COMPLIANCE AUDITING

In Georgia Counties and Municipalities

A Practical Guide to State Laws for Auditors and Local Government Officials

2026

Edited by Lori Brill
In Cooperation with
Georgia Department of
Audits and Accounts

DOAA
Georgia Department
of Audits & Accounts

Carl Vinson
Institute of Government
UNIVERSITY OF GEORGIA

Compliance Auditing in Georgia Counties and Municipalities

A Practical Guide to State Laws for Auditors and Local Government Officials

2026 Edition

Lori Brill, J.D.
Rex Facer II, Ph.D.
Macey Lane Smith, MP.A.
Annabelle Tolmich, M.P.A.
Christian Wynn

Carl Vinson Institute of Government
The University of Georgia
Athens

We also acknowledge and thank all contributing authors from prior editions upon which the 2026 Compliance Audit is based.

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Printed in the United States of America

ISBN 978-1-7357814-1-9

Contents

Foreword xvii

Introduction xviii

BACKGROUND AND PURPOSE xix

Financial and Compliance Audits xix

Auditor and Management Responsibilities xx

Purpose and Limitations of This Guide xxi

O.C.G.A. SUMMARY xxiii

Constitutional and Statutory Provisions Found in the O.C.G.A. xxiii

Local Legislation xxv

Hierarchy of Laws, Agency Regulations, and Judicial Decisions xxvi

General Rules of Legislative Construction xxviii

COMPLIANCE CHECKLIST xxviii

USING THIS GUIDE xxxii

Summary of Finance Provisions in the Constitution of the State of Georgia and the Official Code of Georgia Annotated (O.C.G.A., or the "Code") 1

CONSTITUTION OF THE STATE OF GEORGIA 1

Bill of Rights (Article 1) 1

Legislative Branch (Article 3) 1

Judicial Branch (Article 6) 1

Taxation and Finance (Article 7) 2

Counties and Municipal Corporations (Article 9) 3

O.C.G.A. TITLES 1–35 GENERAL PROVISIONS (TITLE 1) 8

Laws and Statutes (Chapter 3) 8

ALCOHOLIC BEVERAGES (TITLE 3) 8

Notice of Violations (Chapter 3) 8
Distilled Spirits (Chapter 4) 8
Malt Beverages (Chapter 5) 9
Wine (Chapter 6) 10
Sale of Distilled Spirits by Private Clubs (Chapter 7) 10
Sale of Alcoholic Beverages at Publicly Owned Facilities (Chapter 8) 11
Sale or Possession of Distilled Spirits in Dry Counties and Municipalities (Chapter 10) 11
Sale Off Premises for Catered Functions (Chapter 11) 11
Residential Community Development Districts (Chapter 12) 12

ANIMALS (TITLE 4) 12

Livestock Running at Large or Straying (Chapter 3) 12
Animal Protection (Chapter 11) 13

AVIATION (TITLE 6) 14

Powers of Local Governments as to Air Facilities (Chapter 3) 14

BANKING AND FINANCE (TITLE 7) 14

Financial Institutions (Chapter 1) 14

BUILDINGS AND HOUSING (TITLE 8) 15

Standards and Requirements for Construction, Alteration, etc., of Buildings and Other Structures (Chapter 2) 15
Housing Generally (Chapter 3) 20

CIVIL PRACTICE (TITLE 9) 20

Uniform Civil Forfeiture Procedure Act (Chapter 16) 20

COMMERCE AND TRADE (TITLE 10) 21

Selling and Other Trade Practices (Chapter 1) 21
Watershed Management (Chapter 2) 22
Parks, Historic Areas, Memorials, and Recreation (Chapter 3) 22
Water Resources (Chapter 5) 23
Forest Resources and Other Plant Life (Chapter 6) 23
Land Conservation (Chapter 6A) 23

Land Disturbance (Chapter 7) 25
Waste Management (Chapter 8) 27

CONTRACTS (TITLE 13) 31

Contracts for Public Works (Chapter 10) 31

COURTS (TITLE 15) 33

General Provisions (Chapter 1) 33
Superior Courts (Chapter 6) 33
State Courts of Counties (Chapter 7) 36
Magistrate Courts (Chapter 10) 38
Juvenile Proceedings (Chapter 11) 40
Juries (Chapter 12) 42
Child Support Receivers (Chapter 15) 42
Sheriffs (Chapter 16) 43
Prosecuting Attorneys (Chapter 18) 45
Payment and Disposition of Fines and Forfeitures (Chapter 21) 47
Court-Connected Alternative Dispute Resolution (Chapter 23) 50

CRIMES AND OFFENSES (TITLE 16) 50

Offenses against Public Administration (Chapter 10) 50
Offenses against Public Order and Safety (Chapter 11) 51
Offenses against Public Health and Morals (Chapter 12) 56
Controlled Substances (Chapter 13) 56
Racketeer Influenced and Corrupt Organizations (Chapter 14) 56
Forfeiture of Property Used in Burglary and Armed Robbery (Chapter 16) 56

CRIMINAL PROCEDURE (TITLE 17) 56

Searches and Seizures (Chapter 5) 56
Assessment and Payment of Costs of Criminal Proceedings (Chapter 11) 57
Legal Defense for Indigents (Chapter 12) 57
Victim Compensation (Chapter 15) 60
Compensation of Criminally Inflicted Property Damage (Chapter 15A) 60

DEBTOR AND CREDITOR (TITLE 18) 60

Garnishment Proceedings (Chapter 4) 60

EDUCATION (TITLE 20) 61

Elementary and Secondary Education (Chapter 2) 61

Each local school system and charter school governing body shall provide to all bus drivers responsible for the transportation of a student being treated for epilepsy or a seizure disorder notice of the student's condition; the student's emergency contact information; the student's parent or guardian contact information; and epilepsy and seizure disorder first aid training. [§20-2-779.3] 63

ELECTIONS (TITLE 21) 63

Elections and Primaries Generally (Chapter 2) 63

FIRE PROTECTION AND SAFETY (TITLE 25) 69

Regulation of Fire and Other Hazards to Persons and Property (Chapter 2) 69

Local Fire Departments Generally (Chapter 3) 70

Resolution of Wages, Hours, Working Conditions of Firefighters (Chapter 5) 70

Mutual Aid Resources Pacts (Chapter 6) 71

Georgia Fire Academy (Chapter 7) 71

Sale of Consumer Fireworks (Chapter 10) 71

GUARDIAN AND WARD (TITLE 29) 72

Conservators of Minors (Chapter 3) 72

Guardians of Adults (Chapter 4) and Conservators of Adults (Chapter 5) 72

HANDICAPPED PERSONS (TITLE 30) 73

Access to Public Facilities by Persons with Disabilities (Chapter 3) 73

HEALTH (TITLE 31) 73

County Boards of Health (Chapter 3) 73

Regulation and Construction of Hospitals and Other Health Care Facilities (Chapter 7) 74

Care and Protection of Indigent and Elderly Patients (Chapter 8) 77

Vital Records (Chapter 10) 78

Control of Rabies (Chapter 19) 78

Vaccinations for Firefighters, Emergency Medical Technicians, and Public Safety Officers (Chapter 35).....79

HIGHWAYS, BRIDGES, AND FERRIES (TITLE 32) 79

Acquisition of Property for Transportation Purposes (Chapter 3) 79

State County and Municipal Road Systems (Chapter 4) 81

Funds for Public Roads (Chapter 5) 82

Regulation on Maintenance and Use of Public Roads (Chapter 6).....83

Mass Transportation (Chapter 9).....83

INSURANCE (TITLE 33).....84

Fees and Taxes (Chapter 8) 84

LABOR AND INDUSTRIAL RELATIONS (TITLE 34) 86

Minimum Wage Law (Chapter 4).....86

LAW ENFORCEMENT OFFICERS AND AGENCIES (TITLE 35) 86

General Provisions (Chapter 1) 86

Georgia Police Academy (Chapter 4).....87

Georgia Public Safety Training Center (Chapter 5) 87

Employment and Training of Peace Officers (Chapter 8).....87

LOCAL GOVERNMENT (TITLE 36).....88

Provisions Applicable to Counties Only (Chapters 1–22).....88

General Provisions (Chapter 1) 89

Organization of County Government (Chapter 5).....91

County Treasurer (Chapter 6) 92

County Surveyor (Chapter 7) 93

County Police (Chapter 8) 93

County Property Generally (Chapter 9) 95

Claims against Counties (Chapter 11).....96

Supervision and Support of Paupers (Chapter 12) 96

Building, Electrical, and Other Codes (Chapter 13).....97

County Bridges (Chapter 14).....97

County Law Library (Chapter 15).....97

Grants of State Funds to Counties (Chapter 17) 99
Regulation of Cable Television Systems (Chapter 18) 99
County Leadership Training (Chapter 20) 100
Group Health Benefits (Chapter 21) 100

Provisions Applicable to Municipal Corporations Only (Chapters 30–45) 100

General Provisions (Chapter 30) 100
Incorporation of Municipal Corporations (Chapter 31) 101
Municipal Courts (Chapter 32) 106
Powers of Municipal Corporations Generally (Chapter 34) 107
Home Rule Powers (Chapter 35) 107
Annexation of Territory (Chapter 36) 108
Acquisition and Disposition of Real and Personal Property Generally (Chapter 37) 111
Bonds (Chapter 38) 112
Street Improvements (Chapter 39) 112
Grants of State Funds to Municipalities (Chapter 40) 113
Downtown Development Authorities (Chapter 42) 115
Redevelopment Powers (Chapter 44) 116
Municipal Training (Chapter 45) 117

Provisions Applicable to Counties and Municipal Corporations (Chapters 60–76) 117

General Provisions (Chapter 60) 117
Urban Redevelopment (Chapter 61) 126
Development Authorities (Chapter 62) 128
Conduct of Members of Local Authorities (Chapter 62A) 130
Resource Recovery Development Authorities (Chapter 63) 131
Recreation Systems (Chapter 64) 132
Immunity from Antitrust Liability (Chapter 65) 133
Advanced Broadband Collocation (Chapter 66B) 133
Streamlining Wireless Facilities and Antennas (Chapter 66C) 135
Mutual Aid (Chapter 69) 136
Interlocal Cooperation (Chapter 69A) 137

Coordinated and Comprehensive Planning and Service Delivery by Counties and Municipalities (Chapter 70) 138
Development Impact Fees (Chapter 71) 140
Abandoned Cemeteries and Burial Grounds (Chapter 72) 142
Contracts for Regional Facilities (Chapter 73) 143
Local Government Code Enforcement Boards Act (Chapter 74) 143
Public Safety and Judicial Facilities (Chapter 75) 143
Expedited Franchising of Cable and Video Services (Chapter 76) 144

Provisions Applicable to Counties, Municipal Corporations, and Other Local Governmental Entities (Chapters 80–93) 144

General Provisions (Chapter 80) 144
Budgets and Audits (Chapter 81) 150
Bonds (Chapter 82) 157
Local Government Investment Pool (Chapter 83) 160
Competition for Public Work Bids (Chapter 84) 162
Interlocal Risk Management Agencies (Chapter 85) 162
Enterprise Zone Employment Act (Chapter 88) 164
Homeowner Tax Relief Grants (Chapter 89) 164
Public Works Bidding (Chapter 91) 165
Local Governmental Entities (Chapter 92) 173

MENTAL HEALTH (TITLE 37) 174

Habilitation of the Mentally Retarded Generally (Chapter 4) 174
Georgia Behavioral Health and Peace Officers (Chapter 11) 174

MILITARY, EMERGENCY MANAGEMENT, AND VETERANS AFFAIRS (TITLE 38) 175

General Provisions (Chapter 1) 175
Military Affairs (Chapter 2) 175
Emergency Management (Chapter 3) 177

MOTOR VEHICLES AND TRAFFIC (TITLE 40) 180

Registration and Licensing of Motor Vehicles (Chapter 2) 180

Drivers' Licenses (Chapter 5) 182
Uniform Rules of the Road (Chapter 6) 182
Reporting Accidents (Chapter 9) 183
Abandoned Motor Vehicles (Chapter 11) 183
Prosecution of Traffic Offenses (Chapter 13) 184
Use of Speed Detection and Traffic-Control Signal Monitoring Devices (Chapter 14) 184
Department of Driver Services (Chapter 16) 185

NUISANCES (TITLE 41) 186

PENAL INSTITUTIONS (TITLE 42) 186

Board of Department of Corrections (Chapter 2) 186
Jails (Chapter 4) 186
Correctional Institutions of State and Counties (Chapter 5) 187
Probation (Chapter 8) 188

PROFESSIONS AND BUSINESSES (TITLE 43) 188

PROPERTY (TITLE 44) 190

PUBLIC OFFICERS AND EMPLOYEES (TITLE 45) 190

Vacation of Office (Chapter 5) 190
Accounting for Public Funds (Chapter 8) 191
Insuring and Indemnification of Public Officers and Employees (Chapter 9) 193
Codes of Ethics and Conflicts of Interest (Chapter 10) 196
Coroners (Chapter 16) 196
Employees' Insurance and Benefits Plan (Chapter 18) 197

PUBLIC UTILITIES AND PUBLIC TRANSPORTATION (TITLE 46) 198

Telephone and Telegraph Service (Chapter 5) 198
Railroad Companies (Chapter 8) 211

RETIREMENT AND PENSIONS (TITLE 47) 211

General Provisions (Chapter 1) 211
Judges of the Probate Courts Retirement Fund of Georgia (Chapter 11) 212

Superior Court Clerks' Retirement Fund of Georgia (Chapter 14) 213
Sheriffs' Retirement Fund of Georgia (Chapter 16)....214
Peace Officers' Annuity and Benefit Fund (Chapter 17) 214
Public Retirement Systems Standards (Chapter 20) 214
Magistrates' Retirement Fund (Chapter 25)....217

REVENUE AND TAXATION (TITLE 48) 217

State Administrative Organization, Administration, and Enforcement (Chapter 2) 217
Tax Executions (Chapter 3)....219
Tax Sales (Chapter 4)....219
Ad Valorem Taxation of Property (Chapter 5) 220
Article 1: General Provisions....221
Article 2: Property Tax Exemptions and Deferral....224
Article 3: County Tax Officials and Administration....224
Article 4: County Taxation 227
Article 5: Uniform Property Tax Administration and Equalization....229
Article 5A: Examination of County Tax Digests....231
Article 6: Municipal Taxation....232
Article 7: Miscellaneous Local Administrative Provisions....232
Article 8: School Taxation 233
Article 9: Franchises....233
Article 10: Ad Valorem Taxation of Motor Vehicles and Mobile Homes....234
Article 10A: Ad Valorem Taxation of Heavy-Duty Equipment Motor Vehicles....243
Article 11: Ad Valorem Taxation of Public Utilities....243
Article 12: Ad Valorem Taxation of Airline Companies....244
Forest Land Conservation Use Property (Chapter 5A)....244
Taxation of Intangibles (Chapter 6)....244
Income Taxation (Chapter 7)....246
Sales and Use Taxes (Chapter 8)....247
Motor Fuel and Road Taxes (Chapter 9)....260
Specific, Business, and Occupation Taxes (Chapter 13)....260

Grants and Special Revenue Disbursements (Chapter 14) 268

SOCIAL SERVICES (TITLE 49) 269

County and District Departments, Boards, and Directors of Family and Children Services (Chapter 3) 269

Public Assistance (Chapter 4) 269

STATE GOVERNMENT (TITLE 50) 269

Department of Administrative Services (Chapter 5) 269

Department of Community Affairs (Chapter 8) 270

Public Property (Chapter 16) 271

State Printing and Documents (Chapter 18) 271

Information Technology (Chapter 29) 273

Georgia Regional Transportation Authority (Chapter 32) 273

OneGeorgia Authority (Chapter 34) 274

Verification of Lawful Presence (Chapter 36) 275

WATERS OF THE STATE, PORTS, AND WATERCRAFT (TITLE 52) 276

Georgia Ports Authority (Chapter 2) 276

Georgia Constitution and State Statute Compliance Checklist 278

ASSETS 278

Cash and Investments 278

Other Assets 279

BUDGET PREPARATION 280

EXPENDITURES 283

Salary and Compensation 283

Purchasing 295

Contracts 298

Training 309

Reimbursements 311

Other Expenditures 315

REVENUE 322

General Tax 322
Property Tax 327
Sales and Use Tax 331
Licenses, Fees, and Charges 345
Fines and Forfeitures 362
Intergovernmental Revenue 369
Other Revenue 374
DEBT 380
AUDITING AND FINANCIAL REPORTING 389
OTHER 396
Appendix A: State Required Reports and Audits 398
Appendix B: Relevant State Departments and Agencies 403

Foreword

Compliance Auditing in Georgia Counties and Municipalities: A Practical Guide to State Laws for Auditors and Local Government Officials is designed to assist auditors and local officials in conducting high-quality audits of local governments for compliance with state laws. This edition captures changes in state law through the 2024 session of the General Assembly.

This publication is made possible by the Georgia Department of Audits and Accounts. The guide was initially sponsored by the Georgia Society of Certified Public Accountants (GSCPA) and the Georgia Government Finance Officers Association (GGFOA). Various committee members assisted in reviewing the content. Their comments, questions, and suggestions were most helpful.

The authors of this publication have brought varying backgrounds and perspectives to this enterprise. Lori Brill revised and updated the summary and the checklist. Authors of previous editions include Ted Baggett, Kris Krauza Sikes, Robert E. Gordon, Jr., Paul T. Hardy, Betty J. Hudson, Richard W. Campbell, and Paul E. Glick.

Robert E. Gordon, Jr.

Director
Carl Vinson Institute of Government

Introduction

Counties and municipalities are important general-purpose local governments. Georgia's 159 counties and approximately 535 cities (which include the state's eight consolidated city-county governments) serve as political arenas within which critical policy decisions are made that have direct and indirect effects on their citizens. Counties and municipalities are major providers of an array of services ranging from animal control to solid waste disposal and mass transit. In addition, they are political subdivisions of the state, providing services and raising revenue as authorized by the Georgia General Assembly and the State constitution. Accountability is an important democratic value, and the officials who manage Georgia's counties and municipalities must be held accountable, both to the citizens who empower and are served by them and to the state that created them and retains a stake in their performance.

The county and municipal annual financial audit performed by independent auditors as required by Georgia law is an essential mechanism for holding local governments accountable, and compliance with state laws and regulations is an increasingly important aspect of the annual audit. This compliance guide is intended to help local elected officials, managers (particularly finance officers), and independent auditors in the design and execution of a municipal or county compliance audit by facilitating their efforts to access state laws that directly relate to a local government's finance-related activities.

This guide contains two sections that can be used to identify constitutional and statutory provisions that may be relevant in a specific audit engagement: a summary of finance-related provisions contained in the Constitution of the State of Georgia (Georgia Constitution) and the Official Code of Georgia Annotated (O.C.G.A., or Code) and a

checklist of compliance questions developed from the Georgia Constitution and O.C.G.A. summary. The online version is searchable.

The remainder of this introduction defines compliance auditing, briefly outlines the auditor's and government management's compliance responsibilities, and stresses the guide's purpose and limitations. It also provides a description of the summary and checklist— how they were developed and how they can be used in the compliance audit process. The introduction closes with instructions on how to use this guide.

BACKGROUND AND PURPOSE

Financial and Compliance Audits

Under Georgia law, cities' and counties' financial statements must be prepared in accordance with generally accepted accounting principles, audited annually by an independent auditor (CPA), and submitted to the Georgia Department of Audits and Accounts.[1] Governmental finance officers and auditors, in preparing their jurisdiction for an audit and in conducting the audit, respectively, follow auditing standards developed by professional associations and guidelines offered by various agencies of the federal government. These principles, standards, and guidelines are contained in the following authoritative sources. (Also see the selected bibliography.)

- AICPA *State and Local Governments—Audit and Accounting Guide*
- *Government Auditing Standards* (referred to as "The Yellow Book")
- SAS No. 117. *Compliance Audits* (supersedes SAS No. 74)
- OMB Circular A-133. *Audits of States, Local Governments and Non-Profit Organizations*
- "Single Audit Act Amendments of 1996" (Public Law 104-156)

Originally, the financial audit focused primarily on four objectives. It sought to assure that revenues due the government were actually received and accounted for, that assets of the government were not lost or stolen, that expenditures were made only for budgeted and approved items, and that financial statements accurately reflected the financial position of the governmental unit and the financial results of its operations. In the 1970s, however, as part of an effort to improve local government financial reporting, the audit scope was broadened, and more emphasis was placed on compliance. By 1979 virtually all state and federal statutory audit requirements stipulated that a financial audit conducted to meet their requirements include a review of compliance.[2] More recently, as reflected in the sources listed previously, newly developed standards place substantially increased responsibility on local government management and the independent auditor for the identification and measurement of compliance with various legal and contractual obligations; state laws, rules, and regulations; grantor guidelines; and other finance-related requirements.

Auditor and Management Responsibilities

In conducting a municipal or county compliance audit, both the independent auditor and the local government management team (particularly the finance officer) assume important responsibilities. Management is responsible for the adequate identification of the entity and its principal activities and for ensuring that the entity complies with the laws and regulations applicable to its activities. According to SAS No. 117, "[m]anagement's responsibility for the entity's compliance with compliance requirements includes the following:

a. Identifying the entity's government programs and understanding and complying with the compliance requirements.

b. Establishing and maintaining effective controls that provide reasonable assurance that the entity administers government programs in compliance with the compliance requirements.
c. Evaluating and monitoring the entity's compliance with the compliance requirements.
d. Taking corrective action when instances of noncompliance are identified, including corrective action on audit findings of the compliance audit."[3]

Although responsibility will vary with the terms of the specific audit arrangement, the independent auditor is responsible for testing and reporting on compliance with laws and regulations. Pursuant to SAS No. 117, the "auditor's objectives in a compliance audit are to:

a. obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement on whether the entity complied in all material respects with the applicable compliance requirements; and
b. identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements."[4]

Purpose and Limitations of This Guide

The purpose of this guide is to help both the local government's management team and the independent auditor assume their compliance audit responsibilities. It does not purport to provide guidance on how a compliance audit should be conducted, what a compliance audit should look like, or how the independent auditor should test for and report on noncompliance. Nor does it intend to assist management in the development of internal control structure policies and procedures. Further guidance in these areas is

clearly and specifically outlined in the authoritative sources listed earlier in this introduction. Also, the Department of Audits and Accounts offers useful resources and guidelines on its website (www.audits.state.ga.us), especially the "Audit and Accounting Resource Library." Rather, the intent of this guide is to assist the auditor and the finance officer in their efforts to identify laws and regulations with which counties and cities in Georgia must comply and to facilitate access to laws and regulations that may have a "direct and material effect" on a city or county's financial statements.

The phrase "laws and regulations" can be construed broadly to include federal, state, and local government requirements as found in statutory or case law, administrative regulations and interpretations, and documents associated with grant and contract arrangements. Although a compliance audit must deal with requirements from all such sources and involve all three levels of government, this guide is more limited in scope. It is concerned exclusively with assisting in the process of determining whether an entity has complied with applicable state laws, focusing specifically on requirements imposed by the Georgia Constitution and Georgia statutes.

In preparing this guide, the Georgia Constitution and 53 titles of the O.C.G.A. were carefully examined, and specific provisions that impose requirements on the state's local governments that may directly affect their financial statements were extracted. Although meant to be comprehensive in terms of state requirements, this guide may lack some relevant provisions. Furthermore, some provisions, although summarized, do not reflect the detailed requirements actually contained in the Code. In addition, the Georgia General Assembly amends and adopts new laws in each of its sessions—sometimes affecting the provisions listed in this guide. To accommodate changes in the laws, the guide is updated and published annually online. To facilitate the maintenance of a

comprehensive and accurate guide, comments and suggestions for revision from users are welcome.

O.C.G.A. SUMMARY

The legal basis of this guide is the general statutory law of Georgia, which is contained in the 53 titles of the O.C.G.A. The guide contains references to provisions from the Georgia Constitution and laws from 32 of the 53 titles of the O.C.G.A. Because it is concerned only with audits of counties and municipalities, it refers to laws from O.C.G.A. Title 36 (the local government title) more than from any other title of the Code.

Constitutional and Statutory Provisions Found in the O.C.G.A.

In addition to containing all of Georgia's general laws, the volumes comprising the O.C.G.A. contain the U.S. Constitution in Volume 1 and the Georgia Constitution in Volume 2. Volumes 3 through 40 contain all of Georgia's general laws (laws that are applicable throughout the state); Volume 41 contains a number of tables that refer back to superseded state codes; Volume 42 contains the Index to Local and Special Laws and to General Laws of Local Application; and Volumes 43, 44, and 45 contain the General Index.

