

INTERGOVERNMENTAL AGREEMENTS AND SERVICE DELIVERY STRATEGIES

This chapter contains general information for the use of the members of ACCG and the public. This information is not and should not be considered legal advice. Readers should consult with legal counsel before taking action based on the information contained in this chapter.

© 2022 Association County Commissioners of Georgia (ACCG). ACCG serves as the consensus building, training, and legislative organization for all 159 county governments in Georgia. For more information, visit: accg.org.

INTRODUCTION

As discussed throughout this handbook, county officials have particular powers and duties set out by law. Similarly, city officials have their own powers and duties, generally confined to the city limits. However, county officials should not have a mindset that counties and cities operate independently of each other. In some cases, state law requires counties and cities to work and plan together (such as the Service Delivery Strategy Act discussed in this chapter). In other cases, counties and cities can voluntarily work together to provide better, more efficient, and more cost-effective services to their citizens. This chapter outlines some mechanisms for city and county collaborations.

INTERGOVERNMENTAL AGREEMENTS

The Georgia Constitution and state law provide for several methods by which counties and other levels of government may work together in delivering services to their citizens. These intergovernmental agreements (IGAs) can create economies of scale by combining services of multiple governments, avoid unnecessary duplication of services, and impart any number of other public benefits depending on the subject of the IGA. However, an IGA may limit the parties' future flexibility, cause confusion for citizens regarding which government is responsible for a given service, and outlive its usefulness as circumstances change over time. County officials should carefully weigh these advantages and disadvantages for any IGA under consideration.

While contracts with private entities are subject to many legal limitations¹ intergovernmental agreements can often provide counties with more contracting flexibility. However, each type of intergovernmental agreement comes with its own set of rules, as set out below.

IGAs with other Georgia Governments

The most common intergovernmental agreements for counties are those with other Georgia governmental entities: cities, other counties, school districts, authorities, state agencies, and the State of Georgia. The authority for – and limitations on – such intrastate IGAs are set out in the Georgia Constitution.² Intrastate IGAs may have a duration of up to 50 years. They must be for the provision of services or the joint or separate use of facilities or equipment. Such services or facilities must be of a type that the contracting governments are otherwise authorized to provide by law. The possible uses of such IGAs are extremely broad, limited only by these constitutional parameters and the willingness of Georgia government entities to find common ground.

Some examples of intrastate IGAs:

- A county providing elections services for city elections.

- A city providing water and/or sewer services in unincorporated areas.
- A county reviewing building permit applications and providing inspection services for development within city limits.
- Joint drug task force operations.
- State grants or loans for infrastructure, comprehensive planning, etc.

A common subset of such intrastate IGAs is the mutual aid agreement, whereby governments agree to come to each other's aid in the event of a local emergency within one or more of their jurisdictions.³

IGAs with the Federal Government

Counties are authorized to enter into IGAs with departments and agencies of the United States government, particularly dealing with federal grants and loans. The relevant state law broadly authorizes local governments to enter into such IGAs and to comply with applicable federal rules and regulations.⁴ Counties commonly enter into these intergovernmental agreements to receive funds such as Community Development Block Grants, low-income housing assistance grants, and job-training grants, as well as to participate in countless other federal programs. Such funding sources can serve to provide important services to county citizens while limiting the burden on those citizens via property taxes, sales taxes, and other local revenue sources.

IGAs with Governments in Other States

Counties are authorized to enter IGAs with governmental entities outside the State of Georgia. This can be particularly useful for counties that border other states where mutual support can be beneficial. For example, counties on the Georgia/Florida border may enter an agreement for mutual aid in the event of a natural disaster or other public safety emergency. Interstate IGAs generally must comply with the rules for intrastate IGAs. However, unlike intrastate IGAs that may last for up to 50 years, these interstate IGAs must include an option allowing the Georgia government to terminate the IGA each year. Additionally, state law specifically requires interstate IGAs to include provisions addressing financing/budgeting for the service or facilities involved, as well as administrative and termination provisions.⁵

