

ACCG 2027 Policy Priorities and Updated Guiding Principles

Economic Development and Transportation

1. ACCG Supports Allowing Counties to Collect Franchise Fees for Customers Located in Unincorporated Areas

Electric Franchise Fees – Counties are unable to charge electric franchise fees, unlike municipalities, even in instances where the customer is located in the unincorporated area of the county and the county bears the cost of maintaining the public rights-of-way used to serve that customer. With several large load customers coming online in unincorporated areas, this gap in authority means counties are absorbing new infrastructure and service demands without access to a funding mechanism available to cities under the same circumstances. ACCG asks the General Assembly to improve parity by allowing counties to collect franchise fees for customers located in the unincorporated area.

2. ACCG Supports Establishing a Mechanism for Development Authorities to Share Revenue with the Counties they Serve

ACCG encourages the Georgia General Assembly to address the inequities that can occur when economic development incentives are used, including the use of “payments in lieu of taxes” (PILOT). When economic development incentives result in abatement of property taxes, the use of PILOTs and other legal mechanisms can lead to one local government recouping some or all its lost property taxes while other local governments suffer the full impact of the abated taxes. ACCG supports requiring development authorities to adopt policies governing revenue sharing with the counties they serve.

General County Government

3. Ensuring Uniformity and Efficiency of Elections Without Increasing the County’s Cost and Administrative Burdens

ACCG will work with the General Assembly and the Joint Election Equipment Specification & Standards Committee to ensure uniformity and efficiency without increasing the county’s cost and administrative burden. We also urge the state to provide funding for required supply changes, such as ink and ballot paper, to administer elections under the new system.

4. Growth Boundary Agreements

ACCG supports local legislation requiring growth boundary agreements between a county and impacted municipalities during service delivery strategy negotiations to reduce costly annexation-related disputes and litigation and encourage collaboration for long-term sustainable community growth.

Health and Human Services

5. **Emergency Medical Services (EMS)**

The EMS community provides the first direct response to Georgians in need, whether provided by a fire or EMS department, a hospital-based service, private providers who are the EMS zone holder. Counties must invest in this service and its personnel to provide the highest quality of care. ACCG urges the General Assembly to:

- a. Require that DCH adopt all Medicaid codes for emergency medical transport and correct all conflicts and errors in the CMS manual.
- b. Support reforms that allow local governments and healthcare facilities greater flexibility to utilize licensed ambulance services when nonemergency medical transportation brokers cannot provide timely service.

6. **Behavioral Health and Developmental Disabilities (DBHDD)**

Counties will continue to join with public and private entities to develop and operate community-based services for people 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 DBHDD system, to ensure that the needs of citizens are being met in the timeliest and most cost-efficient manner. ACCG urges the General Assembly to:

- a. Continue to 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.
- b. Support increased funding for additional forensic, crisis stabilization, and behavioral health beds across the state.
- c. Provide state funding for viable local pilot projects that will divert those with mental illness with a pre-arrest diversion program.

Natural Resources and the Environment

7. **ACCG Supports Increased Funding for Local Government for the Rural Workforce and Education Program**

Rural communities face unique challenges related to workforce readiness, talent retention, and access to educational resources. Enhanced state support would help counties develop targeted training initiatives, strengthen partnerships with schools and employers, and equip residents with the skills needed to meet current and emerging workforce demands. Investing in local programs over creating a uniform state-wide system promotes economic competitiveness, workforce growth, and long-term community prosperity across rural Georgia.

8. **ACCG Opposes Legislation or Regulations that Bypass Local Government Authority Over Energy Infrastructure**

Counties must retain the ability to evaluate and make decisions regarding projects that directly affect local land use, public services, environmental resources, and quality of life. Local officials are accountable to the citizens most impacted by these developments and are uniquely qualified to assess

community needs and potential impacts. Protecting local authority promotes responsible energy expansion while ensuring that the voices of Georgia's communities remain central to the decision-making process.