The Georgia Constitution is divided into 11 articles. The articles of the constitution deal with such topics as the state's bill of rights; voting and elections; the legislative, executive, and judicial branches of government; taxation and finance; and counties and municipalities. Each article is further divided into sections; the sections are divided into paragraphs, and some paragraphs are divided into subparagraphs. For example, a citation to Art. 9, Sec. 5, Para. 1(a) of the Georgia Constitution is a citation to subparagraph (a) of Paragraph 1 of Section 5 of Article 9 (i.e., the 10 percent debt limitation of all counties and municipalities) of the Georgia Constitution.

The general law of Georgia is contained in the 53 titles. It begins with Title 1, "General Provisions," and proceeds in alphabetical order from Title 2, "Agriculture," to Title 53, "Wills, Trusts, and Administration of Estates." Each title is divided into chapters, which are in turn divided into sections. The first number in a citation to the O.C.G.A. refers to the title, the second number refers to a chapter within that title, and the third number refers to the individual section within the particular chapter. Some sections are further divided into subsections, paragraphs, and subparagraphs. For example, O.C.G.A. §3-4-90(b)(2)(A) is a citation to O.C.G.A. subparagraph (A) of paragraph (2) of subsection (b) of Section 90 of Chapter 4 of Title 3, "Alcoholic Beverages." O.C.G.A. citations in this guide generally begin with the section symbol (§) (unless the reference is to an entire chapter or title) and omit the prefatory abbreviation (O.C.G.A.).

Because of the titles' varying lengths, some volumes of the O.C.G.A. contain more than one title, and five titles are so lengthy as to require two volumes each. The O.C.G.A. is updated annually through publication of the newly adopted laws, amendments, and repeals passed in each session of the state legislature. These annual revisions are found in a pocket inside the back cover of each hardbound volume of the O.C.G.A. or in a stand-alone softbound supplement. The review of any statute should always begin with the annual supplement, if one exists, to see if a statute has been amended or repealed. A new hardbound volume is published whenever it becomes impractical to publish additional supplements. The multivolume, paperbound General Index is published annually to reflect all legislative changes.

The O.C.G.A. is the beginning point for examination of applicable law because it contains much more than just the general law of Georgia. Immediately following each statute is a legislative history indicating when the statute and all of its amendments

were adopted. A summary of recent amendments frequently follows the legislative history, and cross-references to other relevant laws are at the end of some statutes.

Perhaps the most important feature of the O.C.G.A. is the inclusion of annotations to judicial decisions (primarily those of the Georgia Supreme Court and the Georgia Court of Appeals) that have dealt with a particular statute. The annotations provide the most accessible and possibly the best bridge between the wording of a statute and its judicial interpretations and applications. Judicial decisions that interpret statutes and apply them to particular fact situations are the ultimate authority on what a statute means and how it should be applied. As with statutory amendments, recent judicial decisions are published in the annual supplements or in new hardbound editions of the O.C.G.A. Because the O.C.G.A. attempts to maintain summaries of all current cases in its annotations of judicial decisions, it is probably the best source for staying up to date on applicable statutory law and relevant judicial opinions.

The O.C.G.A. also contains annotations of the Opinions of the Attorney General, which involve interpretations and applications of particular statutes. There are both official and unofficial opinions. Official opinions are only issued in response to inquiries from state agency officials; unofficial opinions are issued in response to questions raised by local government officials and state legislators. Opinions of the attorney general are not binding on any court, but official opinions are binding on the state officials who request and receive them. Unofficial opinions are advisory only. Annotations of opinions of the attorney general are updated in the O.C.G.A. in the same manner as are the statutory laws and judicial opinions.

Local Legislation

Although not addressed in this guide, local laws can be extremely important to local government auditors and should be carefully reviewed in the course of conducting a

county or municipal audit. Local legislation differs from general legislation in that it is applicable only to a particular county, municipality, or group of counties and municipalities. The general rule is that a provision contained in a general act prevails over a conflicting statement on the same issue in a local act, but some general laws specifically authorize the enactment of conflicting provisions in local legislation. A number of local acts may be important to local government auditors, who should be aware of such local legislation as well as any relevant general laws.

Volume 42 of the O.C.G.A. is the Index to Local and Special Laws and to General Laws of Local Application. Local acts themselves are not included in the O.C.G.A.; they can only be found in the annual laws published after the adjournment of each session of the General Assembly. The local act index distinguishes between those acts that are current (valid) and those that are noncurrent (no longer valid). Citations to local acts refer to the year of adoption and the page number where the act begins. For example, a citation to 1992, p. 4907, refers to a law enacted in the 1992 regular session of the General Assembly, and it is found in Georgia Laws 1992, Volume 2, beginning on page 4907. From 1956 through 1994, the annual session laws were published in two volumes. General laws and all proposed amendments to the State constitution are in Volume 1, and all local legislation is in Volume 2. Beginning in 1995, annual session laws are published in three volumes—general laws and proposed constitutional amendments in Volume 1, local legislation in Volume 2, and the Index and other miscellaneous information in Volume 3.

Hierarchy of Laws, Agency Regulations, and Judicial Decisions

Auditors and local government management teams, in determining whether or not a law applies in a specific audit engagement, will encounter situations in which a state law conflicts with a federal law or with the state constitution. There is a hierarchy in the law

that provides some general guidance as to which pronouncement (state law, federal law, or state constitution) should apply. However, because of the often intricate relationship between laws, administrative rules and regulations, and judicial decisions that interpret and apply the laws, a complete discussion of which legal provision or interpretation prevails is beyond the scope of this guide.

There are a few basic concepts worth noting. Laws are adopted by the federal (U.S. Congress) and state (General Assembly) legislatures; rules and regulations are adopted by federal and state executive departments when authorized by applicable legislation; and the interpretation and application of laws, rules, and regulations to particular fact situations is left to the courts. Simple, outlines of the hierarchy of laws and judicial decisions in Georgia are shown in Box 1.

Laws found in the O.C.G.A. may require interpretation and refinement by the state agency responsible for their implementation. Those agencies (state boards, bureaus, commissions, departments, or officers) so authorized, including the Department of Audits and Accounts, can adopt rules and regulations to implement and interpret laws enacted by the state legislature, to prescribe policy, and to describe practices or procedures. The adoption process must comply with the provisions of the Georgia Administrative Procedures Act, O.C.G.A. §50-13-1 et seq. Rules and regulations may change more frequently than statutory laws.

The Secretary of State is responsible for compiling, indexing, and publishing all rules and regulations adopted by each agency in the Official Compilation: Rules and Regulations of the State of Georgia. The compilation comprises 16 volumes, which are supplemented or revised as often as necessary and at least once every two years. The rules and regulations are published in alphabetical order according to subject matter; they are

available in hard copy as well as online at www.sos.state.ga.us/rules_regs.htm. The O.C.G.A. does not contain rules and regulations or any annotations relating to them.

General Rules of Legislative Construction

There are several rules of legislative construction that apply when interpreting statutory laws. The rules for Georgia are found in O.C.G.A. Chapter 3 of Title 1, particularly at §§1-3-1 and 1-3-3. Some basic rules are as follows:

1. The word "shall" is mandatory and directive.
2. The word "may" is advisory or authorizing.
3. References to the masculine gender include the feminine.
4. Unless otherwise stated, a month is a calendar month, and a year is a calendar year.
5. When words of limitation are not included, statutory words should be given their ordinary and everyday meanings.
6. Parts of a statute must be construed in consideration of the entire statute and not out of context of the whole statute.
7. A judgment of an act's constitutionality should be determined by an examination of the constitution existing at the time of the issue in question.
8. If there are two or more acts addressing the same issue and they are in conflict, the most recently adopted statement of law governs.

COMPLIANCE CHECKLIST

The compliance checklist contained in this guide addresses the specific requirements set forth in the O.C.G.A. Its function is best explained by discussing it within the broader context of the O.C.G.A. summary found in this guide.

The Georgia Constitution and O.C.G.A. summary includes constitutional and statutory provisions that are likely to affect financial statements. It includes provisions that

authorize cities and counties to undertake certain activities (e.g., provide specified services, raise revenue from specified sources), as well as provisions that impose requirements on local governments (e.g., salary and compensation restrictions, borrowing limitations).[5]

The checklist, on the other hand, includes only questions that relate directly to constitutional and statutory provisions that impose finance-related requirements on cities and counties. There are no questions in the checklist related to grants of authority, since the local jurisdiction has discretion about whether to exercise that authority or not.

The following example illustrates the distinction between the summary and checklist. Cities and counties are authorized to issue general obligation bonds. Regarding this point, the summary includes a description of this grant of authority as well as the requirements that the

Box 1. Hierarchy of Laws and Judicial Decisions in Georgia

Laws
1. U.S. Constitution 2. Federal laws 3. Federal regulations 4. Georgia Constitution (includes local constitutional amendments that existed prior to the adoption of the 1983 Constitution and

were specifically continued, as provided in Article 11 of the 1983 Constitution; the 1983 Constitution prohibited the adoption of any new local constitutional amendments)

5. General state laws and population acts (the latter are basically of the same status as general state laws, but the adoption of new population acts has been significantly restricted)
6. State administrative rules (includes any agency regulation, standard, or statement of general applicability that implements, interprets, or prescribes law or policy or describes the organization, procedure, or practice requirements of any agency)
7. Local acts
8. Local government ordinances
9. Local government resolutions

Judicial decisions[a]

1. Decisions of the U.S. Supreme Court
2. Decisions of the U.S. 11th Circuit Court of Appeals
3. Decisions of any one of the federal district courts in Georgia (the state is divided into three districts: northern, middle, and southern)
4. Decisions of the Georgia Supreme Court[b]
5. Decisions of the Georgia Court of Appeals

[a] A number of other federal and state courts, such as tax courts, bankruptcy courts, juvenile courts, probate courts, and municipal traffic courts, are not easily categorized because they have specific responsibilities.

[b] When the Georgia Supreme Court issues a decision involving a purely state law question, there is generally no further review by the federal courts.

6. Decisions of a superior court (the state is divided into a number of superior court circuits; some circuits include the superior court for only one county; others, multiple counties)
7. Decisions of county magistrate courts and municipal courts

aggregate outstanding debt not exceed 10 percent of the assessed value of property located in the jurisdiction, that the bond issue be approved in a public referendum by a majority vote of the citizens, and that the bonds be issued for a period of 30 years or less. The checklist, on the other hand, does not include a question on the grant of authority to issue general obligation bonds; it does, however, contain questions intended to ascertain whether the jurisdiction, if it exercised that authority, complied with the debt limit, referendum requirements, and the limit placed on the term of the bond issue.

Whereas the Georgia Constitution and O.C.G.A. summary is organized by Article and Code titles, the questions in the checklist are arranged by finance-related categories more familiar to the auditor and finance officer: assets, budget preparation, expenditures, revenue, debt, auditing and financial reporting, and others. Not surprisingly, the two categories with the most questions are expenditures and revenue. The expenditure category is subdivided into six sections (salary and compensation, purchasing, contracts, training, reimbursements, and other expenditures), and the revenue category is subdivided into seven sections (general tax; property tax; sales and use tax; licenses, fees, and charges; fines and forfeitures; intergovernmental revenue; and other revenue).

Each question in the checklist has a "yes," "no," or "not applicable" response. The questions are worded such that a "no" response indicates the possibility of some compliance problems. When encountering a "no" response to a question, the auditor or finance officer is advised to consult the Georgia Constitution and O.C.G.A. summary, the Georgia Constitution and O.C.G.A. themselves, or all to determine whether or not there is noncompliance. To facilitate access to both the Georgia Constitution and O.C.G.A. summary and to the relevant provisions in the Georgia Constitution and Code, the citation to the Georgia Constitution article or Code section and a page number referring to the page in this guide where the summary of the relevant provision begins appear in brackets immediately after each question.

USING THIS GUIDE

This guide is intended to assist those involved in the municipal or county audit process, especially elected officials, finance officers, and independent auditors, by offering in a single document a summary of state laws that impose finance-related requirements on the state's local governments. The guide is designed with a checklist to guide auditors and finance officers to summaries and citations of state laws relevant to a specific audit engagement. Users of this guide must recognize, however, that relevant laws might have been omitted inadvertently. Furthermore, users should not just rely on the checklist or summary contained in this publication but should consult the appropriate Georgia Constitution article or Code section and the relevant administrative rules and regulations if there is any question about a law's meaning or applicability. This guide has no legal authority; it is simply an aid or tool.

As the municipal or county management team prepares for an audit, it will find this guide useful in identifying state laws relevant and applicable to local government activities in a given fiscal year. The guide is also useful to the independent auditor when

designing or planning the audit and when developing compliance tests and reports. The compliance checklist is intended for use in determining specific instances of noncompliance in particular jurisdictions. However, completing all of the questions contained in the checklist is not sufficient evidence of compliance or noncompliance; the checklist is simply a tool to assist the user in identifying applicable state laws. Judgments on compliance should adhere to the six steps listed in Section III of the "Work Program for Agreed Upon Procedures" prepared by the Local Government Section of the Department of Audits and Accounts. See the department Web page (www.audits.ga.gov).

In using the checklist to identify applicable state laws and possible compliance problems, the following steps are suggested for the auditor and the finance officer or other appropriate management official:

1. Complete the checklist to determine which state laws are applicable.
2. For those laws that are clearly applicable, determine if the jurisdiction complied with the law's requirements by first consulting the O.C.G.A. summary in this guide.
3. If the answer to a question in the checklist is clearly "yes," the jurisdiction is apparently in compliance, and no further action is necessary.
4. If the answer to a question is clearly "no," the jurisdiction is apparently not in compliance, and additional investigation is required. In making a final determination, carefully review the Code section itself, administrative rules and regulations, relevant court cases, and attorney general opinions. A firm "no" response to a question in the checklist is a clear indication of a noncompliance occurrence, warranting testing and—if the tests confirm noncompliance—reporting by the independent auditor.
5. If there is some uncertainty about whether a requirement applies or not—meaning that a clear "yes" or "no" response to a question in the checklist is difficult to

determine—enlist the assistance of the government's attorney and carefully review the Code section itself, administrative rules and regulations, relevant court cases, and attorney general opinions. If a "no" determination is made, the independent auditor should proceed as suggested in step 4.

NOTES

[1] O.C.G.A. §36-81-7 requires that local governments having a population in excess of 1,500 persons or annual expenditures of $550,000 or more prepare and submit an annual audit. Local governments not meeting these thresholds must prepare and submit an audit at least once every two fiscal years. Local governments having expenditures of less than $550,000 in that government's most recently ended fiscal year may prepare and submit, in lieu of the biennial audit otherwise required, an annual report of agreed-upon procedures for that fiscal year.

[2] Peter F. Rousmaniere, *Local Government Auditing: A Manual for Public Officials* (New York: The Council on Municipal Performance, 1979), p. 5. Also see Nicholas G. Apostolou and D. Larry Crumbley, eds., *Handbook of Governmental Accounting and Finance* (New York: John Wiley and Sons, Inc., 1992), especially chapters 23, 24, and 25.

[3] SAS No. 117, *Compliance Audits* (supersedes SAS No. 74). AICPA, *Professional Standards as of June 1, 2010*, AU sec. 801.06.

[4] Ibid.

[5] For a detailed discussion of the authority granted to municipalities and counties in Georgia, see: Betty J. Hudson and Paul T. Hardy, eds., *Handbook for Georgia County Commissioners*, 4th ed. (Athens: Carl Vinson Institute of Government, University of Georgia, 2002); Betty J. Clements and J. Devereux Weeks, *County and Municipal Revenue Sources in Georgia*, 3rd ed. (Athens: Carl Vinson Institute of Government, University of Georgia, 1997); Les A. Schneider and Robert E. Sellers, *A Move toward Equity: Taxing and Licensing Businesses and Occupations under Georgia Law* (Athens: Carl Vinson Institute of Government, University of Georgia, 1994, updated 1996); Betty J. Hudson and Paul T. Hardy, eds., *Handbook for Georgia Mayors and Councilmembers*, 4th ed. (Athens: Carl Vinson Institute of Government, University of Georgia, 2005); J. Devereux Weeks, *Inventory of General Home Rule and Revenue Powers of Municipal Corporations in Georgia* (Athens: Carl Vinson Institute of Government, University of Georgia, 1984); and J. Devereux Weeks, *Inventory of General Home Rule and Revenue Powers of Georgia Counties* (Athens: Carl Vinson Institute of Government, University of Georgia, 1984).

Summary of Finance Provisions in the Constitution of the State of Georgia and the Official Code of Georgia Annotated (O.C.G.A., or the "Code")*

CONSTITUTION OF THE STATE OF GEORGIA

Bill of Rights (Article 1)

The General Assembly may waive the state's sovereign immunity from suit by enacting a State Tort Claims Act in which the General Assembly may provide for procedures for the making, handling, and disposition of actions or claims against the state and its departments, agencies, officers, and employees. (The Georgia Supreme and Appeals Courts have held that this paragraph of the constitution is applicable to counties.) [Art. 1, Sec. 2, Para. 9]

Legislative Branch (Article 3)

The constitutional prohibition against the granting by the General Assembly of any donation or gratuity or the forgiving of any debt or obligation owed the public has been held by the Georgia Supreme Court to be applicable to county and municipal governing authorities. [Art. 3, Sec. 6, Par. 6]

Judicial Branch (Article 6)

County supplements of the compensation and allowances received by judges may be granted or changed by the General Assembly. County governing bodies that had the authority to grant such judicial supplements on June 30, 1983, shall continue to have such authority under the Georgia Constitution of 1983. [Art. 6, Sec. 7, Para. 5]

* This guide references only finance- and audit-related provisions. Provisions of the Georgia Constitution or O.C.G.A. sections that do not contain finance- or audit-related provisions are not included.

District attorneys shall be entitled to receive such local supplements to their compensation and allowances as may be provided by law. [Art. 6, Sec. 8, Para. 1]

Taxation and Finance (Article 7)

Real property, up to 2,000 acres for any single property owner, that is devoted to bona fide agricultural purposes shall be assessed for ad valorem taxation purposes at 75 percent of the value at which other real property is assessed. No property shall be entitled to receive such favorable assessment unless a number of specific conditions are met. The General Assembly shall be authorized, by general law, to establish as a separate class of property for ad valorem tax purposes any real property listed in the National Register of Historic Places or in a state historic register authorized by general law so that such properties may be assessed for taxes at different rates or valuations in order to encourage the preservation of historic properties and to assist in the revitalization of historic areas. The General Assembly shall provide for the definition and methods of assessment and taxation of "bona fide conservation use property" to include bona fide agricultural land and timberland (not to exceed 2,000 acres of any single-owner), single-family residential property located in transitional developing areas (not to exceed five acres of any single owner), and "forest land conservation use property" (each tract of which exceeds 200 acres of a qualified owner). Such methods of assessment and taxation shall be subject to specific conditions. [Art. 7, Sec. 1, Para. 3]

Homestead exemptions from local ad valorem taxes may be granted by local laws upon the approval of a majority of the voters voting on the issue, but this requirement shall not apply to exemptions previously authorized by amendments to the Constitution of 1976. [Art. 7, Sec. 2, Para. 2]

Subject to the approval of a majority of the voters voting, the governing authority of any county or municipality may exempt inventories of goods in the process of manufacture

or production and inventories of finished goods from ad valorem taxation. [Art. 7, Sec. 2, Para. 3]

American veterans of any war or armed conflict who are disabled due to loss or loss of use of one lower extremity together with the loss or loss of use of one upper extremity which so affects the functions of balance or propulsion so as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair shall be granted a homestead exemption of $32,500.00 or the maximum amount which may be granted a disabled veteran under Section 802 of Title 38 of the United States Code, whichever is the greater amount. [Art. 7, Sec. 2, Para. 5]

Counties and Municipal Corporations (Article 9)

In addition to and supplementary of all powers possessed by or conferred upon any local government, counties and municipalities are authorized to exercise and provide 14 specifically listed powers and services. Unless otherwise provided by law (general or local), no county may exercise or provide any of the listed powers or services inside the boundaries of any municipality or any other county except by contract with the affected municipality or county; no municipality may exercise or provide any of the listed powers and services outside its own boundaries except by contract with the affected county or municipality. [Art. 9, Sec. 2, Para. 3] (The Georgia courts have consistently ruled that counties and municipalities have authority to levy taxes and expend public funds to exercise the powers and provide the services that are specifically granted by the supplementary powers provision of the State constitution.)

The General Assembly may, by local law, grant counties and municipalities the power to issue tax allocation bonds, incur other obligations, and enter contracts for any period not exceeding 30 years in connection with redevelopment programs. [Art. 9, Sec. 2, Para. 7]

Special districts may be created for the provision of local government services within such districts, and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the costs of providing such services. [Art. 9, Sec. 2, Para. 6]

The General Assembly may provide by general law for the creation of enterprise zones by counties or municipalities, or both. Exemptions, credits, or reductions of taxes shall be made available to persons creating job opportunities within the enterprise zone for unemployed, low-, and moderate-income persons. [Art. 9, Sec. 2, Para. 7(c)]

The state constitution prevents the granting of gratuities. The General Assembly shall not authorize any county or municipality, through taxation, contribution, or otherwise, to appropriate money for or to lend its credit to any person or to any nonpublic corporation or association except for charitable purposes. [Art. 9, Sec. 2, Para. 8]

Counties and municipalities may contract with the state, or any institution, department, or other agency thereof or any other local government, school district, or other political subdivision of the state for any period not to exceed 50 years for joint services, for the provision of services, or for the joint or separate use of facilities or equipment. [Art. 9, Sec. 3, Para. 1]

Unless otherwise provided by general law, county governing authorities may be authorized by local law to levy and collect business and occupational license taxes and fees only in the unincorporated areas of the county; municipalities may be authorized by local law to levy and collect taxes and fees only in the corporate limits of the municipality. [Art. 9, Sec. 4, Para. 1]

The governing authority of any county, municipality, or combination thereof may expend public funds to perform any public service or public function as authorized by the Georgia Constitution or by general law. [Art. 9, Sec. 4, Para. 2]

No levy of taxes need state the particular purposes for which it was made, nor shall any taxes collected be allocated for any particular purpose, unless otherwise provided by the Georgia Constitution or by general law. [Art. 9, Sec. 4, Para. 3]

A county or municipality may contract with a contiguous county or the county in which the municipality is located, a municipality located in a contiguous or the same county, or any combination thereof, for the purpose of allocating the proceeds of ad valorem taxes assessed and collected in that county or municipality, with other counties or municipalities for the development of one or more regional facilities. The allocation of tax proceeds shall be determined by contract between the affected local governments. [Art. 9, Sec. 4, Para. 4]

The debt incurred by any county or municipality, including the debt incurred on behalf of any special district, shall never exceed 10 percent of the assessed value of all taxable property within such county or municipality; no county or municipality shall incur any new debt without the assent of a majority of the qualified voters voting on the issue of incurring new debt. [Art. 9, Sec. 5, Para. 1]

A county or municipality may incur debt on behalf of any special district created pursuant to the Georgia Constitution. Such debt may be incurred only after the county or municipality has provided for the assessment and collection of an annual tax within the special district sufficient in amount to pay the principal of and interest on such debt within 30 years after it is incurred, and has received the assent of a majority of the voters of the special district voting on the issue. The proceeds of this tax shall be placed in a

sinking fund to be held on behalf of such special district and to be used exclusively to pay off the principal and interest of such debt. [Art. 9, Sec. 5, Para. 2]

The governing authority of any county or municipality may provide for the refunding of outstanding bonded indebtedness without the necessity of a referendum when neither the term of the original debt is extended nor the interest rate is increased. The principal amount of any debt issued in connection with such refunding may exceed the principal amount being refunded in order to reduce the total principal and interest payment requirements over the remaining term of the original issue. The proceeds of the refunding issue shall be used solely to retire the original debt. [Art. 9, Sec. 5, Para. 3]

Notwithstanding the 10 percent debt limitation, and without the necessity of a referendum, counties and municipalities may, subject to conditions and limitations provided by general law, accept and use funds granted by and obtain loans from the federal government or any agency thereof or incur debt by borrowing from any person, corporation, association, or the state to pay in whole or in part the cost of property valuation and equalization programs for ad valorem tax purposes. [Art. 9, Sec. 5, Para. 4]

The governing authority of any county or municipality may incur debt by obtaining temporary loans in each year to pay expenses. The aggregate amount of all such loans shall not exceed 75 percent of the total gross income from taxes collected in the previous year, and each loan shall be payable on or before December 31 of the calendar year when the loan is obtained. No such loan may be obtained when there exists an unpaid loan obtained in a prior year. [Art. 9, Sec. 5, Para. 5]

