

2011 - 2012 County Platform

Report of the 2010 ACCG Policy Council.

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2011 – 2012 COUNTY LEGISLATIVE PRIORITIES

TOP PRIORITIES

Prepaid 9-1-1 Wireless Fees – The 9-1-1 Emergency Assistance Fund created by statute several years ago contemplated the fees collected on pre-paid wireless cellular devices would be remitted to the State and the State would administer a grant program to fund the creation and improvement of local 9-1-1 systems. To date approximately \$23 million has been collected but none of those funds have been allocated back to local governments for the improvements in the 9-1-1 system. The association supports the creation of a Local Government Pre-paid Wireless 9-1-1 Fee Collection Authority to replace the Emergency 9-1-1 Assistance Fund. The purpose of the authority will be to administer, collect, audit and remit prepaid wireless 9-1-1 revenue for the benefit of local governments. Prepaid fees collected by the authority will be paid out on a pro rata basis to the local governments that provide 9-1-1 and enhanced 9-1-1 service.

Comprehensive Tax Reform – ACCG supports the modernization of Georgia's tax system. Local governments and schools have also relied too heavily on property tax without sufficient revenue alternatives available to them. In order to update the system, all property and sales tax exemptions should be reviewed and every exemption that fails to provide a legitimate benefit to the entire state's economy should be eliminated. All services should also be evaluated to determine which ones can be incorporated into the sales tax base. Once additional revenue sources are identified, property tax relief can be granted in a variety of ways

- To prevent future exemptions and mandates that unfairly shift more tax burden down to the local property taxpayer, the state should require legislation financially impacting local governments to layover one year and be extensively evaluated for its impact.
- Any exemptions requiring approval by referendum should notify the voter of the likely shift in tax burden that will result from passage.
- Once an exemption or special assessment is authorized in a statewide referendum, the local elected officials should determine when it is enacted in their jurisdiction and should have the flexibility to tailor the exemption or special assessment to fit the needs and desires of their county residents.
- Help counties reduce their reliance on property tax by expanding the existing sales tax base through reductions in exemptions and including services. Commissioners should also be granted greater flexibility to determine the appropriate local sales tax rate for their county
- Create a DOR Advisory Council made up of local elected officials and business leaders from geographic districts throughout the state. The advisory council would serve as a liaison between DOR and the local government and business stakeholders and ensure that a partnership is created for the collection of taxes

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

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

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

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

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

- Remove the increasing match requirements (penalties) counties and cities will have to pay if regional roundtables or voters do not approve the tax.
- Allow the project list to be amended, with voter approval, during the ten-year levy of the tax.
- Keep interest generated from revenues of the regional sales tax within the region for transportation purposes.
- Allow bonds to be issued subject to a 60-percent cap and referendum for approval. Any shortfalls shall only be covered through regional transportation sales tax dollars.
- Evaluate and consider removal of all sales tax exemptions, starting with those of highest value.
- Limit the amount of revenues that can be used to pay for the administrative expenses of state agencies.
- Allow roundtables to amend the project list with projects not included on the Director of Planning's original example investment list.
- Create a means to handle a potential revenue shortfall, such as allowing the creation of a contingency project list.
- Require a process for determining the order in which projects will be built.
- Amend the ballot language to clarify that tax expenditures will be contained within the region where they are collected.
- Remove the restriction preventing Atlanta Region funds from being expended on operations and maintenance of the existing MARTA system.
- Provide an "opt-out" clause for counties that vote "no" on the proposed regional sales tax.
- Require that the proposed transportation projects be published three times in an easily available media at least two months before voting in August 2012. The listing must show priority and estimated funding for all projects.

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

- ACCG recommends that existing mandates be identified, the impact of each be assessed, and the means for eliminating or funding each mandate be identified.
- ACCG also proposes that the monetary threshold for requiring fiscal analysis of a bill before the General Assembly (currently set at \$5 million aggregate statewide impact) be lowered to \$1 million if a proposed mandate would affect counties alone, rather than in combination with cities and schools.
- Furthermore, the fiscal analysis process should be expanded to review legislative and regulatory proposals that would result in the loss or reduction of revenues as well as increases in expenditures.
- The state's fiscal note act, which requires fiscal notes to be prepared for all bills "having a significant impact" on anticipated revenues or expenditures of state agencies, should be expanded to require fiscal notes for regulatory decisions that might have a significant fiscal impact.

- Finally, ACCG urges the General Assembly and Congress to reject legislation which would mandate new or increased county expenditures without the consent of the local governing bodies charged with levying the taxes necessary to implement the mandate or unless the legislature provides new local revenues to finance the mandate.

ADDITIONAL PRIORITIES

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

- Require cities to submit their project list to the county or lose their opportunity to participate in the referendum;
- Clarify that repayment of debt on a courthouse, administrative building, or jail qualifies for the level one category;
- Clarify that schools shall use ESPLOST to pay for road improvements and utilities necessary for the construction of new schools and access to such schools;
- Allow up to 5% of the SPLOST revenues to be used for maintenance activities on facilities formerly or currently built with SPLOST if approved by the voters; and
- Authorize road, street and bridge projects to be classified by the county as a Level One Project.
- Include public hospitals in the level one category
- Establish a procedure for deleting projects that become infeasible or impractical after the SPLOST is approved but before the project constructions begins.
- Authorize counties to borrow funds from their SPLOST account on a short-term basis. Such loans shall be repaid by the end of the calendar year and shall be backed by the full faith and credit of the counties.
- Authorize counties to change a project previously approved by the voters by including a description of the change in use of the funds on a future referendum that is approved by the voters.
- Authorize counties to pay off previously incurred revenue bond debt if approved by the voters in a referendum.

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

ACCG strongly urges the General Assembly to appropriate at least \$52 million for the OneGeorgia Fund to assist rural areas with economic development activities that will attract new businesses and assist in existing industry expansion. Without additional appropriations in Fiscal Year 2012, the OneGeorgia Fund will close and no longer be able to fulfill the invaluable service it has provided to Georgia communities.

45-Day Early Voting Period – Reduce the Cost to Georgia Taxpayers – Georgia law mandates a 45-day, in-person “early” and “advance” absentee voting period. During this 45-day period, three county staff must be present in each polling place. While ACCG fully supports efforts to enhance the democratic process, it is unclear whether early voting has been shown to significantly increase voter turnout. Meanwhile, it has been prohibitively expensive to many smaller Georgia counties. ACCG urges the General Assembly to adopt legislation which, while maintaining early voting opportunities, reduces elections costs to Georgia taxpayers, particularly in this down economy when Georgia counties are struggling to balance their budgets.

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

Elimination of Vehicle Ad Valorem Taxes – Revenues received from vehicle ad valorem taxes make up a significant portion of a county’s total revenues. If the state pursues a policy to eliminate this local revenue source, it should create a replacement source of revenue that mirrors the amount of vehicle ad valorem taxes lost. The replacement revenues must not be subject to the state’s annual appropriation process. The sources for this revenue should be clearly defined and easily administered.

Hazardous Waste, Solid Waste and Erosion and Sedimentation Trust Funds – To the detriment of local governments and the communities they serve, revenues from these funds have been substantially redirected to help balance the state’s budget in recent years. To better partner with local governments in protecting our environment and ensuring a healthier and cleaner Georgia, ACCG:

- Urges the General Assembly and Georgia voters to adopt a constitutional amendment creating a constitutional trust fund that would dedicate revenues collected for all environmental funds and allocate the funds, as provided by general law, to aid local governments in managing scrap tires; addressing leaking landfills or other contaminated sites; supporting solid waste management programs, including recycling, litter prevention, local code enforcement, and waste reduction education programs; and protecting water quality through controlling soil erosion and sedimentation.

Tax Estimate on the Assessment Notice – In 2011, the law will require counties to estimate the property tax liability on the annual assessment notice. To accurately estimate the tax liability, local and state exemptions must be included. Many counties will not be ready to incorporate these exemptions in the estimates for 2011 because of financial and technological constraints. To prevent greatly inflated estimates and taxpayer confusion, ACCG asks the General Assembly to repeal this provision or allow counties that are not prepared to include their exemptions in the 2011 estimate to delay implementation.

Unidentifiable Sales Tax- Since 1998 the pro rata allocation of unidentifiable local sales tax proceeds has proven an efficient and equitable method for ensuring local taxing jurisdictions receive the proceeds of a tax local voters agreed to levy. ACCG asks the General Assembly to remove the sunset provision outlined in [O.C.G.A. § 48-8-67](#) (h), allowing the Department to continue to disperse these local sales tax funds which contribute to further tax relief for local property taxpayers.

Sales Tax on Remote Sales – The existing state and local sales and use tax system is unnecessarily complex and burdensome. Because of this complexity, remote sellers doing business through the Internet and mail are not collecting sales and use taxes. The General Assembly should not wait for Congress to act before amending Georgia’s sales tax laws to conform to the National Streamlined Sales Tax Project. Many large retailers have decided to voluntarily collect sales tax in the fifteen states that have already streamlined their sales tax laws. The additional revenue the state and local governments in Georgia would collect from voluntarily complying retailers would be substantial.

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

Mental Health – The association supports improvement and refining of the reformed state and local Department of Behavioral Health and Developmental Disabilities (DBHDD) to ensure the needs of citizens are being met in the most cost efficient and timely manner. ACCG encourages the development of an administrative process for the adjudication of issues arising out of a mental health crisis so as to prevent those persons from entering the criminal justice system. Protocols for first responders, mental health providers, the judiciary and other professional in the community could be developed, implemented through local protocol committees.

Alcoholic Beverage Tax – The alcoholic beverage taxes counties charge for distilled spirits, beer and wine have not been adjusted since the early 80's. ACCG asks the General Assembly to adjust these taxes for inflation using the Consumer Price Index.

Public Health – Georgia's public health system is in a state of crisis due to increasing responsibilities, increasing population, emergent infectious diseases, the problems of immigration, the threats of terrorism and pandemic influenza, a shirking public health workforce and decreasing funds. ACCG urges the General Assembly to increase grant-in-aid funding across the board, and supports the efforts to revisit the formula for distribution of funds in the grant-in-aid public health funding.

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

- Provide sufficient funding to the Georgia Department of Corrections (DoC) to allow them to build and maintain sufficient bed space so that state violators may be picked up in a timely manner and minimize the time spent in county jails.
- Provide adequate funding to the DoC to build sufficient alternative facilities for state violators.
- Increase the county jail per diem reimbursement rate for housing state sentenced inmates to an amount at least equal to the state Department of Correction's published daily cost for housing an inmate, and appropriate the necessary funds to the (DoC) specifically for this purpose.
- Change to the law to allow for the electronic submission of sentence packages, the receipt of which requires the DoC to begin reimbursing the county taxpayers for housing the state inmates.
- Change the law to include technical probation violators in the class of prisoner for which the state pays a per diem to counties.
- Change the law, so as to make per diem payments for state inmates relate back to the date of sentencing.
- Appropriate additional funds to the DoC to compensate counties fully for all medical costs incurred from housing state-sentenced inmates.
- Require that medical providers bill local jails and CI's at a rate not to exceed the Medicaid billing rate.
- Change the law so as to require the Attorney General's Office to provide legal representation for sheriffs and wardens named in habeas corpus petitions filed by state inmates housed in county facilities.

ECONOMIC DEVELOPMENT AND TRANSPORTATION

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

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

In order to ensure economic development, new and continuing initiatives that build on comprehensive, multi-modal and interconnected transportation systems are necessary. These include roads, bridges, airports, air transportation, railroads, rapid transit, ports, waterways, sidewalks, bicycles, paths and trails. The transportation system needs adequate and recurring revenue sources at all levels. Local government should have the authority to make decisions regarding needs and priorities in collaboration with the state to ensure the most cost-effective choices. ACCG supports the goals of the Georgia Department of Transportation, State Road and Tollway Authority, and the Georgia Regional Transportation Authority and pledges continued cooperation with these groups to develop initiatives to address mobility, air quality and growth challenges in the non-attainment metropolitan areas of the state, build the transportation infrastructure necessary to bring economic development to the rural areas of the state and to identify sound financing mechanisms to address the needs of the state's transportation infrastructure. ACCG also supports continuation of capital improvements to Georgia's deepwater ports.