SERVICE DELIVERY STRATEGIES

In 1997, the General Assembly adopted the Service Delivery Strategy (SDS) Act,⁶ clearly stating the Act's purpose:

The intent of this article is to provide a flexible framework within which local governments in each county can develop a service delivery system that is both efficient and responsive to citizens in their county. The

General Assembly recognizes that the unique characteristics of each county throughout the state preclude a mandated legislative outcome for the delivery of services in every county. The process provided by this article is intended to minimize inefficiencies resulting from duplication of services and competition between local governments and to provide a mechanism to resolve disputes over local government service delivery, funding equity, and land use. The local government service delivery process should result in . . . a simple, concise agreement describing which local governments will provide which service in specified areas within a county and how provision of such services will be funded.⁷

Despite the laudable goals of efficiency and responsiveness, in practice the SDS process can be contentious. It is essential that county commissioners be aware of SDS Act requirements, as well as likely arguments from their cities when renegotiations occur. A thorough understanding enables counties to identify potential problems in current county operations/funding mechanisms and to gather data in advance to support the county's positions once renegotiations begin. More than anything else, good relationships and frequent dialogue between county and city elected officials are the best way to avoid ugly SDS renegotiations and to allow counties and cities to deliver efficient and responsive services to the citizens.

Background

The history of county and city powers to provide and pay for services helps explain the origin of the SDS Act. In 1972, voters approved Amendment 19 to the Georgia Constitution (Constitution). For the first time, counties were broadly granted constitutional authority to provide a range of services that largely mirrored city services. This amendment is now set forth in the Constitution's Supplemental Powers clause.⁸

The Supplemental Powers clause provides that – in addition and supplemental to all county and municipal powers or any combination of county and municipal powers – any county, municipality, or combination thereof may exercise the following powers and deliver the following services:

- Police and fire protection.
- Garbage and solid waste collection and disposal.
- Public health facilities and services, including hospitals, ambulance and emergency rescue services, and animal control.
- Street and road construction and maintenance, including curbs, sidewalks, street lights, and devices to control the flow of traffic on

streets and roads constructed by counties and municipalities or any combination thereof.

- Parks, recreational areas, programs, and facilities.
- Storm water and sewage collection and disposal systems.
- Development, storage, treatment, purification, and distribution of water.
- Public housing.
- Public transportation.
- Libraries, archives, and arts and sciences programs and facilities.
- Terminal and dock facilities and parking facilities.
- Codes, including building, housing, plumbing, and electrical codes.
- Air quality control.
- Maintenance and modification heretofore existing retirement or pension systems.

The Supplemental Powers clause also lays out geographic limitations on these services. Unless otherwise provided by law, no **county** may exercise any of the powers or provide any services in the above list inside the boundaries of any municipality or any other county except by contract with the municipality or county affected. Unless otherwise provided by law, no **municipality** may exercise any of the powers or provide any services in the above list outside its own boundaries except by contract with the county or municipality affected.

Therefore, as a basic rule, counties are authorized to provide these particular services in unincorporated areas,⁹ while cities are authorized to provide such services within their municipal limits. That basic arrangement can be altered by intergovernmental agreement. The clause also states that the General Assembly may enact general laws on the subject matters addressed by the clause and can regulate, restrict, or limit the exercise of such powers. However, the General Assembly may not completely withdraw any of the above powers from counties or cities.¹⁰

The Supplemental Powers clause does not speak to the issue of how such services may be funded. Following the addition of the clause to the Constitution, a question arose regarding the proper and legal sources of funding for some county services. If a county is providing a service only in the unincorporated area, could it use countywide revenue sources (e.g., property taxes levied against all properties in the county and the county's share of local option sales taxes) to pay for that service?