Counties and municipalities shall, at or before the time of incurring bonded indebtedness, provide for the assessment and collection of an annual tax sufficient to pay the principal and interest of the debt within 30 years of incurring such bonded

indebtedness. The proceeds of this tax shall be used exclusively for the principal and interest of such debt. [Art. 9, Sec. 5, Para. 6]

Local governments are authorized to issue revenue bonds repayable only from the revenue generated from the funded project. Obligations represented by revenue bonds shall not be deemed debt of the issuing local government, and no local government shall exercise the power of taxation for the purpose of paying the principal or interest of any revenue bonds. [Art. 9, Sec. 6, Para. 1]

The General Assembly is authorized to create development authorities to promote the development of trade, commerce, industry, and employment opportunities and to exempt from taxation development authority obligations, properties, or income. [Art. 9, Sec. 6, Para. 3]

The General Assembly may, by local law, create community improvement districts for any county or municipality or provide for the creation of community improvement districts by any county or municipality. [Art. 9, Sec. 7, Para. 1]

The administrative body of each community improvement district may be authorized to levy taxes, fees, and assessments within the district only on real property not used for residential, agricultural, or forestry purposes. The proceeds of such taxes, fees, and assessments shall be collected by the county or municipality for which the community improvement district was created, and such funds shall be transmitted to the administrative body of the district and expended only for providing services and facilities specially required by the density of development within the community improvement district. [Art. 9, Sec. 7, Para. 3]

O.C.G.A. TITLES 1–35 GENERAL PROVISIONS (TITLE 1)

Laws and Statutes (Chapter 3)

No general act that provides for an increase in the compensation of the county's clerk of superior court, judge of probate court, sheriff, or tax commissioner shall be effective until the first day of January following passage of the act. [§1-3-4.1]

ALCOHOLIC BEVERAGES (TITLE 3)

Notice of Violations (Chapter 3)

Every county or municipality which issues licenses to a licensee authorizing the manufacture, distribution, or sale of alcoholic beverages shall by resolution or ordinance adopt a policy and implement a process by which any disciplinary action against a licensee shall be reported to the department within 45 days of any officer, department, agency, or municipality taking such disciplinary action. [§3-3-2.1]

Distilled Spirits (Chapter 4)

The county or municipality shall bear the expenses of an election to decide whether the package sale of alcoholic beverages shall be permitted. [§3-4-44] A county or municipality is generally authorized to determine the location of any distillery or wholesale or retail business for the sale or distribution of alcoholic beverages. However, a county or municipality is prohibited from issuing a license for the location or relocation of a retail package liquor business within 500 yards of an existing retail package liquor business. [§3-4-47] The annual license fee to be charged by a county or municipality for the manufacture, sale, or distribution of distilled spirits shall not be more than $5,000.00 for each license. [§3-4-48] The county or municipal government may levy an excise tax on the sale of distilled spirits, at either the wholesale or retail level, in an amount not to exceed $.22 per liter. [§3-4-80] Where the county or

municipality authorizes the sale of distilled spirits by the drink, for either on-premises or off-premises consumption the governing authority may impose an excise tax on the beverage not to exceed 3 percent of the charge to the public for the beverage. [§3-4-130]

Malt Beverages (Chapter 5)

The business of manufacturing, distributing, or selling malt beverages at wholesale or retail in any county or incorporated municipality requires a license from the governing authority of the county or municipality. [§3-5-40] If a business concerned with the manufacture or sale of malt beverages is to be carried on within the unincorporated area of a county, the applicant for the license shall pay to the proper officer, as designated by the county governing authority, an annual license fee fixed by the county government. The license shall apply to and be required for each brewer or place of manufacture and also for each place of wholesale and retail distribution outside any incorporated municipality. [§3-5-41] If a business concerned with the manufacture or sale of malt beverages is to be carried on within the corporate limits of a municipality, the applicant for a license shall pay to the proper officer, as designated by the municipal governing authority, an annual license fee fixed by the municipal government. The license applies to and is required for each brewer or place of manufacture and also for each place of wholesale and retail distribution. If any such business is licensed by the municipal governing authority, then no county license fee shall be required by the county government. [§3-5-42] Where wholesalers of malt beverages are also licensed to do business in more than one county or municipality, no county or municipality other than the one where the wholesaler's principal place of business is located shall charge a license fee exceeding $100.00. [§3-5-43]

Counties and municipalities must impose excise taxes on malt beverages sold in bulk or in barrels at the rate of $6.00 on containers no larger than 15.5 gallons and a proportionate tax at the same rate on all fractional parts of 15.5 gallons. Where malt beverages are sold in bottles, cans, or other containers, except barrels or bulk containers, a tax of $.05 per 12-ounce container must be levied and a proportionate tax at the same rate on all fractional parts of 12 ounces. [§3-5-80] Excise taxes on malt beverages shall be imposed upon and paid by the licensed wholesale dealer; provided, however, that such taxes shall be imposed upon and shall be paid by the licensed brewer for malt beverages served or sold by the brewer directly to the public pursuant to Code Section 3-5-24.1. [§3-5-81]

Wine (Chapter 6)

The business of manufacturing, distributing, and selling wine at wholesale or retail shall not be conducted in any county or incorporated municipality without a license from the county or municipality. [§3-6-40] Counties and municipalities may also levy, at their discretion, an excise tax on the sale of wine at a rate to be set by the local government up to a maximum of $.22 per liter. [§3-6-60] No county excise tax may be imposed, levied, or collected in any portion of a county in which a municipality within the county is imposing the same tax on wine sold by the package. [§3-6-60]

Sale of Distilled Spirits by Private Clubs (Chapter 7)

Each county and municipality may license and regulate any bona fide private club located within its licensing and regulatory jurisdiction. [§3-7-40] However, bona fide private clubs are exempt from local regulation regarding Sunday sale of distilled spirits by the drink. [§3-7-2]

For distilled spirits, the state revenue commissioner may, after issuing a license, impose an excise tax to be paid by wholesale dealers. When a license has been issued by the commissioner for the sale of distilled spirits, counties and municipalities must impose a $.22 per liter excise tax. [§3-7-60]

Sale of Alcoholic Beverages at Publicly Owned Facilities (Chapter 8)

State law contains specific provisions regarding the taxation of the sale, storage, and distribution of alcoholic beverages at airports owned by counties or municipalities. [§3-8-1]

Any county or municipality operating a public golf course that offers food or drink for retail sale as an aside to the operation of the golf course may, at its discretion, sell malt beverages by the drink. [§3-8-2]

Sale or Possession of Distilled Spirits in Dry Counties and Municipalities (Chapter 10)

All vehicles and conveyances of every kind and description and all boats and vessels of every kind and description used in conveying, removing, concealing, or storing any distilled spirits in violation of the law are declared to be contraband and shall be seized by any law enforcement officer. Such contraband shall be subject to forfeiture in accordance with the procedures set forth in Chapter 16 of Title 9, including those counties and municipalities in which the sale of distilled spirits is lawful. [§3-10-11]

Sale Off Premises for Catered Functions (Chapter 11)

Any licensed alcoholic beverage caterer who has a valid license from a county or municipality to sell malt beverages, wine, or distilled spirits by the drink or by the package on or off the premises may be issued, by the same county or municipality, an off-premises license for sales in connection with an authorized catered function. The

cost of such annual license shall not exceed $5,000.00 for any one location. [§3-11-2] In order to sell distilled spirits, malt beverages, or wine at an authorized catered function, a licensed alcoholic beverage caterer shall be required to apply to the local governing authority where the event is to be held. If the event is to take place outside the jurisdiction of the original licensing body, the local governing authority of the jurisdiction where the event is to be held is authorized to charge an event permit fee of $50.00 and to levy local excise taxes on the total quantity of alcoholic beverages brought into the political subdivision by the caterer. [§3-11-3]

Residential Community Development Districts (Chapter 12)

Any private residential development that meets the stated criteria may apply for establishment as a community development district. Upon establishment of the district, the county that encompasses the district may authorize issuance of licenses to sell alcoholic beverages by the drink for consumption on the premises within the district. A county resolution or ordinance authorizing issuance of licenses will not become effective until approved by the voters of the precinct within which the district is located. The county may establish necessary regulations governing the issuance of such licenses. [§3-12-3] A fee of not more than $100.00 is to be collected by the clerk of the superior court for the county for the establishment of the district. [§3-12-2]

ANIMALS (TITLE 4)

Livestock Running at Large or Straying (Chapter 3)

Livestock running loose may be impounded; the owner of the livestock must pay any fees or expenses incurred; if the owner fails to do so, the livestock may be sold at public auction. [§§4-3-5, 4-3-6] If the livestock cannot be sold, the sheriff is to have the livestock slaughtered and sold; if it can still not be sold, then it is to be donated to either

a local public institution or private charity. [§4-3-7] Money from the sale of impounded livestock is to be turned over to the clerk of superior court in that county. The clerk shall pay the proceeds to the owner of the livestock if the owner applies for them within 90 days of the sale; otherwise, the money is to be paid into the fine and bond forfeiture fund of the county. [§4-3-8] The sheriff shall employ persons as necessary to protect, feed, and otherwise take care of impounded animals. [§4-3-9] The law provides for the collection of actual costs of impounding animals, capping the costs of feed and care at $25 per day per animal. [§4-3-10] The county shall establish and maintain a place for keeping impounded livestock and provide for trucks to transport impounded animals. [§4-3-11]

Animal Protection (Chapter 11)

Animal control officers employed by local governments and any sheriff, deputy sheriff, or other peace officer are authorized to impound any animals that have not received humane care, that have been subjected to animal cruelty, or that have been used or are intended to be used in dogfighting. Any animal may be impounded, if any violation of this article has occurred. [§4-11-9.2] The impounding officer must make reasonable and proper arrangements for the care of any impounded animal. [§4-11-9.3] The owner of the animal must pay any costs of impoundment and care, and if the owner fails to do so, the animal may be sold by any commercially feasible means or destroyed, if in the opinion of a licensed veterinarian that is the only reasonable course. Proceeds from the sale of the animal must be used first to pay the costs of the impoundment and care of the animal, with any remaining funds paid to the owner, if known, or to the treasury of the local government if the owner cannot be found. The local government must keep a record of all sales, disbursements, and distributions of funds from such sales of impounded animals. [§4-11-9.6]

AVIATION (TITLE 6)

Powers of Local Governments as to Air Facilities (Chapter 3)

Counties, municipalities, and other political subdivisions are authorized, separately or jointly, to acquire, establish, construct, expand, own, lease, control, equip, improve, maintain, operate, regulate, and police airports and landing fields for the use of aircraft, either within or without the geographical limits of such counties, municipalities, and other political subdivisions, and may use for such purpose or purposes any available property that is owned or controlled by such counties, municipalities, and other political subdivisions. Counties and municipalities may enter into cooperative agreements with community improvement districts for the improvement of airports and landing fields within such community improvement districts, and community improvement districts may enter into such cooperative agreements with counties and municipalities for such purposes, in accordance with Article IX, Section VII of the Constitution. The necessary land may be purchased, leased, or acquired by grant or condemnation, and the costs of said acquisition may be paid by appropriations from the proceeds of bond sales or by taxation. [§§6-3-20, 6-3-24]

BANKING AND FINANCE (TITLE 7)

Financial Institutions (Chapter 1)

Municipalities, other public corporations, and public officials are authorized to invest funds held by them, without any order of court, in deposits in savings and loan associations that are insured under a federal deposit insurance program; to the extent of such insurance, such investments shall be deemed and held to be legal investments for such funds. [§7-1-793]

BUILDINGS AND HOUSING (TITLE 8)

Standards and Requirements for Construction, Alteration, etc., of Buildings and Other Structures (Chapter 2)

Municipalities and counties are authorized to adopt state minimum standard codes, to provide for inspection of buildings and structures to ensure compliance with such codes, to employ inspectors necessary for the enforcement of such codes, to require permits, and to impose fees for such permits and inspections. Each county or municipality which imposes regulatory fees or regulatory requirements within its jurisdiction shall establish and make available a schedule of such regulatory fees and regulatory requirements which shall include a list of all documentation related to compliance with such regulatory requirements, including the requirements necessary for submittal of a complete application. The amount of any regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the local government and shall be subject to the provisions of paragraph (6) of Code Section 48-13-5.

No later than five business days after receipt of any application related to regulatory requirements, a local building official of a county or municipality shall notify each applicant as to whether the submitted documents meet the requirements of a complete application. Except as otherwise provided in this paragraph, time spent by a county or municipality determining whether an application is complete shall count toward the total 30 days for plan review or inspection. If a local building official determines that the application is not complete, the applicant shall be provided written notice identifying the items that are not complete. The 30-day time period is tolled when the application is rejected as incomplete. If within 30 days after the county or municipality has provided notice that the application is incomplete the permit applicant submits revisions to

address the identified deficiencies, the local building official shall have an additional five business days to review the application for completeness.

Upon notification to the applicant that a complete application has been accepted, a county or municipality shall also notify each applicant as to whether the personnel employed or contracted by such county or municipality will be able to provide regulatory action within 30 days for plan review or provide inspection services within two business days of receiving a valid written request for inspection.

The applicant shall have the option of retaining, at its own expense, a private professional provider to provide the required plan review or inspection in accordance with the provisions of this Code section. If the applicant elects to utilize the services of a private professional provider, the regulatory fees associated with such regulatory action shall be reduced by 50 percent and such reduced amount shall be paid to the county or municipality in accordance with such jurisdiction's policies.

If the county or municipality determines that the personnel employed or contracted by such county or municipality can provide regulatory action or inspection services within the time frames required under paragraph (4) of this subsection, a convenience fee not to exceed the full amount of the regulatory fees associated with such regulatory action shall be paid to the county or municipality in accordance with such jurisdiction's policies.[§§8-2-26, 8-2-26.1]

When a county or municipality conducts an inspection or issues an operating permit for the operation of elevators, escalators, manlifts, etc., any inspection fee due shall be paid to the county or municipality that employs the enforcement authority. [§8-2-105]

An industrialized building manufactured after the effective date of the rules adopted pursuant to O.C.G.A. §8-2-113 which is sold, offered for sale, or installed within the state

must bear the insignia of approval issued by the state revenue commissioner. This section shall not apply to industrialized buildings which are inspected and approved by a local government which has jurisdiction at the site of installation and which are inspected at the place of and during the time of manufacture in accordance with standards established by the state revenue commissioner. The cost of the inspection shall be borne by the manufacturer. The state revenue commissioner shall be notified of the installation of all such buildings in a manner as the state revenue commissioner shall prescribe by rule. [§8-2-112(a)] All industrialized buildings and residential industrialized buildings bearing an insignia of approval issued by the state revenue commissioner shall be deemed to comply with the state minimum standards codes and all ordinances and regulations enacted by any local government which are applicable to the manufacture or installation of such buildings. The determination by the state revenue commissioner of the scope of such approval is final. No ordinance or regulation enacted by a county or municipality shall exclude residential industrialized buildings from being sited in such county or municipality in a residential district solely because the building is a residential industrialized building. Areas of county and municipal authority including, but not limited to, local land use and zoning, building setback, side and rear yard requirements, utility connections, and subdivision regulation, as well as the regulation of architectural and esthetic requirements, are specifically and entirely reserved to the county, if in the unincorporated area, or the municipality where the industrialized building or residential industrialized building is sited. No industrialized building or component bearing an insignia of approval issued by the state revenue commissioner shall be in any way modified prior to or during installation unless approval is first obtained from the state revenue commissioner. Industrialized buildings which have been inspected and approved by a local government agency shall not be modified prior to or during

installation unless approval for the modification is first obtained from the local government agency. [§8-2-112(b)]

On and after September 1, 2010, any person who is the owner of real property or who has a right to the use of real property may install and occupy a pre-owned manufactured home on such property, provided that such pre-owned manufactured home is in compliance with the provisions of this part and any applicable county or municipal zoning ordinances. [§8-2- 171(a)] No county or municipality shall impose any health and safety standards or conditions based upon the age of a manufactured home. [§8-2-171(b)] A county or municipality may establish health and safety standards and conditions and an inspection program for pre-owned manufactured homes which are relocated from their current locations. [§8-2-171(c)] Neither a county or municipality nor any inspector thereof inspecting a pre-owned manufactured home pursuant to this Code section shall be liable for any injuries to persons resulting from any defects or conditions in such pre-owned manufactured home. [§8-2-171(d)]

A manufactured home shall constitute personal property and shall be subject to the "Motor Vehicle Certificate of Title Act," (O.C.G.A. Chapter 40-3) until such time as it is converted to real property as provided by O.C.G.A. §§8-2-180 through 8-2-191. [§8-2-181(a)] A manufactured home shall become real property if it is or is to be permanently affixed on real property and one or more persons with an ownership interest in the home also has an interest in the real estate, and if the owner of the home and the holders of all security interests in the home execute and file a Certificate of Permanent Location as provided in this law. [§8-2-181(b)] When the Certificate of Permanent Location is properly filed with the clerk of superior court, the clerk shall record the certificate in the same manner as other instruments affecting real property and shall collect the fees usually charged for recording deeds and other instruments relating to

real estate. The clerk shall provide the owner with a certified copy of the certificate and collect the fees usually charged for the provision of certified copies of documents relating to real estate. Upon receipt of confirmation of the filing of the Certificate of Permanent Location, the clerk of superior court shall provide a copy of the certificate to the board of tax assessors or such other local official who is responsible for the valuation of real property. [§8-2-182]

A manufactured home may again become personal property if it is removed from the real property with the written consent of the owner of the real property and the holders of all security interests in the home and if the owner of the real property and the holders of all security interests in the home execute and file a Certificate of Removal from Permanent Location with the state revenue commissioner (which includes any county tax commissioner authorized by the state revenue commissioner to act in his behalf when carrying out the provisions of this law regarding manufactured homes) and in the real estate records of the county where the real property is located. [§§8-2-180, 8-2-184(a)] When a Certificate of Removal from Permanent Location is received, the state revenue commissioner may issue a new certificate of title for the home and charge and collect the fee otherwise prescribed by law for the issuance of a certificate of title. [§8-2-185] When the Certificate of Removal from Permanent Location is properly filed with the clerk of superior court, the clerk shall record such certificate in the same manner as other instruments affecting the real property described in the certificate and shall charge and collect the fees usually charged for recording deeds and other instruments relating to real estate. [§8-2-186]

When a manufactured home that has previously become real property has been or is to be destroyed, the owner of the real property and the holders of all security interests in the home shall execute a Certificate of Destruction and file it with the state revenue

commissioner and in the real estate records of the county where the real property is located. [§8-2-187] When the Certificate of Destruction is properly filed with the clerk of the superior court, the clerk shall record such certificate in the same manner as other instruments affecting the real property described in the certificate and charge and collect the fees usually charged for recording deeds and other instruments relating to real estate. [§8-2-189]

A manufactured home that constitutes real property shall not be subject to taxation as a motor vehicle but shall instead be taxed as real property and a part of the underlying real estate. [§8-2-190] The state revenue commissioner shall charge a fee of $18.00 for any filing under this law. [§8-2-191]

Housing Generally (Chapter 3)

Every county and municipality has the power to create a housing authority, and all such authorities and their property are exempt from taxes and assessments levied by the municipality, county, or state. [§§8-3-4, 8-3-8] Bonds issued by a housing authority, as well as the interest on them, are exempt from state and local taxation. [§8-3-72] When a housing authority is created, the municipal or county governing authority shall estimate the authority's expenses for its first year of operation and allocate that amount to the authority out of its treasury. Counties and municipalities may lend or donate money to the authority at any time. [§8-3-155]

CIVIL PRACTICE (TITLE 9)

Uniform Civil Forfeiture Procedure Act (Chapter 16)

When real property is forfeited, the court may appoint a person to act as the receiver of such property for the limited purpose of holding and transferring title and may order that the title to the real property be placed in the name of the state; or the title to the

real property be placed in the name of the political subdivision which will be taking charge of such property.

Such political subdivision shall then sell the property with such conditions as the court deems proper and distribute the income as provided in subsection (f) of this Code section; or hold the property for use by one or more law enforcement agencies; or turn the property over to an appropriate political subdivision without restrictions; or deed the property to a land bank authority as provided in Article 4 of Chapter 4 of Title 48; or dispose of the property in any commercially reasonable manner as the court deems proper. [§9-16-19]

COMMERCE AND TRADE (TITLE 10)

Selling and Other Trade Practices (Chapter 1)

All electric vehicle charging stations shall be capable of accurately measuring and prominently displaying the amount of electricity delivered to each electric vehicle on a per kilowatt-hour basis, either directly upon the station or remotely through the use of a digital network. Such stations shall be further equipped with meters to record the total kilowatt-hours dispensed. [§10-1-222]

All electric vehicle charging stations are subject to inspection. Prior to operation of any electric vehicle charging station and annually thereafter, an electric vehicle charging provider shall register with the Agricultural Commissioner. Such registration shall include the location of the electric vehicle charging station; the name, brand, or manufacturer of the type of electric vehicle charging station; the charging station's name and address; and certification that the electric vehicle charging station is in conformity with the specifications established by the Commissioner. Certificates of

registration issued by the Commissioner shall be posted in a prominent and accessible place upon the electric vehicle charging station. [§10-1-222]

CONSERVATION AND NATURAL RESOURCES (TITLE 12)

Watershed Management (Chapter 2)

The state is authorized to develop minimum standards and procedures for the protection of the natural resources, environment, and vital areas of the state, including, but not limited to, the protection of mountains, the protection of river corridors, the protection of watersheds of streams and reservoirs which are to be used for public water supply, for the protection of the purity of ground water, and for the protection of wetlands, which minimum standards and procedures shall be used by local governments in developing, preparing, and implementing their comprehensive plans. [§12-2-8]

Parks, Historic Areas, Memorials, and Recreation (Chapter 3)

The state is authorized to make grants to any county, municipality, or other local government regarding public use areas. [§12-3-5]

The Department of Community Affairs is authorized to make grants and provide assistance to counties and municipalities to make historical and cultural museums more accessible and to upgrade the research, conservation, documentation, and display of collections. [§12-3-57]

The Department of Community Affairs is authorized to make grants to counties and municipalities for the acquisition, rehabilitation, or restoration of historic properties and the development of educational materials on historic preservation. [§12-3-58]

Water Resources (Chapter 5)

Counties and municipalities that own large public wastewater treatment plants may be required to privatize the operation and maintenance of their water treatment systems if certain violations of effluent limitations occur within any four-month period or if unauthorized diversions of wastewater around a treatment facility occur during any 12-month period. [§12-5-23.3] No county, municipal, or other public water system shall charge or assess a separate fee for water service for fire sprinkler protection systems for more than the costs to provide such service. [§12-5-180.2]

Forest Resources and Other Plant Life (Chapter 6)

Each county or municipality requiring bonds from persons harvesting standing timber shall require no more than one bond from each person or firm harvesting timber regardless of the number of the tracts harvested in such county or municipality by each such person or firm so long as the bond remains in effect. Upon filing a claim for damages against such bond, the governing authority shall immediately provide notice thereof, including the date such claim was filed, to the person or firm causing the damage. No county or municipality shall require a fee of any kind for receiving notification of a timber harvest. [§12-6-24]

If a county desires to obtain forest fire protection for private lands therein, $.04 per forest acre must be paid to the state Forestry Commission, and any county may levy a tax to provide additional funds necessary for protection from forest fires. [§12-6-93]

Land Conservation (Chapter 6A)

The law contains specific provisions regarding forest land conservation use property. [Chapter 12-6A] The purpose of and process in this chapter on land conservation is to promote partnerships for the conservation of land resources that are identified by cities

and counties as locally valuable or identified by the Department of Natural Resources as having statewide significance. To accomplish this goal, this chapter provides land conservation funding options to augment currently available local, state, and federal funding. [§12-6A-1] The Georgia Land Conservation Trust Fund and the Georgia Land Conservation Revolving Loan Fund are created to consist of any funds paid to the Georgia Environmental Facilities Authority (the authority) under an intergovernmental contract for the purposes of this chapter, voluntary contributions to such funds, any federal moneys deposited in such funds, other moneys acquired for the use of such funds by any fund raising or other promotional techniques deemed appropriate by the authority, and all interest thereon. Within the trust fund, moneys shall be made available in each fiscal year for grants to cities and counties that have an approved community land conservation project; have complied with state laws, regulations, contracts, and agreements; and have matching funds at a percentage of the total project cost. Within the revolving loan fund, moneys shall be made available in each fiscal year for loans to cities and counties that have approved community land conservation projects. Any such loan shall bear interest at a rate established by the authority. Moneys granted from the trust fund or the revolving loan fund shall only be expended to defray the costs of acquisition of conservation land as defined in this chapter or of conservation easements. As a condition of project approval and release of funds, cities and counties are required to record with the Department of Natural Resources acquisitions of real or partial interest in land purchased by grants or loans. Cities and counties may, by agreement with tax-exempt organizations under Section 501(c)(3) of the federal Internal Revenue Code, enter into partnerships to assist with the establishment of a local funding match and to accept and administer property acquired by a city or county pursuant to the goal of conservation of land resources. [§12-6A-4]

Land Disturbance (Chapter 7)

The governing authority of each county and each municipality shall adopt a comprehensive ordinance establishing the procedures governing land-disturbing activities which are conducted within their respective boundaries. Such ordinances shall be consistent with the standards provided by this chapter. Local governing authorities shall have the authority, by such ordinance, to delegate in whole or in part the responsibilities of the governing authorities, as set forth in this chapter, to any constitutional or statutory local planning and zoning commission. Where the local governing authority deems it appropriate, it may integrate such provisions with other local ordinances relating to land development including but not limited to tree protection, flood plain protection, stream buffers, or storm-water management; and the properties to which any of the types of ordinances identified in this Code section shall apply, whether or not such ordinances are integrated, shall include without limitation property owned by the local governing authority or by a local school district, except as otherwise provided by Code Section 12-7-17. [§12-7-4(a)]

The State Board of Natural Resources, by appropriate rules and regulations, shall adopt the procedures governing land-disturbing activities which are conducted in those counties and municipalities which do not have in effect an ordinance conforming to this chapter. Such rules and regulations shall be developed by the division in consultation with the commission and shall contain provisions which meet those minimum requirements set forth in Code Section 12-7-6. [§12-7-5] (a) No land-disturbing activities shall be conducted in this state, except those land-disturbing activities provided for in Code Section 12-7-17, without the operator first securing a permit from a local issuing authority or providing notice of intent to the division as required by this Code section. In those counties, municipalities, and service areas for water or water and sewer authorities

which are certified as local issuing authorities pursuant to subsection (a) of Code Section 12-7-8. The application for such permit shall be made to and the permit shall be issued by the governing authority of the county wherein such land-disturbing activities are to occur in the event that such activities will occur outside the corporate limits of a municipality. The application for such permit shall be made to and the permit shall be issued by the governing authority of the municipality in which such land-disturbing activities are to occur. In those instances where such activities will occur within the service area of a water authority or water and sewer authority, the application of such permit shall be made to and the permit shall be issued by such authority in which such land-disturbing activities are to occur within the authority's service area. The local issuing authority shall conduct inspections and enforce the permits it issues. In those counties, municipalities, and service areas for water or water and sewer authorities which are not certified pursuant to subsection (a) of Code Section 12-7-8, the terms of the state general permit shall apply, those terms shall be enforced by the division, and no individual land disturbing activity permit under this Code section will be required; provided, however, that notice of intent shall be submitted to the division prior to commencement of any land-disturbing activities under the state general permit in any of such uncertified counties, municipalities, and service areas for water or water and sewer authorities.