LEGISLATION

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

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

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

- **State Motor Fuel Tax Increase** – Increase the state motor fuel tax to a level that adequately funds the Georgia Department of Transportation and ensures Georgia matches all available federal transportation funds. Alternatively, convert the state motor fuel tax to 7.5 percent and eliminate the calculation of the tax at 7.5 cents per gallon. Require the Department of Revenue to remit 1.5 percent directly to local governments for transportation purposes.
- **Local Option Motor Fuel Tax** – Allow local governments to call a referendum asking the voters to approve a local or regional motor fuel tax that would support local transportation improvements, both capital and operational. Any tax rate approved should be uniform across the state.
- **Transfer 1 percent State Sales Tax on Motor Fuel to Local Governments** – Currently a quarter of the state sales tax on motor fuel goes into the state general fund. ACCG asks the General Assembly to transfer this revenue to local governments as a direct annual appropriation, with distribution based on the LARP formula to be used for funding local transportation needs.
- **Increase Traffic Violation Fines** – Add a \$10 fee to traffic violation fines and dedicate to transportation purposes in the county in which the revenue is raised.

State Use of Bond Financing – ACCG urges the state to evaluate the practice of using motor fuel tax revenue to pay for bonds sold to finance transportation construction and maintenance. In Fiscal Year 2011, one-third of the state motor fuel tax revenues will be dedicated to debt service. ACCG wishes to ensure that an ever-

increasing portion of motor fuel tax revenue does not have to be used to pay outstanding debt, which will in turn limit the use of revenue generated by this user fee for federal matching or pressing state and local needs.

Bridges and Off-system Bridges – ACCG urges the General Assembly to refrain from passing future or further legislation that increases allowable weight limits on local roads and bridges. Current allowable weight limits on Georgia’s bridges are at the maximum of local bridge design and capacity. Due to past legislation increasing maximum weight limits for specific industries, counties have been forced to post and restrict travel on a significant number of their bridges. Increasing the current weight limits contributes to the rapid deterioration of local road and bridge infrastructure and causes inconvenient, costly rerouting of school buses and commercial truck traffic engaged in vital economic activity. ACCG encourages GDOT to continue its funding assistance to county governments for local bridges.

Rural Planning Organizations – ACCG supports the establishment of a Rural Planning Organization (RPO) pilot project in Georgia to examine the effectiveness of the RPO model in allowing more opportunity for rural areas to communicate with GDOT and participate in statewide transportation planning efforts. Similar to Metropolitan Planning Organizations (MPOs), an RPO is made up of local elected and appointed officials and serves as a formal link between GDOT and rural local governments. An RPO develops recommendations in planning, funding allocation, priorities, and other decision-making matters for consideration by GDOT. All RPO recommendations and documents are advisory in nature.

Biofuel Production – ACCG supports the growth of a strong, competitive biofuels industry in Georgia that utilizes the rich biomass resources produced in Georgia. Rising fuel prices and recent supply shortages of conventional gasoline and diesel fuels are significantly impacting the budgets and operations of local governments. Stable, economically feasible alternatives must be developed. ACCG supports state incentives to promote the establishment of a biofuels industry in Georgia that can meet the alternative fuel needs of public and private sector vehicles. ACCG encourages its members to purchase alternative fuels and flexible fuel vehicles when available and economically practical and opposes state mandates forcing county governments to use specific fuels or fuel blends.

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

Prospect Information and Competitiveness – ACCG supports legislation to provide for the timely release of information concerning economic development clients of state and local agencies so that Georgia’s opportunity to effectively compete for new jobs and investment is preserved.

State Financial Assistance for Redevelopment – ACCG supports state financial assistance to help local governments preserve green-field sites and make redevelopment a more attractive option to the private sector. Georgia developers report that, in many cases, it is much cheaper, easier, and less risky to develop unused green-field sites, rather than invest in existing, hard to redevelop properties. This leads to higher costs of government services as essential infrastructure must expand to meet new construction. Encouraging redevelopment reduces sprawl and uncontrolled growth and reduces the overall burden on taxpayers as existing infrastructure capacity is utilized. Counties already make use of tax increment financing and property tax abatement to promote quality development and business growth, environmental conservation and sustained long-term value in communities. ACCG encourages state financial participation at the request

of local governments to support their efforts to eliminate barriers to redevelopment and make it an equally feasible alternative for private investment.

APPROPRIATIONS

Economic Development Appropriations - ACCG recognizes the state is facing historic budget shortfalls. However, state revenues rely on a diversified and growing tax base that can only result from professional economic development activities promoting Georgia, recruiting businesses, and supporting the retention and expansion of existing companies. ACCG urges the General Assembly to support with adequate appropriations and resources the Georgia Department of Economic Development and other state agencies involved in promoting or supporting economic development. To enable Georgia to close the deal on highly competitive projects, appropriations for the REBA program should be increased. ACCG also urges funding be restored to the Regional Assistance Program (RAP) at a level at least equal to \$1 million. RAP funds support multi-county and regional collaboration in economic development and past projects include regional E-911 systems, regional industrial parks and regional technology parks.

OneGeorgia Fund - ACCG strongly urges the General Assembly to appropriate at least \$52 million for the OneGeorgia Fund to assist rural areas with economic development activities that will attract new businesses and assist in existing industry expansion. Without additional appropriations in Fiscal Year 2012, the OneGeorgia Fund will close and no longer be able to fulfill the invaluable service it has provided to Georgia communities. Where possible, ACCG encourages the state to broaden the scope and reach of OneGeorgia programs into areas where needs exist that may not be presently served. In particular, to enable Georgia to close the deal on highly competitive projects, appropriations for the OneGeorgia EDGE program should be increased. To more adequately assist communities with the development of essential infrastructure for economic development, the OneGeorgia Equity program appropriation should be increased, and the cap on the maximum amount of an Equity program award for an eligible project should be increased. OneGeorgia funds have been used to assist in the recruitment of industry for communities competing for projects that are considering moving or relocating from other states. Local governments have utilized their grants to build essential infrastructure for economic development and fund regional projects such as a regional 911 center.

Workforce Development - Existing employers and new business prospects throughout Georgia must have a well prepared, educated, skilled and trained workforce. An adequately funded public education system is a key component of developing such a workforce. ACCG recognizes that economic development efforts benefit counties through the retention and creation of jobs, the broadening of county tax bases, and improvement of the overall quality of life. ACCG encourages the Georgia Department of Labor to involve and meet with county commissioners and other local governments as full partners in implementing Georgia's statewide workforce development strategies. ACCG strongly supports the efforts of the state's local public schools to provide quality education in preparation for entering the workforce and to provide further training. More specifically, ACCG supports continued and increased appropriations for Quick Start, Work Ready and the Intellectual Capital Partnership Program (ICAPP) for their workforce training programs, especially for existing industry and training for existing employees required to improve productivity and competitiveness or adapt to new technology.

GDOT Local Maintenance and Improvement Grant Program (LMIG) - Senate Bill 200 from the 2008 session converted the existing State Aid and LARP programs to a general local maintenance and improvement grant program to be administered by the GDOT commissioner. The legislation improves predictability and reliability of funding by guaranteeing the program will be funded with between 10-20-percent of motor fuel tax revenues each year. Given the vast needs for transportation funding at the local level, ACCG strongly urges GDOT and the General Assembly to fund LMIG at the maximum level of 20-percent.

Georgia Transportation Infrastructure Bank – ACCG supports the perpetual and proper funding of the Georgia Transportation Infrastructure Bank (GTIB), a revolving loan fund, and urges its primary purpose remain as a financing tool to meet the transportation needs of local governments. Due to the nature of public transportation projects, there is a gap in the availability of financing that can be critical to the completion of a project. Counties should be eligible for all forms of financial assistance offered by the GTIB.

Governor's Road Improvement Program (GRIP) – GRIP is intended to add four-lane highways to every section of the state and place 98 percent of the state within 20 miles of a four-lane road. ACCG supports GDOT's FY 2012 budget request for the Developmental Highway Program and urges the Governor and the General Assembly to identify additional revenue sources to expedite the completion of GRIP corridors. At current funding levels, it could take more than 15 years to complete GRIP. Since improved roadways encourage continued economic growth, communities need four-lane roadways sooner rather than later.

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

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

Airport System – Georgia's 103 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 taxes collected on the sales of aviation fuel from the state's general fund to a dedicated fund for the improvement of public use airports throughout Georgia. ACCG also endorses the implementation of recommendations contained in the 2001 update of the State Aviation System Plan, including upgrades and expansion of 26 business class (Level II) airports. This Business Airport Development Plan will significantly increase to 94.5 percent the number of Georgians within a 30-minute drive of a business airport capable of accommodating 85 percent of the business aircraft fleet flying today. The association also encourages the state to consider providing funding for land acquisition, which is essential for local airport enhancements.

OTHER ISSUES

Bridge Improvement Program – ACCG supports the implementation of formal asset management programs that employ objective assessment methods and innovative technology to accurately report the condition of local bridge infrastructure. Counties are responsible for maintaining nearly 8,000 bridge structures, many built between 1950 and 1965 and carrying a 40-50 year life span. More than 1,000 of these bridges are rated as structurally deficient by GDOT. County officials rely on asset management data provided by GDOT to prioritize the use of limited infrastructure funding for repairing and replacing these structures. When

possible, ACCG encourages GDOT to use objective methods to assess bridge infrastructure conditions to ensure clarity and certainty of information and the most efficient use of limited funding.

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

Georgia Ports Deepening – ACCG encourages the General Assembly to continue to fully support the deepening of the Savannah River Shipping Channel to 48 feet in order to accommodate all post-Panamax ships by 2014 and expedite exports of Georgia products. This will position Georgia to continue to prosper and grow our economy well into the future.

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

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

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

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

GENERAL COUNTY GOVERNMENT

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

ADMINISTRATION AND GOVERNANCE

Pension Investments: Clarify Convertible Bonds – Current law pertaining to public pension program investments does not specify whether convertible bonds should be treated as equities or as bonds for asset allocation purposes. In order to allow public pension programs to best manage and allocate their assets, ACCG proposes that Code Section 47-20-84 be clarified so as to define convertible bonds as bonds/fixed income securities.

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

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

Inverse Condemnation – Current law adequately protects citizens whose property is negatively affected by government decisions. The U.S. Supreme Court and state law have established standards for government takings that spell out when local governments must compensate property owners. In addition to traditional condemnation actions, governments may have to compensate property owners if the government entity physically intrudes on or significantly interferes with the use of private property. An example might be where a county sewer system failure causes a business to shut down. Property owners may also seek compensation if a regulation or decision of a government deprives a property owner of all economic use of his or her property. However, rather than limiting takings to circumstances when a government physically takes or seriously impacts the use of property, some legislators and special interest groups would like to expand the concept of condemnation to include effects of routine regulatory decisions, such as zoning, tree ordinances, historic preservation ordinances, erosion and sedimentation control ordinances, and stream

buffers on the potential value of property. The intent of the proponents advocating expanding inverse condemnation is to limit local government enforcement of land use controls through intimidation via litigation or threats of litigation and/or making the administration of land use regulations so expensive (in the form of higher taxes to pay the costs of litigation and claims) that land use controls will be abandoned. ACCG is strongly opposed to any efforts to broaden the concept of inverse condemnation to include routine regulatory actions. Since these proposals could limit commissioners' discretion in land use matters and because it could lead to the most significant unfunded state mandates to date, ACCG urges the General Assembly to reject them.

School Growth – Planning for student population growth should be a joint effort between the county, city, and school board. The county and municipalities located within the geographic area of a school district and the local board of education that is experiencing or anticipating growth in student population to the extent that additional schools or classrooms may need to be constructed should hold one or more public hearings as needed and enter into an intergovernmental agreement with the district school board that jointly establishes the specific ways in which planning for growth, including school facility siting, shall be coordinated and how infrastructure to support expansion should be financed.