Not long after the clause became effective, the Georgia Supreme Court addressed this exact question. Citizens residing in the City of Decatur challenged DeKalb County's use of countywide taxes to pay for certain services (e.g., zoning and police protection¹¹) that the county was providing solely to its unincorporated areas. The Supreme Court rejected the citizens' claims, concluding that the Supplemental Powers clause and other constitutional principles did not prohibit a county from using countywide revenue sources to pay for services listed in that clause.¹² As a result, there was no legal impediment to a county taxing all county citizens – whether they lived within a city or within the unincorporated area – for services that were only delivered to unincorporated areas. Ultimately, this issue became one of the components addressed by the SDS Act.

SDS Parties and Renegotiation Requirements

The SDS Act required the original agreements to be approved and submitted to the Georgia Department of Community Affairs (DCA) by July 1, 1999.¹³ Each county's SDS agreement with affected municipalities (discussed below) is updated periodically – either when the parties agree that an update is necessary¹⁴ or by a deadline established by DCA. DCA has implemented deadlines that correspond to each county's next-required major update of its comprehensive plan.¹⁵

Each county's current status and next SDS agreement deadline can be found on DCA's [website](#). DCA requires that a revised agreement be both submitted and verified¹⁶ by DCA by the deadline to avoid penalties. Because the SDS Act gives DCA thirty days to verify an agreement after its submittal,¹⁷ counties and cities should set their submittal date well in advance of the official deadline provided by DCA. DCA recommends such submittal 60 to 90 days in advance of the deadline to ensure that reviews and any necessary revisions can be completed prior to the official deadline.

Not all cities are necessary parties to an SDS agreement. Rather, the SDS Act provides that the only required signatories are the county and each “affected municipality.” Affected municipalities are defined as:

- the city serving as the county seat;
- each city with a population of 9,000 or more; and
- at least half of the cities with populations of 500 or more.¹⁸

However, the SDS Act arguably contemplates that the initial notice of commencement of renegotiations be sent to all municipalities – whether they are “affected municipalities” or not.¹⁹ While logically all cities should be involved in SDS discussions regarding service delivery, in a given county there may be one or more cities whose agreement is not required prior to submission of a revised SDS agreement to DCA.

Other than the DCA-imposed deadlines tied to comprehensive plan updates, the SDS

Act is somewhat vague on other circumstances under which an agreement must be updated. The SDS Act provides that each county and affected municipality shall review and revise the approved strategy, *if necessary*:

- In conjunction with updates of the comprehensive plan.
- Whenever necessary to change service delivery or revenue distribution arrangements.
- Whenever necessary due to changes in revenue distribution arrangements.
- In the event of the creation, abolition, or consolidation of local governments.
- When the existing service delivery strategy agreement expires.
- Whenever the county and affected municipalities agree to revise the strategy.

Of course, “necessary” may be in the eye of the beholder. Other than renegotiations to meet the DCA-imposed deadline, counties should study closely whether a city’s request or demand for renegotiation of an existing SDS agreement is necessary.

Penalties

Failure to have an SDS agreement approved by the county and the affected municipalities and verified by DCA by its established deadline has major consequences. Such failure results in **all** constituent local governments – the county, cities in the county (not only “affected municipalities”), and county and city local authorities – becoming ineligible for state financial assistance, grants, loans, and permits.²⁰ The potential loss of Department of Transportation Local Maintenance and Improvement Grant (LMIG) funding, inability to obtain Department of Natural Resources Environmental Protection Division (EPD) permits, and the like gives strong impetus to necessary parties reaching an agreement.

If the parties necessary to the SDS agreement fail to reach an agreement, the SDS Act provides for mediation processes both before and after imposition of the state sanctions described above.²¹ If such mediation is unsuccessful and the state penalties are imposed due to a missed verification deadline, remaining issues may be submitted to a judge for determination. The judge may also postpone imposition of state sanctions while that court process is pursued.

Criteria and Components

Each local government service delivery strategy shall include the following four components:²²

1. An identification of all local government services presently provided or primarily funded by each general purpose local government (county and city)

and each authority providing services within the county, and a description of the geographic area in which the identified services are provided by each local government or authority.

