nature.

**Ga. L. 1964, p. 1002.**

DESCRIPTION: Creates the Wayne County Industrial Development Authority.

COMMENTS: See also, the LCA, Ga. L. 1976, p. 1982 for funding.


**Ga. L. 1976, p. 1892.**

DESCRIPTION: Authorizes the county governing authority to levy an annual ad valorem tax not exceeding one-half mill for promotion of industry and provides that those funds may be appropriated to the Wayne County Industrial Development Authority.

COMMENTS: O.C.G.A. Section 48-5-220 provides that each county may levy up to 1 mill of ad valorem tax to provide for assistance to county development authorities for the purpose of developing trade, commerce, industry, and employment opportunities. That general law authorization is in addition to any authorization granted by LCA.


**Ga. L. 1978, p. 2434.**

DESCRIPTION: Jurisdiction, practice, and procedures in justice of the peace courts.

COMMENTS: The 1983 Constitution abolishes all justice of the peace courts and establishes a system of magistrate courts. O.C.G.A. Chapter 15-10 governs all magistrate courts and sets uniform jurisdiction, practice, and procedures for these courts.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

**Ga. L. 1980, p. 2109.**

DESCRIPTION: Provides a $5,000.00 homestead exemption from county ad valorem taxes for residents’ homesteads.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

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WEBSTER COUNTY


DESCRIPTION: Creates the Webster County Industrial Development Authority.


PRESTON


LCA affecting Preston under Webster County.

WESTON


LCA affecting Weston under Webster County.
WHEELER COUNTY


DESCRIPTION: Creates Wheeler County and describes the boundary thereof.

COMMENTS: Following the adoption of the 1877 Constitution, 16 counties were created by LCA. Each LCA provided a metes and bounds description of the county boundary and designated the county site.

STATUS: Article IX, Section I, Paragraph II(b) grandfathers in force and effect the boundary description of each of the 159 counties, as well as the county site, that existed as of June 30, 1983, and provides further that subsequent changes may be accomplished only under the operation of a general law.


DESCRIPTION: Provided for an elected county board of education, qualifications and terms of office, and the filling of vacancies.


STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

GLENWOOD


DESCRIPTION: Authorized the town to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1958.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.
WHITE COUNTY


DESCRIPTION: Creates the White County Industrial Building Authority.


DESCRIPTION: Provides for an elected county board of education.
COMMENTS: The LCA contains the current school board law for White County.


DESCRIPTION: Grants a $10,000.00 homestead exemption from county and county school district ad valorem taxes to residents 65 years of age or older whose specified income does not exceed $10,000.00. The LCA is based on and correlates to the general exemption in O.C.G.A. Section 48-5-47.
STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
WHITFIELD COUNTY


DESCRIPTION: Authorized the county governing authority to establish fire protection districts; contract with municipalities for the furnishing of fire protection services; levy taxes for fire protection within such districts; and to issue bonds upon approval at a referendum within the district.

COMMENTS: Similar authority is now provided by general provisions of the Constitution. Article IX, Section II, Paragraph VI authorizes the creation of special districts for the provision of governmental services and the levy of taxes, fees, and assessments for such purposes, but this general provision of the Constitution does not require referendum approval of such taxes. Article IX, Section III, Paragraph I authorizes counties and municipalities to contract for the provision of fire protection services and other governmental services. Article IX, Section V, Paragraph II authorizes counties to issue bonded debt on behalf of special districts, but this general provision does not exempt such bonded debt from the county's 10 percent debt limit as the LCA does.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county governing authority to incur bonded indebtedness in addition to the debt limitation in the Constitution for the purpose of acquiring property and constructing educational facilities for education beyond the twelfth grade and to convey such property to the board of regents.

COMMENTS: The authority to incur debt for the purpose outlined in this amendment is not covered by other provisions of the Constitution or general law. Also, this amendment authorizes the county to incur additional debt without regard to the general debt limitation applicable to counties in Article IX, Section V, Paragraph I.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education and an appointed school superintendent.

COMMENTS: The LCA contains the current county school board law.

DESCRIPTION: Authorized the county governing authority to collect license fees from and regulate persons hauling or dumping personal property in the county.

COMMENTS: O.C.G.A. Section 36-1-20 now authorizes the governing authority of each county to adopt ordinances for the purpose of protecting and preserving the public health, safety, and welfare. Such ordinances affect only unincorporated areas.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Created the Dalton-Whitfield County Development Authority.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the General Assembly to create a small claims court for Whitfield County.