Tax Allocation Districts – The implementation of Tax Allocation Districts (TADs) can be a difficult process due to the lack of general understanding of its purpose and benefits. Therefore, ACCG believes that training is needed to educate local officials, staff, and legislators on this local development tool. Furthermore, current law should be amended to allow TADs to be implemented in multiple counties where appropriate.

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

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

Zoning Appeals – Currently, property owners may seek appellate review of county decisions by application to the Georgia Supreme Court. Legislation, however, has been proposed in the past that would greatly complicate administration of county zoning ordinances by giving landowners a right of direct appeal in all zoning decisions adverse to the property owner. Given that direct appeal would delay zoning decisions, lend uncertainty to the process, cost substantial taxpayer dollars, and overburden the appellate courts, ACCG opposes such legislation.

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

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

- Public agencies should be authorized to require that requests for records, other than minutes and agendas of public meetings, be in writing in order to ensure that records requests are accurately and adequately responded to.
- Amend O.C.G.A. § 50-14-3 to make it clear that existing law permits public agencies to conduct employment interviews in an executive session rather than a public meeting.
- The open meetings law should authorize agencies that engage in mediation or arbitration to caucus with neutral third parties without having the press or the public present. Mediators use the caucus process to move the parties toward a compromise agreement. Under current law, a county or city engaged in mediation may not exclude anyone, even representatives of the opposing party, from caucuses without violating the open meetings law if a quorum of officials is present.
- Public agencies should be authorized to hear evidence regarding charges of sexual harassment involving public employees in executive session. The intent is to encourage victims to come forward while at the same time protecting employees falsely charged.
- The practical implications of retaining or deleting emails as records otherwise subject to disclosure under the open records act should be reviewed to determine what, if any, amendments to the open records law may be needed to address the nature of electronic communications in contrast to paper communications.
- Amend state law to allow for an exception to the open records act regarding property assessment data that has not been finalized or approved by the Board of Tax Assessors to ensure that the public is not misinformed.
- Amend state law to allow for an exception to the open records act to protect the name, address, email or telephone number of individuals participating in county programs and services.
- In order to be more responsive to the public, amend state law to allow those counties that appoint record custodians within each department to be able to respond to open record requests within an extended number of days if the requestor does not send the request directly to the appointed record custodian.
- Amend state law to allow for an exception to the open records act for records created during the deliberative process which shall include internal communications that consist of advice, recommendations, opinions, and other material reflecting the policymaking processes of the governmental body.
- The purpose of the exception section of the Open Records Act is to protect information that could hurt private citizens or thwart the ability of government agencies from carrying out their mission. Legislation should be considered in order to address recent court decisions which could limit the ability to raise an exception that could otherwise be raised, but for the timing of the response of the open records request.

Incentives for County Consolidation – The merger or consolidation of two or more counties or a county and its cities may provide significant benefits to some counties through enhanced economies of scale and more efficient management of resources. While ACCG is opposed to mandated consolidation, the association recommends that the General Assembly offer incentives to counties (1) to determine if merger or consolidation is in their best interest and (2) to implement merger or consolidation if the affected local governing authorities agree to do so. ACCG requests that the legislature establish a study committee to review and identify existing obstacles in state law that would restrict the consolidation of counties or counties and cities.

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

County Liability: Failure to Wear Seat Belts – O.C.G.A. § 40-8-76.1 (d) provides that the failure of an occupant of a motor vehicle to wear a seat safety belt cannot be considered evidence of negligence or causation, and cannot otherwise be considered evidence used to diminish any recovery for damages. This

adds significant additional costs to claims and insurance for counties. Georgia, like most states, has adopted the comparative negligence doctrine into its tort law. The comparative negligence doctrine is the principle that reduces a plaintiff's recovery proportionately to the plaintiff's degree of fault in causing or contributing to damage or injury. However, as a result of the current law Georgia defendants, including counties, cannot invoke the comparative negligence doctrine in defending claims made by plaintiffs whose injuries are in whole or in part related to their failure or their choice not to wear a seatbelt. The law should be amended to eliminate this problem.

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

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

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

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

INTERGOVERNMENTAL RELATIONS

Annexation and Deannexation – Annexation of unincorporated areas by municipalities may be appropriate in many instances. Some cities, however, abuse the power to annex. Typically this occurs when the primary objective of annexation is expansion of the city tax base rather than to provide municipal services otherwise unavailable from the county. In other instances, annexations are sought by developers anxious to circumvent the county's land use plan, zoning ordinance or alcoholic beverage ordinance. These tactics cause severe service delivery problems and loss of county revenues; furthermore, these annexations disregard the land use plans, zoning and licensing ordinances of the county without regard to the impact of the annexation on the county, school districts or unincorporated residents. In hopes of resolving these problems, a uniform annexation dispute resolution process was enacted by the 2007 General Assembly. ACCG is optimistic that the dispute resolution process will resolve many of the most serious annexation problems and lead to better cooperation between cities and counties. However, to be effective, immunity from suit must be provided to

all persons serving as arbitrators under the process. In addition, the Georgia Department of Community Affairs should be designated to administer the dispute resolution process and to prepare policies, procedures and guidelines necessary for implementation including appropriate recordkeeping and oversight. Depending on how successful the new law is, and further depending on whether some cities devise loopholes to avoid the negotiation process, future legislation to address annexation problems may eventually be necessary. Any such legislation would likely need to:

- (1) specify that annexation be allowed solely to provide public services not otherwise available from the county rather than to generate new revenues;
- (2) require that the economic and fiscal impacts resulting from proposed annexations be assessed and reported including any effects on the county's ability to retire debt incurred to support county infrastructure impacted by annexation;
- (3) require that annexing cities reimburse counties to the extent of any negative fiscal impacts resulting from annexation including reimbursements for the cost of any stranded infrastructure;
- (4) ensure that the integrity of the county's comprehensive planning process is not undermined;
- (5) bar the effective date of annexation until such time that an annexing city provides the same level of service to areas proposed for annexation as it does within the balance of the city;
- (6) close any loopholes that cities may devise to limit the effectiveness of the new dispute resolution process; and
- (7) require sufficient notification to the county prior to annexation of any unincorporated islands.

Deannexation. In addition to legislation to regulate annexation, the General Assembly should protect property rights by authorizing property owners to deannex themselves from a municipality. Deannexation should be subject to the same conditions and under the same terms as annexation. For example, only property that is contiguous to a municipality should be eligible for deannexation. Any such procedure should allow for a property owner to deannex without obtaining the approval of the municipality as current law requires.

Creation of New Cities, Townships, and Other New Forms of Local Government – Recent legislation creating, or authorizing the creation of new cities in Fulton County, unfairly diverted LOST funds from the county taxpayers to the new city(ies) and repealed the “3-mile” provision that prevented the creation of new cities within three (3) miles of an existing city. The concept of both is problematic for counties and cities. Both proposals subvert current service delivery agreements and comprehensive planning decisions of existing counties and cities and could serve as a vehicle to drain resources from county governments and stifle existing municipalities. ACCG is opposed to any legislation that would create new and costly layers of local government. The creation of new cities, townships, and other new forms of local governments will duplicate local administrative structures and impose greater costs on taxpayers. To that end, any legislation to create new cities or new forms of local governments, such as townships, should be deferred for 10 or more years to allow sufficient time for evaluation whether or not recently created cities turn out to be cost effective. Where there is citizen interest in new cities or townships, counties should consider using existing tools to be responsive to citizen concerns. Such tools include special service districts and multiple planning commissions and ACCG should provide information and training to county and legislative officials on use of these options. While opposed to the legislation authorizing the creation of townships in the near term, ACCG should ensure that any legislation that does advance should bar townships from levying taxes, should be limited to a minimum size or density, should require county approval of its budget, and which can be created only by actions of the county governing authority. Furthermore, ACCG requests that the General Assembly reject any legislation that would require that infrastructure investments made by county taxpayers be transferred to new municipalities that may be created. Rather than create new cities, more efficient alternatives should be explored that may provide for more responsive county government structures where that is an issue. In addition, since the creation of new cities has implications for all citizens of a county, the incorporation of new cities should be dependent on a countywide vote in addition to a vote within the proposed corporate boundaries. Finally, the General Assembly should reinstate the “3-mile” provision to protect counties and cities from the creation of new municipal governments.

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

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

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

- Key definitions and principles detailed in the joint SDS handbook should be clearly set forth in the statute;
- The frequency and scheduling of future revisions to local service delivery strategies should be clarified;
- Sanctions should be enacted for cities that do not negotiate in good faith along with protections for the county and those cities that do;
- The law should be amended to ensure that service delivery negotiations between counties and cities occur on a “level playing field”;
- The law should be amended to require LOST and service delivery negotiations to occur simultaneously, as one single negotiation; and
- The dispute resolution procedures in current law should be clarified and improved.

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

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

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

Elected Officials’ Financial Disclosure Statements: Simplify – Current law requires public officials to file annual financial disclosure statements detailing fiduciary positions held by each official as well as financial and business interests. For the sake of efficiency, ACCG recommends that O.C.G.A. § 21-5-50 be amended to authorize county officials to submit a simplified “No Changes” financial report when the answers to questions required to be answered by law have not changed from the previous year.

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

45-Day Early Voting Period – Reduce the Cost to Georgia Taxpayers – Georgia law mandates a 45-day, in-person “early” and “advance” absentee voting period. During this 45-day period, three county staff must be present in each polling place. While ACCG fully supports efforts to enhance the democratic process, it is unclear whether early voting has been shown to significantly increase voter turnout. Meanwhile, it has been prohibitively expensive to many smaller Georgia counties. ACCG urges the General Assembly to adopt legislation which, while maintaining early voting opportunities, reduces elections costs to Georgia taxpayers, particularly in this down economy when Georgia counties are struggling to balance their budgets.

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

Geographic Information Systems – ACCG supports the recent establishment of the Georgia Geospatial Advisory Council which will study and make recommendations to enhance the funding and strengthening of Georgia’s GIS Clearinghouse as a central repository for GIS information; cooperation and coordination among the state, regional commissions and local governments in gathering and sharing GIS information; and the maximization of this invaluable tool’s effectiveness.

INTERNAL COUNTY RELATIONS

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

- Since county officials collecting fees do not pay the county for the cost of office space, HVAC, supplies or personnel, even when providing services to the state rather than the county, ACCG recommends that all fees collected by county officials, including fees received by probate judges for duties relative to serving as vital records custodian, be deposited in the general fund of the county to defray the cost of those offices, and that all full-time county officials be paid on a salary basis rather than a fee basis or a combination of fees and salaries.
- Regarding compensation for coroners, coroners are generally paid on a fee basis (\$125 per investigation/\$250 if a jury is impaneled) or by local legislation – at the coroner’s choice. An exception applies to counties under 35,000 population where annual salaries up to \$3,600 are paid in addition to fees otherwise due. The law does not currently address the procedure for how a coroner chooses his or her method of compensation, which can create problems with county budgeting. As an alternative to fees, salary-based compensation may be established by local legislation of the General Assembly. However, in order to give proper consideration to coroners’ compensation requests, ACCG proposes that county governing authorities be authorized to establish compensation for coroners on a salary basis by county resolution or ordinance. Any such legislation should provide that coroners presently on salary be held harmless. Alternatively, in order to allow counties to adequately budget for coroner compensation, a coroner should have to provide his or her intention to be paid by salary or by death investigation fee at least six months prior to the next budget year.
- The association opposes any increases in supplements for county officers and magistrates given that existing supplements increase annually to reflect cost of living adjustments (COLA) and longevity adjustments.

- In addition, in the event that the General Assembly does approve an increase in compensation for any county officer or magistrate, any such increase should not become effective until after the next general election affecting that office.