2. An assignment of which local government or authority will provide each service, the geographic areas of the county in which such services are to be provided, and a description of any services to be provided by any local government to any geographic area outside its geographical boundaries. In the event two or more local governments within the county are assigned responsibility for providing identical services within the same geographic area, the strategy shall include an explanation of such arrangement.
3. A description of the source of funding for each service identified pursuant to number 2 above.
4. An identification of the mechanisms to be utilized to facilitate the implementation of the services and funding responsibilities identified pursuant to numbers 2 and 3 above.

DCA provides standard, check-the-box forms that include the above components and that are to be used for each service. Unfortunately, “local government service” is not defined in the SDS Act. As a result, what are identified as services in SDS agreements on file and verified by DCA can look strikingly different from county to county. Counties should keep this in mind for renegotiation purposes; cities often want to dictate county funding for activities that may not be services. See table of services commonly provided by counties and cities below.

County and City Services			
Primarily or Exclusively County	Primarily or Exclusively City	Both County and City	State Services Supported by Local Government
State Court Probate Court Magistrate Court Juvenile Court Accountability Courts Voter Registration Coroner or Medical Examiner Office of Superior Court Clerk Office of Sheriff including Jail Office of Tax Commissioner Property Tax Assessment and Appeals Indigent Support to Hospitals Law Library Indigent Burial	Electric Natural Gas Broadband City Schools Municipal Courts	Elections Police Fire and Rescue Economic Development E-911 Geographic Information (GIS) Emergency Management Animal Control Code Enforcement Planning and Zoning Emergency Medical Services (EMS) Parks and Recreation Senior Services Water and Sewer Solid Waste Collection and Disposal Storm Water Management Erosion and Sedimentation Control Road, Street and Bridges Transit/Public Transportation Airports Building Permits and Inspections	Vehicle Tags and Titles Health Department UGA Cooperative Extension Libraries State Patrol/GBI Vital Records Department of Family and Children Services (DFACS) District Attorney Superior Court Public Defender

In addition, the SDS Act sets out several subjective criteria to be met in an SDS agreement:

- The SDS should promote efficient, effective, and responsive delivery of services and avoid duplication of services. However, where a city has chosen

to provide a higher level of service than the base level of service provided by the county, this is not considered a duplication of services (e.g., if a city wants to provide a higher level of law enforcement than the sheriff provides within the city, it is not considered a duplication of services).

- The SDS should provide that water and sewer fees charged to customers outside the geographic boundaries of the service provider shall not be arbitrarily higher than the fees charged to in-jurisdiction customers (e.g., city water systems may not charge an arbitrarily higher rate to water customers in the unincorporated area of the county).
- The SDS should ensure that “the cost of any service which a county provides primarily for the benefit of the unincorporated area of the county shall be borne by the unincorporated area residents, individuals, and property owners who receive the service” (and, if a service is jointly funded by the county and one or more cities, the county share of such funding will be borne by the unincorporated residents, etc.). In this situation, the county funding must be derived from special service districts in which property taxes, insurance premium taxes, assessments, or user fees are levied/imposed or through such other funding mechanism that may be agreed upon among the parties.
- Local governments within the same county shall, if necessary, amend their land use plans so as to remedy any incompatibilities or conflicts.²³

It is in these criteria – and particularly the third bulleted item above – where counties are most likely to be challenged by cities during SDS renegotiations.

Common Areas of Dispute in SDS Negotiations

Funding of Unincorporated Services

As previously noted, the Supplemental Powers Clause of the Constitution speaks to geographic service-delivery jurisdiction but not to funding mechanisms. The SDS Act injects the funding issue, with the general goal of preventing counties from taxing incorporated residents (e.g., through a countywide tax) for services that primarily benefit the residents, property owners, and businesses in the unincorporated areas. While the concept is easy enough to grasp, the question of whether a service primarily benefits the unincorporated areas is often unclear in practice.

