



2012 Newly Elected Commissioners Conference

SHOW ME THE MONEY: FINANCE



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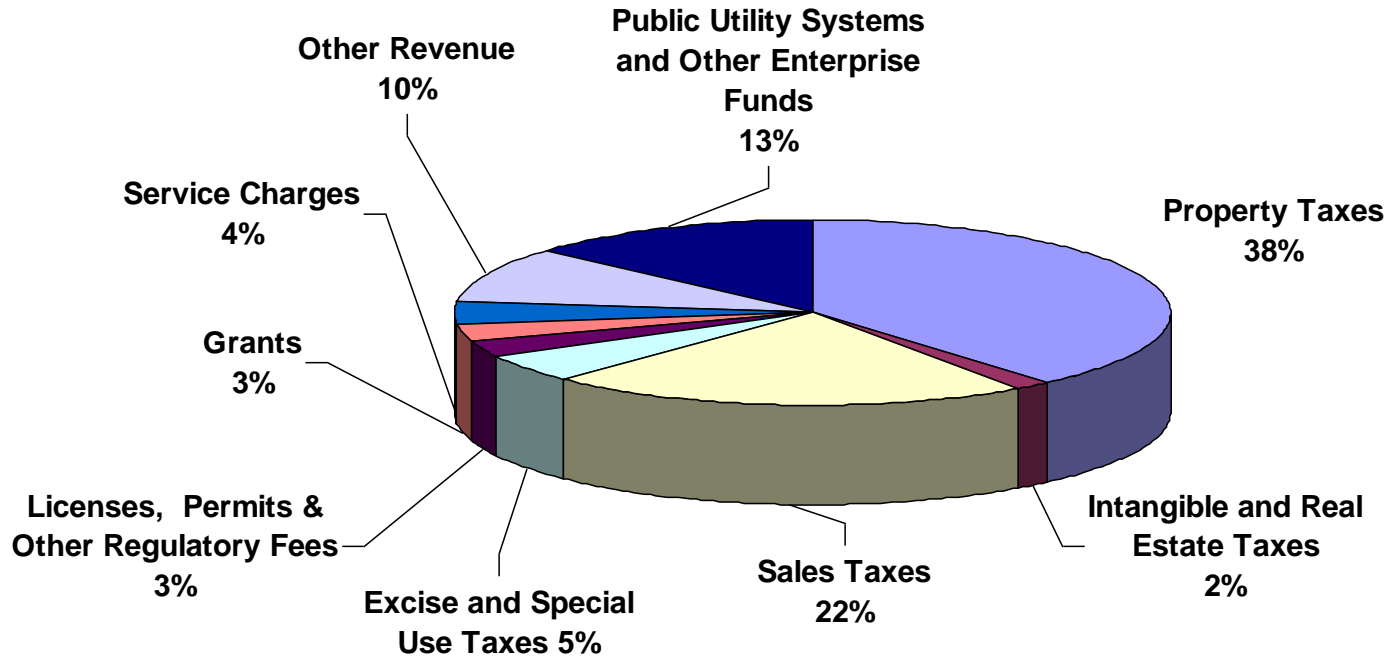
COUNTY REVENUES

CLINT MUELLER
ACCG LEGISLATIVE DIRECTOR

Legal Authority to Impose and Collect Revenues

- A. **Taxation: Article IX, Section II, Paragraph 1 and Article IX, Section IV, Paragraph I of the Georgia Constitution**
- B. **Purpose of County Taxes (O.C.G.A. 48-5-220)**
- C. **Special Districts: Article IX, Section II, Paragraph VI of the Georgia Constitution**
- D. **Fees and User Charges**

Georgia County Government Revenue Sources on Average



Taxes

A. Property Tax

B. Sales Tax

C. Other Taxes

D. New Taxes

Property Tax

I. Types of Property

- a) **Real – residential, commercial, agriculture, industrial**
- b) **Personal – business inventory, vehicles, boats, cell towers, mobile homes**
- c) **Public Utilities, Railroads and Airlines**
- d) **Intangible – recording tax, transfer tax**

Property Tax

II. Tax Cycle

a) January 1 Evaluation Date

b) Valuation and Assessment Notices

1. Methods of valuation
2. Timber
3. Annual Notice

c) Appeals (45 Days)

1. Board of Equalization
2. Binding Arbitration
3. Hearing Officer

Property Tax

- d) **Setting the Millage Rate and compliance with Tax Payer Bill of Rights**
- e) **Digest Approval (August 1)**
- f) **Collections**
 1. **School compensation**
 2. **Installment Billing**
 3. **Penalties and interest**
 4. **Tax sale**

Property Tax

III. Special Assessments

- a) Conservation Use Valuation**
- b) Forestland Protection**
- c) Ag Preferential**

IV. Exemptions

- a) Homestead**
 - 1. Statewide**
 - 2. Floating Homestead**
 - 3. Senior**
- b) Freeport**
- c) Exempt properties**

Sales Tax

1. **Local Options Sales Tax (LOST) and Homestead Option Sales Tax (HOST) – Operating Revenue Used to Offset Property Tax**
 - a) **Difference Between LOST and HOST**
 - b) **Implementation, Negotiation and Repeal**

2. **Special Purpose Local Option Sales Tax (SPLOST) – Capital**
 - a) **Required Steps to Levy the Tax**
 - b) **Eligible Projects**
 - c) **Allocation between Counties and Cities**
 - d) **Termination and Re-imposition**
 - e) **Audits and Reports**

3. **Transportation Special Purpose Local Options Sales Tax (TSPLOST)**

Other Taxes

- A. Insurance Premium Tax**
- B. Business Occupation Tax**
- C. Financial Institutions Tax**
- D. Alcoholic Beverage Excise Taxes**
- E. Hotel / Motel Tax**

New Taxes

A. Vehicle Title Tax

B. Energy Excise Tax

Fees and User Charges

A. E-911

- 1) Landline, VOIP, Wireless
- 2) Prepaid

B. Franchise Fees

C. Solid Waste Fees

D. Storm Water Fees

E. Building Permit Fees

F. Impact Fees

G. Parks and Recreation

Fines, Forfeitures and Court Fees

A. Fines – Set Locally up to Statutory Maximum

B. Forfeitures

1. Federal – U.S. Department of Justice’s Asset Forfeiture Fund (AFF) has a program called Equitable Sharing
2. State Civil Asset Forfeiture
 - Criminal Asset Forfeiture

C. Court Fees

1. County Jail Fund
2. County Law Library
3. Indigent Defense
4. DATE – Drug Abuse Treatment and Education
5. Civil Filing Fees

Grants

- A. Local Maintenance Improvement Grants (LMIG)**
- B. Forestland Protection Act Grants (FLPA)**
- C. Community Development Block Grant**

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