COMMENTS: A small claims court was created by Ga. L. 1978, p. 3792, as amended. Article VI, Section X, Paragraph I(6) reclassified small claims courts as magistrate courts which are regulated by O.C.G.A. Chapter 15-10.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Grants a $10,000.00 homestead exemption from county ad valorem taxes to each resident in lieu of the basic $2,000.00 homestead exemption of O.C.G.A. Section 48-5-44.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

STATUS: Because this general provision of the Constitution continues this exemption in effect, it was not necessary that the LCA be specifically continued in order for this exemption to continue to be granted. Nonetheless, it was continued by local Act, Ga. L 1987, p. 3711. Repealed subsequently by local Act found at Ga. L 1996, p. 4010, Section 7.


DESCRIPTION: Authorizes the creation of a merit system of employment and personnel administration for county employees.

COMMENTS: Article IX, Section I, Paragraph IV authorizes the General Assembly by general law to authorize the establishment by county governing authorities of civil service systems covering both county employees and employees of county officers.


LCA affecting Whitfield County under Gordon County.

DALTON


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

DESCRIPTION: Creates the City of Dalton Building Authority the purpose of providing buildings and facilities for use by the City of Dalton and other political subdivisions and authorizes the financing of such buildings and facilities by issuance of revenue bonds to be repaid from rentals received by the authority from the city.

COMMENTS: Generally the type of buildings and facilities which the authority is authorized to provide may be financed only by the issuance of general obligation debt which must be approved by the voters.


DESCRIPTION: Authorizes the General Assembly to create the Downtown Dalton Development Authority.


DESCRIPTION: Grants a $10,000.00 homestead exemption from all ad valorem taxation by the city to residents 62 years of age or older or totally disabled, provided that in either case such recipients have specified income not exceeding $6,000.00.

COMMENTS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

STATUS: Because this general provision of the Constitution continues this exemption in effect, it was not necessary that the LCA be specifically continued in order for this exemption to continue to be granted. Nonetheless, it was continued by local Act, Ga. L. 1987, p. 3709.


LCA affecting Dalton under Whitfield County.
WILCOX COUNTY


DESCRIPTION: Authorized the Abbeville consolidated school district to issue bonds to refund and retire bonds which were outstanding and past due on January 1, 1941, and which became due by January 1, 1942.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1942.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorized the county to issue bonds to retire all indebtedness of the county as it existed on July 1, 1941; required operation on a cash basis; and prohibited issuing delayed warrants and payment orders.

COMMENTS: The provision relating to issuing bonds to retire indebtedness was a one-time authority and has no current applicability. The provision requiring the county to operate on a cash basis is probably not necessary because Article IX, Section V places limitations on the manner in which counties may incur debt through the issuance of bonds and by making temporary loans. The practice of using delayed warrants and payment orders beyond the fiscal year is not contemplated or authorized.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Provides for an elected county board of education.

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DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

ABBEVILLE

Ga. L. 1941, p. 11.

DESCRIPTION: Authorized the city to issue bonds to refund and retire bonds which were outstanding and past due on July 1, 1940, and which became due by May 1, 1943.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Abbeville under Dodge County.
WILKES COUNTY


DESCRIPTION: Provided for an elected county board of education.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Wilkes County/Washington Payroll Development Authority.


WASHINGTON

Ga. L. 1941, p. 182.

DESCRIPTION: Authorized the city issue bonds to refund and retire bonds which were outstanding and past due on November 1, 1949.

COMMENTS: This LCA constituted a one-time authority and has expired.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


LCA affecting Washington under Wilkes County.
WORTH COUNTY


DESCRIPTION: Authorized the county to issue revenue bonds to fund the purchase, etc., of facilities for use by industry or commercial enterprise.

COMMENTS: An LCA which was identical to this one (Ga. L. 1960, p. 1400, relating to Telfair County) was declared to be in violation of the due process and equal protection clauses of the Fourteenth Amendment to the U.S. Constitution in the case of Smith v. State of Georgia, 222 Ga. 552 (1966).

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Creates the Worth County Industrial Development Authority.


DESCRIPTION: Grants an $8,000.00 homestead exemption from all county and county school district ad valorem taxes to residents 62 years of age or older or disabled, provided that specified income does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.

SYLVESTER


DESCRIPTION: Grants an $8,000.00 homestead exemption from all city ad valorem taxes to residents 62 years of age or older or disabled, provided that specified income of the recipient does not exceed $10,000.00.

STATUS: Article VII, Section II, Paragraph IV continues in effect as statutory law those types of exemptions from ad valorem taxation provided for by law on June 30, 1983.
POPULATION AMENDMENTS

CITIES OF 25,000 OR MORE


DESCRIPTION: Zoning and planning.