County Roads

One of the most common issues arising in SDS negotiations is the funding of county roads in unincorporated areas. Cities often argue that counties use countywide tax revenues to pay for road improvements, but counties only physically do road work in the unincorporated areas (with cities paying for roads within city limits). Therefore (the city

argument concludes), city residents are being taxed for roads that primarily benefit unincorporated areas. This argument is incorrect. Counties are required to physically do road work on portions of roads in the county road system that are located within the cities, unless they have contracted with the city to do maintenance within city limits.²⁴ Additionally – from the county perspective – city residents, businesses, and visitors also get to use county roads. To date, cities have been unsuccessful in this argument in multiple courts in the SDS context. If a city (such as the county seat) is wholly surrounded by unincorporated area, it is reasonable to say that city residents are substantially benefitting from the unincorporated county road system, which is used by city residents, businesses, visitors, etc.²⁵ As with all services that may become points of contention in SDS negotiations, counties should consider ways to measure who benefits from the county road system, such as through-traffic counts where county roads meet city limits.

Sheriff Law Enforcement Services

As noted previously, the SDS Act does not list or otherwise define the local government services that are required to be addressed in SDS agreements. However, some guidance does exist with regard to constitutional officers, including the sheriff.

In 2004, definitions in the Georgia Code dealing both with SDS and comprehensive planning was amended to provide that the term “local government” does not include school districts and the four constitutional officers (sheriff, probate judge, superior court clerk, and tax commissioner). In a 2005 opinion, the Georgia Attorney General concluded that this definitional amendment means that services provided by constitutional officers are not required components of an SDS agreement.²⁶

Nevertheless, during SDS negotiations, cities that have their own police departments will often seek to address sheriff patrol/law enforcement services in an effort to shift funding burdens for at least some of the sheriff’s operations to the unincorporated areas.

The sheriff is obligated to provide law enforcement services within cities as well as unincorporated areas²⁷ and is appropriately funded through countywide revenues. The city may contract to receive a higher level of law enforcement service from the sheriff,²⁸ as well as for use of county jail space for city inmates.

Sheriff’s offices have multiple other functions and duties that clearly apply countywide and within city limits, such as providing courthouse security, serving criminal warrants, and the like. In addition, cities often create police departments to increase the number of officers available to the public – a higher level of service that the SDS Act criteria authorize as an appropriate service delivery arrangement. Thus, even if the county chooses to engage with cities on the question of sheriff office funding, counties can show that using countywide revenues to fund that office is appropriate.

Parks/Recreation Services

Another issue often raised in SDS negotiations is the funding of county parks and recreation services, with cities often arguing that only unincorporated revenues should be used for these purposes. While these facilities and services may be physically located/delivered in unincorporated areas, this part of the SDS Act is concerned with who primarily benefits from the service. Counties often make parks and recreational programming equally available to all county residents – incorporated and unincorporated. Counties that use countywide revenues for these purposes should consider tracking usage of parks and programs, such as by tracking addresses of participants in baseball, soccer, and other programs hosted at county parks.

Centralized Support Services

Another frequent area of dispute is the funding of centralized functions such as human resources, finance, and administration – with cities wanting counties to allocate funding for those supportive functions between countywide services and unincorporated services. While it would seem clear that services listed under the Supplemental Powers Clause are local government services, it can certainly be questioned whether internal human resources activities, for example, are a “service” at all.

9-1-1/Dispatch Services

For counties that operate and/or fund countywide 9-1-1 call centers (public safety answering points or PSAPs), issues may arise in SDS negotiations regarding the extent of services that the county PSAP must provide to city public safety departments. Counties fund this service with 9-1-1 fees collected by telephone companies, usually supplemented with countywide tax revenues. Unlike the unincorporated services issues described above, the common SDS dispute involves whether the county may charge cities for some or all of the dispatch services provided by the county PSAP to city police, fire, and or emergency medical services (EMS). In this context, cities may argue that – because countywide tax revenues are supporting this service – the cities should not be required to directly pay any additional funds to the county for PSAP/dispatch services.

