



2019 ACCG Policy Committees Proposed Recommendations

Economic Development and Transportation Policy Committee Recommendations

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Issue: Urban and Rural Transit Systems

ACCG urges the General Assembly to provide both capital and operating financial assistance to Georgia’s transit systems, both urban and rural. Such assistance should not only meet but exceed state matching requirements to receive federal transit funds. In addition, ACCG encourages the state to provide technical and financial support to address gaps in service coverage where counties are “trending urban” and in counties where public transit services are not available.

Issue: Georgia’s Airport System

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

Issue: Business and Redevelopment Incentives

Enhancing Georgia’s competitive position in the global market is crucial to economic development in counties. ACCG supports targeted state incentives to promote business development and recruit companies to the state. ACCG supports extending the jobs tax credit program (or other state-led incentives) to businesses impacted by natural disasters that rebuild in counties declared a “Federally Declared Disaster Area”.



General County Government Policy Committee Recommendations

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Issue: Enhanced Wireless Service, Small Cell Deployment and Local Government Right of Way

ACCG recognizes and supports the need to expand affordable, reliable and enhanced wireless and broadband access throughout Georgia and has suggested many policy approaches to enhance counties' partnership with the state and telecommunications industry in facilitating this deployment. While accommodating small cell equipment in the public's right of way (ROW) will play a critical role with enhancing this connectivity, counties must maintain their ability to balance this access with their role of protecting the public health, safety and welfare and managing the taxpayer's ROW investment. Accordingly, ACCG opposes state legislation which preempts or otherwise diminishes counties' ability to responsibly regulate their community's ROW. Should the General Assembly insist on preempting local governments in this area through legislation, safeguards must be included which prohibit unfettered and unregulated deployment of small cell equipment in the ROW, allow appropriate community input in the process, and ensure that taxpayers are duly compensated for the use of this public asset. Furthermore, ACCG urges the General Assembly to place just as high a priority on expanding broadband service to rural and unserved areas of Georgia, including the explicit authorization for the state's publically and member-owned utilities to provide broadband service.

Issue: Replacing Georgia's Voting Equipment

ACCG commends the 2018 creation of the Secure, Accessible and Fair Elections (SAFE) Commission to examine the replacement of Georgia's dated voting equipment and commends its inclusion of county elections officials to provide local input in the process. The Association urges that any resulting legislation include provisions which replace voting equipment with the same technology statewide, is fully funded by the state, administratively feasible, produces a voter-verified paper trail, easily audited, secure from outside hacking and tampering, and relatively user friendly. Furthermore, ACCG encourages the state to continue working with, and providing funding to, counties to adequately train local elections officials on the use of the selected technology, its maintenance and its replacement, when needed.



Health and Human Services Policy Committee Recommendations

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Issue: Lack of Appropriate Mental Health and Substance Abuse/Prevention Services

ACCG urges the General Assembly to begin the development of regional systems of care for mental health and substance abuse services to divert citizens in crisis from local jails to appropriate treatment services. Furthermore, ACCG recommends that the General Assembly fund at least two additional Behavioral Health Crisis Centers (BHCC) each fiscal year. These centers provide a secure location for law enforcement to take those in a mental health crisis in lieu of jail or the local emergency room, thereby eliminating the need for expensive transport services via sheriffs' offices and the mental and physical health treatment costs to local governments. BHCC's will provide walk-in services to citizens and their families who are seeking mental health or substance abuse services.

Issue: Availability of Forensic Evaluators for Accused Persons Held in Local Jails

Far too many individuals are housed for long periods of time in county jails awaiting forensic evaluations to determine competency to stand trial. While waiting for evaluations these citizens are not receiving adequate mental health treatment. It is a moral obligation to see that appropriate treatment is given within a reasonable time frame. Local taxpayers should not bear the expense of housing and providing mental and physical health care to inmates for long periods of time while awaiting a forensic evaluation. ACCG urges the Governor and the General Assembly to provide incentive grant funding to community service boards, through the Department of Behavioral Health and Developmental Disabilities, to fund additional resources for the evaluation and treatment of individuals in local jails to divert and decrease jail populations.

Issue: Increase Funding to Community Service Boards for Core Services

There have not been increases in the funding to local community service boards for core services that are in demand at the local level. The opioid crisis has increased the number of individuals seeking and requiring services for addiction services. ACCG urges the Governor and the General Assembly to provide increased funding for core mental health and substance abuse services to meet the ever-growing need at the local level.



Natural Resources and the Environment Policy Committee Recommendations

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Issue: Fees on Property Tax Bills

Local elected officials and their citizens should control the substance of what will or will not be placed on a local property tax bill. The potential use of fees allows county governments to pay for some services in a manner that more closely approximates the users' demand and usage of the service. Most of those services could be paid for through property tax but the financial burden could only be distributed based upon the value and taxability of a person's property. Charging a fee for a service allows the financial burden to be spread more equitably. The charging of fees for particular services, through the creation of special districts or otherwise, has long been an appropriate legal manner to fairly distribute costs for services to specific users of a provided service. To make fees a viable option to the property tax, they must be easy to administer and collect. Having the option to collect fees on the property tax bill ensures that the fees can be collected efficiently. ACCG asks the General Assembly to protect this important local tool for charging a fee for service as an alternative to the property tax.

Issue: Redirection of Dedicated Fees

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



Public Safety and the Courts Policy Committee Recommendations

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Issue: Correction to Legislative Change Regarding Stopped School Buses

Legislation was passed during the 2018 session that removed the requirement that traffic stop for a school bus with the visual sign out on a four-lane road divided by a turn lane. Prior to the passage of the bill in the 2018 session, oncoming traffic was required to stop unless there was a median (concrete or grass) between the four lanes. The change has caused confusion resulting in an increase in motor vehicle accidents. Prosecutors are also reporting a backlog of cases for rear end crashes that cannot be prosecuted. ACCG encourages the General Assembly to clarify the statute to ensure public safety on the roadways for school buses and students.