Public Safety and the Courts

9. Assume Full Financial Responsibility for State Prisoners

To ensure that counties have the financial ability to keep their jails and correctional institutions (CIs) open, ACCG requests that the state take steps to eliminate any local tax burden for housing state prisoners. ACCG believes the following actions by the Governor and General Assembly are needed to reach this goal:

- a. Increase the daily per-diem reimbursement rate for housing state inmates in County jails.
- b. Change the law to include technical probation violators in the prison class for which the state pays a per diem to counties.
- c. Develop a plan for incorporating the CIs into the Criminal Justice Reform Re-entry Program to make the operation of the CIs financially viable for counties.
- d. Appropriate additional funds to the DOC to compensate counties fully for all medical costs incurred from housing state-sentenced inmates.
- e. Take responsibility for state prisoners who are housed in local jails on probation revocation proceedings or who have been arrested for another charge while under active probation. Many of these felony state probationers who are on holds from other jurisdictions or the Department of Community Supervision are experiencing mental illness and substance abuse issues, and the local taxpayers are paying for housing and medical services for these state inmates.
- f. Clarify the rules at the Department of Community Health to assist counties in obtaining Medicaid coverage for those inmates that qualify.

10. Implementation of Next Generation 911 System

A well-functioning 9-1-1 system is a critical piece of helping to ensure the public safety of all of Georgia's citizens. According to the Georgia Emergency Communications Authority, 9-1-1 was originally developed to enable voice calls from traditional landline telephone networks, which were tied to specific address points. Since more than 85% of all 9-1-1 calls originate from wireless devices, there is a need to update the 9-1-1 network to an IP-based network. The system change is referred to as Next Generation (NextGen) 9-1-1. ACCG supports GECA's continued efforts to build out and implement the infrastructure, personnel, and training needed to move Georgia to a statewide NextGen 9-1-1 system.

Revenue and Finance

11. ACCG Asks the General Assembly to Avoid Instituting Revenue Caps

Limiting the ability of local governments to generate revenue increases fiscal instability for Georgia's counties and jeopardizes both their ability to comply with state and federal mandates and to provide the essential government services that county constituents expect and love about their community. ACCG opposes revenue caps for these and the following reasons:

- a. Revenue caps fail to account for costs outside a local government's control, such as those incurred from changes to state and federal law, litigation, and consent decrees. The addition and expansion of unfunded mandates threaten the ability of counties to budget.

- b. Revenue caps fail to allow for the reality of the increasing cost of running county government due to inflation.
- c. Revenue caps fail to account for unplanned expenses due to emergencies such as natural and manmade disasters.
- d. Revenue caps fail to account for fluctuations in county revenue that are outside of the counties' control. Changing global or local economic conditions, reductions in state or federal appropriations or grants to counties, and entities granting tax abatements can erode revenue. When other revenue declines, counties must rely on property taxes to close the budget gap and fulfill obligations imposed on them by the state, as well as retain essential public services and personnel.
- e. Revenue caps fail to account for the growth in the taxable digest that comes from new development or public demands for new services or the expansion or improvement of existing services. While growth is desirable, it also leads to increased service demands and costs. A county that has limits on their revenue growth would not be inclined to risk investing in their communities.
- f. Revenue caps put the overall financial well-being and security of the local government in jeopardy. With the inability to levy taxes at the rate necessary on the property tax digest, counties will likely face higher interest rates when pursuing or refinancing debt.

12. FLOST and LHOST Reform

- a. **FLOST Reform - ACCG Recommends the Following Revisions to Ensure that 100% of FLOST Revenues Go Toward Property Tax Relief:**
 - i. **Define 'Ineligible Local Government'** - ACCG recommends clarifying in statute that local governments cannot game the system to participate in FLOST. Local governments should be prohibited from using 'phantom taxes' or millage rates in order to obtain FLOST revenue. Any FLOST proceeds which would otherwise be payable to an 'ineligible local government' must be distributed among the remaining parties to the IGA, including the county.
 - ii. **Accounting Principles** - ACCG recommends that the legislature amend the FLOST statute to clarify that all FLOST proceeds must be placed in a single, interest-bearing account for each year to be held by the county or by each participating local government. All interest earned on the account must follow the principle to be used to provide tax relief. ACCG also recommends clarifying that the collection period for the application of the millage rate reduction is based on the July 1-June 30th year of sales tax collections, in accordance with DOR's Rules and Regulations.
 - iii. **Excess Proceeds** - The term 'excess proceeds' means any amount of FLOST proceeds otherwise payable to a local government under an IGA which would exceed the total of that local government's property tax collections in the year prior to the year in which the FLOST referendum was approved plus a 3% rate of inflation. ACCG recommends codifying the process for redistributing excess proceeds; requiring that debt be reduced with the 'remaining proceeds', establishing 'reserve proceeds' and requiring that if a FLOST produces reserve proceeds, the rate must be reduced by a rate projected so as to not lead to 'reserve proceeds' during a subsequent IGA term.
 - iv. **M&O Only** - Currently, only FLOST revenues applied to the general maintenance and operations (M&O) millage rate are included in the rollback for the jurisdiction. This discredits special service districts such as fire districts and discourages providing this additional property tax relief. ACCG supports only applying the FLOST dollars used for the M&O against the rollback rate.