Fees assessed pursuant to paragraph (5) of subsection (a) of Code Section 12-5-23 shall be calculated and paid by the primary permittee as defined in the state general permit for each acre of land-disturbing activity included in the planned development or each phase of development. In a jurisdiction that is certified pursuant to subsection (a) of Code Section 12-7-8, half of any such fees levied shall be submitted by the applicant to the local issuing authority and half of such fees shall be submitted to the division;

except that any and all fees due from an entity which is required to give notice pursuant to paragraph (9) or (10) of Code Section 12-7-17 shall be submitted in full to the division, regardless of the existence of a local issuing authority in the jurisdiction. In a jurisdiction where there is no local issuing authority, the full fee shall be submitted to the division. [§12-7-7]

Waste Management (Chapter 8)

Vehicles, trailers, and equipment used in the unauthorized dumping of sanitary sewage or commercial waste into public sanitary or storm sewers are to be condemned through court action and sold, with the net proceeds going to the county, municipality, or district owning the sewer system. [§12-8-2] The owner or operator of a municipal solid waste landfill shall notify the local governing authorities of any city and county in which such landfill is located of any release from the site of such landfill of a contaminant which is likely to pose a danger to human health. In addition, such owner or operator shall cause notice of such release to be published in the legal organ of the county in which such landfill is located. Compliance with the requirements of this Code section shall occur within 14 days of confirmation of such release by the division [§12-8-24.3] No permit may be issued for a municipal solid waste disposal facility in any city or county if any part of the site is within one-half mile of the boundaries of that city or county adjoining any other city or county in the state, unless the applicant obtains express prior approval of the governing authority of that adjoining city or county. However, the director of the Environmental Protection Division may issue a permit for such a facility, if the applicant provides evidence that no alternative sites or methods are available in that jurisdiction or in any adjoining jurisdiction of the affected city and county for the handling of its solid waste. [§12-8-25] The provisions in state law that require that no solid waste–handling facility shall be operated or maintained by any person unless adequate

financial responsibility has been demonstrated to ensure the satisfactory maintenance, closure, and post closure care or the ability to carry out any necessary corrective action shall not apply to any county or municipality that operates a solid waste–handling facility. [§12-8-27.2] Each municipality and county shall develop or be included in a comprehensive solid waste management plan, and each municipality and county may report annually to the Department of Community Affairs on the status of solid waste management in the jurisdiction. [§12-8-31.1] The state may make grants, as funds are available, to assist a county or municipality in the construction of solid waste–handling systems and for the cleanup of solid waste disposal facilities. [§12-8-37.1]

Every county or municipality that operates a solid waste disposal facility shall impose a cost reimbursement fee upon each ton of solid waste received at the facility; the fee may be equal to, or be a portion of, the true cost of providing solid waste management services. A minimum of $1.00 per ton or volume equivalent of the cost reimbursement fee shall be paid into a local restricted account and shall be used for solid waste management purposes only. When a municipal solid waste disposal facility is operated as a joint venture by more than one city or county or combination thereof, by a special solid waste district, or by an authority, the cost reimbursement fee specified in this Code section shall be imposed by the joint operators, district, or authority and the cost reimbursement fee received shall be administered as outlined in subsection (b) of this Code section and shall be remitted into a restricted account established by the participating local governments. Until June 30, 2019, when a municipal solid waste disposal facility is operated by private enterprise, the host local government is authorized and required to impose a surcharge of $1.00 per ton or volume equivalent, in addition to any other negotiated charges or fees which shall be imposed by and paid to the host local government for the facility. Except as otherwise provided in

subparagraphs (B) and (C) of this paragraph, effective July 1, 2019, when a municipal solid waste disposal facility is owned by private enterprise, the host local government is authorized and required to impose a surcharge of $2.50 per ton or volume equivalent, in addition to any other negotiated charges or fees which shall be imposed by and paid to the host local government for the facility.

(B) When a municipal solid waste disposal facility is operated by private enterprise, the host local government is authorized and required to impose a surcharge of $1.00 per ton or volume equivalent until June 30, 2025, and a surcharge of $2.00 per ton or volume equivalent effective July 1, 2025, for fly ash, bottom ash, boiler slag, or flue gas desulfurization materials generated from burning coal for the purpose of generating electricity by electric utilities and independent power producers, in addition to any other negotiated charges or fees which shall be imposed by and paid to the host local government for the facility.

(C) When a municipal solid waste disposal facility is operated by private enterprise, the host local government is authorized and required to impose a surcharge of $1.00 per ton or volume equivalent for construction or demolition waste or inert waste, in addition to any other negotiated charges or fees which shall be imposed by and paid to the host local government for the facility.

(2)(A) At least 50 percent of the surcharges collected pursuant to this subsection shall be expended for the following purposes: (i) To offset the impact of the facility; (ii) Public education efforts for solid waste management, hazardous waste management, and litter control; (iii) The cost of solid waste management; (iv) Administration of the local or regional solid waste management plan; (v) Repair of damage to roads and highways associated with the facility; (vi) Enhancement of litter control programs; (vii) Ground-water and air monitoring and protection associated with the location of the facility; (viii)

Remediation and monitoring of closed or abandoned facilities within the jurisdiction of the host local government; (ix) Infrastructure improvements associated with the facility; (x) Allocation of such funds in any fiscal year to a reserve fund designated for use for the above purposes in future fiscal years; and (xi) For the acquisition of property and interests in property adjacent to or in reasonable proximity to the facility upon a determination by the host local government that such acquisition will serve beautification, environmental, buffering, or recreational purposes such as will ameliorate the impact of the facility.

(B) Those surcharges not expended or allocated as provided for in subparagraph (A) of this paragraph may be used for other governmental expenses to the extent not required to meet the above or other solid waste management needs.

(3) Host local governments may negotiate for and obtain by contract surcharges higher than those set forth in this subsection; furthermore, nothing in this subsection shall reduce any such surcharge in existence on July 1, 2019. [§12-8-39] Every county and municipality is required to report to the Department of Community Affairs the total annual cost of providing solid waste management services and to disclose this information to the public. [§12-8-39.2] Any county or municipality that operates a solid waste–handling facility or provides solid waste collection services, or both, and that levies and collects taxes, fees, or assessments to fund such efforts may enforce the collection of such moneys by ordinance or resolution in the same manner as authorized by law for the enforcement of the collection and payment of state taxes, fees, or assessments. [§12-8-39.3]

No bonds, obligations, or any indebtedness of a solid waste management authority shall constitute an obligation or indebtedness of any county or municipality. However, any county or municipality may guarantee the bonds, obligations, and indebtedness of any

regional solid waste authority; such guaranty shall be payable solely from the revenues pledged to such payments, including pledged rentals, sales proceeds, insurance proceeds, and condemnation awards. No holder of any such bonds or obligations shall ever have the power to compel any exercise of the taxing power of a county or municipality. [§12-8-59] Any county or municipality that previously authorized a regional solid waste management authority may declare that there is no need for such authority to function; once all involved local governments make such a declaration, the authority shall become dormant. However, in order for an authority to become dormant, either there must be no outstanding bonds or notes, or appropriate arrangements must be made by the affected local governments for the assumption of all obligations of the authority and for the operation or disposal of all assets of the authority. [§12-8-59.2]

For the period beginning on July 1, 2023 and ending on June 30, 2032, all hazardous waste and hazardous substance fees are to be paid to the hazardous waste division for transfer to the State Treasury. [§12-8-95.1]

CONTRACTS (TITLE 13)

Contracts for Public Works (Chapter 10)

Every public employer, including, but not limited to, every municipality and county, shall register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees. Upon federal authorization, a public employer shall permanently post the employer's federally issued user identification number and date of authorization, as established by the agreement for authorization, on the employer's website; provided, however, that if a local public employer does not maintain a website, then the local government shall submit such information to the Carl Vinson Institute of Government of the University of Georgia to be posted by the institute on the website created for local government audit and budget reporting. The Carl Vinson

Institute of Government of the University of Georgia shall maintain the information submitted and provide instructions and submission guidelines for local governments. State departments, agencies, or instrumentalities may satisfy the requirement of this Code section by posting information required by this Code section on one website maintained and operated by the state. [§13-10-91(a)]

Public employers subject to the requirements of this subsection shall provide an annual report to the Department of Audits and Accounts pursuant to Code Section 50-36-4 as proof of compliance with this subsection. Subject to available funding, the state auditor shall conduct annual compliance audits on a minimum of at least one-half of the reporting agencies and publish the results of such audits annually on the Department of Audits and Accounts' website on or before September 30. Contingent upon appropriation or approval of necessary funding and in order to verify compliance with the provisions of this subsection, each year the Commissioner shall conduct no fewer than 100 random audits of public employers and contractors or may conduct such an audit upon reasonable grounds to suspect a violation of this subsection. The results of the audits shall be published on the www.open.georgia.gov website and on the Georgia Department of Labor's website no later than December 31 of each year. Contractors, subcontractors, sub-subcontractors, and any person convicted for false statements based on a violation of this subsection shall be prohibited from bidding on or entering into any public contract for 12 months following such conviction. Any contractor, subcontractor, or sub-subcontractor found by the Commissioner to have violated this subsection shall, on a second or subsequent violations, be prohibited from bidding on or entering into any public contract for 12 months following the date of such finding. [§13-10-91(b)]

COURTS (TITLE 15)

General Provisions (Chapter 1)

Judges of the various courts in the state are authorized to attend institutes, seminars, conferences, and other educational programs related to their duties. When prior approval has been given, county and municipal governing authorities are authorized to expend public funds for expenses incurred by court officials in attending such educational programs. [§15-1-11]

Superior Courts (Chapter 6)

Any contingent expenses incurred in holding any session of the superior court for such things as lights, fuel, stationery, rent, publication of grand jury presentments when ordered published, and similar items shall be paid out of the county treasury upon a certificate of the judge. Any costs incurred in providing defense services pursuant to the Georgia Indigent Defense Act for persons accused of crimes shall not be deemed to be contingent expenses of the superior court. [§15-6-24]

Funds for salaries, expenses, and other remuneration shall be paid from state funds appropriated or otherwise available for the operation of the superior courts. All state-paid personnel employed by the superior court judges are state employees, compensated from state funds appropriated or otherwise available for the operation of the superior courts. Such personnel are entitled to be reimbursed for actual expenses incurred in performance of their official duties from state funds appropriated or otherwise available for the operation of the superior courts. [§15-6-27] The governing authority of any county or counties comprising a judicial circuit may supplement the salary or fringe benefits of any state-paid personnel within the office of the superior court. With the approval of the superior court judge, the governing authority of any

municipality within the judicial circuit may supplement the salary or fringe benefits of any state-paid personnel within the office of the superior court judge. [§15-6-27] The chief judge of each judicial circuit is authorized to employ either a law assistant or a court administrator for the circuit, with additional law assistants and court administrators authorized subject to availability of funds. [§15-6-28]

Each superior court judge may elect to receive the annual salary outlined in Code Section 45-7-4, along with any locality pay authorized under Code Section 15-6-29.2, in lieu of the compensation under prior law. Once a judge elects this revised compensation structure, the decision is irrevocable. [§15-6-29] Judges who opt into this new system are ineligible to receive county salary supplements established by local legislation. Locality pay must not exceed 10% of the state annual salary defined in Code Section 45-7-4 and will replace any previous county supplements. All judges within a judicial circuit who either opt into the new system or assume office on or after July 1, 2025, must receive equal locality pay from any county that chooses to provide it. [§15-6-29.1] Locality pay must be calculated pursuant to O.C.G.A. § 15-6-29.2. When a new superior court judgeship is established in a judicial circuit, the judge appointed to that position will automatically receive the same locality pay—if any—that is currently provided to other judges in the circuit. Any judge who elects to participate in the revised compensation package shall receive, at minimum, the combined amount of the state salary and locality pay. If this total is less than the judge's current salary and local supplement at the time of election, the county or counties within the circuit shall provide an additional supplement equal to the difference. .[§15-6-29.2]

All reasonable training expenses (authorized or required) of clerks of superior court shall be paid by the clerk and reimbursed from county funds by the county governing authority. [§15-6-50]

All clerks of the superior courts of this state shall be entitled to charge and collect fees for services rendered as enumerated in state law; in all counties where the clerk of superior court is compensated on a salary basis, such fees shall be paid into the county treasury. [§§15-6-70, 15-6-77 through 15-6-77.3] No fees are to be collected for any service by the clerk of court in family violence cases or in connection with the filing, issuance, registration, or service of a protection order or a petition for a prosecution order to protect a victim of domestic violence, stalking, or sexual assault. In such cases, courts shall provide a foreign language or sign language interpreter, when necessary, to a petitioner seeking a temporary protective order or to the respondent in such a hearing, and the cost of the interpreter shall be paid from the local victim assistance funds. [§15-6-77(e)(4)]

Veterans are not to be charged for the recording of their discharge certificate by the clerk of superior court, but in counties where clerks are paid on a fee basis, $1.50 for each certificate recorded shall be paid to the clerk out of the county treasury. [§15-6-78] In counties where clerks are paid on a fee basis, all unpaid costs arising from services rendered in felony cases shall be paid to the clerk from county funds. [§15-6-79] (Note: Provisions in the Code regarding clerks paid on a fee basis are still in the law, but as of February 29, 1992, all clerks of superior court in Georgia are compensated on a salary basis.)

State law provides for minimum salaries, based on population, to be paid to clerks of superior courts from county funds. When cost-of-living increases are given to state employees, the salaries of clerks of superior courts shall be increased by the same

percentage increase granted state employees. [§15-6-88] In addition to any salary, fees, or expenses otherwise provided for clerks of superior court, each county is authorized to provide, as contingent expenses for the operation of the office of clerk of superior court and payable from county funds, a monthly expense allowance in an amount based on the county's population. [§15-6-88.2] Each clerk of superior court who also serves as clerk of a state court, city court, juvenile court, or civil court under any applicable law shall receive an additional salary of not less than $323.95 per month, to be paid from funds of the county. Effective on January 1, 2022, such salary shall not be less than $385.90. [§15-6-89] The salaries received by clerks of superior court shall be increased by multiplying the salaries by the percentage that equals 5 percent times the number of completed four-year terms of office served after December 31, 1976, effective the first day of January following the completion of each four-year period of service. The minimum salaries provided for clerks of superior courts shall not include expenses for deputies, supplies, copying equipment, and other reasonable expenses necessary for the operation of a superior court clerk's office. [§15-6-90] The clerk of superior court shall remit, on a monthly basis, $5.00 from each fee collected by the clerk for filing documents pertaining to real estate or personal property and registering and filing trade names to the Georgia Superior Court Clerks' Cooperative Authority. [§15-6-98]

State Courts of Counties (Chapter 7)

Judges of state courts shall be compensated from county funds as provided by local law, and the governing authority of a county is authorized to supplement the compensation fixed by the local law. [§15-7-22] The compensation and allowances of court reporters for state courts shall be paid by the county governing authority and shall be the same as that for reporters of superior courts. [§15-7-47]

Probate Courts (Chapter 9)

All authorized training expenses incurred by probate judges shall be paid by the probate judge who shall be reimbursed by the Institute of Continuing Judicial Education to the extent funds are available for such purpose or by the county governing authority from county funds when funds are not available from the Institute of Continuing Judicial Education. [§15-9-1.1]

The rate of commissions due probate judges who are compensated on a fee basis is specifically provided for in state law. In all counties where the probate judge is compensated on a salary basis, the fees provided for in state law shall be paid into the county treasury. [§15-9-60] In addition to any other fees for receiving a marriage application and issuing a marriage license, the judge of probate court shall charge a fee of $15.00 and shall remit such fees monthly to the Georgia Superior Court Clerks' Cooperative Authority, and no part of this fee shall be paid to the Judges of Probate Courts Retirement Fund of Georgia. [§15-9-60.1]

If a probate judge is compensated on a salary basis, such salary shall be paid from county funds; the minimum salaries due probate judges shall be based on the population of the county. When cost-of-living increases are given to state employees, the salaries of probate judges shall be increased by the same percentage increases granted state employees. [§15- 9-63] Beginning January 1, 2022, whenever a probate judge serves as chief magistrate or magistrate, he or she shall be compensated for such services based on a minimum annual amount of $14,162.10; when cost-of-living increases are given to state employees, the compensation paid to a probate judge serving as a magistrate shall be increased by the same percentage increase granted to state employees. [§15-9-63.1] In addition to minimum salaries, state law provides for salary supplements of $482.28 per month for probate judges who are responsible for traffic cases. [§15-9-64] In addition to any salary, fees, or expenses otherwise provided

for probate judges, each county is authorized to provide, as contingent expenses for the operation of the office of probate judge and payable from county funds, a monthly expense allowance in an amount based on the county's population. [§15-9-64.1] The minimum salaries of probate judges, including amounts received for serving as chief magistrate or magistrate, for holding elections, and for hearing traffic cases, shall be increased by multiplying the salaries by the percentage that equals 5 percent times the number of completed four-year terms of office where such terms have been completed after December 31, 1999, effective the first day of January following the completion of each four-year period of service. [§§15-9-65, 15-9-63.1]

A county governing authority may limit the total amount of fees authorized to be retained as personal compensation by a probate judge for serving as local custodian, local registrar, or special abstracting agent of vital records to the lesser of the total collected or $7,500.00, unless a local law or an agreement between the probate judge and the county governing authority provides for retention of a greater amount. If the fees retained are so limited, the probate judge must submit a quarterly report to the county governing authority. [§15-9-68]

Magistrate Courts (Chapter 10)

The county governing authority shall provide suitable offices and courtrooms for the use of the magistrate court and supply all fixtures, supplies, and equipment necessary for the proper functioning of the magistrate court. [§15-10-5] State law provides for minimum salaries of all chief magistrates who serve in a full-time capacity. The minimum salaries of such full-time chief magistrates shall be based on the population of the county. All other chief magistrates shall receive a monthly salary equal to the hourly rate that the full-time chief magistrate will receive times the number of hours worked. Each magistrate other than the chief magistrate shall receive a minimum monthly salary of

$4,685.80 per month or 90 percent of the monthly salary the chief magistrate is entitled to by law, whichever is less. All magistrates other than chief magistrates who serve in less than a full-time capacity or who are on call shall receive a monthly salary of $27.07 per hour for each hour worked or 90 percent of the monthly salary that the full-time magistrate would receive, whichever is less. No magistrate who serves in less than a full-time capacity shall receive a monthly salary of less than $720.86 per month unless a magistrate waives, in writing, the minimum monthly salary. When cost-of-living increases are given to state employees, the salaries of chief magistrates shall be increased by the same percentage increase granted state employees. The county governing authority is authorized to supplement the minimum annual salary of the chief magistrate or other magistrates in such amount as it may fix from time to time, but no magistrate's salary or supplement shall be decreased during any term of office. The General Assembly may, by local law, fix the compensation of any or all of a county's magistrates; a chief magistrate or other magistrate shall be entitled to the greater of the compensation established by the local law, including any supplement provided by the county governing authority or the minimum annual salary provided by state law, but not both. The salaries and supplements of senior magistrates shall be paid from county funds at a per diem rate equal to the compensation paid to the full-time chief magistrate of the county, but the minimum annual and monthly salaries provided for in the law shall not apply to senior magistrates. [§15-10-23]

In addition to any salary, fees, or expenses otherwise provided by law, each county is authorized to provide as contingent expenses for the operation of the office of magistrate court and payable from county funds, a monthly expense allowance to each magistrate in an amount based on the county's population unless a magistrate waives such expenses in writing. [§15-10-23.1] The reasonable costs and expenses of training

required of magistrates shall be paid by the county governing authority from county funds. [§15-10-25] All fees, costs, and other funds collected by officers of the magistrate court shall be paid into the county treasury not less often than once a month. [§§15-10-80 through 15-10-85]

If authorized by the county governing authority, constables may be appointed by and serve at the pleasure of the chief magistrate. The compensation of constables, which shall be paid from county funds, shall be fixed by the county governing authority; all constables shall be compensated solely on a salary basis. [§15-10-100] The clerk of magistrate court, whether or not he or she is the clerk of superior court, clerk of state court, or someone appointed by the magistrate, shall be compensated from funds of the county as fixed by the governing authority in an amount of not less than $393.66 per month. [§15-10-105] In addition to any salary, fees, or expenses otherwise provided by law, each county is authorized to provide, as contingent expenses for the operation of the office of the clerk of magistrate court and payable from county funds, a monthly expense allowance in an amount based on the county's population. [§15-10-105.2]

Juvenile Proceedings (Chapter 11)

Each juvenile court shall be assigned and attached to the superior court of the county for administrative purposes. The governing authority of the county of residence of each juvenile court judge shall offer the juvenile court judge insurance benefits and any other benefits except retirement or pension benefits equivalent to those offered to employees of the county, with a right to contribution from other counties in the circuit for a pro rata contribution toward the costs of such benefits, based on county population. Counties shall continue to provide membership in retirement plans available to county employees for any juvenile court judge in office before July 1, 1998, who did not become a member of the Georgia Judicial Retirement System provided by Chapter 23 of

Title 47. Except for state base grants provide by Code Section 15-11-52, all expenditures of the court are declared to be an expense of the court and payable out of the county treasury with the approval of the governing authority or governing authorities of the county or counties for which the juvenile court judge is appointed. [§15-11-54]

A judge may appoint one or more persons to serve as associate juvenile court judges in juvenile matters on a full-time or part-time basis. The associate juvenile court judge shall serve at the pleasure of the judge, and his or her salary shall be fixed by the judge with the approval of the governing authority or governing authorities of the county or counties for which the associate juvenile court judge is appointed. The salary of each associate juvenile court judge shall be paid from county funds. [§15-11-60]

The judge may appoint one or more persons to serve at the pleasure of the judge as associate juvenile court traffic judges on a full-time or part-time basis. An associate juvenile court traffic judge shall be a member of the State Bar of Georgia. The compensation of associate juvenile court traffic judges shall be fixed by the judge with the approval of the governing authority of the county and shall be paid in equal monthly installments from county funds, unless otherwise provided by law. [§15-11-61]