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

- Legislation should be enacted to require that a common set of personnel policies be implemented in each county that would be applicable to the employees of the county governing authority and the employees of the county officers.
- Current law, which impliedly authorizes county governing authorities to implement procurement systems as an extension of commissioners’ fiscal and budgetary responsibilities, should be amended to expressly authorize procurement systems applicable to all county departments and functions.
- ACCG opposes amending Georgia’s Constitution to add any additional county elected officials as constitutional officers since this would unduly complicate relations with the county governing authority on such issues as contracting, purchasing, budgeting and other administrative matters.

Collection of Municipal Taxes: Clarify Procedure – Current law found at OCGA § 48-5-359.1 authorizes counties to contract with cities for collection of municipal taxes by the county tax commissioner. The contract must provide that the city covers any additional costs to the county in providing this service including personnel, storage, utilities and so on. The law, however, is confusing in that it also authorizes the tax commissioner to contract with a city to receive compensation for the additional duties. Given that the board of commissioners is the fiscal authority of the county, it would be inappropriate for cities to compensate a tax commissioner directly rather than through the city’s contract with the county. The law should be amended to make it clear that the additional compensation to the tax commissioner be included in whatever payment the city makes to cover the county’s additional cost in collecting the city taxes.

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

Part-time Solicitors: Expenses – While it is appropriate for the county to cover the expenses of the operation of a full-time solicitor, ACCG proposes that current law be amended to make it clear that counties are not obligated to provide offices, supplies and other costs for part-time solicitors in private practice but, at the discretion of the county governing authority, may reimburse actual expenses directly related to the performance of the duties of a part-time solicitor, provide an expense allowance to cover same, or provide an office.

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

Increase ACCG Training Stipend – Since 1987, ACCG has partnered with the Carl Vinson Institute of Government to offer voluntary training and certification programs for county commissioners. Together, the Commissioners Training Program and the Certified Commissioners Training Program have graduated more than 2,800 commissioners and county staff, enhancing their ability to provide more effective and efficient

government leadership for the citizens of Georgia. In 2001, a \$100 per month stipend was added for completion for the Commissioners Training Program. While this stipend initially attracted commissioners who may not have otherwise become involved, commissioners have come to realize the value of the training. They have encouraged others to participate and a tradition of training was born in many of these counties.

To continue encouraging lifelong learning, leadership and efficiencies, ACCG recommends creating an additional stipend of \$100 per month for completion of the Certified Commissioners Advanced Program. Counties would have the option on whether to approve or accept increased stipends.

APPROPRIATIONS

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

HEALTH AND HUMAN SERVICES

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

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

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

ACCESS TO HEALTHCARE

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

- Appropriate sufficient funds to the Georgia Public Safety Training Center for the delivery of emergency medical technician (EMT), paramedic, and management training, as was authorized in 2007.
- Continue state funding for emergency ambulance services and non-emergency transportation for adults.
- Provide resources for enhanced communication technology.
- Establish regional guidelines for quantitative service goals for rural, urban and suburban EMS providers and fund efforts to move towards meeting those goals by reducing response times.

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

- Maximize the Federal Medicaid draw down available to Georgia that could be used to the advantage of our state's system of care.
- Mandate adequate higher Medicaid reimbursement rates for hospitals, health departments, and mental health services and request faster turnaround time for payments.

- Require that DCH adopt all Medicare codes for emergency medical transport and reimburse licensed ambulance services at the Medicare rates, including transportation payment for the first 10 miles.
- The new federal health care reform efforts will entail significant state expenditures via Medicaid. These costs should not be passed indirectly to already over-burdened local governments.

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

- Appropriate funds to the DBHDD to deliver Crisis Intervention Training (CIT) by the National Alliance on Mental Illness (NAMI), the Georgia Bureau of Investigation (GBI); DHR and others, to law enforcement officers and other first responders throughout the state.
- Appropriate funds to mental health courts to focus on mentally ill detainees, available to persons charged with misdemeanors and non-violent offenses, recognizing that the best approach for those offenders is diversion out of the system entirely.
- Assess the impact on individual counties of any changes in the funding mechanism for DBHDD services, and provide a procedure for local government to have input prior to the implementation of such changes.
- Prioritize its appropriations so that maximum dollars are utilized for direct services for consumers.
- Develop an administrative process for the adjudication of issues arising out of mental health crisis so as to prevent those persons from having to enter the criminal justice system at all, if a judge so orders. Protocols for first responders, mental health providers, the judiciary, and other professionals in the community could be developed, implemented, and promulgated for this administrative system through local protocol committees. These committees, modeled on the successful child abuse and child fatality review committee programs, could be organized by local community service boards.
- Appropriate funds to support the formation of emergency mental health center programs in communities and support the activation of mobile crisis intervention teams.

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

- Appropriate funds from the general budget to capitalize the Indigent Care Trust Fund (ICTF) and maximize the return of federal Disproportionate Share Hospital (DSH) matching grant funds. This practice would reverse and prevent the loss of this vital incentive for hospitals to provide care for the indigent and uninsured, resulting from changing federal regulations.
- Re-examine the formulas for distribution of DSH funds through Medicaid so as to prioritize those funds for the hospitals that truly provide the most services to the indigent and uninsured.
- Appropriate funds to match with, and fully utilize, the federal State Children's Health Insurance Program (SCHIP) grants, as administered through the PeachCare for Kids program.
- Support public sector initiatives to improve access to affordable quality health care insurance for all Georgians regardless of income. ACCG also supports private sector and community initiatives, including high-risk insurance pools that help business provide health insurance for their employees. ACCG also supports the Governor's proposal to provide incentives to small businesses to help them provide insurance for their workforce.

Transportation Issues – Local county participation in the Unified Statewide Transportation System of the DHR is desirable in order to obtain federal transportation dollars as well as to provide local leadership in boosting efficiency in an often duplicative transportation system. ACCG seeks to work with DHR, the Department of Transportation (DOT) and the Georgia Regional Transportation Authority (GRTA) to achieve efficiencies where possible, without damaging successful transportation programs already in place.

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

BUILDING A HEALTHCARE SYSTEM

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

- ACCG urges the General Assembly to increase grant-in-aid funding across the board, for the express purpose of increasing state support to county health departments by 15 percent. This increase should be in addition to the extra financial support needed to cover the increased costs and responsibilities of delivering local public health services since September 11, 2001, specifically related to pandemic and all hazards management.
- ACCG opposes reductions to the total grant-in-aid dollars. ACCG opposes any reductions to current state funding to any county.
- ACCG urges the General Assembly to appropriate the state’s Master Settlement Agreement (MSA) dollars exclusively for health care efforts. These efforts include enhancing population-based health care programs, decreasing high-risk behaviors that result in chronic illnesses and shortened life spans, and smoking cessation programs.
- ACCG opposes any preemptive legislation that is intended to remove or restrict power and authority from local government to regulate tobacco control laws.

Community Health Centers (CHCs) – Counties recognize that a true health care “system” requires a seamless network of facilities aimed at providing a wide range of services. People who lack the opportunity or ability to seek primary care in an appropriate setting will access it through the closest emergency room,

where the cost for such service will be five to ten times higher. Currently, our public health “system” lacks an appropriate module for the delivery of primary health care to the indigent and uninsured. Consequently, those citizens seek help at the emergency room, where they can not be turned away, but cannot pay the costs. Diminishing reimbursements from Medicaid are forcing hospitals to reduce their capacity to treat their total patient load and causing a downward spiral in health care delivery. There are community health clinics, known as Federally Qualified Health Centers (FQHCs), in this state that qualify for cost-based Medicare & Medicaid reimbursement due to the population they serve. ACCG urges the General Assembly to appropriate funds to support the establishment of more community clinics to provide primary care to the elderly, the indigent, and the uninsured.

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

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

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

CHILDREN AND FAMILIES

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

- Encourages the state to fund prevention programs at the local level.

- Encourages efforts to develop Drug Endangered Children (DEC) multidisciplinary programs to rescue, defend, shelter and support children whose lives are devastated by methamphetamine and drug use, trafficking and manufacturing on the part of their parents or “caregivers.”
- Urges the state to improve coordination at the county level among federal programs that are aimed at individual and family self sufficiency.
- Supports the elimination of state government barriers to the collaborative delivery of services.
- Supports the community level decision making process.
- Urges the General Assembly to appropriate funds for surveillance efforts that measure indicators of family and community health and that are tailored to meet the specific needs of each community.
- Sufficient resources to allow appropriate intake, probation and custody of each child that the law commits to the care of the state.
- Community-based alternatives to incarceration where appropriate.

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

- Urges funding to implement state licensure of adult day care centers; and
- Urges the state to enact standard regulations to ensure quality care within assisted living facilities and skilled nursing facilities.

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

NATURAL RESOURCES AND ENVIRONMENT

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

WATER

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

- Urges the Governor and General Assembly to establish a constitutionally-dedicated source of funding to successfully implement the first round of statewide water planning, assess its performance, and conduct ongoing water quantity and quality assessments, data compilation, and regional planning development and administration for future rounds of statewide water planning. Until such time, ACCG urges the Governor to recommend and General Assembly to appropriate adequate funding in FY 2012 and subsequent years to implement the plan currently under development. Without comprehensive, frequently-updated and science-based data, and state funding to support these endeavors, the state and regional water plans will be incomplete, become obsolete, and cannot succeed;
- Discourages EPD from basing water permitting decisions on Water Plan components, especially conservation and consumptive use measures, until all regional plans have been formally approved and adopted. Existing and near-future requests should be expeditiously processed using existing rules and policies;
- Urges that EPD and the Regional Water Planning Councils convene and consult with the Local Government Advisory Councils established in the plan, to include input from water utility professionals. Local governments and water utilities will be responsible for implementing most regional planning management measures, ensuring compliance with other state and federal clean water requirements, and ultimately are accountable to the communities and customers which they represent;
- Urges that the Governor, Water Council, EPD, DNR, General Assembly and other stakeholders call on Georgia’s Congressional delegation and the U.S. Army Corps of Engineers to expeditiously develop and implement up-to-date Water Control Plans, per the Corps’ existing regulations, for its reservoirs in the state so that Georgia and its downstream neighboring states can know with certainty the expected yields of these reservoirs and their watersheds. Updated plans must include the effects of current and future water supply withdrawals from Lake Lanier and other points in the ACF basin;
- Urges that conservation measures and other required Water Plan management practices apply to neighborhood and community water systems as well, and that agricultural uses be subject to water conservation measures included in regional water plans such that all water users share equal conservation responsibilities;
- Encourages local governments to pay close attention to the link between land use and water resource management as they develop regional water plans and to consider impacts on water resources during the development and implementation of their land use plans, specifically in regard to structuring well-planned residential growth to insure that water resources are not over-taxed. This

is particularly important when the impervious surface coverage starts to approach 10 percent in any local jurisdiction; and

- Strongly discourages the General Assembly from adopting legislation exempting certain interests from water conservation measures resulting from the regional planning process.

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

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

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

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

Stormwater Management – Adequate funding is necessary in order for local governments to meet federal and state mandates in operating, maintaining and improving stormwater infrastructure and management practices. To provide watershed protection such as stream bank restoration, Best Management Practices (BMPs), rehabilitation and construction to protect water quality and minimize negative impacts of runoff and nonpoint source pollution, ACCG:

- Encourages local governments to pursue various financing mechanisms to fund stormwater infrastructure including, but not limited to, stormwater utilities; the assessment of stormwater utility fees for their construction, operation and maintenance; and to consider local legislation to create a Stormwater Authority for their county to allow for bond sales to fund stormwater infrastructure improvements and maintenance and enhance water quality;
- Opposes any restrictions on a local government’s ability to implement the aforementioned financing mechanisms and opposes state, state-imposed, federal or federally-imposed exemptions on a stormwater utility fee’s applicability. This is not a tax, but a fee for stormwater management services provided and every entity contributing to stormwater runoff must pay their fair share rather than shifting the cost to other businesses and property owners;
- Supports federal legislation clarifying that the Clean Water Act compels federal agencies to pay local stormwater utility fees and calls on Georgia’s Congressional delegation to do the same; and
- Encourages local governments to pursue financing mechanisms for watershed protection such as wetland and stream mitigation banks, buffer variance banks and fees for BMP maintenance.