b. LHOST Reform – ACCG recommends the following changes to LHOST in code:

- i. Homestead Applicability** – ACCG recommends excluding only General Obligation; voter approved bonded indebtedness from the calculation for the LHOST.
- ii. Accounting Principles** – ACCG recommends ensuring that the tax commissioner and other officials have the necessary data and tools to calculate and apply the proceeds of the LHOST to reduce the assessed value of the homestead property.
- iii. Conversion of FLOST to LHOST** – ACCG recommends providing for the early termination of a FLOST upon the passage and initiation of a conforming LHOST.
- iv. Submission of the Millage Rate for Calculation of the Tax Reduction** - In lieu of the current September 2nd deadline for submitting each jurisdiction's millage rate to the commissioner, ACCG recommends that the deadline should be based around the submission to or approval of the county digest by DOR.

Federal

1. Next Generation 911

ACCG urges Congress to pass legislation that includes adequate funding to support the implementation of Next Generation 911 (NG911) and ensure a statewide network. As communications technology transitions from analog systems to Internet Protocol (IP) based systems, the means of accessing 911 must also transition. While the technology exists for the 911 centers, many struggle to make the transition from the outdated analog systems, built over 50 years ago, to modern digital IP-based systems. Once fully implemented, NG911 systems will process multi-media data and provide greater security, sustainability, and reliability than the aging analog 911 systems.

2. Increased Federal Funding for Local Public Safety

ACCG urges Congress to pass legislation that includes increased federal financial support for local jails. Many local facilities face aging infrastructure, overcrowding, staffing shortages, and increasing operational demands that strain already limited county and municipal budgets. Appropriating additional federal funding would help jurisdictions modernize facilities, improve security measures, expand technology and case management systems, and ensure compliance with constitutional and public safety standards.

3. Increased Federal Support for Local Transportation and Infrastructure

ACCG supports federal policies that expand capitalization opportunities and provide greater flexibility for states to use federal transportation funds through revolving loan programs and infrastructure banks. Enhanced federal financing tools would strengthen Georgia's ability to leverage limited transportation resources, accelerate critical infrastructure investments, and deliver cost-effective transportation improvements through the Georgia Transportation Infrastructure Bank.

ACCG further supports renewing federal grant programs to support water infrastructure. Federal grants for local water infrastructure are a critical investment in public health, economic development, and community resilience. Federal funding helps local governments address these challenges without placing an unsustainable burden on ratepayers and taxpayers, particularly in small and rural communities with limited financial resources.

ACCG Guiding Principles

Proposed text change is underlined and bold.

LOCAL ISSUES: ACCG provides a common platform that allows counties to maximize their legislative influence by making requests of the General Assembly and Congress through a unified effort. Through ACCG's policy development process, a policy platform is adopted, containing issues of significant importance to all counties or a reasonable portion of them. ACCG will not become directly involved in lobbying local legislation or general legislation that is drafted to affect only one county. ACCG will, however, notify the affected county of the pending legislation and will, at the request of the county, provide technical assistance. **If general legislation affects only one or a small number of counties but sets a precedent and could easily be amended in the future to apply statewide, the ACCG Policy Council will determine whether it is appropriate for the Association to take a position.** ACCG urges members of the General Assembly to refrain from passing this type of legislation without the support of the county governing authority. Where legislation will benefit some counties at the expense of others, ACCG will notify all counties of the potential benefits and consequences of the legislation but will not take a position.

