

# County Revenue Reference Guide

Updated January 2015

## Taxes

### Real Property Tax

Description: Tax charged by counties on the value of land and generally anything that is erected, growing or affixed to the land. The county sets a millage rate (\$1 per \$1, 000 of assessed value) and applies this to the county tax digest (taxable value of all property).

Legal Authority: Chapter 5 of Title 48

#### Publications:

- “Property Tax Guide For the Georgia Taxpayer,” Georgia Department of Revenue: <http://dor.georgia.gov/documents/property-tax-guide>
- Appraisal Procedure Manual, Georgia Department of Revenue: <http://dor.georgia.gov/appraisal-procedure-manual>
- “Facts About Property Tax: An Investment in Your Community (Video),” Association County Commissioners of Georgia, 2012: <https://www.youtube.com/watch?v=YYAHNv7l-IQ>
- “Property Tax Incentives For The Georgia Landowner,” by Bob Izlar, Coleman Dangerfield, Jack Izard, Carter Coe, Center for Forest Business Research Note No. 3, Warnell School of Forest Resources, University of Georgia, June 2012: <http://www.ugacfb.com/wp-content/uploads/2012/11/Property-Tax-Incentives-GA-Landowner.pdf>
- “Withholding Requirements for Sales or Transfers of Real Property by Nonresidents,” Georgia Department of Revenue, November 2011: <http://dor.georgia.gov/documents/information-georgias-withholding-requirements-sales-or-transfers-real-property>
- “Georgia’s Taxes: A Summary of Major State and Local Government Taxes,” 21<sup>st</sup> Edition, Fiscal Research Center, Andrew Young School of Policy Studies, January 2015: [http://csf.gsu.edu/files/2015/01/Tax-Handbook\\_2015FIN.pdf](http://csf.gsu.edu/files/2015/01/Tax-Handbook_2015FIN.pdf)
- “A Tax Guide For Georgia Citizens: 2013 Edition,” Douglas J. MacGinnitie, Georgia Department of Revenue: <http://dor.georgia.gov/tax-guides>

#### Helpful Websites:

- Local Government Services Division, Digest Section, Department of Revenue: <http://dor.georgia.gov/digest-compliance-section>

#### Expert Contacts:

- Ellen Mills, Department of Revenue, (404) 724-7032, [Ellen.Mills@dor.ga.gov](mailto:Ellen.Mills@dor.ga.gov)
- Joe Scheuer, ACCG, (404) 522-5022, [jscheuer@accg.org](mailto:jscheuer@accg.org)

## **Personal Property Tax**

Description: Tax charged by counties on the value of property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

Legal Authority: Chapter 5 of Title 48

Helpful Websites:

- Local Government Services Division, Digest Section, Department of Revenue: <http://dor.georgia.gov/digest-compliance-section>

Expert Contacts: N/A

## **Public Utilities, Railroads and Airline Companies (Ad Valorem Tax)**

Description: Tax charged by counties on the value of public utility property. Airlines return their property for taxation to the Department of Revenue. The value of this equipment is then distributed to counties based upon plane hours. The assessment of all properties owned by public utility companies and airline companies are proposed by the State Board of Equalization and then assessed by each county's board of tax assessors. The assessment of railroad equipment companies are determined by the State Board of Equalization. The taxes are collected by the Revenue Commissioner and distributed to various counties.

Legal Authority: Sections 510 through 546 of Chapter 5 of Title 48

Helpful Websites:

- Public Utilities Section, Department of Revenue: <http://dor.georgia.gov/public-utilities-section>

Expert Contacts:

- Charles Nazerian. Public Utilities Manager, Georgia Department of Revenue, (404) 724-7008, [charles.nazerian@dor.ga.gov](mailto:charles.nazerian@dor.ga.gov)
- Michael Chatmon. Georgia Department of Revenue, (404) 724-7052, [Michael.Chatmon@dor.ga.gov](mailto:Michael.Chatmon@dor.ga.gov)

## **Heavy Duty Equipment (Ad Valorem Tax)**

Description: Tax on the value of heavy equipment weighing more than 5,000 pounds and used primarily in construction, industrial, maritime or mining uses.