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

- Supports a regulatory atmosphere that encourages effective and cooperative enforcement, whether the state or the local government is the responsible authority;
- Encourages the EPD to cooperate in establishing a common complaint investigation process that includes standardized reporting data combined with clear and concise communication between both issuing authorities and state officials;
- Encourages the EPD to ensure that it provides its investigative information to local issuing authorities for timely collaboration in effectively controlling incidents of erosion and sedimentation;
- Urges the state to provide the Georgia Soil and Water Conservation Commission with adequate funding to continue to effectively administer the local government erosion and sedimentation training and certification curriculum; and
- Encourages the EPD and General Assembly to examine and limit exemptions to the Erosion and Sedimentation Act.

Septic Systems and Septage Management – To protect public health, the environment, water quality and water quantity, ACCG recognizes the need for septic tanks to be properly installed, inspected and maintained. ACCG understands the importance of having counties partner with the state, cities, boards of health, the public and other stakeholders in managing septic systems and septage disposal; however, the Association opposes mandates shifting undue costs and responsibilities to counties in this regard. Accordingly, ACCG:

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

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

- Urges the EPD and the U.S. Environmental Protection Agency (EPA) to ensure that the setting of TMDLs is based on sound scientific data. Because the cost of “getting it wrong” is enormous, it is imperative that TMDLs be scientifically valid;
- Urges the EPD and EPA to closely examine current water quality standards to ensure they are valid; work diligently and quickly to make necessary changes (e.g., the fecal coliform standard); fully partner with Georgia’s local governments by pursuing meaningful local input throughout the entire TMDL process to ensure success; and to assure adequate federal and state funding for implementation and compliance;
- Data used for determining a stream’s TMDL listing must be current, thus requiring water monitoring, and its necessary funding, on as frequent a basis as possible. Therefore, ACCG strongly urges the Governor and General Assembly to appropriate additional monies to EPD’s water monitoring program in order that streams having met water quality standards can be de-listed; economic development and growth that depend on water as their lifeblood will not be impeded; and state and

local governments can better avoid court involvement in their water monitoring, TMDL and permitting processes;

- Encourages the EPD and EPA to report data indicating whether TMDLs are met or exceeded to local governments as soon as data is available for consideration;
- Encourages the state to continue partnering with smaller counties in making TMDLs more workable;
- Encourages the Board of Natural Resources to adopt water quality trading policies for nutrients, sediments and other appropriate pollutants; and
- Strongly urges that the DNR and state Department of Transportation (DOT) examine the negative impact of DOT's road building and maintenance activities on stream quality, and work to lessen that impact.

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

- Encourages the use of, and state incentives for using, reclaimed water for landscape irrigation and other nonpotable uses to reduce the demand on potable systems and sources so long as water providers are not penalized under the Water Plan's consumptive use budgets for substituting reclaimed water for potable water;
- Encourages local governments and all water use sectors to collect data and implement policies, programs, and practices which promote water conservation and endorses the work of the Georgia Department of Natural Resources in the area of water conservation policy. However, where conservation and reuse result in higher consumptive use, consideration should be given to the impact on the water's source;
- Urges EPD to provide positive incentives in their water withdrawal permitting process for counties to adopt aggressive leak detection and repair programs;
- Requests that the General Assembly fund the research necessary to achieve the effective management of water resources throughout Georgia; and
- Applauds the Department of Community Affairs' voluntary *WaterFirst* and EPD's *WaterSmart* programs, which encourage county governments to increase the quality of life in their communities through the wise management and protection of water resources, and endorses the programs' continued operation.

LAND

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

- Supports the strengthening of laws and regulations to empower local government officials to require that the siting and permitting of new solid waste handling facilities, including transfer stations, be consistent with the provisions identified in their approved solid waste management plans, other local ordinances and the demonstrated need for additional facilities;
- Urges that a demonstration of need procedure be established and implemented by the EPD before any new solid waste management handling permits are issued;
- Strongly encourages counties to review their existing solid waste management plans and amend them, if necessary, for clarity and certainty to ensure that counties exercise more control over landfill sitings, the handling of storm debris, permit-by-rule facilities and other solid waste issues in their communities;
- Encourages counties to adopt ordinances requiring driver and commercial owner responsibility for litter resulting from unsecured loads;
- Opposes legislation restricting what factors counties are permitted to consider in determining whether a proposed solid waste facility is consistent with a local solid waste management plan;
- Supports increasing the minimum local solid waste cost reimbursement (host) fee from \$1 to \$2.50 per ton and allowing local governments to assess this fee on solid waste received at transfer stations;

- Opposes increasing the state's solid waste surcharge (tipping fee) from 75¢ per ton as local governments pay into the Hazardous Waste Trust Fund only to have the money redirected for other, non-waste-related purposes during the state's appropriations process;
- Opposes legislation that would again allow yard trimmings to be deposited in lined municipal solid waste landfills unless local governments are authorized to make this determination within their respective jurisdictions on the collection end;
- Opposes legislation that would further restrict a county's ability to manage and direct the flow of solid waste generated from within their county;
- Encourages state and federal agencies to provide technical support and financial resources to counties implementing waste reduction and recycling programs;
- Encourages local, state and federal governments and agencies to purchase materials made from recycled content material when economically feasible;
- Urges state and federal agencies to monitor new and innovative solid waste management technologies and keep counties informed about the economic and environmental viability of these new technologies;
- Urges the state to work with Georgia counties in funding, or otherwise facilitating, pilot scale implementation of innovative technologies to convert municipal solid waste to energy;
- Urges the Board of Natural Resources/EPD to provide more stringent regulatory oversight for private commercial and residential collection permits; recovered materials processing facilities; and solid waste transfer stations through regulation, permit requirements and requiring compliance with local rules, regulations, plans and ordinances; and
- Urges the EPD to provide more stringent inspections of inert waste landfills.

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

- Advocates continued county involvement with its planning and implementation processes;
- Urges counties to be proactive in applying for program grants and loans;
- Urges that a secure, reliable and adequate source of funding be dedicated to program implementation and continuation through enhanced annual appropriations and other set financing mechanisms, and that increased funding be set aside for local government land conservation grants;
- Encourages eligible community and nonprofit organizations to partner with local governments in designating and acquiring appropriate greenspace and natural areas; and
- Encourages counties to include greenspace elements and requirements in their subdivision ordinances and local comprehensive plans.

Land Use Planning – ACCG recognizes the importance of thoughtful land use planning in protecting a community's air, land, water and wildlife through proper management of its natural resources. Toward this end, ACCG:

- Recommends that counties pay close attention to natural resource protection, conservation, and wildlife conservation (in conformance as much as possible with the State Wildlife Action Plan) during their periodic revisions of comprehensive plans;
- Encourages counties to assess the environmental impacts of their land use, development and infrastructure-related decisions and the use of better site design principles to protect water quality;
- Strongly opposes legislation further usurping local government control over land use decisions of critical environmental and aesthetical importance to communities (e.g., tree, stormwater, outdoor advertising cell tower siting and watershed protection ordinances);
- Urges that state-required land use ordinances and regulations be based on sound scientific data; and
- Encourages counties to work with EPD on improving site development practices and on identifying opportunities for re-development of existing brownfield and grayfield sites.

State and Local Outdoor Recreation Planning – Recognizing Georgia’s rapid growth and development and the critical importance of parks in maintaining Georgians’ health and enhancing our quality of life, ACCG understands the need to secure outdoor recreational and park lands before they become too expensive for acquisition. Toward this end, ACCG:

- Urges the Governor and General Assembly to dedicate a secure, permanent source of funding to assist local governments in acquiring park lands and developing or renovating recreational facilities;
- Urges the DNR to continue collecting and managing outdoor recreation data and providing technical assistance to local governments and the general public;
- Supports land-use planning that encourages natural resource conservation and outdoor recreation opportunities;
- Seeks to partner with DNR and GEFA to explore alternate funding sources, ways of improving efficiency in service delivery, and ways to maximize benefits to the community for every dollar spent on outdoor recreation efforts;
- Urges counties to consider using other sources as additional funding mechanisms to fund land acquisition, conservation and management as well as facility development, maintenance and rehabilitation; and
- As Georgia closes or cuts back on operations at its state parks, lodges and historic sites, ACCG urges DNR to develop an orderly plan so that such decisions are made objectively and absent of political influence, interference or preference.

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

FINANCING

Hazardous Waste, Solid Waste and Erosion and Sedimentation Trust Funds – ACCG strongly supports the legislative intent for these funds to be appropriated for their intended use in mitigating waste related issues; funding environmental cleanup; effectively managing solid waste, litter and illegal dumping; and protecting water quality. Fees for these funds are charged to and paid by businesses, local governments and the citizens of Georgia, with the majority of funds generated from fines and fees collected by EPD, solid waste disposal surcharge fees, the scrap tire management fee and the disturbed acreage fee. To the detriment of local governments and the communities they serve, revenues from these funds have been substantially redirected to help balance the state’s budget in recent years. To better partner with local governments in protecting our environment and ensuring a healthier and cleaner Georgia, ACCG:

- Urges the General Assembly and Georgia voters to adopt a constitutional amendment creating a constitutional trust fund that would dedicate revenues collected for all environmental funds and allocate the funds, as provided by general law, to aid local governments in managing scrap tires; addressing leaking landfills or other contaminated sites; supporting solid waste management programs, including recycling, litter prevention, local code enforcement, and waste reduction education programs; and protecting water quality through controlling soil erosion and sedimentation.

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

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

AIR

Air Quality Control – Georgia must continue to carefully monitor air quality to gain a full understanding of pollution sources, implement appropriate clean air control strategies to ensure the attainment of federal air quality standards, and avoid curtailed federal transportation funding and restrictions affecting economic development. To better ensure cleaner, healthier air and to comply with federal and state clean air standards, ACCG:

- Supports regional multi-modal transportation solutions where appropriate;
- Encourages public education and action efforts such as those of the Clean Air Campaign, Regional Clean Coalitions and Commute Connections;
- Supports public and private partnerships that result in improved access to alternative fuel infrastructure; and
- Encourages local governments to use clean fuel, alternative energy, and low-emissions vehicles, subject to infrastructure and budgetary constraints.

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

OTHER ISSUES

Environmental Education – Recognizing that environmental education should be a major federal, state and local priority, ACCG:

- Urges that all levels of government allocate staff and financial resources to this topic area so that informational materials, demonstrations, applied research, and land use and planning assistance programs are available to all Georgians, especially youth programs.

Energy Efficiency – To conserve energy, cut costs, lessen reliance on foreign energy sources and better ensure safe and reliable energy for Georgia’s businesses and citizens, ACCG:

- Urges federal, state and local governments to examine their energy usage and reduce energy consumption, when economically feasible, with the federal and state governments providing technical and other support to counties in this area; and
- Encourages federal, state, and local governments to purchase or produce renewable energy, biofuels and other types of alternative energy when economically feasible.

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

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

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

PUBLIC SAFETY AND THE COURTS

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

COURTS AND CORRECTIONS

Fully Fund the Superior and Juvenile Court Operations. – H.B. 1055 that passed during the 2010 legislative session created a new fee of \$125 added to the cost of all civil filings in superior and state courts to be remitted to the state general fund for the Judicial Operations Fund. The funding for the superior court operations have been drastically reduced each session resulting in the shifting of more and more of the costs of the operations of the courts to the counties. The General Assembly, as a matter of policy, should appropriate 100 percent of the fees collected to the operation of the trial courts at the county level.