HOME RULE: Home rule is the right of the people to determine and implement a public policy at the grassroots level. Home rule power is conferred on Georgia counties by Article IX, Section II, Paragraph I of the Georgia Constitution. Local governing authorities have the power to adopt ordinances, resolutions, or regulations relating to its property, affairs, and local government, as long as they are not inconsistent with state law or the Georgia Constitution. Although state laws may define minimum standards, they should not preempt counties from passing ordinances that establish a more stringent standard for their communities. The preservation of administrative and fiscal home rule authority allows counties to develop and implement community-based solutions to local problems. ACCG believes that counties, as the government closest to the people, are the most appropriate authority to serve the needs and requirements of the community.

COST SHIFTING: A state directive that compels local governments to provide a service, program, or benefit without providing the appropriate monies or a funding source is regarded as an unfunded mandate. County officials recognize that some state mandates are justified because they achieve agreed upon statewide policy goals. However, many, if not most, mandates on counties are imposed without the consensus of local governments or the resources necessary for their implementation. Mandates shift costs to local property taxpayers, financially drain county governments, and impede a county's ability to adequately deliver the fundamental services required by law. Mandates also compromise a county's ability to provide discretionary services requested by the local community. ACCG opposes any state or federal actions that limit the ability of local elected officials to make fiscal and public policy decisions for the citizens that they represent. Furthermore, counties support the establishment of an agreed upon course of action whereby state and county elected officials deliberatively evaluate the appropriate funding and delivery of intergovernmental service responsibilities between counties and the state.

LOCAL REVENUES: To provide services requested by the local community or required by the state, counties need an adequate stable revenue source that is diverse and fairly spreads the tax burden across the residents of the county. State-determined restrictions on local revenues hinder a local community's ability to establish a revenue structure that fairly distributes the financial burdens of local government to all citizens of the county based on the unique characteristics of the county. When new state laws or annexation erodes a portion of the local revenue base, county commissioners must shift the tax burden to other residents or reduce the level of county services provided. Politically, neither of these choices is popular. The decision to tax should occur at the same level of government where the decision is made to enact a new service or enhance an existing service.

Local governments should have an equal share of flexibility and control over both revenues and expenditures as they are directly linked.

SERVICE DELIVERY: To help create and maintain the quality of life desired by the residents of a community, counties should be given the flexibility to create new services, expand existing services, or discontinue a service. If a service is funded partially or fully using county revenues, then the county governing authority should have a level of control over the service commensurate to its share of the funding. Local government services in the unincorporated areas should be provided solely at the discretion of the county governing authority, and such services should not be disrupted by annexation. Service delivery responsibilities within the incorporated areas of the county should be determined jointly with the city. When the state wishes to provide services locally, they should coordinate with the counties to determine the most efficient method of service delivery and funding of the service.

LAND USE: County officials must have the ability to make reasonable decisions for zoning, comprehensive planning, and infrastructure issues to ensure that the local community grows and develops in a way that adds value to the community and improves the quality of life for all residents. This includes a county's right to adopt local land use and other environmental regulations to protect its unique natural resources and vision for the community. Citizens expect the county commission to exercise its ability to manage and direct growth without being subjected to prohibitive claims for damages for infringement on private property rights. Likewise, county land use decisions should not be thwarted by municipal annexations. Locally elected officials are in the best position to balance the rights of individual property owners with the rights and wishes of all property owners within a county.

STATE/COUNTY PARTNERSHIP: Counties were created to function as local subdivisions of the state. To tailor services to the needs of the different geographic and demographic areas of the state, decision-making power must be granted to locally elected representatives. The state sets general parameters, including minimum standards and levels of service, then local officials should decide what additional services and enhancements the local community desires. The state and its local county subdivisions must work in tandem to improve the quality of life for all Georgia residents. To facilitate this partnership the state should:

- Fully fund state services and not require or attempt to coerce counties into subsidizing the service.
- Provide support (i.e., funding and technical assistance) to attain a minimum level and standard of services needed statewide (i.e., crime information center, crime lab, utility assessments, training public safety officers, establishing uniform assessment procedures, and transportation improvements).