The judge of the juvenile court shall have the authority to appoint clerks and any other personnel necessary for the execution of the purposes of this chapter. The salary, tenure, compensation, and all other conditions of employment of such employees shall be fixed by the judge, with the approval of the governing authority of the county. The salaries of the employees shall be paid out of county funds. [§15-11-63]

Any person who is appointed as or is performing the duties of a clerk of the juvenile court shall satisfactorily complete 20 hours of training in the performance of the duties of a clerk of the juvenile court within the first 12 months following such appointment or the first performance of such duties. In each year after the initial appointment, any

person who is appointed as or is performing the duties of a clerk of the juvenile court shall satisfactorily complete in that year 12 hours of additional training in the performance of such person's duties as clerk. Training pursuant to this Code section shall be provided by the Institute of Continuing Judicial Education of Georgia. Upon satisfactory completion of such training, a certificate issued by the institute shall be placed into the minutes of the juvenile court record in the county in which such person serves as a clerk of the juvenile court. All reasonable expenses of such training including, but not limited to, any tuition fixed by such institution shall be paid from county funds by the governing authority of the county for which the person serves as a clerk of the juvenile court, unless funding is provided from other sources. [§15-11-65]

The judge may appoint one or more probation and intake officers. The salaries of the probation and intake officers shall be fixed by the judge with the approval of the governing authority of the county or counties for which he or she is appointed and shall be payable from county funds. [§15-11-66]

Juries (Chapter 12)

The first grand jury impaneled at the fall term of the superior court shall fix the rate of compensation of court bailiffs and the expenses of all types of jurors, including grand jurors, at a minimum of $5.00 per day. Increases in these amounts must be approved by the county governing authority. [§15-12-7] The persons who appear in answer to the summons for trial or grand jury service shall receive the allowance for the day of their appearance even if they are not sworn as jurors. [§15-12-9]

Child Support Receivers (Chapter 15)

A child support receiver is authorized to charge the paying party an additional 5 percent of the amount of each payment, not to exceed $2.00 per payment; the fees shall be

turned over to the county treasury as revenue. [§15-15-5] The chief judge of the superior court, with the approval of the governing authority of the county or counties affected, shall fix the salary of the child support receiver and any other employees of the office of the receiver of child support. Such amounts shall be paid from the treasury of the county or counties comprising the judicial circuit. [§15-15-6]

Sheriffs (Chapter 16)

It shall be a violation of a sheriff's oath of office for any sheriff to engage either directly or indirectly in a private security, private investigation, bail bonding, or wrecker towing business in the county in which the sheriff has jurisdiction. "Engaging indirectly" in such a business includes the engagement in a prohibited business by the spouse or unemancipated child of a sheriff. [§15-16-4.1]

Except for sheriffs in counties with a population of 900,000 or more, the sheriffs of the various counties of this state are authorized to contract with the governing body of any municipality located within their respective counties, with the written consent of the governing body of the county, to provide law enforcement services to the municipality. The contract shall provide for the reimbursement to the county for all costs incurred by the sheriff in providing the law enforcement services, and all payments made by a municipality under the terms of the contract shall be made to the general fund of the county. [§15-16-13]

No sheriff or deputy shall be permitted to purchase any property at his or her own sale, either on his or her own bid or on the bid of another person for him or her, directly or indirectly. Any such sales will be null and void. [§15-16-18]

Sheriffs shall be compensated only on a salary basis; no fee-based compensation is allowed. [§15-16-19] There are minimum annual salaries for sheriffs that shall be paid

from county funds based on the population of the county. When cost-of-living increases are given to state employees, the salaries for sheriffs shall be increased by the same percentage increase granted state employees. The salaries received by sheriffs shall be increased by multiplying the salaries by the percentage that equals 5 percent times the number of completed four-year terms of office served after December 31, 1976, effective the first day of January following the completion of each four-year period of service. Expenses for running the sheriff's office are not considered part of the minimum salary. The county and the General Assembly may supplement the minimum salary of the sheriff, but no sheriff's compensation shall be decreased during any term. Expenses for running the sheriff's office are not considered part of the minimum salary. In addition to any salaries or fees provided by law, each county is authorized to provide, as an operating expense of the sheriff's office that is payable from county funds, a monthly vehicle allowance to the sheriff when the sheriff's personal vehicle is used in carrying out the duties of the office. [§15-16-20]

A sheriff is authorized to receive an additional salary from county funds in an amount of not less than $385.90 per month for duties performed for other courts in the county. [§15- 16-20.1] In addition to any salary, fees, or expenses otherwise provided by law, each county is authorized to provide as contingent expenses for the operation of the office of the sheriff and payable from county funds, a monthly expense allowance in an amount based on the county's population. [§15-16-20.2] In all counties in this state where the sheriff is paid on a salary basis, this Code section shall apply as far as fees to be charges. Such fees shall be remitted to the county treasurer or fiscal officer of the county within 30 days of receipt. [§15-16-21]

Prosecuting Attorneys (Chapter 18)

The county or counties comprising a judicial circuit may supplement the salary of the district attorney in such amount as is authorized by a local act, or in such amount as may be determined by the county governing authority, whichever is greater. [§15-18-10]

Whenever a circuit has implemented a drug court division, mental health court division, or veterans court division, then on and after January 1, 2016, the state shall pay the district attorney in such circuit an annual accountability court supplement of $6,000.00. Such supplement shall be paid from state funds by the Prosecuting Attorneys' Council of the State of Georgia in equal monthly installments as regular compensation.

Notwithstanding Code Sections 15-18-14 and 15-18-14.2, the accountability court salary supplement paid pursuant to this Code section shall not be included in any calculation of compensation paid to assistant district attorneys or victim assistance coordinators that is measured as a percentage of a district attorney's salary.

When a local law provides for a salary to be paid based on a percentage of, total compensation for, or similar mathematical relationship to a district attorney's salary, the accountability court salary supplement paid pursuant to this Code section shall not be included in the calculation of compensation to be paid by a county, municipality, or consolidated government.

Notwithstanding subsection (b) of Code Section 15-18-10 and Code Section 15-18-19, on or after January 1, 2016, no county or counties comprising the circuit shall increase an aggregate county salary supplement paid to the district attorney or a state-paid position appointed pursuant to this article, if such supplement is $50,000.00 or more. [§15-18-10.1]

The county or counties comprising a judicial circuit may supplement the salary or fringe benefits of any state-paid assistant district attorney, district attorney investigator, victim assistance coordinator, or secretary. With the approval of the district attorney, any municipality within the judicial circuit may also supplement the salary or fringe benefits of any of these state-paid positions. [§15-18-19] The district attorney may employ additional assistant district attorneys, deputy district attorneys, investigators, paraprofessionals, clerical assistants, victim and witness assistance personnel, and other employees or independent contractors as provided by local law, and the salaries of these additional staff members shall be paid by the county or counties that make up the judicial circuit. [§15-18-20] Any county or municipality within a judicial circuit that provides additional personnel for the district attorney's office may contract with the Department of Administrative Services so that such personnel are considered state employees, and the county or municipality shall transfer the necessary funds to the department to cover the compensation, benefits, travel, and other expenses. [§15-18-20.1]

The prosecuting attorney for each judicial circuit is authorized to create and administer a pretrial intervention and diversion program and to assess and collect from each offender who enters the program a fee of not more than $1,000.00. This fee shall be collected by the clerk of court and paid to the general fund of the political subdivision in which the case is being prosecuted provided, however, that the clerk of court shall deduct amounts due pursuant to subsection (a.1) of Code Section 47-17-60 and shall remit such amounts to the secretary-treasurer of the Peace Officers' Annuity and Benefit Fund. The prosecuting attorney is also authorized to collect restitution on behalf of victims, which shall be paid to and disbursed to victims by the clerk of court in the county in which the case would be prosecuted. [§15-18-80] The prosecuting attorney may assess court costs

against any defendant for the dismissal of criminal warrants when the person making the affidavit against the defendant is not a peace officer, with such fees being paid to the general fund of the county in which the crime occurred. [§15-18-81]

Solicitors general of state courts shall be compensated from county funds as provided by local law. The county governing authority is authorized to supplement the minimum compensation of the solicitor general. [§15-18-67] If local law provides for the district attorney to serve as prosecutor for state court in lieu of a solicitor general, the county may supplement the salary of the district attorney and any other personnel who support prosecutions in state court. [§15-18-60(c)]

Solicitors general may employ assistant solicitors general, clerical assistants, victim and witness assistance personnel, and other employees and independent contractors as authorized by local law or the county governing authority. [§15-18-71]

Payment and Disposition of Fines and Forfeitures (Chapter 21)

The clerks of the various courts of each county shall pay into the county treasury where the court is located all moneys collected from fines and bond forfeitures. [§15-21-2] Such money shall be kept separate and distinct from other funds in the county treasury, and separate accounts of such funds shall be kept by the county treasurer on the basis of the court from which the funds are received. [§15-21-3] The county treasurer shall report to the grand jury the amounts of fines and bond forfeitures received and to whom disbursed for the six-month period preceding the report and shall receive as compensation 2.5 percent of the amounts paid out. [§15-21-7]

Any funds coming into possession of the prosecuting attorney or an officer of any court or any other person as part of the fine and bond forfeiture fund shall be paid into the county treasury. [§15-21-52] Any surplus of such funds that remain in the control of the

county treasurer, any other custodian of the fund, or any officer of court, after all legal claims against the fund have been paid or barred by limitations, shall be paid into the general fund of the county for the purposes of paying the expenses of courts, paying for the maintenance and support of prisoners, paying sheriffs and coroners for litigation, and paying all legal demands of clerks of court, prosecuting officers, sheriffs, and other court officers. [§15-21-55]

Whenever a court imposes a fine for any criminal or traffic offense, the court shall impose an additional penalty in a sum equal to the lesser of $100.00 or 10 percent of the original fine plus an additional 10 percent of the original fine. At the time of posting bail or bond in any case involving the violation of a criminal or traffic law of the state or any political subdivision of the state, an additional sum equal to $100.00 or 10 percent of the original bail or bond plus the lesser of an additional $100.00 or 10 percent of the original bail or bond shall be posted. The officer charged with collecting this penalty shall pay this amount monthly to the Georgia Superior Court Clerks' Cooperative Authority. An amount equal to all funds collected in the preceding year shall be appropriated to fund law enforcement or prosecutorial officers' training or both. [§§15-21-73, 15-21-74, 15-21-77]

State law authorizes additional penalty assessments, in a sum equal to 10 percent of the original fine, in criminal and traffic cases and in cases involving violations of county and municipal ordinances; state law provides that such funds may be used for constructing, operating, and staffing county jails, correctional institutions, and detention facilities. [§§15-21-90 through 15-21-95]

Whenever a court imposes a fine based on an offense related to violations of laws concerned with marijuana, certain controlled substances, and certain noncontrolled substances, an additional penalty, in a sum equal to 50 percent of the original fine, shall

be imposed for the creation and maintenance of a county drug abuse treatment and education fund. [§§15-21-100, 15-21-101]

Whenever a court imposes a fine for a violation of driving under the influence of alcohol or drugs, including an ordinance violation, the court shall impose an additional penalty equal to the lesser of $26.00 or 11 percent of the original fine. This amount shall be paid monthly to the Georgia Superior Court Clerks' Cooperative Authority for remittance to the Georgia Crime Victims Compensation Board for the Georgia Crime Victims Emergency Fund. [§§15-21-112, 15-21-113] Whenever a court imposes a fine for any criminal case or ordinance violation that includes costs for any criminal offense or any criminal ordinance violation, an additional penalty in a sum equal to 5 percent of the original fine is imposed. Such sums shall be in addition to any amount required by law to be paid into the Peace Officers' Annuity and Benefits Fund in addition to any other amounts required by law. [§15-21-131] The fines shall be paid to the Georgia Superior Court Clerks' Cooperative Authority for distribution. If the county where the fines were imposed operates or participates in any victim assistance program certified by the Criminal Justice Coordinating Council, then the moneys shall be paid over to the county's governing authority for disbursement to those victim assistance programs. If the county where the fine was imposed does not operate a victim assistance program certified by the Criminal Justice Coordinating Council, then the moneys shall be paid over to the district attorney for the purpose of defraying the costs of victim assistance activities carried out by the district attorney's office. Such funds shall be in addition to and not in lieu of any county funds paid for the operations of the district attorney's office. The county governing authority that receives such funds shall submit an annual financial report that includes the total of the funds received, the purposes for which the funds were expended, and the total number of victims served to the Criminal Justice

Coordinating Council semiannually. [§§15-21-131, 15-21-132] Whenever any court imposes a fine for driving under the influence of alcohol or drugs, an additional penalty in a sum equal to 10 percent of the original fine is imposed for the Brain and Spinal Injury Trust Fund. [§§15-21-149, 15-21-150]

Court-Connected Alternative Dispute Resolution (Chapter 23)

A sum not to exceed $10.00 may be charged and collected in each civil action or case filed in superior, state, probate, or magistrate court or any other courts with the same powers and jurisdiction, for the purpose of providing court-connected or court-referred alternative dispute resolution programs. The amount, if any, to be collected shall be set by the chief judge of the superior court upon deciding that a need exists for an alternative dispute resolution program in one or more of the courts within the county. The judge shall notify the chairperson of the county governing authority of the imposition of the fee. The fees are to be remitted monthly to the Board of Trustees of the County Fund for the Administration of Alternative Dispute Resolution Programs. [§§15-23-1 through 15-23-12]

CRIMES AND OFFENSES (TITLE 16)

Offenses against Public Administration (Chapter 10)

Except for certain specific exclusions, a person commits the offense of bribery when he or she gives or makes an offer to give anything of value to a state or local government official or employee with the intent of influencing that person's performance of official acts or duties. Similarly, a public official commits the offense of bribery by directly or indirectly soliciting, receiving, or accepting anything of value by inducing the reasonable belief that the giving of the thing will influence his or her official action. [§16-10-2]

Law enforcement agencies may not receive private funds or gifts that are to be used to fund the enforcement of particular penal laws or regulations, but private gifts and moneys may be given to help purchase law enforcement equipment. Off-duty police officers are not prohibited from working for private employers. [§16-10-3]

It is illegal for any officer or employee of a local government to ask for or receive anything of value to which he or she is not entitled in return for an agreement to influence or attempt to influence the passage or defeat of any legislation before the legislative body of the local government of which he or she is an officer or employee. [§16-10-4]

It is illegal for any officer or employee of a local government to ask for or receive anything of value to which he or she is not entitled in return for an agreement to influence or attempt to influence the official action of another officer or employee. [§16-10-5]

Real or personal property cannot be sold to a local government by an officer or employee of that government, except for:

1. sales of personal property valued at less than $800.00 per calendar quarter;
2. sales made through sealed, competitive bids; or
3. sales of real property where appropriate disclosure has been made. [§16-10-6]

Offenses against Public Order and Safety (Chapter 11)

The judge of the probate court of each county shall, on application under oath, on payment of a fee of $30.00, and on investigation of applicant pursuant to subsections (b) and (d) of this Code section, issue a weapons carry license or renewal license valid for a period of five years to any person whose domicile is in that county or who is on active duty with the United States Armed Forces and who is not a domiciliary of this state but

who either resides in that county or on a military reservation located in whole or in part in that county at the time of such application. Such license or renewal license shall authorize that person to carry any weapon in any county of this state notwithstanding any change in that person's county of residence or state of domicile. Applicants shall submit the application for a weapons carry license or renewal license to the judge of the probate court on forms prescribed and furnished free of charge to persons wishing to apply for the license or renewal license. An applicant who is not a United States citizen shall provide sufficient personal identifying data, including without limitation his or her place of birth and United States–issued alien or admission number, as the Georgia Bureau of Investigation may prescribe by rule or regulation. An applicant who is in nonimmigrant status shall provide proof of his or her qualifications for an exception to the federal firearm prohibition pursuant to 18 U.S.C. Section 922(y). Forms shall be designed to elicit information from the applicant pertinent to his or her eligibility under this Code section, including citizenship, but shall not require data which is nonpertinent or irrelevant such as serial numbers or other identification capable of being used as a de facto registration of firearms owned by the applicant. The Department of Public Safety shall furnish application forms and license forms required by this Code section. The forms shall be furnished to each judge of each probate court within the state at no cost. The judge of the probate court may require any applicant to sign a waiver authorizing any mental hospital or treatment center to inform the judge whether or not the applicant has been an inpatient in any such facility in the last five years and authorizing the superintendent of such facility to make to the judge a recommendation regarding whether the applicant is a threat to the safety of others and whether a license to carry a weapon should be issued. When such a waiver is required by the judge, the applicant shall pay a fee of $3.00 for reimbursement of the cost of making such a report by the mental health hospital, alcohol or drug treatment center, or the Department of

Behavioral Health and Developmental Disabilities, which the judge shall remit to the hospital, center, or department. The judge shall keep any such hospitalization or treatment information confidential. It shall be at the discretion of the judge, considering the circumstances surrounding the hospitalization and the recommendation of the superintendent of the hospital or treatment center where the individual was a patient, to issue the weapons carry license or renewal license. Following completion of the application for a weapons carry license or the renewal of a license, the judge of the probate court shall require the applicant to proceed to an appropriate law enforcement agency in the county with the completed application. The appropriate local law enforcement agency in each county shall then capture the fingerprints of the applicant for a weapons carry license or renewal license and place the name of the applicant on the blank license form. The appropriate local law enforcement agency shall place the fingerprint on a blank license form which has been furnished to the law enforcement agency by the judge of the probate court if a fingerprint is required to be furnished. The law enforcement agency shall be entitled to a fee of $5.00 from the applicant for its services in connection with the application. For both weapons carry license applications and requests for license renewals, the judge of the probate court shall within five business days following the receipt of the application or request direct the law enforcement agency to request a fingerprint-based criminal history records check from the Georgia Crime Information Center and Federal Bureau of Investigation for purposes of determining the suitability of the applicant and return an appropriate report to the judge of the probate court. Fingerprints shall be in such form and of such quality as prescribed by the Georgia Crime Information Center and under standards adopted by the Federal Bureau of Investigation. The Georgia Bureau of Investigation may charge such fee as is necessary to cover the cost of the records search. For both weapons carry license applications and requests for license renewals, the judge of the probate court

shall within five business days following the receipt of the application or request also direct the law enforcement agency to conduct a background check using the Federal Bureau of Investigation's National Instant Criminal Background Check System and return an appropriate report to the probate judge. When a person who is not a United States citizen applies for a weapons carry license or renewal of a license under this Code section, the judge of the probate court shall direct the law enforcement agency to conduct a search of the records maintained by the United States Bureau of Immigration and Customs Enforcement and return an appropriate report to the probate judge. As a condition to the issuance of a license or the renewal of a license, an applicant who is in nonimmigrant status shall provide proof of his or her qualifications for an exception to the federal firearm prohibition pursuant to 18 U.S.C. Section 922(y). The law enforcement agency shall report to the judge of the probate court within 20 days, by telephone and in writing, of any findings relating to the applicant which may bear on his or her eligibility for a weapons carry license or renewal license under the terms of this Code section. When no derogatory information is found on the applicant bearing on his or her eligibility to obtain a license or renewal license, a report shall not be required. The law enforcement agency shall return the application directly to the judge of the probate court within such time period. Not later than ten days after the judge of the probate court receives the report from the law enforcement agency concerning the suitability of the applicant for a license, the judge of the probate court shall issue such applicant a license or renewal license to carry any weapon unless facts establishing ineligibility have been reported or unless the judge determines such applicant has not met all the qualifications, is not of good moral character, or has failed to comply with any of the requirements contained in this Code section. The judge of the probate court shall date stamp the report from the law enforcement agency to show the date on which the report was received by the judge of the probate court. If, at any time during the period

for which the weapons carry license was issued, the judge of the probate court of the county in which the license was issued shall learn or have brought to his or her attention in any manner any reasonable ground to believe the licensee is not eligible to retain the license, the judge may, after notice and hearing, revoke the license of the person upon a finding that such person is not eligible for a weapons carry license or an adjudication of falsification of application, mental incompetency, or chronic alcohol or narcotic usage. Loss of any license issued in accordance with this Code section or damage to the license in any manner which shall render it illegible shall be reported to the judge of the probate court of the county in which it was issued within 48 hours of the time the loss or damage becomes known to the license holder. The judge of the probate court shall thereupon issue a replacement for and shall take custody of and destroy a damaged license; and in any case in which a license has been lost, he or she shall issue a cancellation order and notify by telephone and in writing each of the law enforcement agencies whose records were checked before issuance of the original license. The judge shall charge the fee specified in subsection (k) of Code §15-9-60 for such services. Any person who has served as a law enforcement officer for at least ten of the 12 years immediately preceding the retirement of such person as a law enforcement officer; or ten years and left such employment as a result of a disability arising in the line of duty; and retired or left such employment in good standing with a state or federal certifying agency and receives benefits under the Peace Officers' Annuity and Benefit Fund provided for under Chapter 17 of Title 47 or from a county, municipal, State of Georgia, state authority, federal, private sector, individual, or educational institution retirement system or program shall be entitled to be issued a weapons carry license as provided for in this Code section without the payment of any of the fees provided for in this Code section. [§16-11-129]]

Offenses against Public Health and Morals (Chapter 12)

Any property associated as defined in §16-12-32(b) used in or derived from gambling activities is considered contraband and may be seized and sold by court order; the net proceeds of the sale plus any money confiscated shall be paid to the county where the seizures occurred. [§16-12-32]

Controlled Substances (Chapter 13)

All property that is, directly or indirectly, used or intended for use in any manner to facilitate a violation of the Georgia Controlled Substances Act, or any proceeds derived from such activity, is subject to seizure and forfeiture as specifically provided in Chapter 16 of Title 9. [§16-13-49]

Racketeer Influenced and Corrupt Organizations (Chapter 14)

All property used in or derived from racketeering activities shall be subject to forfeiture to the state in accordance with procedures set forth in Chapter 16 of Title 9. [§16-14-7]

Forfeiture of Property Used in Burglary and Armed Robbery (Chapter 16)

Any property used or intended for use in any manner in the commission of or to facilitate the commission of a burglary, home invasion, or armed robbery shall be subject to seizure and forfeiture in accordance with the procedures set forth in Chapter 16 of Title 9. [§16-16-2]

CRIMINAL PROCEDURE (TITLE 17)

Searches and Seizures (Chapter 5)

Any device which is used as a weapon in the commission of any crime against any person or any attempt to commit any crime against any person, any weapon the possession or carrying of which constitutes a crime or delinquent act, and any weapon

for which a person has been convicted of violating Code Section 16-11-126 are declared to be contraband and shall be forfeited in accordance with the procedures set forth in Chapter 16 of Title 9, notwithstanding the time frames set forth in Code Section 9-16-7. Within one year after receiving the device, the sheriff, chief of police, or other executive officer of the law enforcement agency shall retain the device for use in law enforcement, destroy it, or sell it at public auction, and the proceeds shall be paid into the public treasury. [§§17-5-51, 17-5- 52] State law contains specific provisions regarding the disposition of unclaimed personal property that is the subject of a crime or that will be used as evidence and is in the custody of a law enforcement agency. The proceeds from a sale of such personal property by the sheriff or other county law enforcement agency shall be paid into the general fund of the county. The proceeds of sale of such property by a municipal law enforcement agency shall be paid into the general fund of the municipality. [§17-5-54]

Assessment and Payment of Costs of Criminal Proceedings (Chapter 11)

State law authorizes the reimbursement to counties of the costs of expenditures for capital felony cases and appeals of capital felony cases when those expenses exceed 5 percent of the county revenue for the calendar year in which the conviction occurred. [§17-11-22]

The reimbursement payments will be made according to a specific timetable and will be administered by the commissioner of the Department of Community Affairs. [§§17-11-23, 17-11-24]

Legal Defense for Indigents (Chapter 12)

A circuit public defender supervisory panel, as defined in state law, shall be created in each judicial circuit of the state and shall be responsible for appointing and terminating

a circuit public defender in the circuit as provided by law. [§17-12-20] A city or county may contract with the circuit public defender office for the provision of criminal defense for indigent persons accused of violating city, county, or consolidated government ordinances or state laws. If a city or county does not contract with the circuit public defender office, the local government shall be subject to all applicable standards adopted by the Georgia Public Defender Standards Council (the council) for the representation of indigent persons. [§17-12-23(d)]