Where a county has imposed the 9-1-1 telephone charge countywide (as opposed to a city having similarly imposed the charge within its municipal limits and providing 9-1-1/PSAP services within that area), state law²⁹ says that the 9-1-1 system is a countywide service; counties may not charge cities for handling and relaying emergency calls to city-operated public safety agencies (unless the county and city have agreed otherwise by intergovernmental agreement). The county PSAP is required to dispatch emergency calls from the public to the appropriate city agency. The Georgia Supreme Court³⁰ has held that county PSAPs are not legally obligated to provide non-emergency dispatch services to cities. As a result, a county likely is permitted to charge cities for handling and relaying non-emergency calls to and with city public safety agencies. Unfortunately,

the terms “emergency” and “non-emergency” are not defined in law and thus may be a matter of debate between counties and cities.³¹

Water/Sewer Rate Differentials

The SDS Act provides that, where a local government provides water or sewer services both within and outside of its boundaries, the rates charged to customers outside its boundaries cannot be arbitrarily higher than the rates charged to customers within its boundaries.³² Therefore, while charging higher rates is permissible, the government providing that service must be able to justify those higher rates. Negotiation among local governments on this topic as part of the SDS process may result in relief to unincorporated residents of city-run water and sewer systems.

Funding Equity/Tax Equity

Tax equity is a concept frequently raised during SDS negotiations. One of the purposes of the SDS Act is to resolve disputes over funding equity³³ – an undefined term. In practice, funding equity and tax equity are often presented as an effort to ensure that taxpayers are treated fairly and are paying for services they receive – and not paying for services they do not receive.

In SDS negotiations, it is important for counties to consider the tax/funding equity concept from multiple angles, not simply from the incorporated resident/taxpayer standpoint. The concept overlaps with the disputes over appropriate funding of county services in the unincorporated areas, as described previously. In many ways, however, city residents may enjoy an inequitable advantage over unincorporated residents. For example, city residents/property owners receive a double benefit from Local Option Sales Tax (LOST) proceeds, which are applied to rollback both countywide and city property taxes; unincorporated residents receive the single benefit of the countywide rollback. Additionally, in many cases tax revenues from unincorporated areas pay a disproportionate share of the cost of countywide services – particularly in counties with large unincorporated areas and relatively small cities.

Land Use

The SDS Act also states that “[l]ocal governments within the same county shall, if necessary, amend their land use plans so that such plans are compatible and nonconflicting, or, as an alternative, they shall adopt a single land use plan for the unincorporated and incorporated areas of the county.”³⁴ As with other provisions of the SDS Act, counties and cities may have different ideas about whether amendments are necessary. In addition, because the Georgia Constitution provides that the substantive power of zoning lies directly with each city for incorporated areas and counties for unincorporated areas, local governments have additional leeway in determining how to implement this SDS Act provision. At a minimum, however, counties and cities should

consider how their land use plans interact particularly near city limits and engage in good faith efforts to minimize significant differences in density and permissible uses in those areas.

CONCLUSION

As noted at the outset, counties and cities should work collaboratively to address the needs of their citizens. After all, each city resident, business owner, and property owner is also a county resident, business owner, or property owner. One of the best ways to achieve this overarching goal is to cultivate relationships with your city counterparts on a governmental and personal level. Strong relationships help not only in developing innovative ways to collectively serve your citizens, but also when conflicts or difficult matters arise – which can often occur in SDS negotiations. By nurturing these relationships, counties and cities can minimize hard feelings and costly disputes that ultimately harm citizens – the very people both county and city officials were elected to serve.

¹ For example, contracts between counties and private parties generally cannot bind future boards of commissioners and must comply with multi-year contracting rules if they will last beyond the year in which the contract is entered into.

² Ga. Const. (1983) art. IX, § III, para. I(a).

³ O.C.G.A. §§ 35-8-25, 36-69-1, et seq., and 38-3-29(a).

⁴ Ga. Const. (1983), art. III, § VI, para. II(a)(3); O.C.G.A. § 36-87-1, et seq.