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

- Provide sufficient funding to the Georgia Department of Corrections (DoC) to allow them to build and maintain sufficient bed space so that state violators may be picked up in a timely manner and minimize the time spent in county jails.
- Provide adequate funding to the DoC to build sufficient alternative facilities for state violators.
- Increase the county jail per diem reimbursement rate for housing state sentenced inmates to an amount at least equal to the state Department of Correction's published daily cost for housing an inmate, and appropriate the necessary funds to the (DoC) specifically for this purpose.
- Change to the law to allow for the electronic submission of sentence packages, the receipt of which requires the DoC to begin reimbursing the county taxpayers for housing the state inmates.
- Change the law to include technical probation violators in the class of prisoner for which the state pays a per diem to counties.
- Change the law, so as to make per diem payments for state inmates relate back to the date of sentencing.
- Appropriate additional funds to the DoC to compensate counties fully for all medical costs incurred from housing state-sentenced inmates.
- Require that medical providers bill local jails and CI's at a rate not to exceed the Medicaid billing rate.
- Change the law so as to require the Attorney General's Office to provide legal representation for sheriffs and wardens named in habeas corpus petitions filed by state inmates housed in county facilities.

Fully Fund Indigent Defense– Indigent defense is clearly a state responsibility. In criminal matters, it is the state, not any county that prosecutes the defendant. The statewide public defender system created in 2003, while intended to meet constitutional standards, poses special problems for county taxpayers. In particular, there is serious concern that the state will not appropriated funds sufficient to meet its responsibilities under

the new law. It is clear that the initial funding scheme is deficient. Furthermore, no state funding has been forthcoming for the prosecution of state crimes in state courts, recorders courts, magistrate courts and probate courts, placing on county taxpayers the burden for funding indigent defense in those courts. While the General Assembly did allocate funds for juvenile courts, the money was used for other purposes. Counties continue to fund a majority of the indigent defense system in Georgia. While counties are willing to provide the necessary facilities and equipment to support the system, county taxpayers should not be expected to finance deficiencies created by the legislature's failure to appropriately fund this state responsibility. If the General Assembly is unwilling to properly fund this mandated service, then the following steps are necessary:

- The legislature should appropriate sufficient funds to fully cover the cost of indigent defense services in superior and juvenile then expand to include funding for indigent defense services in state courts.
- The General Assembly, as a matter of policy, should appropriate 100 percent of the filing fees and fine add-ons collected by the state purportedly for indigent defense services for the intended purpose and not divert the revenues to other legislative interests. Alternatively, a Constitutional amendment should be considered to dedicate these funds to the use of indigent defense.
- Eliminating incarceration as a penalty for certain criminal violations, such as certain traffic offenses and ordinance violations in order to minimize the demand for indigent defense services should be reviewed and implemented by way of state law or local ordinances as appropriate.
- The General Assembly should examine fines imposed by judges to determine if the new fine add-ons for state-funded indigent defense services are offset by decreases in base fines imposed by the judge, thereby reducing counties' general fund revenues.
- Continue to provide county commissioners a meaningful voice in the indigent defense system in Georgia.

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

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

- Make appropriations for the expansion of grant funded programs for the operation of special courts, such as drug courts and mental health courts which divert persons suffering from health impairment out of county jails and the state prison system.
- Give greater authority to local judges, sheriffs, and wardens to partner for the operation of pre-trial release and other alternative detention programs.
- Support continuing state appropriations for grants to assist local sheriffs in the implementation of courthouse security measures mandated by state law.

Regulate the Private Prisons Industry – County commissioners are concerned about the unregulated use of private prisons to house inmates for other states within our communities. Current Georgia laws and regulations regarding security standards for housing inmates apply only to government-owned and operated county jails, county correctional institutions, state correctional facilities and those private facilities operating under a contract with the Department of Corrections. When additional private prisons are built, not under a contract to house Georgia inmates, citizens must be protected from the dangers inherent to the corrections

industry, including potential escapes and other safety threats. To ensure security and safety standards in private prisons, ACCG calls upon the General Assembly to:

- Require all private prisons to comply with certain minimum-security standards, including the appropriate use and handling of all inmates;
- Require all inmates released from any private prison to be transported back to the contracting state.

PREPAREDNESS, RESPONSE AND RECOVERY

Enhancing 9-1-1 and Public Safety Communications – The 9-1-1 network and the communication links between all public safety components must work properly to deliver timely and efficient emergency services to the public. Currently, counties are facing several barriers to improving their public safety communications. Radio compatibility issues are hindering communications between different divisions in the county and between state and local agencies. Also, the high cost of new radio technology and the lack of coordination between local governments and the state to reduce duplication have kept many counties from upgrading their radio systems. There are benefits to delivering governmental services, such as 9-1-1 and public safety communications, on a regional model. The General Assembly authorized counties to form multi-jurisdictional 9-1-1 authorities in a 1993 amendment to the Emergency Telephone Number Act. The goal of that legislation was to encourage the development of 9-1-1 systems across the state, and it has been successfully utilized for that purpose. To help local public safety agencies overcome these internal and external communication barriers ACCG asks the General Assembly to:

- Develop an appropriate funding stream to provide financial means and incentive for local jurisdictions to comply with the state-wide interoperability plan, as developed by the state's Office of Homeland Security.
- Create a Local Government Prepaid Wireless 9-1-1 Fee Collection Authority to replace the Emergency 9-1-1 Assistance Fund. The purpose of the authority will be to administer, collect, audit and remit prepaid wireless 9-1-1 revenue for the benefit of local governments. Pre-paid fees collected by the authority will be paid on a pro rata basis to the local governments that provide 9-1-1 and enhanced 9-1-1 service.
- The General Assembly should provide grants for initial capital investment in the formation of regional 9-1-1 and public safety communications authorities.
- The OneGeorgia Commission should redirect its focus from solely providing grants to communities currently lacking any 9-1-1 service, to funding counties that *currently have basic* 9-1-1 services, but would be able to provide fully enhanced services by partnering with other counties in a regional 9-1-1 authority.

Regional Response Planning and Mutual Aid – Local public safety agencies provide Georgia citizens with primary life and property protection. Natural and man-made disasters are a constant threat in the State of Georgia, for which a great deal of cooperation is required to prepare for, or to mitigate, them effectively. The new threat of terrorism brings about the possibility of an event that combines the hallmarks of criminal activity with the consequences of a large-scale disaster. The Office of Homeland Security and the Georgia Emergency Management Agency each play a vital role in the coordination state and local government responses to major incidents. To continue to develop the coordination of the activities of state and local first responders in dealing with major incidents, the following assistance is needed from the General Assembly:

- The General Assembly should support the formation of regional multi-disciplinary mutual aid pacts, allowing regular regional interaction between state and local responders. The Georgia Emergency Management Agency should receive funding to implement and maintain this activity.
- The General Assembly should appropriate sufficient funds exclusively for the establishment/operation of dedicated local emergency management agencies. Since many counties are unable to support full-time emergency management directors, additional sources of funding are necessary. Emergency management has become a state and federal mandate.

Developing and Implementing 3-1-1 Government Service Numbers – A number of local governments across the country have experimented with a simple 3-digit number that citizens could call for non-emergency service calls. The intent is to alleviate increased burdens on the 9-1-1 emergency number. 9-1-1 is being used for things like potholes, traffic signals out, and water/sewer main leaks which are not immediately threatening to life and safety. The 3-1-1 number was implemented in these communities for non-emergency calls. As a result, calls to 9-1-1 decreased in some communities by as much as 40 percent. Governments were also able to increase their responsiveness to the community by more efficiently addressing the concerns of their citizens. Most of the metropolitan governments in the United States now operate some sort of 3-1-1 system. Georgia has 3-1-1 systems in place, in Columbus-Muscogee, Columbia, and DeKalb counties. 3-1-1 has yet to be fully developed, however, and each of those jurisdictions has faced significant obstacles along the way. ACCG calls upon the General Assembly and other state government agencies to help local governments to better serve our citizens' non-emergency service needs, as follows:

- The General Assembly should pass legislation to provide the framework for the consistent implementation of 3-1-1 services in any community that desires to have it. Legislators should be mindful, however, of any confusion of 3-1-1 with 9-1-1; while the two systems complement each other in providing service to our constituents, they are completely different programs from one another, despite similarities in the technology used to provide them. While every community must have 9-1-1, 3-1-1 should be implemented only at the option of the local communities best served by it.
- The Public Service Commission should examine the current tariff systems in place that govern the delivery of telephone services and enact regulations that would allow for an efficient, jurisdictionally-based model for the implementation of local government 3-1-1 telephone number services.

LAW ENFORCEMENT

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

- Allow local officers to utilize speed-detection devices on any and all roads within their jurisdiction, regardless of grade, and without having to be visible for 500 feet; and
- ACCG is strongly opposed to any legislation that would divert revenues, derived from local traffic enforcement efforts from the local government's treasury to the state's treasury, regardless of any proposed dedicated use to support the State Patrol, Highway Emergency Response Operators (HERO), or any other program/entity.

Immigration Enforcement – Counties are on the front-line of the current debate over enforcement of our nation's immigration laws. ACCG feels strongly that this debate should more properly be engaged, comprehensively, at the federal level. To the extent that there is any legislation at the state level, counties are primarily concerned that the burden for enforcement of any new laws will fall squarely on their backs, without the benefit of any substantial assistance from the state. We ask the General Assembly to consider immigration policy in the same manner it should consider overall criminal justice policy – with a measured eye on the added costs to the system of any new requirements that are imposed.

- The General Assembly should carefully weigh the impacts that enforcement of state or federal immigration laws will have on population and costs to county jails.
- The General Assembly should not mandate that local law enforcement officials shoulder the burden of enforcing federal immigration laws without providing appropriations to support such activity.
- The General Assembly should examine the hidden administrative costs of conducting extensive checks into the eligibility of all persons seeking state services. Without being conducted in a blatantly discriminatory fashion, such checks effectively place a barrier between local government officials and their constituents, whether they result in an off-setting savings by weeding out persons not entitled to the services, or not.

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

PERSONNEL AND TRAINING

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

- The General Assembly should pass legislation to require a greater percentage of the revenue generated from the Peace Officer and Prosecutor Training Fund to be spent on local public safety training.
- The General Assembly should appropriate sufficient funds to provide chief executive training for all new fire chiefs and all new 9-1-1 public safety answering point (PSAP) managers, in the same way as funds are appropriated for the training of new police chiefs and sheriffs. The training curriculum could easily be developed by the staff of GPSTC, in cooperation with the respective trade associations for these disciplines. This training is needed to maintain the professionalism of these positions, which are so vital to providing efficient public safety services.
- The General Assembly should appropriate funds to allow the GPSTC to construct regional training sites throughout the state to train public safety officers, including emergency vehicle operations courses and live fire training facilities. In the alternative, we ask the state to increase its support for the existing regional academies, operated by local governments, which are presently providing these services.

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

Eliminating Racial Profiling Practices – ACCG supports efforts to eliminate racial profiling practices through local policy adoption, continuing education and training.

REVENUE AND FINANCE

Adequate and equitable revenue sources for Georgia's counties are essential to ensuring counties' ability to raise operating and capital revenues in a balanced and fair manner. Counties urge the state to work with ACCG to provide more diverse revenue options. A more diverse revenue stream would remove pressure from property taxes. Additionally, ACCG requests that state officials pay special attention to burdensome mandates and requirements, which increase taxes and impede the county service delivery mission. We ask that decision-makers pay close attention to the property tax, sales tax and other local tax issues.

AD VALOREM REFORM

Alcoholic Beverage Tax – The alcoholic beverage taxes counties charge for distilled spirits, beer and wine have not been adjusted since the early 80's. ACCG asks the General Assembly to adjust these taxes for inflation using the Consumer Price Index.

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

In order to update the system, all property and sales tax exemptions should be reviewed and every exemption that fails to provide a legitimate benefit to the entire state's economy should be eliminated. All services should also be evaluated to determine which ones can be incorporated into the sales tax base. Once additional revenue sources are identified, property tax relief can be granted in a variety of ways.

New state sales taxes generated from the expanded sales tax base should be partially used to shift the burden away from property owners by implementing a refundable income tax credit for taxpayers that have a homestead property tax liability that exceeds a reasonable percentage of their income. These changes will ensure that no one is forced to sell their property because of the tax burden.

The property tax system should also be improved by allowing taxpayers to spread their payments out over several months or receive a discount for early payment. The digest preparation process, including the appeals process, should be improved and simplified to make the administration of the tax more efficient and more uniform across the state.