Legal Authority: Sections 505 through 509 of Chapter 5 of Title 48

Expert Contacts:

- Greg Elton, Georgia Department of Revenue, (404) 724-7000, [greg.elton@dor.ga.gov](mailto:greg.elton@dor.ga.gov)

### **Title Ad Valorem Tax (TAVT)**

Description: A one-time state and local tax paid when ownership of a vehicle is transferred, except in the case of a transfer to an immediate family member. This tax applies to all new and used vehicles purchased through a dealership or from a private individual. The tax is collected by the county tax commissioner and dispersed to the state, county, school district, and cities based upon the formulas prescribed by law.

Legal Authority: Section 1 of Chapter 5C of Title 48

Publications:

- “Title Ad Valorem Tax Summary,” ACCG, Accessed: January 2015: [http://www.accg.org/library/tavt\\_summary.pdf](http://www.accg.org/library/tavt_summary.pdf)

Helpful Websites:

- TAVT Calculator, Department of Revenue: <http://onlinemvd.dor.ga.gov/Tap/welcome.aspx>
- “New Title Ad Valorem Tax FAQ,” Georgia Department of Revenue, Accessed: January 2015: <http://onlinemvd.dor.ga.gov/TAP/faqs.aspx>

Expert Contacts:

- Clint Mueller, ACCG, (404) 522-5022, [cmueller@accg.org](mailto:cmueller@accg.org)

### **Mobile Homes (Ad Valorem Tax)**

Description: Tax charged by counties on the value of a mobile home. This tax is collected when the location permit is issued on or before May 1<sup>st</sup>. Mobile homes that qualify for homestead exemption or for which a Certificate of Permanent Location has been properly filed with the Clerk of Superior Court and the Commissioner of Motor Vehicle Safety is not considered a mobile home for purposes of ad valorem taxation and will be taxed as real property.

Legal Authority: Sections 440 through 451 and 490 through 495 of Chapter 5 of Title 48

Expert Contacts:

- Charles Nazerian- Public Utilities Manager, Georgia Department of Revenue, (404) 724-7008, [charles.nazerian@dor.ga.gov](mailto:charles.nazerian@dor.ga.gov)
- Tabetha DuPriest, Worth County Tax Commissioner, (229) 776-8204, [tabdupriest@aol.com](mailto:tabdupriest@aol.com)

## **Standing Timber (Ad Valorem Tax)**

Description: Tax on standing timber at the time it is sold or harvested. The tax is calculated by applying the millage rate to 100 percent of the timber's fair market value.

Legal Authority: Section 7.5 of Chapter 5 of Title 48

### Publications:

- "Timber Harvest Tax: Who Pays, When, Where, and How Much?" Coleman W. Dangerfield, Bob Izlar, Warnell School of Forest Resources, University of Georgia, October 1998:  
<http://www.greenwoodland.com/docs/Forestry/Timber%20Harvest%20Tax.pdf>
- "Timber Regulations Course," Georgia Department of Revenue, October 21 2010:  
<http://dor.georgia.gov/documents/georgia-certification-program-course-timber-regulations-part-1>  
<http://dor.georgia.gov/documents/georgia-certification-program-course-timber-regulations-part-2>  
<http://dor.georgia.gov/documents/georgia-certification-program-course-timber-regulations-part-3>

### Helpful Websites:

- Timber Assessment, Department of Revenue: <http://dor.georgia.gov/timber-assessment-information>

### Expert Contacts:

- John Scott, Bulloch County Chief Assessor, (912) 764-2181, [bulltax@bulloch.net](mailto:bulltax@bulloch.net)
- Chuck Anglin, Morgan County Chief Assessor, (706) 342-0551, [canglin@morganga.org](mailto:canglin@morganga.org)

## **Local Option Sales Tax (LOST)**

Description: Subject to countywide voter approval, a sales and use tax of 1% may be imposed to pay for maintenance and operational expenses that would normally have to be paid with property tax revenues. This tax is shared with municipalities based upon a negotiated certificate that must be updated at least every 10 years. A rollback on property taxes must be given annually in an amount equal to the sales tax generated in the prior year. The rollback must be shown on the property tax bills.