Issue: Increase the Daily Per Diem Rate for Local County Correctional Institutions

Currently the contracts between the counties and the Georgia Department of Corrections (DOC) provide for a daily \$20.00 rate for housing state inmates. Skyrocketing medical and housing costs are creating a very real hardship for counties to continue operating these local facilities. In order for counties to continue to operate these vital facilities for state inmates, ACCG recommends that the Governor and the General Assembly increase the daily reimbursement rate to \$25.00 per inmate.

Issue: Eliminate Contingent Expenses for Court Reporters in Single County Circuits

Current statute provides that official court reporters are eligible to receive a contingent expense stipend to off-set travel costs. That amount is set by statute and increases with the number of counties in the circuit. Currently, single county circuit official court reporters are eligible for \$80.00 per month in contingent expenses. ACCG recommends eliminating the \$80.00 per month contingent expense requirement for official court reporters in single county circuits, in particular state court official court reporters, who do not travel and are fully reimbursed by the counties.



Revenue and Finance Policy Committee Recommendations

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Issue: Tag and Title Agent Fees

Although tag and title administration is a state function, counties currently provide most of the equipment and personnel for administering the tag and title system but have not received an increase in compensation for such services. The costs to counties for these functions are increasing, particularly in light of the state's transition to a new computerized title, tag, and driver records system. Currently, counties receive only \$.50 for each title processed and \$1.00 for each tag processed. ACCG recommends that title fees and the tag fee be raised, with all of these additional funds being paid to the counties to help pay for the operations of county tax commissioners' offices.

Issue: Sales Tax Refunds of Local Significance

Under current state law, the Georgia Department of Revenue (DOR) makes decisions on requests for sales tax refunds without providing details to local governments; rather, local governments generally have future sales tax receipts reduced when DOR grants such refunds, which can have large impacts on existing county budgets. State law does require DOR to provide notice of refund claims that are expected to exceed 10 percent of a local government's annual sales tax proceeds, but does not require disclosure of the time frame involved in the refund request or which local sales taxes were implicated by the refund request. In order that counties may comply with the spending restrictions imposed under various sales tax laws (for example, SPLOST and T-SPLOST), at a minimum the General Assembly should require DOR to provide counties and other local governments with information on 1) the amount of each refund request attributable to each local government; 2) the time period for which sales taxes are being refunded; and 3) how much of each final refund is attributed to each local sales tax in place for the time period in question. Additionally, local governing authorities should be authorized to discuss such refunds in executive session, and refunds should be deducted from future payments to local governments over the same amount of time over which the overpayments were made without incurring any additional interest costs. Finally, the current optional review of such refund requests by the Department of Audits should be made mandatory.



Issue: Title Ad Valorem Tax (TAVT) -- Valuation of Used and Trade-In Vehicles

Title Ad Valorem Tax (TAVT) is calculated by taking a vehicle's taxable value, subtracting the value of any trade-in vehicle from that amount, and then multiplying that difference by the applicable tax rate. For new vehicles, the taxable value is the higher of the value listed in the Georgia Department of Revenue (DOR) assessment manual or the actual sale price of the vehicle. In contrast, the taxable value of a used vehicle is the value listed in the DOR assessment manual, notwithstanding the fact that the actual, negotiated sale price is generally higher than the DOR value. Additionally, the value of trade-ins is not similarly tied to objective measures, thereby inviting dealers to inflate the reported value of trade-ins to eliminate most or all of the taxable value of the purchased vehicle.

ACCG asks the General Assembly 1) to value used vehicles for TAVT purposes in the same manner as new vehicles, at the higher of DOR value or actual sale price or 2) to limit the value of trade-ins to no more than the DOR values. Addressing abuse of this system could also be aided by substantially increasing state and local penalties for falsifying bills of sale or other documentation submitted to tax authorities and by clarifying the roles of local governments and the Department of Revenue in auditing and investigating reports of fraud.

Federal Policy Committee Recommendations

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Issue: Broadband/Telecommunications

ACCG recognizes the critical importance of, and fully supports, expanding affordable broadband access throughout Georgia and stands ready to work with federal, state and industry partners to facilitate this deployment. While accommodating broadband equipment in the public's right of way (ROW) may play a critical role in enhancing broadband connectivity, counties must maintain their ability to balance this access with their role of protecting the public health, safety and welfare and managing the taxpayer's ROW investment. Accordingly, ACCG opposes any federal legislation or rules which preempt or otherwise diminish counties' ability to regulate their community's ROW.



Issue: Collection of Existing Sales Taxes on Remote and Online Sales

ACCG supports the collection of remote sales (this includes online and catalog sales) and encourages Congress to pass legislation that would assist state and local governments to uniformly collect and enforce existing state sales tax laws on remote purchases. State and local governments have lost billions of dollars in uncollected sales taxes over the past few years, and sales in e-commerce are projected to continue increasing.

Issue: Infrastructure Investment / Truck Weight Increases

Counties play a critical role in our state's transportation system with county governments owning and maintaining 70 percent of all public roads in Georgia. ACCG encourages Congress to allocate funding for locally owned public infrastructure, which includes surface transportation projects, bridges, transit systems and airports and involve local governments in the decision making process. In addition, ACCG urges Congress to refrain from passing legislation that increases allowable weight limits on local roads and bridges. Increasing the weight limits contributes to the rapid deterioration of local road and bridge infrastructure.