To prevent future exemptions and mandates that unfairly shift more tax burden down to the local property taxpayer, the state should require legislation financially impacting local governments to layover one year and be extensively evaluated for its impact. Funding for state mandates should be paid from state revenues and not local revenues. Any exemptions requiring approval by referendum should notify the voter of the likely shift in tax burden that will result from passage. The property tax is an important component of the overall local revenue structure and should be reformed but not eliminated.

Exemptions/Tax Shifting – ACCG opposes state legislation to give local property tax exemptions to special interests, particularly when the proposals threaten home rule authority and shift the tax burden to hardworking homeowners and businesses. However, where an ad valorem tax exemption for a special interest is statewide, made by the state legislature, the state should finance the tax break. As an alternative, ACCG urges the legislature to consider authorizing ad valorem tax credits in the form of circuit breakers to be taken against state income tax.

- ACCG opposes any efforts by the General Assembly to broaden the scope of Georgia Law that provides for property tax exemptions for charities. Current law and several landmark judicial decisions have provided sufficient direction for counties to administer this exemption. Isolated issues should not lead to weakening the requirements for qualification that would affect all of Georgia's counties.

- ACCG asks the legislature to give the county commissioners more authority over local property tax exemptions. Currently the only local exemption that commissioners can implement through a call and passage of a local referendum is the Freeport Exemption. All other local exemptions must first be approved by the General Assembly. ACCG asks the General Assembly to authorize the county commission to call for the local referendum without prior passage of state legislation.
- ACCG asks the General Assembly to authorize local implementation of statewide property tax exemptions and special assessments. Once an exemption or special assessment is authorized in a statewide referendum, the local elected officials should determine when it is enacted in their jurisdiction and should have the flexibility to tailor the exemption or special assessment to fit the needs and desires of their county residents.

State Assistance With Ad Valorem Tax Collections – To have an efficient and fair ad valorem tax system, the state and its local governments must work together to provide uniformity in the administration of this tax. In the past few years, there have been significant cutbacks in state funds allocated to support the property tax administration process. These state cutbacks have forced counties to pay for many things previously funded by the state, e.g., state mandated forms, state mandated training, state mandated minimum appraisal staff and state mandated property revaluations. To help counties efficiently administer property tax collections and comply with new laws and regulations passed by the state that add complexity to the property tax system, ACCG proposes that the General Assembly appropriate any fine revenue collected from counties that are not in compliance with the state sales ratio study back to the budget of the Department of Revenue to be used for funding the professional development and retention of staff needed to administer a uniform property tax assessment and collection system. This appropriation should be an enhancement to the Department of Revenue’s local government service division budget and should not replace existing funds.

Elimination of Vehicle Ad Valorem Taxes – Revenues received from vehicle ad valorem taxes make up a significant portion of a county’s total revenues. If the state pursues a policy to eliminate this local revenue source, it should create a replacement source of revenue that mirrors the amount of vehicle ad valorem taxes lost. The replacement revenues must not be subject to the state’s annual appropriation process. The sources for this revenue should be clearly defined and easily administered.

School Assistance with Property Tax Collections – County governments are responsible for both the preparation of the tax digest and the collection of property tax bills, yet over 60 percent of the revenues collected go to the school system. Generally, schools pay up to 2.5 percent of collections to help offset a portion of the county’s property tax collection costs. This fixed percentage cap does not address the overall cost of tax administration and does not fairly proportion the administrative costs between the school system and the county. To provide a more equitable sharing of costs, ACCG proposes an amendment to the law requiring schools to pay a pro rata share of the annual direct and indirect costs for operating the county tax assessor’s and tax commissioner’s office based upon their percent of total property tax collections.

Digest Preparation Efficiency and Simplification –Over the years, new laws and policies have made it very difficult and in some cases impossible for counties to submit their digests on-time. When digests are not approved on-time, counties, schools and cities are not able to collect their taxes in a timely manner, forcing many local governments to use their revenue reserves or borrow money. The taxpayer ultimately suffers because they have to pay the interest costs on the borrowed money or lost interest on county reserve funds. Taxpayers may also not be able to get their local property taxes deducted from their income taxes in the current year.

Recently, the Department of Revenue changed its policy on granting extensions to counties that cannot get their digest in on-time. This year and in future years digest extensions will be denied unless the county can show that an unusual condition or emergency has led to the delay in submission. To help counties submit their digest by the August 1st deadline, ACCG recommends the following actions be taken by the General Assembly:

- Authorize counties to submit their digest to the Department of Revenue without waiting for the schools to set their millage rate;
- Require the 5 year history to be published one week prior to the setting of the county millage rate instead of two weeks;

Public Notification of Tax Increase – The tax increase notice required under the Taxpayer Bill of Rights and the required five-year history has created greater confusion about tax increases for the public. To promote public notification of tax increases, ACCG requests that the notification required by the Taxpayer Bill of Rights and the five-year history be replaced with one annual notification that is simple for the taxpayer to understand. Annually, before the millage rate is adopted each local government should conduct one public hearing. These hearings are an opportunity for the public to receive information and justification of setting the millage rate at the proposed level. The school boards should reimburse the county for the loss of any receiver commissions if the school fails to submit its millage rate to the county on time.

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

Moratorium on Assessment Increases – The passage of HB 233 during the 2009 Session of the General Assembly restricts inflationary assessment increases on all property until 2012. During the moratorium, counties may be financially penalized for following the law. To avoid this unfair treatment during the moratorium period, ACCG asks the General Assembly to restrict utility appeals based upon uniformity if the county can show that they would have been in compliance with the sales ratio study if it were not for the restrictions HB 233 placed upon them.

Manufactured Housing/ Mobile Homes – The ad valorem tax deadline for non-homesteaded, non-real property mobile homes should be moved from May 1st back to April 1st of each year. The deadline of May 1st reflects the old motor vehicle deadline required years ago. The mobile home bills are required to be mailed by February 1st and are due within 60 days like all other personal property ad valorem taxes. ACCG also requests that the Department of Revenue move the deadline for the assessors to submit the mobile home digest to the tax commissioner from November 15th to December 31st. Finally, fines for failure to display a current decal should be increased to a minimum of \$100 with a \$300 maximum per violation.

Tax Estimate on the Assessment Notice – In 2011, the law will require counties to estimate the property tax liability on the annual assessment notice. To accurately estimate the tax liability, local and state exemptions must be included. Many counties will not be ready to incorporate these exemptions in the estimates for 2011 because of financial and technological constraints. To prevent greatly inflated estimates and taxpayer confusion, ACCG asks the General Assembly to repeal this provision or allow counties that are not prepared to include their exemptions in the 2011 estimate to delay implementation.

SALES AND USE TAX REFORM

Unidentifiable Sales Tax- While processing sales tax proceeds to the state and local governments, the Department of Revenue often times encounters returns considered unidentifiable. In 2009, the legislature

granted a two year extension to the Department of Revenue authorizing them to disburse these tax proceeds. Without this explicit power, the State simply holds the funds belonging to local taxing jurisdictions. The Department's formula for disbursement is a pro rata allocation to the respective governments. Since 1998 the pro rata allocation of unidentifiable local sales tax proceeds has proven an efficient and equitable method for ensuring local taxing jurisdictions receive the proceeds of a tax local voters agreed to levy. ACCG asks the General Assembly to remove the sunset provision outlined in O.C.G.A. § 48-8-67 (h), allowing the Department to continue to disperse these local sales tax funds which contribute to further tax relief for local property taxpayers.

Sales Tax Administration – Local governments in Georgia are required to pay the state 1 percent of all local sales taxes to defray the cost of administration. In, 2009 that amount was approximately \$46 million. In addition, the state earns millions of dollars in interest on local sales tax proceeds. This revenue goes into the State's General Fund and becomes part of the state's budget revenues. The state has only allocated approximately \$19 million annually back to the Department of Revenue for collection, processing, and audits and compliance of local sales taxes. ACCG believes that local sales tax revenue could be increased if the state utilized more of the local administrative fee to perform compliance audits. By generating more revenue from our existing sales taxes, counties would not be under as much pressure to raise property taxes. The state would also benefit from the increased audits, since the state's sales tax would be included. On average, each new auditor returns revenues that exceed eight times their cost. ACCG asks the General Assembly to dedicate the entire administrative fee and interest earned on local sales taxes to support the state's efforts in collecting local sales tax. This appropriation should be an enhancement to the sales tax division budget and should not replace existing funds. Local revenues not used to assist the state in collecting local sales taxes should be disbursed back to the local governments.

Sales Tax on Remote Sales – The existing state and local sales and use tax system is unnecessarily complex and burdensome. Because of this complexity, remote sellers doing business through the Internet and mail are not collecting sales and use taxes. The General Assembly should not wait for Congress to act before amending Georgia's sales tax laws to conform to the National Streamlined Sales Tax Project. Many large retailers have decided to voluntarily collect sales tax in the fifteen states that have already streamlined their sales tax laws. The additional revenue the state and local governments in Georgia would collect from voluntarily complying retailers would be substantial.

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

Homestead Option Sales Tax (HOST): Allow for All Counties – The HOST tax is a 1 percent county sales tax, the proceeds of which are used to fund a homestead exemption to reduce or eliminate the county property tax levy on homeowners. However, due to limitations in state law, HOST is only available to the handful of counties that do not have a Local Option Sales Tax (LOST). ACCG recommends removal of this impediment so that any county can choose any two of the three sales tax options available: HOST, LOST or SPLOST. Furthermore, ACCG requests that the existing HOST law be amended to allow counties, at their discretion, to use any revenue remaining, after the county has funded a 100 percent homestead exemption with less than 80 percent of the revenue reserved for the exemption, to fund additional capital projects and the maintenance and operations of any HOST projects. ACCG also asks the General Assembly to authorize counties to call for a single referendum to replace their LOST with a HOST and begin providing the HOST tax relief to homeowners in the same year that the voters approve the referendum.

Special Purpose Local Option Sales Tax (SPLOST) – In 2004 the SPLOST law was amended to require counties to include cities in their SPLOST referenda. Although the new law ensures more city projects will

receive funding, it also recognizes that counties have service delivery responsibilities to the entire county and the capital projects supporting these services should be given first priority in the SPLOST referendum. Under the new law counties have experienced ambiguity in the interpretation of some provisions. To give counties and cities clear guidance and minimize conflict between counties and cities over future SPLOST referendums and to provide more flexibility in the use of SPLOST funds, ACCG asks the General Assembly to make the following changes to the SPLOST law:

- Require cities to submit their project list to the county or lose their opportunity to participate in the referendum;
- Clarify that repayment of debt on a courthouse, administrative building, or jail qualifies for the level one category;
- Clarify that schools shall use ESPLOST to pay for road improvements and utilities necessary for the construction of new schools and access to such schools;
- Allow up to 5% of the SPLOST revenues to be used for maintenance activities on facilities formerly or currently built with SPLOST if approved by the voters; and
- Authorize road, street and bridge projects to be classified by the county as a Level One Project.
- Include public hospitals in the level one category
- Establish a procedure for deleting projects that become infeasible or impractical after the SPLOST is approved but before the project constructions begins.
- Authorize counties to borrow funds from their SPLOST account on a short-term basis. Such loans shall be repaid by the end of the calendar year and shall be backed by the full faith and credit of the counties.
- Authorize counties to change a project previously approved by the voters by including a description of the change in use of the funds on a future referendum that is approved by the voters.
- Authorize counties to pay off previously incurred revenue bond debt if approved by the voters in a referendum.