Legal Authority: Sections 80 through 96 of Chapter 8 of Title 48

### Publications\*:

- "A Guide to Local Options Sales Tax Negotiations," ACCG, 2011:  
[http://www.accg.org/library/LOST\\_Guide\\_Negotiations.pdf](http://www.accg.org/library/LOST_Guide_Negotiations.pdf)

- “Renegotiating Local Options Sales Tax (LOST)” (PowerPoint Presentation), ACCG, 2011:  
[http://www.accg.org/library/2011\\_11\\_09\\_LOST%20Presentation%20Fall%202011.pdf](http://www.accg.org/library/2011_11_09_LOST%20Presentation%20Fall%202011.pdf)

\*The “baseball” arbitration process was struck down by the Georgia Supreme Court in 2013.

#### Helpful Websites:

- Local Government Services Division, Distributions Section, Department of Revenue: <http://dor.georgia.gov/distributions-section>
- Sales Tax Information Page for Taxing Authorities, Department of Revenue: <http://dor.georgia.gov/sales-tax-information-page-taxing-authorities>
- Local Option Sales Tax Training Resources, ACCG: <http://www.accg.org/content.asp?contentid=1774>

#### Expert Contacts:

- Clint Mueller, ACCG, (404) 522-5022, [cmueller@accg.org](mailto:cmueller@accg.org)
- Jim Grubiak, ACCG, (404) 522-5022, [jgrubiak@accg.org](mailto:jgrubiak@accg.org)

### **Special Purpose Local Option Sales Tax (SPLOST)**

Description: SPLOST is an optional one percent special district sales and use tax used to fund capital outlay projects proposed by the county government and participating qualified municipal governments. County and municipal governments may not use SPLOST proceeds for operating expenses or maintenance of a SPLOST project or any other county or municipal facility or service.

The tax is imposed when the county board of commissioners or sole commissioner calls a local referendum in conformance with O.C.G.A. § 48-8-111 and the referendum is subsequently passed by the voters within that special district (*e.g.*, county). The tax is collected on items subject to the state sales and use tax within the county, including the sale of motor fuels as defined in O.C.G.A. § 48-9-2. The SPLOST is also imposed on the sale of food and beverages, which are not subject to the state sales tax [O.C.G.A. § 48-8-3(57)(D)].

Several factors determine the length of time that a SPLOST may be imposed. In general, the tax may be levied for five years. If the county and qualified municipalities enter into an intergovernmental agreement, the tax may be imposed for six years. If no intergovernmental agreement exists and a Level One project is included, then the tax must run: (1) for five years, if the estimated cost of all Level One projects is less than 24 months of estimated revenues or (2) for six years, if the estimated cost of all Level One projects equals more than 24 months of estimated revenues. Once the tax terminates, it can be immediately continued without a gap in collections if a referendum is timely held in which the voters approve the new SPLOST.

Legal Authority: Sections 110 through 122 of Chapter 8 of Title 48

#### Publications:

- “Special Purpose Local Option Sales Tax: A Guide for County Officials.” ACCG, 5<sup>th</sup> ed. 2013. <http://www.bpistore.com/accg/GetThumbnail.aspx?assetid=71>

#### Helpful Websites:

- Local Government Services Division, Distributions Section, Department of Revenue: <http://dor.georgia.gov/distributions-section>
- Sales Tax Information Page for Taxing Authorities, Department of Revenue: <http://dor.georgia.gov/sales-tax-information-page-taxing-authorities>

#### Expert Contacts

- Clint Mueller, ACCG, (404) 522-5022, [cmueller@accg.org](mailto:cmueller@accg.org)
- Jim Grubiak, ACCG, (404) 522-5022, [jgrubiak@accg.org](mailto:jgrubiak@accg.org)
- Joe Scheuer, ACCG, (404) 522-5022, [jscheuer@accg.org](mailto:jscheuer@accg.org)

### **Homestead Option Sales Tax (HOST)**

Description: Subject to countywide voter approval, a sales and use tax of 1% may be imposed to fund capital projects and provide tax relief on residential homesteaded property. Eighty percent of the revenue must be applied to rolling back county property taxes on homesteaded property, and up to twenty percent of the revenue may be used for funding capital projects. A county must choose between imposing a LOST or HOST since the law does not allow for these two local sales taxes to be imposed simultaneously. HOST revenue may be shared with municipalities within the county through an intergovernmental agreement.