Each circuit public defender shall receive an annual salary of $99,526.00 and cost-of-living adjustments as may be given by the General Assembly by a percentage not to exceed the average percentage of the general increase as may from time to time be granted state employees. The county or counties comprising the judicial circuit may supplement the salary of the circuit public defender in an amount as authorized by a local act of the General Assembly or as determined by the governing authority of the county or counties, whichever is greater. [§17-12-25] The county or counties comprising the judicial circuit may provide travel advances or reimburse expenses incurred by the circuit public defender in the performance of his or her official duties to the extent the expenses are not reimbursed by the state. [§17-12-26(c)(4)] The governing authority of any county comprising the judicial circuit or the governing authority of any municipality within the judicial circuit, with the approval of the circuit public defender, may supplement the salary or fringe benefits of any state paid position within the office of public defender. [§17-12-30(c)(6) and (7)]

A circuit public defender may employ additional assistant public defenders, deputy circuit public defenders, other attorneys, investigators, paraprofessionals, clerical assistants, other employees, or independent contractors as may be provided by local law or as may be authorized by the governing authority of the county or counties

comprising the judicial circuit. Such additional employees shall serve at the pleasure of the circuit public defender and be compensated by the county or counties comprising the judicial circuit, and the amount of compensation to be paid shall be as set by the local act or by the circuit public defender with the approval of the county or counties of the judicial circuit. [§17-12-31] The governing authority of any county or municipality within the judicial district which provides additional personnel for the office of circuit public defender may contract with the Department of Administrative Services (DOAS) to provide such additional personnel. The additional personnel shall be considered to be state employees and entitled to the same fringe benefits as other state personnel employed by the circuit public defender. The governing authority of the county or municipality shall transfer to DOAS such funds as may be necessary to cover the compensation, benefits, travel, and other expenses for the additional personnel. [§17-12-32]

The governing authority of the county shall provide, in conjunction and in cooperation with the other counties in the district and in a pro rata share according to the population of each county, appropriate offices, utilities, telephone expenses, materials, and supplies as may be necessary to equip, maintain, and furnish the office or offices of the circuit public defender. [§17-12-34] The office of circuit public defender may contract with and accept funds and grants from any public or private source. [§17-12-35]

The council may authorize a judicial circuit composed of a single county to continue its existing indigent defense system in effect if:

1. (A) The delivery system has a full-time director and staff and had been fully operational for two years on July 1, 2003; or (B) Is administered by the county administrative office of the courts or the office of the court administrator of the superior court and had been fully operational for at least two years on July 1, 2003;

2. The council determines that the existing system meets or exceeds its policies;
3. The governing authority of the county composing the judicial circuit enacts a resolution expressing its desire to continue its delivery system and transmits a copy of the resolution to the council by September 30, 2004; and
4. The governing authority of the county enacts a resolution to fully fund its system. [§17-12-36(a)]

Victim Compensation (Chapter 15)

In every case where an individual is on active probation and paying a supervisory fee, $9.00 per month is added to the fee, which must be transmitted by the probation supervising entity to the board by the end of each month. [§17-15-13]

Compensation of Criminally Inflicted Property Damage (Chapter 15A)

In order to provide a form of compensation to innocent victims of criminal trespass or criminal damage to property when such crime involved the placement of graffiti upon private property, any county or city is authorized to use any prison inmates within its jurisdiction to remove or obliterate such unlawfully placed graffiti when such graffiti is visible from any public road or any public building. [§17-15A-4(a)] There shall not be any fee for a graffiti removal program operated by a county or city. [§17-15A-4(b)]

DEBTOR AND CREDITOR (TITLE 18)

Garnishment Proceedings (Chapter 4)

Salary due an official or employee of a local government shall be subject to garnishment, except in situations where a judgment was rendered from an incident where the official or employee was acting under the scope of governmental authority while responding to an emergency. [§18-4-26]

EDUCATION (TITLE 20)

Elementary and Secondary Education (Chapter 2)

Schools are required to complete a school safety plan to be reviewed, and if necessary, updated annually. Such plans shall be submitted to the local emergency management agency, the local law enforcement agency, and the Georgia Emergency Management and Homeland Security Agency for approval. Such plans shall include, at a minimum, the following strategy areas:

1. Training school administrators, teachers, and support staff, including, but not limited to, school resource officers, security officers, secretaries, custodians, and bus drivers, on school violence prevention, school security, school threat assessment, mental health awareness, and school emergency planning best practices;
2. Evaluating and refining school security measures;
3. Updating and exercising school emergency preparedness plans;
4. Strengthening partnerships with public safety officials; and
5. Creating enhanced crisis communications plans and social media strategies. [§20-2-1185]

By August 1, 2024, public schools and local school systems shall implement tiered reading intervention plans for students from kindergarten to third grade who at any time exhibit a significant reading deficiency. [§20-2-153.1] This shall be measured in part by formative reading assessments. [§20-2-280]

Each system-collaborative charter school that did not transition to an alternative charter school by July 1, 2021, must operate as a state-chartered special school, subject to the direct authorization of the State Board of Education. To be allowed to continue operations while receiving funding from the State Board of Education, each transitioned

school must update its charter to reflect this change. Failure to comply will result in a recommendation either for dissolution or for temporary dissolution from the State School Superintendent. [§20-2-154.1]

Local boards of education may enter into a contract with another person, government, or governmental agency for or purchases of supplies, materials, equipment, or agricultural products and shall give preference to in-state manufacturers and producers. Limitations on local boards of education in determining preference are spelled out in state law. [§20-2-500]

The parent or guardian of a student being treated for epilepsy or a seizure disorder may seek support and services for the student's seizures while the student is at school or participating in a school related function by annually submitting to the local school system or school at which the student is enrolled a copy of a seizure action plan. A parent or guardian of a student who elects to seek support and services must submit a seizure action plan. The plan must be reviewed by the local school system or school. [§20-2-779.3]

Each local board of education and charter school governing body shall ensure that the training outlined under O.C.G.A. §20-2-779.3 is provided to at least one member of school personnel per grade at each school attended by a student being treated for epilepsy or a seizure disorder.

The Department of Education shall be responsible for developing training guidelines for school personnel. [20-2-779.2]

Each local school system and charter school governing body shall provide to all bus drivers responsible for the transportation of a student being treated for epilepsy or a seizure disorder notice of the student's condition; the student's emergency contact information; the student's parent or guardian contact information; and epilepsy and seizure disorder first aid training. [§20-2-779.3]

The Department of Education shall be responsible for developing training guidelines for school personnel. [20-2-779.2]

ELECTIONS (TITLE 21)

Elections and Primaries Generally (Chapter 2)

In 1998, the "Georgia Municipal Election Code" was repealed, effective January 1, 1999, and the "Georgia Election Code" was revised to include provisions for the conduct of all elections, including municipal elections. If a county is responsible for conducting municipal elections and primaries, the municipality shall pay all costs incurred by the county in performing those election functions that the municipality has requested the county to perform. [§21-2-45]

No county or municipal elections superintendent shall take or accept any grants or gifts for purposes of administering Title 21 Chapter 2 from any source other than the State of Georgia or the federal government. [§21-2-71]

The county or municipal superintendent (of elections) shall annually prepare a budget estimate based upon expenditures from the preceding two years and an itemized estimate of the amount of money necessary to be appropriated from the county for the ensuing year. The governing authority of each county or municipality shall appropriate annually, and from time to time, the funds to the county or municipal superintendent

that it deems necessary for the conduct of primaries and elections in the county or municipality. [§§21-2-70, 21-2- 71] Compensation for the superintendent of municipal elections shall be fixed and paid by the municipal governing authority from municipal funds. [§21-2-70.1] Except for counties that have a population of 200,000 or more, the compensation of county election managers and clerks shall be fixed and paid by the county superintendent, and the compensation of municipal election managers and clerks shall be fixed and paid by the municipal governing authority. Compensation for poll officers serving in a primary shall be fixed and paid by the county or municipal superintendent. It shall not be necessary to compensate volunteers who are appointed to serve as poll officers and who agree to perform the duties of manager or clerk without compensation. [§21-2-98] The annual training required of the county election superintendent, county and municipal registrars, or members of a county board of registrars shall be paid by the county governing authority from county funds and by the municipal governing authority from municipal funds. [§21-2-100]

The governing authority of any county or municipality shall, not later than February 1 of any year in which a general primary, nonpartisan primary, or general election is to be held, and at least 35 days prior to a special election or primary, fix and publish a qualifying fee for each county or municipal office to be filled at the upcoming election or primary. Such fee shall be 3 percent of the annual salary of any salaried office; if not a salaried office, a reasonable fee shall be set by the governing authority of such county or municipality at an amount not to exceed 3 percent of the income received by the county office the preceding year or not more than $35.00 for a municipal office. If the qualification fee is paid to the county political party at the time the candidate qualifies, 50 percent of the fee shall be retained by the political party, and 50 percent shall be transmitted to the county superintendent to be applied toward the cost of holding the

primary and the election. If the person qualifies as a candidate of a political body, and the qualifying fee is paid to the county or municipal superintendent, 50 percent of the qualifying fee shall be transmitted to the state executive committee of the appropriate political body, and 50 percent shall be retained by the superintendent. If the person qualifies directly with the county election superintendent as a candidate of a political party, 25 percent of the fee shall be transmitted to the state executive committee of the political party, and 75 percent shall be retained by the superintendent of the county. If the person qualifies as an independent or nonpartisan candidate, the superintendent shall retain the entire fee. Such fees shall be transmitted as soon as practicable to the general fund of the county or municipality, to be applied toward the cost of holding the election. If a person qualifies as a candidate of a political body for a state or county office and the qualification fee is paid to the Secretary of State, 25 percent of the fee is retained by the Secretary of State with two-thirds of that amount divided among the governing authorities of the counties in proportion by population, to be applied to the cost of holding the election; 75 percent of the fee shall be transmitted to the appropriate political body. [§21-2-131] A pauper's affidavit may be filed in lieu of paying the qualifying fee. [§21-2-132(g)]

The expenses of a primary shall be paid by the county governing authority from county funds; however, the expenses of municipal primaries, other than expenses for providing polling places and electors lists, shall be borne by the political party holding the primary, unless the municipal governing authority exercises its discretion to pay such expenses. [§21- 2-156] The expenses of nonpartisan primaries for municipal offices shall be paid by the municipal governing authority from municipal funds. [§21-2-157]

The board of registrars of each county shall prepare an annual budget estimate setting forth an itemized list of its expenditures for the preceding two years and an itemized

estimate of the amount of money necessary to be appropriated for the ensuing year. The board shall submit the budget estimate in the manner and form other county budget estimates are required to be filed. No board of registrars shall take or accept any grants or gifts for the purpose from any source other than from the State of Georgia or the federal government. [§21-2-212]

The chief registrar shall be the chief administrative officer of the board of registrars and shall be compensated in an amount not less than $61.00 per day for each day of service in the business of the board of registrars, and the other registrars shall be compensated in an amount not less than $48.00 per day for each day of service. In lieu of the per diem compensation, the chief registrar may be compensated in an amount not less than $272.00 per month, and the other registrars in an amount not less than $242.00 per month. The per diem or monthly compensation of members of the board of registrars shall be fixed by the county governing authority and shall be paid from county funds. The compensation of other officers and employees responsible for the registration of voters shall be fixed by the board of registrars with the approval of the county governing authority and shall be paid from county funds. [§21-2-212(d)]

Each year, the board of registrars of each county shall prepare a budget estimate with an itemized list of expenditures for the preceding two years and an itemized estimate of the amount of money that should be appropriated from the county for the ensuing year. No board of registrars shall take or accept any funding, grants, or gifts from any source other than from the governing authority of the courts, the State of Georgia, or the federal government. [§21-2-212(f)]

Deputy registrars appointed by the board of registrars shall serve without compensation, unless the county governing authority, by resolution, authorizes compensation. Registrars may hire clerical help to assist them in their duties if the

required compensation is first approved by the county governing authority. In every county where the registrars do not maintain an office that is open and staffed during regular business hours, the registrars shall appoint a full-time county employee as chief deputy registrar, who shall be compensated by the county governing authority in an amount not less than 349.60 per month [§21-2-213] In addition to any salary, fees, or expenses otherwise provided by law, each county is authorized to provide as contingent expenses for the operation of the office of the board of registrars and which are payable from county funds, a monthly expense allowance for each registrar in an amount based on the county's population. [§21-2-213.1] If the registrars of a county, serving as registrars for a municipality, are required to issue voters in a municipality a new registration card due to changes in municipal districts or precincts, the municipality shall reimburse the county registrars for postage for mailing the new cards to the voters. [§21-2-226]

Counties and municipalities may be reimbursed by the Secretary of State for costs incurred in altering precinct boundaries. The reimbursement shall not exceed $.25 per registered voter whose name appeared on the county's or municipality's electors list as of January 1, 1982. The Secretary of State is authorized to review the claimed expenses and to reimburse counties or municipalities only for those costs deemed reasonable. [§21-2-264] The superintendent or county or municipal governing authority shall fix the compensation for rent, heat, light, and janitorial services to be paid for the use of polling places for primaries and elections; however, no such compensation shall be paid for the use of schoolhouses, municipal buildings or rooms, or other public buildings used as polling places. [§21-2-268]

The equipment used for casting and counting votes in county, state, and federal elections shall be the same in each county, and such equipment shall be provided to

each county as determined by the Secretary of State. Each county, prior to being provided with voting equipment by the state, must provide polling places adequate for the operation of the equipment; provide adequate technical support for installation, set-up, and operation of the equipment; and bear all of the costs incurred by county election and registration officials in attending required courses for instruction in the use of the voting equipment. Counties are authorized to contract with municipal governments for the use of such voting equipment in municipal elections. However, counties may not levy a fee for the use of state-owned voting equipment but may require municipalities to reimburse the county for actual expenses related to the election or elections that are subject to the county and municipal contract. [§21-2-300]

The municipal superintendent of elections shall appoint one custodian of voting machines and such deputy custodians as may be necessary for preparing the voting machines for use in the upcoming election or primary. Each custodian and deputy custodian shall be compensated by the municipality in an amount fixed by the municipal governing authority. In every election or primary, the superintendent of elections shall furnish, at the expense of the municipality, all ballots or ballot labels, forms of certificates, and other papers and supplies that are required by the law and are not supplied by the Secretary of State. [§21- 2-327] The Secretary of State or any custodian of voting equipment, any member of any municipal or county governing authority, or any other person involved in the reexamination of any direct electronic recording voting system is prohibited from having any financial interest in any such equipment or in its manufacture or sale. [§21-2-379.2(g)] The state shall furnish each county in the state a uniform system of direct recording electronic (DRE) voting equipment. If the governing authority so desires, a municipality or county may, at its own expense, purchase, lease,

or otherwise acquire more of the same type of DRE equipment furnished by the state. [§21-2-379.3]

The postage required for mailing ballots to absentee electors shall be paid by the county or municipality. [§21-2-389]

As soon as possible, but no later than 11:59 P.M. following the close of the polls on the day of a primary, election, or runoff, the election superintendent shall report to the Secretary of State and post in a prominent public place the number of ballots cast at the polls on that day including provisional ballots cast; the number of ballots cast at advance voting locations during the advance voting period, and the total number of absentee ballots returned to the board of registrars by the deadline to receive such absentee ballots. [§21-2-421]

Local election superintendents shall conduct precertification tabulation or risk-limiting audits on one federal or state-wide contest following any election, special election, election runoff, special election runoff, primary. [§21-2-498]

FIRE PROTECTION AND SAFETY (TITLE 25)

Regulation of Fire and Other Hazards to Persons and Property (Chapter 2)

If the state fire marshal, the proper local fire marshal, state inspector, or designated code official determines that a building under construction or plans for a building which are required to meet the state minimum fire safety standards, do not comply with applicable codes or standards, the state fire marshal, the proper local fire marshal, state inspector, or designated code official may deny a permit or request for a certificate of occupancy or certificate of completion or may issue a stop-work order for the project or any portion thereof as provided by law or rule or regulation, after giving written notification and opportunity to remedy the violation. If any person fails to comply with a

court order requiring the owner, agent, or occupant of a building deemed to constitute a fire hazard or a hazard to the safety of the public or other property to correct such unsafe conditions within the time specified, the municipality or county in which the building is located shall provide for the repair or demolition of the building, for the removal of hazardous materials, or for remedying of dangerous conditions. If the owner of the building, within 30 days after notice in writing of the amount of the expenses incurred, fails, neglects, or refuses to repay the municipality or county, the local authorities shall issue a fi. fa. against the owner for the amount of the expense. [§25-2-14.2 and §§25-2-23 through 25-2-25]

Local Fire Departments Generally (Chapter 3)

A legally organized fire department shall provide and maintain sufficient insurance coverage on each member of the fire department to pay claims for injuries sustained en route to, during, and returning from fire calls; other emergencies and disasters; and scheduled training sessions. Any local government with a legally organized fire department shall provide and maintain sufficient insurance coverage on each member of the fire department who is a firefighter to pay claims for cancer diagnosed after having served 12 consecutive months as a firefighter with such fire department. [§25-3-23]

Resolution of Wages, Hours, Working Conditions of Firefighters (Chapter 5)

Georgia law authorizes firefighters in municipalities that have a population of 20,000 or more to have a bargaining agent and to enter into collective bargaining agreements as to wages, rates of pay, hours, working conditions, and all other terms and conditions of employment with their respective municipalities. (Firefighters are not authorized to go on strike or engage in any work stoppage or slowdown). [§§25-5-2 through 25-5-4] If after 30 days, no agreement on the contract can be reached, all unresolved issues shall

be submitted to mediation. [§25-5-7] The bargaining agent for the firefighters and the municipal governing authority shall each name one mediator, and those two shall name a third mediator. [§25-5-8] A majority decision of the mediators shall be nonbinding on either party. [§25-5-9] The municipality shall be responsible for its expenses incurred in connection with the mediation and half of the expenses incurred by the third mediator. [§25-5-11]

Mutual Aid Resources Pacts (Chapter 6)

The loss of personnel or equipment while in operation under a mutual aid resources pact for firefighting services shall be borne by the participating county or municipality as if the loss had occurred in the person's or the equipment's home jurisdiction. [§25-6-5] Counties and municipalities belonging to such a mutual aid pact may raise and appropriate money for the purpose of participating in the pact; the pact may receive, hold, and use gifts and bequests for participation in the pact; and such a pact may enter into agreements with state and federal agencies to participate in programs that make assistance available to local fire departments. [§25-6-6]

Georgia Fire Academy (Chapter 7)

Counties and municipalities are authorized to expend funds for paying prescribed fees for the training of firefighters at the Georgia Fire Academy. [§25-7-7]

Sale of Consumer Fireworks (Chapter 10)

Any person, firm, corporation, association, or partnership may use or ignite or cause to be ignited any consumer fireworks on any day at a time outside the normal legal times if they are issued a special use permit pursuant to the law of a governing authority of a county or municipal corporation for the use or explosion of consumer fireworks. Such special use permit shall designate the time or times and location that such person, firm,

corporation, association, or partnership may use or ignite or cause to be ignited such consumer fireworks. A fee assessed by a county or municipal corporation for the issuance of a special use permit pursuant to this subparagraph shall not exceed $100.00. [§25-10-2]

The license fee for a distributor selling consumer fireworks from a temporary consumer fireworks retail sales stand shall be $500.00 per location, payable to the governing authority of the county, municipality, or other political subdivision of this state in whose boundaries such temporary consumer fireworks retail sales stand shall be located or is proposed to be located. Such license shall identify the temporary consumer fireworks retail sales stand applicable to such license and shall expire on the next January 31 after the issuance of such license. The governing authority of a county, municipality, or other political subdivision receiving fees pursuant to this Code section shall expend such fees for public safety purposes. [§25-10-5.1]

GUARDIAN AND WARD (TITLE 29)

Conservators of Minors (Chapter 3)

The conservator of a minor is authorized to invest in funds or bonds or other obligations issued by a municipality or county for urban development purposes. [§29-3-32]

Guardians of Adults (Chapter 4) and Conservators of Adults (Chapter 5)

Whenever a petition is filed seeking appointment of a guardian or conservator for an adult, a hearing must be held in the probate court to determine whether there is probable cause for the appointment. If the probate judge is unable to hear the case within the time required by law, the judge must appoint a qualified attorney to hear the case. The compensation of the appointed individual is set by the appointing judge with the approval of the county governing authority. All fees collected for the service of the

appointed individual shall be paid into the general funds of the county. [§§29-4-12(d)(7), 29-5-12(d)(7)]

HANDICAPPED PERSONS (TITLE 30)

Access to Public Facilities by Persons with Disabilities (Chapter 3)

Public facilities being constructed or renovated must be accessible to and usable by physically handicapped people, but some limited exceptions are provided for. Specific requirements vary with the size and type of facility. However, all facilities are to have adequate numbers of such amenities as parking spaces, entrances, drinking fountains, toilets, seats, etc., suitable for handicapped persons. All buildings, except those controlled by the Board of Regents of the University System of Georgia, must comply with the regulations in this part of the state law. Any person or firm violating the applicable standards is guilty of a misdemeanor. [§§30-3-1 through 30-3-8]

HEALTH (TITLE 31)

County Boards of Health (Chapter 3)

There is established a county board of health in every Georgia county. [§31-3-1] The county board of health is empowered to establish fees for the provision of mental health and other public health services provided by county boards of health. Such fees shall supplement but not replace state or federal funding. No fees for environmental health services may be charged, unless the schedule of fees for such services has been approved by the county governing authority. [§31-3-4]

Members of county boards of health shall be paid not more than $25.00 per day for their attendance at meetings of the board, provided that funds for such purpose have been established by the budget and are available. [§31-3-7]

The county board of health shall maintain or cause to be maintained, unless maintained by the county governing authority, accurate double-entry accounting records that include records of all receipts and disbursements, identifying each item, and in the case of disbursements, listing to whom paid, dates, amounts, and objects of expenditure. All accounting records shall be subject to any audits of county financial operations and shall be made available for the purpose of such audits. [§31-3-8]

The county governing authority shall provide the county board of health with quarters and equipment sufficient for its operation. [§31-3-9]

The county board of health, at a time appropriate to the fiscal operation of the county, shall determine and fix the amount of money needed for operation for the fiscal or calendar year. The funds needed shall be certified by the board to the county governing authority, which may fix and levy a tax rate sufficient to raise such amount at the same time and in the same manner prescribed for levying taxes for other county purposes, provided the county governing authority deems the budget reasonable. If the budget is deemed unreasonable, the county governing authority shall promptly return it to the county board of health with its objections attached thereto for the purpose of resubmission. [§31-3-14]

Regulation and Construction of Hospitals and Other Health Care Facilities (Chapter 7)

County boards of health, upon designation by the Department of Human Resources, may act as agents to the department, perform inspections of personal care homes, and charge inspection fees to defray the costs of such inspections. [§31-7-12]

The state is authorized to make grants to any county or municipality to assist in the construction or improvement of publicly owned and operated medical facilities and

health centers. [§31-7-50] Such grants will be administered by using a matching formula devised by the state in accordance with the priority system approved by the state and the U.S. secretary of health and human services. Also, any grant made pursuant to this part of the law will be contingent upon the approval of a federal grant for the project by the Department of Health and Human Services. [§§31-7-52, 31-7-53] The manner of the expenditure of the state funds by counties and municipalities, as well as the administration of state funds and the procedure for obtaining such funds, are provided for in state law. [§§31-7-54 through 31-7-57]

The proceeds of the sale or lease of a hospital owned by a hospital authority or by a county or municipality, other than funds required to pay off bonded indebtedness, must be held by the authority, county, or city in an irrevocable trust fund. The fund shall be used exclusively to provide health care for the indigent residents of the county or municipality that owned the hospital or by which the authority was created or for which the authority was created. This provision is not applicable if the purchaser or lessee of the hospital pledges, in writing, to provide hospital care for the indigent equal to that which would have been available prior to the sale. [§31-7-75.1]

Revenue certificates and other obligations of a hospital authority shall not be a debt of the county, municipality, state, or any political subdivision, and shall so state on their face. [§31-7-79]

In a situation where there is a contract between a local government and a hospital authority and the contract provides for payments by the local government to the authority as security for revenue certificates issued by the authority, the authority has a right to bring an action against the government for a declaratory judgment as to the validity of the contract. Any adjudication shall be binding on the local government and the property owners. [§31-7-81]

Although an authority cannot levy a tax on its own behalf, any local government contracting with the hospital authority may use money out of its general funds to pay for the services and facilities provided by the hospital authority; local governments may impose an ad valorem tax, not exceeding seven mills, if necessary, to provide adequate revenues. [§31-7- 84] Any local government may enter into a contract with a hospital authority for medical services for indigent persons. [§31-7-85]