Local Options Sales Tax (LOST) – The 2002 LOST renegotiations were highly contentious and in many cases damaged county / city relations. As a general rule, the 2002 negotiations produced only modest adjustments in distributions between counties and cities despite the clear inequities suffered by unincorporated residents, and the substantial time and energy expended. To ease the burden of future LOST renegotiations on counties and cities and to ensure that the LOST revenues are providing an equitable distribution of property tax relief to all property taxpayers, ACCG asks the General Assembly to consider the following amendments to the LOST law:

- Counties and cities should base their reallocation negotiations on objective criteria that are relatively easy to compute and free of debate.
- The criteria used should also be mutually exclusive between the government units receiving the distribution. Factors such as property taxes or government expenditures are examples of mutually exclusive criteria.
- LOST renegotiations should not be used as a means to resolve issues of double taxation or suburban use of municipal services and infrastructure.
- When defining a fair distribution, county and city officials should consider fairness to the taxpayers as well as fairness to the local governments.
- The county's dual role as service provider to the unincorporated areas and to the entire county should be taken into account.
- Any reallocation of LOST revenues between counties and cities should be phased in over several years to lessen the financial impact.
- Counties should have the flexibility to rollback other property tax levies with LOST in addition to the general M&O levy.
- Require the LOST renegotiations to occur in conjunction with the required 10 year renegotiation of service delivery

- Amend the constitution to create a population based allocation of LOST revenue between the cities and counties and require the revenues to be applied to property tax relief in the same manner as insurance premium taxes are used.

Sales Tax to Offset Property Tax – Counties support more options and additional flexibility to utilize local sales tax to further reduce their reliance on property tax. On average, about 22% percent of a county’s revenues come from sales tax. Property taxes make up 40 percent or more of the counties revenues. Additional sales tax revenues could be generated by expanding the sales tax base. Georgia currently has 110 exemptions in the sales tax code reducing the potential local sales tax revenue by \$2,046.9 million. Georgia also only taxes approximately 36 services out of a potential 168 services. The service sector is the fastest growing segment of the economy yet is largely exempt from sales tax. Counties can only levy up to two percent county sales tax and may participate in an additional one percent regional sales tax for transportation. ACCG asks the General assembly to help counties reduce their reliance on property tax by expanding the existing sales tax base through reductions in exemptions and including services. Commissioners should also be granted greater flexibility to determine the appropriate local sales tax rate for their county.

ADMINISTRATIVE ISSUES

Local Tax Collections – A lack of compliance in sales tax collections and payments penalizes the businesses that are following the rules and taxpayers who make up the revenue shortfall through higher tax rates. The Department of Revenue currently lacks adequate resources to enforce compliance. The ratio of audits to accounts is very low and has sometimes led to the perception that it is easy to avoid or misreport collections in Georgia without fear of penalty. Local governments receive very little information about their sales tax collections from the Department of Revenue and have almost no ability to assist the state with collection compliance. To ensure state and local resources are shared efficiently to maximize tax collection compliance, ACCG asks the General Assembly to create a DOR Advisory Council made up of local elected officials and business leaders from geographic districts throughout the state. The advisory council would serve as a liaison between DOR and the local government and business stake holders and ensure that a partnership is created for the collection of taxes.

Bond Performance Audits – In 2006, House Bill 1012 was passed to provide more public accountability for bonds issued by local governments and authorities. The vagueness of the legislation has made it difficult for local governments and authorities to comply. ACCG asks the General Assembly to revise the legislation to specify what constitutes a performance audit or review and the expected costs associated with the audit or review. We also ask the General Assembly to remove from its requirements local development authorities, joint development authorities, and other local authorities issuing private activity revenue bonds to assist private business investment. Unlike general obligation bonds, revenue bonds are not "public debt" but rather are payable solely from the proceeds of the project, i.e., by the private business for which the revenue bonds are used as a supportive economic development financing tool.

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

Collection of Timber Taxes Due to Counties – ACCG supports the use of satellite imagery to determine where timber cuts have taken place. ACCG ask the General Assembly to fund the satellite imagery program at the Department of Revenue to help counties discover locations where timber has been cut. ACCG also asks the General Assembly to increase the penalties on timber buyers for failure to report and remit taxes from timber sales.

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

Indirect costs for 911 Service – Many counties account for some of their 911 costs, such as utilities, administrative overhead, and staff with split responsibilities, as indirect costs for supporting their service. State law does not allow for these indirect costs to be paid from the 911 fund. ACCG asks the General Assembly to authorize the use of 911 fund revenues to cover indirect costs associated with providing 911 service.

OTHER LOCAL REVENUE ISSUES

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

Financial Institutions Business License Taxes – ACCG recognizes the importance of financial institutions in Georgia's communities and encourages their growth. In addition to providing capital for community development, financial institutions help fund government operations through the payment of business license taxes. Currently, this tax is levied at .25 percent of gross receipts.

However, to ensure that these taxes are properly credited to the appropriate counties, taxes on gross receipts should be distributed to each local government based on their relative share of assets and liabilities produced by the financial institution within their county.

Insurance Premium Tax – To further reduce reliance on ad valorem taxes, ACCG recommends that: (1) the state distribute revenues within 30 days after collection and pay counties interest on overdue tax distributions, in addition to providing records disclosing any interest paid to the state as a result of investing county insurance tax proceeds; and (2) counties should have the same flexibility as cities with regard to the use of insurance tax proceeds.

Right-of-Way Occupancy Fee – Unlike cities, counties do not charge utilities a franchise fee for locating in their right-of-way. Instead, utilities have access to the county right-of-way completely free of charge. When counties have to move utilities before widening or rerouting roads, provide public safety response to protect the public from damaged utilities, repair damaged roads and right-of-way caused by utility excavation and comply with state mandated utility locates, the county property taxpayers have to pick up the financial burden for these costs. To take this burden off property taxpayers and require utilities to pay for their “costs of doing business,” ACCG asks the General Assembly to allow counties to levy a right-of-way occupancy fee on

utility services to compensate them for costs associated with providing utilities access to public right-of-way. Proceeds of the fee should be used to pay for county right-of-way costs that would otherwise be paid for out of property taxes.

Title Agent Fees – ACCG recommends that the title fee be raised from \$18.00 to \$20.00 and the fee for a replacement title be raised from \$8.00 to \$20.00. All of the additional funds should be paid over to the county to help pay for the operations and salaries of the tax commissioner's office. The county is now providing all of the input into the tag and title system, but yet received no increase in compensation. Currently the county receives only \$.50 for each title processed and \$1.00 for each tag processed.

2011-2012 CONGRESSIONAL ISSUES

Reauthorization of Federal Transportation Act – ACCG strongly urges Congress to reauthorize the federal surface transportation program as quickly as practical. In the interim, ACCG urges Congress to maintain the HTF at FY 2009 levels in order to maintain the state’s transportation planning, design and construction efforts throughout the consideration of reauthorization. ACCG supports efforts to preserve previously earmarked funds for transportation projects in Georgia.

Southern Regional Commission – ACCG supports the creation of the Southern Regional Commission through federal legislation. The need for the Commission grew from the *Study of Persistent Poverty in the South* which identifies 91 Georgia counties as being persistently poor. The Commission will work to address poverty in Georgia counties and other states in the Southeast by focusing on new approaches to education and workforce development and strengthening partnerships between local, state and federal governments.

Clean Water Act – Navigable Waters – Recent federal legislation attempts to strike the term “navigable waters of the U.S.” each place it appears in the Clean Water Act (CWA) and replace it with the terms “waters of U.S.” This seemingly minor effort would extensively broaden the reach of the CWA, placing waters seen as traditionally under state authority under federal jurisdiction. It could dramatically impact counties, expanding the need for CWA permits significantly and the applicability of other federal laws and regulations such as environmental impact statements and the Endangered Species Act.

ACCG opposes changing the definition of the CWA from navigable waters to “waters of the U. S.,” and also opposes federal efforts to further expand the authority and responsibilities of federal agencies in regard to these waters. If it is the intent of Congress to address specific jurisdictional areas within the U.S. Army Corps of Engineers 404 permitting process, ACCG believes less encompassing language should be used that will not impact all areas of the CWA.

Etowah Habitat Conservation Plan- The Etowah Habitat Conservation Plan (HCP) has been under development since 2002 to address protection in the Etowah River Basin of two federally endangered species, the Etowah and amber darters, and one federally threatened fish species, the Cherokee darter. In short, an HCP is a voluntary program that allows local governments to adopt development regulations rather than having the U.S. Fish and Wildlife Service review each individual land disturbance activity to ensure that development does not harm the listed species. While an HCP often focuses on the endangered species in a specific area, it is important to note that efforts taken to minimize the effects of land disturbing activities on wildlife also protect the overall water quality of an area as well. ACCG believes that in order for any HCP to be successful, the process must:

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

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

- Urges the state to pursue resolving the Alabama-Coosa-Tallapoosa (ACT), Apalachicola-Chattahoochee-Flint (ACF), Savannah River and other existing and potential interstate water disputes through approaches other than litigation if possible. The state should, however, diligently pursue litigation when necessary to protect water uses in Georgia;

- Urges state officials and the U.S. Army Corps of Engineers to carefully weigh upstream and downstream concerns and how decisions may affect access to water supply; protection of public health and biodiversity; lake levels; economic development; and agriculture, industry, navigation, power production and recreation; and
- Urges the Corps of Engineers to consider new methods of forecasting runoff and modeling to develop Water Control Plans that will ensure the ACT and ACF reservoirs are full at the beginning of the dry season each year and as full as practical during drought conditions while meeting downstream, legally-required flows.

Equity in Funding Local Public Safety Grants – ACCG supports the federal government’s efforts to assist local first responders in preparation for major incidents, through tailoring of existing grant programs, like the Byrne – Justice Assistance Grant, SAFER and the FIRE Act, toward that end. We ask, however, that the administration bear in mind that these grants have long funded other local efforts that have a more immediate impact on the quality of life of local citizens, and consider that any loss of funding in these areas may have a detrimental effect on those citizens. We ask the administration to take an approach to grant funding that serves all local public safety interests, and therefore, all local citizens, equally.

Homeland Security Grants for the Strengthening and Securing of Local Government Offices and Infrastructure – As the war on terror continues, ACCG recognizes that our local government facilities are the most visible symbols of the government in action. Due to the nature of terrorism, government infrastructure is a prime target for most 47 terrorist groups. After years of grant-funded programs to strengthen our capabilities to respond to terrorist events, and some efforts to plan for mitigation and prevention of terrorist events, ACCG calls upon Congress to expand these grant opportunities, tailored towards the physical hardening of local government infrastructure.

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

Definition of “Criminal Justice Purpose” in Regulations for Operation of NCIC – ACCG recognizes the importance of the National Crime Information Center in coordinating information used by state & local public safety officials across the nation. One of the most vital areas where NCIC serves local public safety officials is through its use as a resource for conducting thorough pre-employment background checks. As information itself has become a vital resource in providing public safety services, the need for reliable personnel across the full spectrum of public safety disciplines has grown. Currently, only law enforcement pre-employment background checks are considered within the definition of “criminal justice purpose,” for which NCIC records are provided free of charge to any requesting agency. This disparity is causing fire service, emergency medical service and communications agencies to incur costs to obtain access to NCIC records for pre-employment background checks. We ask for all public safety workers’ pre-employment background checks to be considered a “criminal justice purpose” so as to eliminate the cost burden to local governments for ensuring the reliability of their personnel by using NCIC records.

Sales Tax on Remote Sales – The existing state and local sales and use tax system is unnecessarily complex and burdensome. Because of this complexity, remote sellers doing business through the Internet and mail are not collecting sales and use taxes. ACCG urges Congress to give those states participating in the streamlined sales tax compact authorization to require remote sellers to collect sales tax and distribute the funds back to

the consumer's state. Once the state receives the sales tax, these funds should be remitted back to the appropriate local government.

Three Percent Federal Tax Withholding Requirement – Starting January 1, 2011, every county that spends at least \$100 million per year on goods and services will be required to withhold 3 percent of nearly every check to a vendor or contractor for federal tax purposes. This will be a very expensive unfunded federal mandate on our larger counties. It may also discourage contractors from bidding on government products and increase pricing. ACCG asks congress to repeal this unfunded mandate.

Roth 457(b) – Under current law, 401 (k) plans may allow workers to designate contributions as Roth contributions. County employees typically contribute to a 457 (b) plan which does not currently have the Roth option. ACCG asks Congress to allow the Roth option for 457 (B) plans to help county governments recruit and maintain a qualified workforce by offering retirement benefit options available to private sector employees.