Legal Authority: Sections 100 through 109 of Chapter 8 of Title 48

#### Helpful Websites:

- Local Government Services Division, Distributions Section, Department of Revenue: <http://dor.georgia.gov/distributions-section>
- Sales Tax Information Page for Taxing Authorities, Department of Revenue: <http://dor.georgia.gov/sales-tax-information-page-taxing-authorities>

#### Expert Contacts:

- Clint Mueller, ACCG, (404) 522-5022, [cmueller@accg.org](mailto:cmueller@accg.org)

### **Transportation Special Purpose Local Options Sales Tax (TSPLOST)**

Description: Created by the Transportation Investment Act of 2010 (TIA), the Transportation Special Purpose Local Options Sales Tax (TSPLOST) provides a 1% special district sales and use tax. TSPLOST created twelve special districts, allowing voters in each district to approve or disapprove the tax. In 2012, three of the twelve

districts—River Valley, Central Savannah River Area, and Heart of Georgia Altamaha—approved the tax, which will be imposed for ten years. Twenty-five percent of the funds raised in their respective regions are used for local transportation projects and are allocated to cities and counties.

Collection of funds began January 1, 2013, which is being collected and remitted by the Georgia Department of Revenue. Georgia Department of Transportation (GDOT) is responsible for the management of the budget, schedule, execution, and delivery of all projects contained in the Approved Investments Lists. The Georgian Regional Financing and Investment Commission (GSFIC) will serve as the regional trustee and disburse funds to GDOT for managing projects.

Legal Authority: Sections 240 through 255 of Chapter 8 of Title 48.

#### Publications:

- “The TIA Manual: Program Management Plan for Transportation Investment Act of 2010 (TIA),” AECOM Technical Services, Inc., Georgia Department of Transportation, April 2014: <http://www.ga-tia.com/Images/FactSheets/FINAL%20FOR%20PUBLICATION%20-%20TIA%20Manual%20-%20April%202014%20-%20SIGNED.pdf>
- “Discretionary Funding FAQ,” Georgia Department of Transportation, Accessed: January 2015: <http://www.ga-tia.com/faq.aspx>
- “Transportation Investments in Georgia: A Brighter Future,” Todd I. Long, Georgia Department of Transportation, Accessed: January 2015: <http://www.ga-tia.com/Images/FactSheets/BasicTIAPresentation.pdf>
- “Heart of Georgia Altamaha TIA Program,” Georgia Department of Transportation, August 20, 2012: <http://www.ga-tia.com/Images/FactSheets/HOGA%20RC%20meeting%208-20-12.pdf>
- “Central Savannah River Area TIA Program,” Georgia Department of Transportation, August 21, 2012: <http://www.ga-tia.com/Images/FactSheets/CSRA%20RC%20meeting%208-21-12.pdf>
- “River Valley TIA Program,” Georgia Department of Transportation, August 22, 2012: <http://www.ga-tia.com/Images/FactSheets/RVRC%20meeting%208-22-12.pdf>

#### Helpful Websites:

- Transportation Investment Act of 2010 Official Website: <http://www.ga-tia.com/>

#### Expert Contacts:

- Shaun Adams, ACCG, (404) 522-5022, [sadams@accg.org](mailto:sadams@accg.org)
- Mike Dover, TIA Program Administrator, Georgia Department of Transportation, (404) 631-1733, [mdover@dot.ga.gov](mailto:mdover@dot.ga.gov)
- Tim Matthews, TIA Regional Coordinator for Central Savannah River Area and Heart of Georgia Altamaha, Georgia Department of Transportation, (404) 631-1568, [tmatthews@dot.ga.gov](mailto:tmatthews@dot.ga.gov)

- Kelvin Mullins, TIA Regional Coordinator for River Valley and Heart of Georgia Altamaha, Georgia Department of Transportation, (404) 631-1675, [kemullins@dot.ga.gov](mailto:kemullins@dot.ga.gov)
- Anthony Sanger, TIA Program Manager, Georgia Department of Transportation, (404) 631-1693, [anger@dot.ga.gov](mailto:anger@dot.ga.gov)

### **Hotel/Motel Tax**

Description: Counties can levy an excise tax on the sale of rooms, lodgings, and accommodations. The general rate authorized is up to 3%; however, many counties may exceed this rate in varying amounts when the rate above 3% is used for certain, specified purposes generally related to tourism and trade show purposes.