Each year, the board of trustees of a hospital authority shall make a report that shall contain an annual budget of its activities in the county or municipality affiliated with the hospital authority. [§31-7-90] Each hospital authority shall prepare and file with the clerk of superior court in the county in which the authority's hospital is located and with the governing bodies of the authority's participating units an annual community benefit report disclosing the cost of indigent and charity care provided by the authority in the preceding year. [§31-7-90.1] Every hospital authority is to be audited annually; copies of the audit are to be filed with the clerk of superior court in any county that is a participating unit of the authority or, if the hospital authority is operated by a municipal hospital authority, in the office of the city clerk or the clerk of the governing authority of the municipality. [§§31-7-91, 31-7-92] If a hospital authority fails to have an audit performed, any taxpayer of a participating local government may petition the superior court to have the audit performed. [§31-7-93]

It has been determined that there is an inadequate supply of residential care facilities for elderly persons in Georgia and that it is in the public interest to create public corporations empowered to construct and maintain these facilities. Every county or municipality shall have the power to create its own Residential Care Facilities for the Elderly Authority. These authorities have broad power to take the financial steps, including making and receiving loans necessary to build and maintain appropriate

facilities. State law contains specific provisions on the issuance of bonds, the liability for bonds, and the taxation of bonds. [§§31-7-110 through 31-7-120]

Care and Protection of Indigent and Elderly Patients (Chapter 8)

The State of Georgia has established a Hospital Care for the Indigent Program that is administered by the Department of Community Health. The program is meant to assist counties in offering hospital care to ill and injured indigent persons. [§§31-8-1 through 31-8-3] Counties wishing to participate must follow specific procedures and annually submit a program budget containing an estimate of the amount of money needed. [§§31-8-4, 31-8-5] Upon certification by the Department of Human Resources, any participating county may receive credit for direct expenditures on hospital care for indigent persons made during the period covered by the budget. [§31-8-6]

The state shall assist counties with the cost of treating indigent persons from other counties through the creation of a Nonresident Indigent Health Care Fund. A statewide standard for the determination of indigency shall be established. Each hospital shall maintain accurate records of the cost of providing care to nonresident indigent patients, and payments to hospitals for these costs shall come from the Nonresident Indigent Health Care Fund. [§§31-8-30 through 31-8-37] Counties share in the responsibility of assuring that indigent pregnant women receive hospital care for the safe delivery of their children. State law contains specific provisions regarding the liability of counties for the cost of providing such service for indigent pregnant women and the responsibilities of the recipients to help the counties recoup some of the costs incurred. [§§31-8-40 through 31-8-46]

Vital Records (Chapter 10)

The person (i.e., the local registrar) appointed by the state registrar to collect and transmit to the Department of Community Health certificates of birth, death, fetal death, and other specified vital records shall certify to the treasurer of the county each month the number of birth and death certificates and spontaneous fetal death reports filed with the State Office of Vital Records and the amount due the local registrar for such acts. [§§31-10-1 through 31- 10-7] The local registrar shall certify to the treasurer of the county each month the number of birth and death certificates and spontaneous fetal death reports filed with the state office of vital records; upon certification, any fees due shall be paid by the county treasurer out of the general fund of the county. Each local registrar shall receive from the county treasurer $2.00 for each certificate of birth, death, or spontaneous fetal death report that occurred in the local registrar's county and is signed by the local registrar within the time prescribed by state law; a fee of $.50 shall be paid for certificates or reports filed after the prescribed time limits, except as otherwise held by regulations of the Department of Human Resources. The local custodian of vital records shall be paid from county funds $1.00 for each birth and death certificate properly recorded and indexed. Special abstractors shall be paid from county funds $2.00 for the complete filing of an abstract of evidence for a delayed birth certificate or an amendment to a certificate of live birth that originates in the abstractor's county. In counties where the local registrar or local custodian of vital records or special abstracting agent is an employee of the county board of health, any fees due shall be paid monthly to the county board of health. [§31-10-8]

Control of Rabies (Chapter 19)

Each county board of health is responsible for the control of rabies in that area. [§31-19-1] Each county shall have a rabies control officer, and part of the expense of employing

a county rabies officer is to be offset by a $.50 fee charged dog owners by veterinarians when a dog is immunized against rabies. [§31-19-7]

Vaccinations for Firefighters, Emergency Medical Technicians, and Public Safety Officers (Chapter 35)

Any active firefighter, emergency technician, or public safety officer who may be exposed to hepatitis B or hepatitis C while engaged in official duties shall be vaccinated upon request for protection against hepatitis B or screened for exposure to hepatitis C, and the cost of such vaccinations or screenings shall be paid by the employing local government. [§31-35-3]

HIGHWAYS, BRIDGES, AND FERRIES (TITLE 32)

Acquisition of Property for Transportation Purposes (Chapter 3)

The Department of Transportation (DOT) or any county or municipality is authorized to accept donations, transfers, or devises of land from private persons, from the federal government, or from other state agencies, counties, or municipalities, provided that such land is suitable for present or future public road purposes. Any property may be so acquired in fee or any lesser interest, provided that the state agency, county, or municipality thereby obtains an interest sufficient to ensure reasonable protection of the public investment which it may thereafter make in such land. The instrument which conveys such property or interest shall be recorded in the county or counties where such property or interest lies and, in the case of property or interests acquired by the DOT, shall also be kept in the records of the DOT. [§32-3-3(a)] Any state agency, county, or municipality is authorized, for public road purposes, to enter into agreements with other state agencies, counties, or municipalities, with the federal government, and with private persons for the exchange of real property or interests therein for public road

purposes. Such exchange shall not be consummated unless the exchange serves the best interest of the public and unless the property or interest to be acquired in exchange is appraised as being of equal value to, or of greater value than, the property or interest to be exchanged. [§32-3-3(b)] Notwithstanding Code §44-5-163, any state agency, county, or municipality is authorized to acquire by prescription and to incorporate into its system of public roads any road on private land which has come to be a public road by the exercise of unlimited public use for the preceding seven years or more. [§32-3-3(c)] Any state agency, county, or municipality may acquire rights of way or other real property or interests therein by dedication, provided that the property or interests are adequate for public road purposes and serve the best interests of the public; provided, further, that the agency, county, or municipality receives a warranty deed, except where the property or interest is acquired from a state or federal agency, a county, or a municipality, in which case, where legally possible, a warranty deed shall be received; but, if it is not legally possible to receive a warranty deed, then a quitclaim deed shall be received. [§32-3-3(d)] When a road is approved as part of the state highway system, it shall be the duty of the county or municipality through which the road will pass to assist the DOT in procuring the necessary rights of way as economically as possible; and all expenses thereof shall be paid as provided in Code §32-5-25, provided that, whenever the county or municipality acquires property or interests for the DOT, title to such property or interest may be acquired in the name of the DOT. [§32-3-3(e)]

When rights of way or real property or interests therein are acquired by a state agency, county, or municipality for public road purposes and an outdoor advertising sign is located upon such property, the outdoor advertising sign may be relocated or reconstructed and relocated through agreement of the owner of the property and

owner of the outdoor advertising sign so long as the new location complies with state law as described in §32-3-3.1. For any federal aid project or any project financed in whole or in part with federal funds, the actual costs of relocation or reconstruction and relocation of an outdoor advertising sign shall be paid by the department. For any project not financed in whole or in part with federal funds, the actual costs of relocation or reconstruction and relocation shall be paid by the owner of the outdoor advertising sign.

If no relocation site that meets the requirements of Code section 32-3-3.1 exists, just and adequate compensation shall be paid by the department to the owner of the outdoor advertising sign.

If a sign is eligible to be relocated as provided for in this Code section but such new location would result in a conflict with local ordinances in the city or county of applicable jurisdiction and no variance or other exception is granted to allow relocation as requested by the owner of the outdoor advertising sign, just and adequate compensation shall be paid by the local governing authority to the owner of the outdoor advertising sign. [§32-3-3.1]

State County and Municipal Road Systems (Chapter 4)

A local government may enter into a contract with another person, government, or governmental agency for the purpose of building or improving roads. [§§32-4-60, 32-4-110] Such contracts must be in writing and approved by a resolution of the governing authority. [§§32-4-61, 32-4-111] In addition to the authority to contract with private contractors, local governments may also contract with the state, state agencies, other counties, and municipalities for work on public roads. [§§32-4-62, 32-4- 112] Limitations on a local government's power to contract are spelled out in state law. [§§32-4-63, 32-4-113]

All contracts for roadwork shall be let by public, competitive, sealed bids. [§§32-4-64, 32-4-114] The contract and the process for submitting bids must be advertised for two weeks in local papers, and the advertisement is to detail the particulars of the bidding process and the work to be contracted for. [§§32-4-65, 32-4-115] No bid, other than one solely for engineering or other professional services, will be considered by a local government unless it is accompanied by a proposal guaranty in the form of a certified check or some other acceptable security payable to the local government. [§§32-4-67, 32-4-117] The contract shall be awarded to the lowest reliable bidder, but the local government shall have the right to reject all bids. [§§32-4-68, 32-4-118]

Funds for Public Roads (Chapter 5)

Whenever property is acquired under subsection (e) of Code §32-3-3, all expenses of the acquisition thereof, including the purchase price and all direct and consequential damages awarded in any proceeding brought to condemn any such right of way, shall be paid by the county in which such right of way or portion thereof is situated. When such right of way or portion thereof lies within the limits of a municipality, acquisition expenses shall be paid by such municipality unless the county concerned agrees to procure such right of way on behalf of the municipality. However, nothing contained in this Code section shall prevent the DOT from using the State Public Transportation Fund to acquire such right of way, to pay any damage awarded on account of the location of any road that is a part of the state highway system, or to assist a county or municipality in so doing. Furthermore, nothing in this Code section shall be construed to authorize an expenditure from the State Public Transportation Fund for the procurement of a right of way for a road to be constructed on a county road system or municipal street system except as otherwise provided by law or by agreement between the federal government and the DOT. [§32-5-25] The DOT shall be required to reimburse any county or

municipality of this state the sums actually expended by it in accordance with subsection (e) of Code §32-3-3 where construction on the right of way so acquired by the county or municipality has not been begun within ten years from the date title to such right of way was acquired in the name of the DOT. [§32-5-26]

Regulation on Maintenance and Use of Public Roads (Chapter 6)

All moneys collected for violations of law regarding the specific height, weight, or length limitations on all motor vehicles operating on the state's public roads shall be retained, after the appropriate statutory deductions are made, by the governing authority of the county in which the violation occurred for deposit in the county treasury, after the appropriate statutory deductions are made. Local law enforcement is authorized to issue citations when vehicles exceed weight limitations on bridges. The authority to issue such citations is limited to bridges located within a county road or municipal street system. [§§32-6-27, 32-6-28]

Mass Transportation (Chapter 9)

Transit agencies may contract with local governments for up to 50 years to provide transit services or transit facilities to or within that local government or between that local government and any area in which the transit agency provides such services or facilities, provided that if such services or facilities are to be funded by fees, assessments, or taxes levied within a special district, the contract must be contingent upon approval by the voters of that local government. Services provided by a transit agency pursuant to such a contract must be contingent upon adoption of a plan for transit services by the governing authority of the county and any municipalities within which transit services are to be provided. [§32-9-11]

INSURANCE (TITLE 33)

Fees and Taxes (Chapter 8)

Municipal corporations are authorized to impose and collect annual license fees, the amounts of which are based on population (the schedule is specified in the law), from insurance companies doing business within the corporate limits, and an additional fee in the same amount for each separate business location owned and operated by such company within the same municipality. Also, a fee of $10.00 or 35 percent of the appropriate fee, whichever is greater, may be collected from each insurance company for each separate business location not otherwise subject to a license fee when the company is operated and maintained by a business engaged in the business of lending money or transacting sales involving term financing that includes the solicitation or taking of applications for insurance through a licensed agent of the insurance company. [§33-8-8]

There is imposed a county corporation tax on each life insurance company doing business in this state at the rate of 1 percent of the gross direct premiums collected during the preceding calendar year from persons residing within the unincorporated area of the county. Municipalities are authorized to impose a corporation tax on each life insurance company doing business in this state at a rate not to exceed 1 percent of the gross direct premiums collected during the preceding calendar year from persons residing within the corporate limits. County and municipal corporation taxes on life insurance companies shall be collected by the state commissioner of insurance and distributed to counties and municipalities as is provided in state law. [§33-8-8.1]

Counties and municipalities are authorized to levy a tax at a rate not to exceed 2.5 percent upon the gross direct premiums of all insurance companies, other than life insurance companies, doing business in this state. Such taxes shall be collected by the

state commissioner of insurance and distributed as is provided in state law. Insurers shall be exempt from otherwise applicable local premium taxes on premiums paid by Georgia residents for high-deductible health plans sold or maintained in connection with a health savings account as authorized by §223 of the Internal Revenue Code. It shall be a violation of public policy for a county or municipality that levies taxes for county or municipal purposes on any insurance companies doing business in this state to impose additional taxes or any other fees of any kind for services provided by the local government to insurance companies for accidents involving motor vehicles except where:

1. the coverage for such services is expressly provided by an insurance company to the insured and the services are lawfully billed to the insured;
2. emergency medical services are provided to the insured by the county or municipality whenever the insured's medical insurance covers the services provided and the insured assigns the right to collect to the service provider; or
3. other services are provided to the insured by the county or municipality that are expressly authorized by state or federal law to be billed directly to an insurance company. [§33-8-8.2]

The proceeds of these taxes received by county governing authorities shall be separated from other county funds and used for the purpose of:

1. funding police and fire protection; garbage and solid waste collection; curbs, sidewalks, and streetlights; and such other services as may be provided for the primary benefit of the residents of the unincorporated area of the county, or
2. reducing the ad valorem taxes of inhabitants of the unincorporated areas of those counties in which the county does not provide any of the services enumerated in the law. [§33-8-8.3]

There are specific laws addressing the levy, collection, distribution, and application of the proceeds of local insurance taxes in inactive municipalities; the reimbursement of

illegally assessed local insurance taxes; and the status of insurance premium taxes not accompanied by a written protest. [§§33-8-8.4 through 33-8-8.6]

LABOR AND INDUSTRIAL RELATIONS (TITLE 34)

Minimum Wage Law (Chapter 4)

No local government entity may through its purchasing or contracting procedures seek to control or affect the wages of employment benefits provided by its vendors, contractors, service providers, or other parties doing business with the local government entity. A local government entity shall not through the use of evaluation factors, qualification of bidders, or otherwise award preferences on the basis of wages or employment benefits provided by its vendors, contractors, service providers, or other parties doing business with the local government. [§34-4-3.1]

No local government entity may adopt, maintain, or enforce by charter, ordinance, regulation, rule, or resolution the hours or scheduling that an employer is required to provide employees or otherwise regulate employee output during work hours. Local government entities may set and regulate such hours, scheduling, and output for its own employees and for the provision of services, including, but not limited to, those related to the supplementary powers given to local governments in Article IX, Section II, Paragraph III of the Georgia Constitution. Nothing shall prohibit a local government entity from regulating or limiting the hours a business may operate. [O.C.G.A. §34-4-3.1]

LAW ENFORCEMENT OFFICERS AND AGENCIES (TITLE 35)

General Provisions (Chapter 1)

County and municipal governing authorities are authorized to designate and set apart, as a subsistence allowance, a portion of the compensation payable to sheriffs, deputy sheriffs, patrolmen, policemen, and other law enforcement officers in an amount that

shall not exceed $5.00 for each day spent by the law enforcement officer in the performance of his or her duties. [§35-1-3]

Georgia Police Academy (Chapter 4)

Counties and municipalities are authorized to expend funds for the training of police officers at the Georgia Police Academy. [§35-4-7]

Georgia Public Safety Training Center (Chapter 5)

The Georgia Public Safety Training Center may be made available to state and local law enforcement officers, firefighters, and correctional officers. The Board of Public Safety is authorized to prescribe and collect fees to defray the costs of furnishing such training and for the use of the facilities of the center. Local government agencies are authorized to expend funds to cover the costs of training public safety officials at the center. To the extent that funds are appropriated by the General Assembly, counties or municipalities may be reimbursed by the Georgia Public Safety Training Center for certain costs incurred in training law enforcement officials. [§35-5-5]

Employment and Training of Peace Officers (Chapter 8)

The Georgia Peace Officers Standards and Training Council is authorized to pay for the costs of the required annual training of police chiefs, department heads of law enforcement agencies, and wardens of state institutions. Travel expenses and salaries must be borne by the agency employing the officer. [§§35-8-20, 35-8-20.1]

On or after January 1, 2024, communications officers must successfully complete training in the delivery of high-quality telephone cardiopulmonary resuscitation (T-CPR) in addition to the basic training courses. If such training is not satisfactorily completed, certification will be withheld unless the communications officer is certified in emergency medical dispatch.

The Georgia Peace Officer Standards and Training Council (council) will conduct administration compliance reviews with respect to this training to make certain communications officers and local government agencies are adhering to this mandatory training. Noncompliance may result in the council adjusting state assistance grants provided under O.C.G.A. §46-5-134.2 for noncompliance.

By January 1, 2024, the council and GECA shall establish the amount of annual continuing education credits that must be completed by communications officers. On or after January 1, 2025, no person shall be certified by the council unless the communications officer has satisfactorily completed the training. [O.C.G.A. §35-8-23]

The head of any county or municipal law enforcement agency employing one or more certified bomb technicians, explosive ordnance disposal technicians, or other certified personnel who provide support of explosive ordnance disposal operations may, subject to approval by the governing authority of such local government, establish a mutual aid agreement with any other local government or state agency or authority for the purpose of assisting with the detection, rendering safe, and disposal of destructive devices. Any county or municipality in which any equipment is used pursuant to such a mutual aid agreement shall be liable for any loss or damage to such equipment and shall pay any expense incurred in the maintenance and operation of such equipment. The county or municipality that is aided shall also pay and reimburse the county or municipality providing the aid for the compensation paid its employees during the furnishing of such aid, the actual traveling and maintenance expenses of such employees, and compensation paid or owed employees for personal injury or death occurring while the employees are engaged in rendering aid. [§35-8-25]

LOCAL GOVERNMENT (TITLE 36)

Provisions Applicable to Counties Only (Chapters 1–22)

General Provisions (Chapter 1)

Boards of county commissioners, county managers, county commissioners, or other persons or bodies having charge of receipts and expenditures of county funds are required to publish annually a financial statement detailing receipts and expenditures. [§36-1-6] Judges of the probate court, county treasurers, clerks of superior court, and sheriffs are required to submit to the grand jury, on the first day of each term of the superior court, returns that set forth receipts and expenditures, accompanied by a copy of the most recent financial statement or annual audit of the financial affairs of their county offices. [§36-1-7] Any tax funds collected to pay off a county's bonded indebtedness may be invested in valid outstanding bonds of the county or those of some other county of the state that have been duly validated or in any valid bonds of Georgia or the United States. [§36-1-8] County officials, officers, or employees charged with collecting, receiving, or disbursing official moneys (fees, fines, forfeitures, commissions, funds, etc.) that were once meant to go to some other county official who is now compensated by a salary may pay such funds into the county treasury. [§36-1-9]

Each county governing authority is authorized to employ an expert accountant to examine the records of any official whose duties include the handling of funds. [§36-1-10] County governing authorities are authorized to expend county funds to employ additional temporary personnel and to provide equipment and supplies as they deem necessary and advisable to assist any county officer, official, or department in discharging his or her or its duties and responsibilities in an efficient and orderly manner. [§36-1-11] County governing authorities are authorized to provide group insurance and employment benefits for members of the county governing authority, for elected county officers and personnel, and for the beneficiaries of county officers and personnel. [§36-1-11.1]

No county governing authority, any member of such a body, or any county purchasing officer shall purchase goods or services for the county from any store in which a county official has an interest or is an employee, unless such action is sanctioned by a majority of the members of the county governing authority or unless it is clear that the owner of the store offers and will sell the goods or property as cheaply or cheaper than they can be purchased elsewhere. [§36-1-14]

A county governing authority may prohibit, regulate, or tax the practice of fortune telling, phrenology, astrology, palmistry, or other related activities if there is any charge for such services, but any tax imposed must not exceed $1,000.00 per year. [§36-1-15]

The governing authority of each county is empowered to adopt ordinances for the governing and policing of unincorporated areas of the county, and violations of these ordinances may be punished by fines of up to $1,000.00, imprisonment for 60 days, or both. [§36-1-20]

Any person hired or appointed to serve as the clerk of the governing authority of any county in the state shall attend classes to be trained in the performance of his or her duties, and all reasonable expenses incurred when attending such classes shall be paid from funds appropriated by the county governing authority. [§36-1-24]

The governing authority of any county may authorize execution of contracts specifying the rates, fees, or other charges that will be charged and collected by the county for electric, natural gas, or water utility services to be provided by the county. Contracts are limited to a maximum term of ten years with the exception of contracts for solar utility services or for wind utility services which shall not be for a term in excess of 20 years. Contracts for a term of more than two years must include commercially reasonable provisions for adjustments for inflationary or deflationary factors. All such contracts must include provisions relieving the county from its obligations under the contract in

the event that the county's ability to comply with the contract is impaired by war, natural disaster, or other emergency-creating conditions under which the county's compliance would become impossible or create a substantial financial burden on the county or its taxpayers. [§36-1-26]

Prior to an expenditure of any public funds for the establishment, maintenance, and operation of a fixed guideway transit in any county that is a mass transportation regional system participant, the governing authority of such county shall obtain approval from the Atlanta-region Transit Link 'ATL' Authority that such project is on the regional transit plan adopted by such authority pursuant to Code Section 50-39-12; and a majority of qualified voters of the county in a separate referendum question as provided for in this Code section. Prior to the issuance of the call for the referendum, the governing authority of the county that is a mass transportation regional system participant shall adopt a resolution which shall specify the type and location of a fixed guideway transit, the capital costs to establish such fixed guideway transit, the date upon which the capital costs to establish such fixed guideway transit shall be paid in full, and an estimate of the projected annual costs for maintenance and operation of such fixed guideway transit. [§36-1-27]

Organization of County Government (Chapter 5)

The governing authority of each county is authorized to fix its own salary, compensation, and expenses. Such increases will not become effective until January after the next general election, no action to enact such increases shall take place until notice of intent to take such actions has been published once a week for three consecutive weeks prior to the meeting where such increases will be considered, and no action may be taken to enact such increases from the time candidates first qualify for election to the governing authority till the first day of January following qualification.

The compensation of members of a county governing authority as provided under local acts shall remain in effect until it is increased as provided in this law. This law shall not affect the powers of the General Assembly to set the level of compensation for members of a county governing authority or to withdraw by local law the authority of the governing authority to enact compensation increases. [§36-5-24]

In all counties governed by a sole county commissioner, the commissioner's salary shall be at least as much as that received by the sheriff. [§36-5-25] Any member of a county governing authority who is granted a certificate for completing the voluntary training course by the University of Georgia is entitled to a compensation supplement of $100.00 per month. This provision also applies to any member of the governing authority of a consolidated government. [§36-5-27] When cost-of-living increases are given state employees, the compensation of all members of a county governing authority shall be increased by the same percentage increase granted state employees. [§36-5-28]

County Treasurer (Chapter 6)

There are specific qualifications and requirements for serving as county treasurer. [§§36-6-1, 36-6-2] All books and stationery required by the county treasurer must be furnished at the expense of the county. [§36-6-11] The law provides for the fees that the county treasurer may receive as compensation; but in no case shall the compensation of the treasurer exceed $3,000.00 per annum, unless the county governing authority, in its sole discretion, increases the compensation to an amount not to exceed $3,600.00 per annum. [§36-6-12] No county treasurer shall receive any compensation from funds received or disbursed in connection with county contracts with the Department of Transportation for the construction or repair of roads. [§36-6-13] The specific fiduciary duties of the treasurer are contained in the law. [§§36-6-14, 36-6-15] County treasurers are authorized to deposit the county funds that they receive in any bank or banking

institution that has been designated by law as a depository for funds of the state. [§36-6-16]

It shall be the duty of the probate judge or the county governing authority to compel treasurers to come before the court or the governing authority not less than twice a year to give an account of all official acts regarding the county tax and funds and to make a full and complete exhibit of all of their books, vouchers, accounts, and all things pertaining to the office of county treasurer. [§36-6-22] The failure of a treasurer to render such an account after being notified to do so by the governing authority shall constitute malpractice in office, and a conviction thereof shall subject the offending treasurer to removal from office. [§36- 6-23] The amount of the bonds of appointees to fill vacancies shall be in the discretion of the governing authority, and it shall be for double the amount of money that it is expected the treasurer will handle. [§36-6-26] A governing authority may issue an execution against a county treasurer who fails to pay moneys to lawful claimants. [§36-6-27]

County Surveyor (Chapter 7)

A county government is not obliged to furnish the county surveyor an office; the surveyor may establish an office at his or her residence. [§36-7-7] Surveys made by order of the county governing authority shall be paid out of county funds. [§36-7-10]

County Police (Chapter 8)

The county governing authority is authorized to pay out of the county treasury the salaries of county police officers and the expenses of maintaining the county police department. [§36-8-4]

The governing authority of a county that has elected to establish a county police force that employs 25 or more full-time or part-time certified law enforcement officers shall

not decrease the annual budgetary appropriation for such police force by more than 5 percent of the previous fiscal year's appropriation for such police force unless the actual or anticipated revenues of the county for the applicable fiscal year decrease by more than 5 percent. In the event that actual of anticipated revenues decreased by more than 5 percent, the governing authority shall be authorized to decrease the budgetary appropriation for such police force, but in no event shall the budget of the police force be decreased by a greater percentage than the overall percentage decrease in actual or anticipated revenues of the county or if during the previous fiscal year the county made a one-time capital public safety facility, equipment, or software purchase or incurred a one-time legal obligation that increased the annual budgetary appropriation of such police force by more than 4 percent above the annual budgetary appropriation for such police force for the fiscal year immediately preceding the previous fiscal year and the current fiscal year.