COMMENTS: The 1927 LCA to Art. III, Sec. VII, Para. XXV of the 1877 Constitution included Albany, Athens, Atlanta, Augusta, Brunswick, Columbus, Darien, Decatur, Dublin, East Thomaston, LaGrange, Macon, Newnan, Rome, Savannah, Thomaston, Valdosta, Waycross, and cities with a population of 25,000 or more according to the decennial census of 1920. The 1935 LCA added Moultrie. The first 1937 LCA added Carrollton, Cordele, Eastman, Forsyth, Fort Valley, McRae, and Milledgeville. The second 1937 LCA added Dalton. The third 1937 LCA added Quitman. Art. III, Sec. VII, Para. XXIII of the Constitution of 1945 (the revised counterpart of old Para. XXV) contained a direct grant of authority to the General Assembly to grant authority to cities and counties to pass zoning and planning laws. Amendment 19 (which included among other things, Art. XV, Sec. II-A, Para. III) granted some zoning and planning power directly to counties and was held to have impliedly repealed Para. XXIII insofar as it applied to unincorporated areas. Art. IX, Sec. IV, Para. II(15) conferred zoning and planning power in cities and counties.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

CITIES OF 150,000 OR MORE

Ga. L 1918, p. 915.

DESCRIPTION: Authorized the General Assembly to permit cities having a population of 150,000 or more to incur bonded debt for the public purposes of the city.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.


DESCRIPTION: Authorizes certain cities to issue street improvement bonds subject to certain limitations. This debt is in addition to the debt limitations of the Constitution which, at the time this LCA was ratified, was 7 percent of the assessed value of taxable property.
COMMENTS: The present Constitution limits general obligation debt to 10 percent of the assessed value of taxable property. It is unclear whether this LCA authorizes general obligation debt in excess of the limitation which existed at the time the LCA was ratified or whether it authorizes general obligation debt in excess of the present constitutional limitation. Under the 2010 Census, this LCA may apply to Atlanta, Augusta-Richmond, & Columbus.


ANY COUNTY HAVING WHOLLY OR PARTIALLY WITHIN ITS BOUNDARIES A CITY OF NOT LESS THAN 200,000 POPULATION


DESCRIPTION: Authorized the county, upon request of the county board of education, to levy not more than $1 1/2 mills tax for educational purposes throughout the entire county, including the Atlanta independent school systems.

COMMENTS: The Local Law Index of the O.C.G.A. indicates that this LCA may have been repealed by implication by an LCA found at Ga. L. 1979, p. 1797. See entry regarding Ga. L. 1979, p. 1797, on page 212.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

COUNTIES HAVING A CITY OF 300,000 OR MORE


DESCRIPTION: Authorizes the General Assembly by local Act to provide a joint city-county board of tax assessors and a board of tax appeals and equalization.

COMMENTS: Under general law a board of tax assessors is created for each county for the valuation of all real property in the county. Municipalities are required to assess and levy taxes on the basis of the fair market value determined by the county board of tax assessors. This LCA provides an exception to general law by the creation of a joint county-city board of tax, assessors with unique authority. Under the 2010 Census, this amendment would apply only to Fulton County and Atlanta.

CITIES OF 300,000 OR MORE


DESCRIPTION: Authorizes the creation of a traffic court.

COMMENTs: This LCA is the basis for the former Atlanta Traffic Court. Under the 2010 Census, this LCA would apply only to Atlanta.

STATUS: Continued by local Act, Ga. L. 1986, p. 4820. The implementing local Acts were repealed by local Act, Ga. L. 2004, p. 885. That local Act did not, however, repeal the LCA, consequently, the authority to recreate this court still exists.

CITIES OF GREATER THAN 300,000


DESCRIPTION: Authorized the city governing authority to provide increases in benefits to persons retired from employment pursuant to any system to which the city appropriates funds.

COMMENTs: Article IX, Section II, Paragraph III(a)(14) and Article III, Section X, Paragraph II now provide general authorization for maintaining retirement systems and expending public funds for increasing benefits in systems wholly or partially supported by public funds. This LCA was to have been repealed if the 1978 revision of the article on retirement (Ga. L. 1978, p. 2510) had been ratified in 1978.

STATUS: Not continued by local Act or home rule ordinance. Repealed, Article XI, Section I, Paragraph IV.

CITIES OVER 400,000


DESCRIPTION: Authorizes the General Assembly to provide by law for the demolition of certain buildings and structures.

COMMENTs: This LCA is the basis for O.C.G.A. Code Sections 41-2-7 through 41-2-17. The original law (Ga. L. 1966, p. 3089) was reenacted in 1977 (Ga. L. 1977, p. 4445) following the ratification of this LCA. The general law has been amended to remove the population qualification. Under the 2010 Census, this amendment would apply only to Atlanta.