Legal Authority: Sections 50 through 63 of Chapter 13 of Title 48

#### Publications:

- “Hotel/Motel Tax Report: Summary of Expenditure Requirements by Authorizing Code Section,” Department of Community Affairs, March 2013: <http://www.dca.state.ga.us/development/research/programs/documents/ExpenditureRequirements-2013revision.pdf>
- Hotel/Motel Tax 101: <http://www.cviog.uga.edu/ggfoawebinars/hotel-motel-tax-101.pdf>

#### Helpful Websites:

- Hotel/Motel Tax Report, Department of Community Affairs: <http://www.dca.state.ga.us/development/research/programs/hotelmoteltax.asp>
- List of GA governments imposing Hotel/Motel Tax, Accessed January 2015: [http://www.dca.state.ga.us/development/research/programs/documents/GovernmentHMLList\\_Rpt\\_1-6-2015.pdf](http://www.dca.state.ga.us/development/research/programs/documents/GovernmentHMLList_Rpt_1-6-2015.pdf)

#### Expert Contacts:

- Jonathan Sharpe, Georgia Department of Community Affairs, (404) 679-4996 , [jonathan.sharpe@dca.ga.gov](mailto:jonathan.sharpe@dca.ga.gov)
- John Culpepper, Finance Director, Athens-Clarke County, (706) 613-3040, [john.culpepper@athensclarkecounty.com](mailto:john.culpepper@athensclarkecounty.com)
- Michele NeSmith, Research and Policy Development Director, ACCG, (404) 522-5022, [mnesmith@accg.org](mailto:mnesmith@accg.org)

### **Business Occupation Tax**

Description: A tax on businesses and occupations enacted through a local ordinance or resolution. These taxes are levied on businesses and practitioners of professions and occupations with one or more locations or offices in the unincorporated part of the county. All businesses or practitioners must be classified by the same criterion or

combination of criteria; however, a local government may provide for an exemption or reduction in occupation tax as part of a plan for economic development or to encourage selected types of businesses or practitioners of selected occupations or professions to locate in the area.

Legal Authority: Sections 1 through 38 of Chapter 13 of Title 48

Publications:

- Les A. Schneider and Sellers, Robert E. *A Move Toward Equity: Taxing and Licensing Businesses and Occupations Under Georgia Law*, Carl Vinson Institute of Government (1994): <http://www.amazon.com/Move-Toward-Equity-Businesses-Occupations/dp/0898541735>

Expert Contacts:

- Les Schneider, Law Office of Wimberly, Lawson, Steckel, Schneider & Stine, P.C. (404) 365-0900, [las@wimlaw.com](mailto:las@wimlaw.com)
- Jim Grubiak, ACCG, (404) 522-5022, [jgrubiak@accg.org](mailto:jgrubiak@accg.org)

### **Insurance Premium Tax**

Description: A tax on insurance premiums collected by insurance companies doing business in Georgia. A county tax is imposed by the state at a rate of 1% on life insurance premiums. Counties are authorized to impose rates up to 2.5% of the direct insurance premiums for other than life insurance companies. This tax is collected and distributed to local governments by the Georgia Insurance and Safety Fire Commissioner.

Legal Authority: Chapter 8 of Title 33

Publications:

- “Insurance Taxation in Georgia: Analysis and Options,” Andrew Young School of Policy Studies, August 1998: [http://www.issuelab.org/resource/insurance\\_taxation\\_in\\_georgia\\_analysis\\_and\\_options](http://www.issuelab.org/resource/insurance_taxation_in_georgia_analysis_and_options)

Helpful Websites:

- Insurance Premium Info, Office of Insurance and Safety Fire Commissioner: <http://www.oci.ga.gov/premiumtax/home.aspx>

Expert Contacts:

- Premium Tax Division, Office of Insurance and Safety Fire Commissioner, (404) 656-7553, [PremiumTax@oci.ga.gov](mailto:PremiumTax@oci.ga.gov)

## **Financial Institutions Business License Tax**

Description: Tax on the gross receipts of financial institutions located within the county, including within the incorporated areas. The rate imposed cannot exceed 0.25 percent of Georgia gross receipts, and counties may provide that the minimum annual levy shall not exceed \$1,000.