⁵ O.C.G.A. §§ 36-69A-1, et seq. and 38-3-29(b). See also O.C.G.A. §§ 38-3-81 and 36-69-3.1.

⁶ O.C.G.A. § 36-70-20, et seq.

⁷ O.C.G.A. § 36-70-20.

⁸ Ga. Const. 1983, art. IX, § 2, ¶ 3.

⁹ Based upon other laws, counties often have the authority to provide other services on a county-wide basis (i.e., in both the unincorporated area and in the cities).

¹⁰ Ga. Const. 1983, art. IX, § 2, ¶ 3(c).

¹¹ “Police protection” in the constitutional setting is generally considered to refer to county police services that are separate from the law enforcement services provided by the sheriff on a countywide basis. See, O.C.G.A. §§ 15-16-9(a)(9) and 36-8-1, et seq.

¹² *DeKalb Tax Payers League, Inc. v. Adams*, 236 Ga. 871 (1976). See also *DeKalb County v. City of Decatur*, 247 Ga. 695 (1981).

¹³ O.C.G.A. §§ 36-70-21, 36-70-26.

¹⁴ O.C.G.A. § 36-70-28.

¹⁵ DCA has not implemented formal regulations relating to the SDS process, although it maintains certain related materials on its website. In particular, county attorneys should be aware of the handbook called *Charting a Course for Cooperation and Collaboration*, a joint publication of DCA, ACCG, the Georgia Municipal Association, and the Carl Vinson Institute of Government. This document contains information on the initial understanding of the SDS Act among counties and cities and can come in handy during renegotiations and potential court action. See

<https://www.dca.ga.gov/sites/default/files/guide.collaboration.pdf>.

¹⁶ The SDS Act provides that DCA neither approves nor disapproves the specific elements or outcomes in a given SDS; rather, DCA's role is to verify whether the SDS contains and addresses the broad components and criteria that the SDS Act requires for inclusion. See O.C.G.A. § 36-70-26.

¹⁷ O.C.G.A. § 36-70-26.

¹⁸ O.C.G.A. § 36-70-25.

¹⁹ O.C.G.A. § 36-70-22. This statute technically only refers to the initial SDS process from the late 1990s.

²⁰ O.C.G.A. § 36-70-27.

²¹ O.C.G.A. § 36-70-25.1.

²² O.C.G.A. § 36-70-23.

²³ O.C.G.A. § 36-70-24.

²⁴ O.C.G.A. § 32-4-41(a).

²⁵ In a dispute between a county and city over county funding of certain services, the Georgia Supreme Court pointed out that “[c]ounty taxpayers residing in municipalities enjoy the use of DeKalb County parks, roads and other facilities, and the protection of the DeKalb County police, while they are going about their business or enjoying their leisure time outside the boundaries of the municipalities in which they reside.” *DeKalb County v. City of Decatur*, 247 Ga. 695 (2)(1981). However, this case pre-dates the adoption of the SDS Act. See also p. 10 of *Charting a Course for Cooperation and Collaboration*, endnote 14 above.

²⁶ Atty. Gen. Op. U2005-2, 2005 Ga. AG LEXIS 5.

²⁷ O.C.G.A. §§ 15-16-10(a)(9); 15-16-13(b).

²⁸ O.C.G.A. § 15-16-13 (In counties with less than 900,000 population, sheriffs, with the consent of the county, may contract with cities to provide law enforcement functions on behalf of the city. The city is required to reimburse the county general fund for costs incurred by the sheriff, including compensation and other personnel costs, as cost of equipment, materials, supplies, and utilities.)

²⁹ O.C.G.A. § 46-5-133(d).

³⁰ *Gilmer County v. City of East Ellijay*, 272 Ga. 774 (2000).

³¹ The *Gilmer County* case does provide one example of a “non-emergency” call: a police officer call asking for a license tag check on a vehicle. 272 Ga. 774 at fn. 1.

³² O.C.G.A. § 36-70-24(2).

³³ O.C.G.A. § 36-70-20.

³⁴ O.C.G.A. § 36-70-24(4)(a).