Legal Authority: Section 93 of Chapter 6 of Title 48

Publications:

- “Taxation of Financial Institutions,” Georgia Department of Revenue, Accessed January 2015: <http://dor.georgia.gov/documents/tax-guide-georgia-citizens-2013>

Expert Contacts:

- Jim Grubiak, ACCG, (404) 522-5022, [jgrubiak@accg.org](mailto:jgrubiak@accg.org)

## **Alcoholic Beverage Tax**

Description: An excise tax on alcoholic beverages.

Distilled Spirits: Counties may levy excise taxes on distilled spirits at rates not to exceed 22 cents per liter or proportional rates for other sized containers of distilled spirits sold by the package. Counties may also levy excise taxes at rates up to 3 percent of the price charged for mixed drinks.

Malt Beverages: A uniform local government beer tax is levied at 5 cents per 12 ounces for bottled and canned malt beverages with proportional rates for sizes other than 12 ounces. The rate for bulk (tap or draft) malt beverages is \$6 per container for containers up to 15 1/2 gallons with proportionate rates for other sized containers.

Wine: Counties may levy excise taxes at rates not to exceed 22 cents per liter.

Legal Authority: Chapters 4, 5 and 6 of Title 3

Helpful Websites:

- Alcohol and Tobacco Division, Department of Revenue: <http://dor.georgia.gov/alcohol-tobacco>
- “Alcohol and Tobacco Division,” Georgia Department of Revenue, Accessed January 2015: <http://dor.georgia.gov/documents/tax-guide-georgia-citizens-2013>

Expert Contacts:

- Howard A. Tyler, Alcohol and Tobacco Division, Georgia Department of Revenue, (877) 423-6711, [ATDIV@dor.ga.gov](mailto:ATDIV@dor.ga.gov)
- Jim Grubiak, ACCG, (404) 522-5022, [jgrubiak@accg.org](mailto:jgrubiak@accg.org)

### **Excise Tax on Rental Vehicles**

Description: An excise tax of 3 percent on the rental charges paid to rent or lease a motor vehicle for 31 or fewer consecutive days. The county must expend the proceeds of this tax on promoting industry, trade, commerce, and tourism.

Legal Authority: Sections 90 through 97 of Chapter 13 of Title 48

### **Real Estate Transfer Tax**

Description: Tax on the value of transferred real estate. The tax is equal to \$1 for the first \$1,000 or fractional part and 10 cents for each \$100 or fractional part of the consideration or fair market value of the real estate.

Legal Authority: Sections 1 through 10 of Chapter 6 of Title 48

Helpful Websites:

- Real Estate Transfer Tax, Department of Revenue: <http://dor.georgia.gov/real-estate-transfer-tax>

Expert Contacts:

- Local Government Services, Georgia Department of Revenue, (404) 724-7000
- Your local Superior Court Clerk

### **Intangible Tax**

Description: A tax on real estate security deeds securing long term notes (more than 3 years). The tax is \$1.50 for each \$500 or fraction of the face amount of the note secured by the real estate, up to a maximum of \$25,000 on any single note.

Legal Authority: Sections 60 through 77 of Chapter 6 of Title 48.

- Intangible Recording Tax, Department of Revenue: <http://dor.georgia.gov/intangible-recording-tax>

Expert Contacts:

- Your local Superior Court Clerk

# Fees

## **Cable Franchise Fees**

Description: Cable Franchise Fees are implemented as part of a service agreement executed between the county and a cable television provider in the unincorporated area. The fee is intended to reimburse the county for the use of public right-of-way and for other public services associated with the functioning of the cable television enterprise.

Legal Authority: Chapter 18 of Title 36

Publications:

- “An Analysis of Franchise Fees in Georgia,” Bruce A. Seaman, Andrew Young School of Policy Studies, August 1999:  
[http://www.issuelab.org/resource/analysis\\_of\\_franchise\\_fees\\_in\\_georgia](http://www.issuelab.org/resource/analysis_of_franchise_fees_in_georgia)

Expert Contacts:

- Clint Mueller, ACCG, (404) 522-5022, [cmueller@accg.org](mailto:cmueller@accg.org)

## **Impact Fees**

Description: Development impact fees are charged to new developments at the time a building permit is issued and are used to finance public facilities (water, sewer, roads, bridges, storm-water management, parks, greenspace, police, fire, emergency medical, rescue, and libraries) that are impacted by the growth. The fee is an alternative to existing residents having to pay more in taxes to accommodate new growth and residents.

Legal Authority: Chapter 71 of Title 36

Publications:

- “A General Overview of Impact Fees: Volume One,” Georgia Department of Community Affairs, May 1992: <ftp://dca.state.ga.us/UGA/ImpactFeesVol1.pdf>
- “How to Address Georgia’s Impact Fee Requirements,” Georgia Department of Community Affairs, April 2008:  
[http://www.dca.state.ga.us/development/planningqualitygrowth/programs/documents/2009CIEGuide\\_000.pdf](http://www.dca.state.ga.us/development/planningqualitygrowth/programs/documents/2009CIEGuide_000.pdf)
- “Policy Guide on Impact Fees,” American Planning Association, April 1997:  
<https://www.planning.org/policy/guides/adopted/impactfees.htm>
- Nelson, Arthur, James Nicholas, and Julian C. Juergensmeyer, *Impact Fees: Principles and Practice of Proportionate-Share Development Fees*, American Planning Association (2009):  
[https://www.planning.org/store/product/?ProductCode=BOOK\\_A64552](https://www.planning.org/store/product/?ProductCode=BOOK_A64552)

#### Helpful Websites:

- Impact Fees, Department of Community Affairs:  
<http://www.dca.ga.gov/development/PlanningQualityGrowth/programs/impactfees.asp>
- Development Impact Fee Compliance Requirements, Georgia Department of Community Affairs, Accessed January 2015:  
<http://www.dca.ga.gov/development/PlanningQualityGrowth/DOCUMENTS/Laws.Rules.Guidelines.Etc/DCARules.ImpactFees.PDF>

#### Expert Contacts:

- Julian Juergensmeyer, Georgia State University College of Law, (404) 413-9197, [jjjuergensmeyer@gsu.edu](mailto:jjjuergensmeyer@gsu.edu)
- Bill Ross, Ross & Associates, (404) 355-4505, [rossatcr@cs.com](mailto:rossatcr@cs.com)

### **Stormwater Utility Fees**

Description: A dedicated fee used to distribute storm water management costs to property owners based upon the property's impervious surface area (i.e. rooftops, concrete driveways, sidewalks, etc.).

#### Legal Authority:

- "Home Rule" provisions in the Georgia Constitution, Article IX, Section II, Paragraph I, III, and VI
- McLeod v. Columbia County, 278 Ga. 242 (2004)

#### Expert Contacts:

- Bill Higgins, Cobb County Stormwater Division Manager, (770) 419-6435, [bhiggins@cobbcounty.org](mailto:bhiggins@cobbcounty.org)

### **E-911 Fees**

Description: A surcharge to every subscriber of a hard-wired or cellular telephone with an address in the county; the amount of the surcharge is up to \$1.50 for every hard-wire telephone line where the county provides enhanced 9-1-1 service, \$1.00 for every cellular phone where the county provides 9-1-1 service with automatic number identification only, and up to \$1.50 for every cellular phone where the county provides 9-1-1 service with both automatic number identification and automatic location information. The surcharge is collected by the telephone service provider and remitted to the government providing the 9-1-1 service, minus a 3% administrative fee (and a cost recovery fee of up to \$0.45 for cellular phones only).

Legal Authority: Sections 120 through 139 of Chapter 5 of Title 46

Helpful Websites:

- 9-1-1, Georgia Emergency Management Agency:  
<http://www.gema.ga.gov/Response/Pages/911.aspx>

Publications:

- “911 Emergency Telephone Number Plan,” Georgia Emergency Management Agency:  
<http://www.nwgaems.org/911%20Emergency%20Telephone%20Number%20Plan.pdf>

Expert Contacts:

- Elaine Sexton, Georgia Emergency Management Agency, (404) 309-9401,  
[esexton@gema.state.ga.us](mailto:esexton@gema.state.ga.us)

**Real Estate Filing Fee**

Description: Counties may charge and collect fees for filing instruments pertaining to real estate up to \$9.50 for the first page and \$2.00 for each additional page.

Legal Authority: Section 77(f)(1)(A)(i) of Chapter 6 of Title 15 and Section 51(b) of Chapter 14 of Title 47

Expert Contacts:

- Your local superior court clerk