The governing authority of a county that has elected to establish a county police force that employs 25 or more full-time or part-time certified law enforcement officers shall ensure that the annual budgetary appropriations for such police force during a rolling five-year period shall not decrease by more than 5 percent during such time period unless the governing authority ensures that an equal or greater level of law enforcement services will be provided to the county by either the sheriff or another local government pursuant to an intergovernmental agreement; during the applicable time period, the county is ordered by a court of competent jurisdiction to begin providing a public service at a level such county was not providing prior to the issuance of such court order necessitating county-wide budgetary adjustments; or whenever a governing authority shall propose to adopt a police department budget which would exceed any limits of

this Code section, it shall adopt that budget rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction.

The governing authority shall also place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the governing authority, which describes the proposed percentage reduction in police services from the previous year's appropriation for police services. At least one week prior to the meeting of the governing authority at which adoption of the budget rate will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget reduction may appear. [§36-8-8]

County Property Generally (Chapter 9)

State law contains the appropriate procedure for the sale or disposition of real property of a county and allows certain counties to make private sales. Counties are specifically authorized to sell, lease, transfer, or exchange property owned by the county, including property dedicated or used as a park or recreation area, to the local board of education for use as a site for a public school. [§36-9-3]

Officers in charge of the finances for each county are required to insure against loss by fire all of the volumes of the public laws of Georgia, as well as reports of the decisions of the Georgia Court of Appeals and Supreme Court, which are furnished to the judge of probate court and the clerk of superior court. The premiums are to be paid out of county funds. [§36-9-4]

It is the duty of county governing authorities to erect and maintain all necessary county buildings, store county documents, and keep county records safe from fire damage.

[§36-9- 5] It is also the duty of the county to furnish, at its expense, fuel, lights, furniture, etc., for the different county offices. [§36-9-7]

Claims against Counties (Chapter 11)

All claims against counties must be presented within 12 months after they accrue or become payable, or they will be barred. [§36-11-1] Every claim against a county must be audited by the county governing authority; each claim, or the parts of it that may be allowed, must be registered; and the claimant must be given an order on the treasurer that specifically designates the fund from which payment is to be made. [§36-11-2] No order may be paid until after five days from its date and delivery unless otherwise specifically ordered. [§36-11-3]

When there are enough funds to pay all outstanding debts, such debts shall be paid indiscriminately without regard to their dates, but when there are insufficient funds to pay all forms of indebtedness of equal degree, they shall be paid ratably. [§36-11-4] Interest will be paid on orders that were presented for payment but were not paid because of a lack of funds. The interest rate shall be set by resolution of the county governing authority at the time of the order. [§36-11-5] All county orders are transferable by delivery or endorsement; the endorser shall be liable according to the terms of his or her endorsement as in commercial paper, except that no transfer can prevent a treasurer from setting off any sum that may be owed the county by the original payee. [§36-11-6] All judgments against the county, if binding, shall be satisfied with money raised from taxation. [§36-11-7]

Supervision and Support of Paupers (Chapter 12)

The general supervision of all paupers is vested in the county governing authority. [§36-12-1] Persons able to work or persons with adequate resources are not eligible for

paupers' benefits. [§36-12-2] Relatives of a pauper (i.e., father, mother, or child) have a duty to support the pauper, and the county may recover the cost of support from a relative who failed to give support. [§36-12-3] Any person who sends a pauper from one county to another in order to lessen the financial burden on the former county shall be personally liable for the financial support of the pauper in the county where he or she locates. [§36-12-4] When a pauper dies and his or her family cannot pay for a decent burial or cremation, the county shall pay for the person's burial or cremation. [§36-12-5]

Building, Electrical, and Other Codes (Chapter 13)

The county governing authority is authorized to appropriate and spend funds for the purpose of creating, adopting, amending, or replacing building, housing, electrical, plumbing, gas, and other similar codes relating to structures located in the unincorporated areas of the county. [§36-13-9]

County Bridges (Chapter 14)

For those counties that lie next to a river forming a border with another state, the county government may cooperate with its neighbor state to build a bridge and will be liable for the part extending from its own bank to the middle of the river. [§36-14-2] When contracting with the federal government for the construction of bridges, the county government may pay out of county funds its fair share of the bridge's cost. [§36-14-3]

County Law Library (Chapter 15)

Every county is to have a board of trustees for its county law library. [§36-15-1] Funds received by the board under these provisions of state law shall be deposited in the county law library fund, and the board is authorized to spend such funds in accordance with the law or to invest the funds in investments that are legal for fiduciaries. [§36-15-5]

The board may accept anything of value for the use and purposes of the library. [§36-15-6] The money paid to the treasurer of the board is to be used for the purchase of law books, texts, periodicals, supplies, desks, and equipment; for the maintenance, upkeep, and operation of the law library, including the services of a librarian and, within the discretion of the board of trustees, payment for purchases made by a county's superior court, state court, probate court, magistrate court, or juvenile court; for the purchase or leasing of computer-related legal research equipment and programs; and, at the discretion of the county governing authority, for the establishment and maintenance of the code of county ordinances. The board of trustees of a county library is authorized to use funds to establish a law library or libraries for judges of the superior courts of the judicial circuit and for judges of the state court in which the county lies. Any excess funds must be dispersed by the board of trustees to charitable, tax-exempt organizations that provide civil legal representation for low-income people, used to purchase software, equipment, fixtures, or furnishings for any office related to county judicial facilities or services, including, but not limited to, courtrooms and jury rooms; or turned over to the county commissioners and used by the county commissioners for the purchase of software, equipment, fixtures, or furnishings for the courthouse. [§36-15-7] The county governing authority is to furnish space along with lights, heat, and water for the county law library. [§36-15-8] The courts are authorized to charge and collect a sum not to exceed $5.00, in addition to all other legal costs that may be charged in each civil and criminal case or other legal proceeding, for the county law library. In counties where a law library has not been established, upon request of the county governing authority, the chief judge of the circuit may direct that the fees be charged and collected for the purpose of establishing and maintaining a code of county ordinances. The amount transferred to the county governing authority for codification may not exceed the cost of establishing or maintaining the codification. [§36-15-9]

Grants of State Funds to Counties (Chapter 17)

State funds that are granted to the county governing authority may be expended for any public purpose. [§36-17-1] Individual county grants are computed by using the mileage of the county's public roads in proportion to the state's overall public highway mileage. [§36-17-2] Such grant funds are to be paid into the county treasury. [§36-17-3]

Counties are authorized to receive annually money allotted for county road construction and maintenance. [§36-17-20] Funds are allocated to each county pro rata according to each county's share of the total number of homesteads in the state for the preceding year; but as a prerequisite to receiving these funds, a county must issue a credit against the ad valorem property taxes levied on each homestead in the county in an amount not to exceed one-half of the total tax liability of such homestead. [§36-17-21]

Other funds may be allocated to a county if a credit against ad valorem taxes levied and expended by the county is granted by the governing authority to all tangible property located within the county. The calculation of the credit is explained in detail in the law. [§36-17-22] The ad valorem property tax credit cannot exceed a specified ceiling and requires that the tax liability be paid as a prerequisite to receiving the credit. [§36-17-23] The taxing authority of every county must show on each tax bill the amount of tax credit received as a result of the funds allocated and the amount of any surplus from the funds allocated that are retained by the governing authority. [§36-17-24]

Regulation of Cable Television Systems (Chapter 18)

The governing authority of each county is authorized to regulate cable television systems within the county and to charge franchise fees for the right to operate in the unincorporated areas and within certain incorporated areas according to limitations contained in state law. [§36-18-2] Except as otherwise provided, no county may grant a

franchise or collect a franchise fee for the operation of a cable television system within the corporate limits of any municipality except by agreement with the municipality. [§36-18-3]

County Leadership Training (Chapter 20)

All members elected to the county governing authority who were not serving on July 1, 1990, are required to complete a course pertaining to the administration and operation of county government; the expenses related to attendance at such courses shall be paid from public funds allocated for such purposes. [§36-20-4]

Group Health Benefits (Chapter 21)

Counties are authorized to contract with the Association County Commissioners of Georgia Group Health Benefits Program, Inc., to provide employee benefits to county employees and are further authorized to appropriate funds to pay for such benefits and their portion of administrative costs. Contributions by the county are to be paid from county funds available or to be collected in the year the contribution is made and are not deemed to create a debt of the county. An annual audit of the benefit system shall be made available to all participating counties. [§§36-21-3 through 36-21-5]

Provisions Applicable to Municipal Corporations Only (Chapters 30–45)

General Provisions (Chapter 30)

One council may not, by an ordinance, bind itself or its successors so as to prevent free legislation in the matters of government, but the governing authorities of municipal corporations may permit the mayor to enter into contracts with public or private entities. Similar to counties, municipalities are authorized to provide for contracts specifying the rates, fees, or other charges that will be charged and collected by it for the provision of electric, natural gas, or water utility services. Contracts are limited to a

maximum term of10 years with the exception of contracts for solar utility services or for wind utility services which shall not be for a term in excess of 20 years. Contracts for a term of more than two years must include commercially reasonable provisions for adjustments for inflationary or deflationary factors. All contracts must include provisions relieving the municipality from its obligations under the contract in the event that its ability to comply with the contract is impaired by war, natural disaster, or other emergency-creating conditions under which the municipality's compliance would become impossible or create a substantial financial burden on it or its taxpayers. [§36-30-3]

It is illegal and improper for a member of a municipal council to vote upon any question brought before the council in which he or she is personally involved. [§36-30-6]

Law enforcement officers may be compensated only by salary that shall not be subsidized by commissions or percentages of arrest-related fines or bond forfeitures. [§36-30-9]

Incorporation of Municipal Corporations (Chapter 31)

When a new municipality is created by Act of the General Assembly, the new municipality shall assume ownership, control, care, and maintenance of county road rights of way located within the area incorporated unless the municipality and the county agree otherwise by joint resolution. [§36-31-7.1]

A municipality may elect to purchase parks within the territory of the municipality from the county in which the municipality is located. Notwithstanding any other law to the contrary, whenever a municipality elects to purchase any such parks, the governing authority of the municipality shall provide written notice to the governing authority of the county specifying the parks to be purchased and the date or dates the municipality

will assume ownership of such parks; the purchase price for such parks shall be $100.00 per acre. Such notice shall be provided for each such park no less than 30 days prior to the date the municipality intends to assume ownership. [§36-31-11.1(f)] Upon the payment of the purchase price, all of the county's right, title, and interest in the parks that the municipality elects to purchase shall be transferred to the governing authority of the municipality. [§36-31-11.1(g)] In the event a park is transferred by a county to a municipality under this section, the municipality shall be prohibited from imposing or collecting user fees from residents of the county in excess of the amount of such fees imposed or collected from residents of the municipality. [§36- 31-11.1(h)] Where residents of a municipality are required to continue to pay taxes for the purpose of retiring any special district debt created by the issuance of bonds by the county on behalf of the special district for the purpose of improving parks and the municipality elects to purchase any such park, the county shall transfer to the municipality as an agent of the special district the portion of the bond proceeds that the county planned to spend on such park at the time of the referendum on the bonds, based upon any statements of intention or representations concerning use of the bond proceeds by the governing authority of the county. Such amount shall be determined based on county resolutions and any attachments thereto, staff recommendations, or similar documents presented at the time of passage of a resolution, county records, and any public statements or representations made by county managers, representatives, officials, or their agents as to the amount that would be spent on such park in order to solicit voter support for the referendum; provided, however, that the amount to be transferred by the county to the municipality shall be reduced by any amount spent by the county to improve such park prior to the date of the municipality's notice of its election to purchase the park as provided in subsection (f) of this Code section. The transfer shall be due within 30 days after the municipality assumes ownership of any such park. The

municipality shall be required to expend any such funds for and on behalf of the special district in a manner consistent with the purpose and intent of the issuance of the bonds. [§36-31-11.1(i)] A qualified municipality may elect to purchase one or more fire stations from the county in which it is located. Notwithstanding any other law to the contrary, whenever a qualified municipality elects to purchase a fire station from the county, the governing authority of the qualified municipality shall provide written notice to the governing authority of the county specifying the fire station to be purchased and the date or dates the qualified municipality will assume ownership of such fire station. Such notice shall be provided with respect to each such property no less than 30 days prior to the date the qualified municipality intends to assume ownership of the fire station. [§36-31-11.1(j)] If a qualified municipality elects to purchase a fire station that serves only territory wholly within the qualified municipality, the purchase price shall be $5,000.00 for each such fire station. If the county uses a fire station to serve an area located outside the qualified municipality, the purchase price for each such fire station shall be $5,000.00 plus an additional amount determined as provided in this paragraph. Such additional amount shall be the product of the fair market value of such fire station multiplied by the percentage of the total service area of such fire station which is located outside the corporate limits of the qualified municipality. If the portion served outside the qualified municipality exceeds 20 percent of the total service area, then from the date the qualified municipality assumes ownership of such fire station, the qualified municipality shall be obligated to offer to lease the fire station back to the county for a period not to exceed two years for an amount of $10.00 for the lease period. [§36-31-11.1(k)]

When a municipal corporation is created by local Act within a county which has a special district for the provision of local government services consisting of the unincorporated

area of the county and following the creation of said municipal corporation the special district is divided into two or more noncontiguous areas, any special district taxes, fees, and assessments collected in such a noncontiguous area shall be spent to provide services in that noncontiguous area. Effective January 1, 2006, for the purposes of this Code section, a noncontiguous area located within ten miles of another noncontiguous area may be treated as the same noncontiguous area. [§36-31-12(b)(1)] If, on or after May 14, 2008, excess proceeds derived from the collection of any special district taxes, fees, and assessments or from any earnings thereon remain following the expenditure required under paragraph (1) of this subsection; and all of the area within the special district shall have become incorporated within one or more municipalities, then the excess proceeds shall be disbursed within 60 days to the governing authority of each municipality which has incorporated any portion of the area of the special district; and the county shall continue to make such disbursements for so long as such excess proceeds continue to be received. The amount of proceeds to be disbursed to each municipality shall be determined on a pro rata basis using as a denominator the total value of all tax parcels within the special district and as a numerator the total value of all tax parcels which were incorporated within each municipality. [§36-31-12(b)(2)] If, on or after May 14, 2008, excess proceeds remain from the collection of any special district taxes, fees, and assessments or from any earnings thereon; and a new municipality shall have been created from within such special district such that the special district shall have been diminished in size but not all of the special district shall have been incorporated within one or more municipalities, then the excess proceeds shall be disbursed within 60 days to the governing authority of each municipality which has incorporated any portion of the area of the special district; and the county shall continue to make such disbursements for so long as such excess proceeds continue to be received. The amount of proceeds to be disbursed to each municipality shall be

determined on a pro rata basis using as a denominator the total value of all tax parcels within the special district and as a numerator the total value of all tax parcels which were incorporated within each municipality. [§36-31-12(b)(3)] When a municipal corporation is created by local Act within a county subject to this Code section, the county shall for the fiscal year in which the municipal corporation is chartered and for each of the next two fiscal years have included in its annual audit detailed findings as to the amount of any special district taxes, assessments, and fees collected in each noncontiguous area of the special district, the total amount of expenditures by the county for the provision of services within each noncontiguous area of the special district, including only those services which are provided by the county only in the special district; and the construction and maintenance of facilities for the provision of services referred to in subparagraph (A) of this paragraph; and the amount by which expenditures stated in paragraph (2) of this subsection exceed or are less than the amount stated in paragraph (1) of this subsection. The party performing the audit required by subsection (c) of this Code section shall prepare as promptly as is practicable a brief informational summary of the audit findings required by that subsection. The informational summary shall also include a statement of the amount of proceeds collected by the county pursuant to any tax under Article 2 of Chapter 8 of Title 48 which would be allocated to each noncontiguous area of the special district if such area received an allocation equal on a per capita basis to the average per capita allocation to the cities in the county. After each year's summary becomes available, a copy of the summary shall be included with the next ad valorem tax bills mailed by the county to residents of the special district consisting of the unincorporated area of the county. [§36-31-12(c)]

Municipal Courts (Chapter 32)

In removal proceedings for any municipal court judge, the chief judge of the circuit superior court where the city is located, or any portion of it is situated, shall appoint a senior superior court judge or a senior state court judge to act as a presiding officer over the removal hearing. If the city spans two circuit superior court circuits, the most senior judge shall appoint the presiding officer. The governing authority of the city shall be responsible for compensating the presiding officer at a rate not to exceed $500.00 per diem, plus reasonable costs and expenses. [O.C.G.A. § 36-32-2.1]

Municipal courts, which have the power to try offenses against the laws of the municipal corporation, are authorized to impose fines, sentences of community service work, or any combination of these penalties. [§36-32-5] Any fines and bond forfeitures resulting from prosecution of offenses for the possession of less than one ounce of marijuana; for driving without a license or without insurance; for emissions inspection violations; for the offense of shoplifting items with a value of $300.00 or less; and for violations related to furnishing alcoholic beverages to and the purchase and possession of alcoholic beverages by a person under 21 years of age shall be retained by the municipality and placed in its treasury. [§§36-32-6 through 36-32-10]

Periodically, all municipal court judges and all judges of courts exercising municipal court jurisdiction are required to complete a training course as provided by state law, and the reasonable costs and expenses of such training shall be paid by the authority of the jurisdiction where the judge presides. This Code section shall not apply to any magistrate judge, probate judge, or any judge of a court of record who presides in a court exercising municipal court jurisdiction. [§36-32-11]

Powers of Municipal Corporations Generally (Chapter 34)

The General Assembly vests certain general powers, which are in addition to or cumulative of any powers granted by a municipality's charter or any other special or general law, to the governing body of each municipality. [§§36-34-1, 36-34-2] An important source of revenue, which is not available to counties, is the power of municipalities to enter into agreements with railroads, electric power companies, gas companies, telephone and telegraph companies, and other public utilities that provide for the collection of franchise fees. [§36-34-2(7)]

Municipal corporations have the power to construct, acquire, and operate public streets, sidewalks, recreational facilities, parking areas, and public facilities for a wide variety of uses; municipalities are authorized to contract with other political subdivisions to share such facilities. [§36-34-3] Municipalities are authorized to establish hospitals and clinics for the treatment of charitable and pay patients. [§36-34-4] Municipalities are authorized to purchase land and build necessary facilities to provide water and sewage systems and to enter into lease agreements with public foundations for the purpose of providing library services. [§§36-34-5, 36-34-5.1] Public facilities and services may be funded by bonds issued by municipalities. [§36-34-6]

Home Rule Powers (Chapter 35)

The municipal governing authority is authorized to set the compensation and benefits for its employees and members of the governing authority, but certain guidelines must be followed in order to increase the salary or compensation of elective members of the governing authority. [§36-35-4] A municipality has authority to exact fines or bond forfeitures that are not in excess of $1,000.00. [§36-35-6]

Annexation of Territory (Chapter 36)

Cities are now required to submit annexation reports and documentation to the Legislative and Congressional Reapportionment Office of the General Assembly. These include reports identifying any property annexed, any corrected report, digital shapefiles of the annexed area, and identification of annexed unincorporated islands (after the adoption of the annexation ordinance) and other required information. If the city cannot produce a digital shapefile through its own GIS, the regional commission is required to assist in creating one. Where a city is enlarged, it is the responsibility of the city's designee to file an identification of the annexed property with the Legislative and Congressional Reapportionment Office of the General Assembly. [O.C.G.A. §36-36-3]

A municipality is authorized, when initiating annexations, to expend money for surveys required to plan for the study and annexation of territory adjacent to the municipality. Once an annexation ordinance is passed, the municipality will have the authority to make expenditures for the construction of water and sewer lines, capital structures, and other services. [§36-36-60]

Within 30 days of a municipality's acceptance of a petition for annexation, the municipality shall notify the governing authority of the county and any impacted school system in which the territory to be annexed is located. Notification shall be accomplished by verifiable delivery, which is defined in O.C.G.A. §36-36-110(5). The notification shall include a copy of the petition. The county's governing authority may, by majority vote, as defined by applicable general or local law, object to the annexation if it will significantly increase the net cost of infrastructure or diminish the value or useful life of a capital outlay project. This objection must be verifiably delivered to the municipal authority and the department and be received no later than the 45th calendar date following the receipt of notice. [§§36- 36- 111, 36-36-113] Not later than the 20th

day after receipt of the formal notification of the county's objection of a proposed annexation, the arbitration panel of five arbitrators, as provided for in O.C.G.A. §36-36-114, shall be appointed to consider the objection. The panel shall first determine the validity of the objection. If an objection involves the financial impact on the county as a result of a change in zoning, land use, or maintenance of infrastructure, the panel shall quantify such impact in terms of cost. The panel shall determine among other things whether the infrastructure or capital outlay project was funded by a countywide tax. [§36- 36-115(a)(1) and (2)] The cost of arbitration shall be equally divided between the county and the city. This formula shall also apply to the reasonable cost of participation in the arbitration process by the property owner or owners whose property is at issue. [§36-36-115(a)(4) and (5)]. Any written agreements entered into by the county, the municipal governing authorities, and the property owner shall provide for changing the zoning, land use, or density of the annexed property during a period of less than two years. Copies of the agreement must be filed with the Department of Community Affairs. [§36-36-119].

Upon accepting an application for annexation, or upon adopting a resolution calling for an annexation referendum, the governing authority has 30 days to give written notice of the proposed annexation to the county wherein the property lies. [§36-36-6].

Written notice of any public hearing on any application that meets the requirements under this Title must be provided to the persons presenting the application and to each property owner whose property is in the area of the proposed annexation. Written notice shall be mailed not less than 15 and no more than 45 days before the date of the hearing. [§36-36-36].

Any municipality may deannex an area or areas of the existing corporate limits thereof if it meets the following requirements:

1. the written and signed applications of all owners of the land proposed to be deannexed, except for owners of any public road, highway, or right of way;
2. a complete description of the lands to be deannexed;
3. no more than 10 parcels of property are deannexed in one action;
4. the governing authority of the county must adopt a resolution consenting to the deannexation.

If the governing authority of the county consents to the deannexation and the deannexation conforms to the requirements of listed in §§36-36-131 through 36-36-134, the governing authority of the municipal corporation shall approve such deannexation unless it finds that the deannexation would be detrimental to the health, safety, and welfare of the residents and property owners of the area to be deannexed or to the area remaining withing the municipality.

When so deannexed, such lands shall cease to constitute a part of lands within the corporate limits of the municipality as completely and fully as if the limits had been marked and defined by a local act of the General Assembly. Lands deannexed in this way shall be treated as one body, regardless of the number of owners. In the event of such a deannexation, a municipality may, but is not required to, continue to provide services it delivered to the property prior to the deannexation, provided such continued services have been agreed upon by the county and the city. However, there shall be no such deannexation if doing so would create unincorporated islands. If a municipality owes an outstanding general obligation bond or revenue bond indebtedness, property in such municipality is ineligible for deannexation in this way. [§§36-36-131 through 36-36-134]

Acquisition and Disposition of Real and Personal Property Generally (Chapter 37)

Any municipal corporation is authorized to accept conveyances by devise, gift, or grant, in fee simple or trust, for the purpose of public use; the municipal corporation shall have the right to improve or embellish the conveyed property. [§36-37-1] Each municipality is also authorized to accept conditional donations or gifts of real or personal property if the governing body approves such gift. [§36-37-2] Municipalities may act as trustees for donated property. [§§36-37-3 through 36-37-5] The governing authority of a municipality is authorized to dispose of any of its real or personal property upon the adherence to certain formalities and the performance of specified conditions. However, the municipal governing authority is authorized to sell any personal property belonging to the municipality that has an estimated value of $500.00 or less and lots from any municipal cemetery, regardless of value, in the open market without advertisement and without the acceptance of bids. The governing authority or its designated agent shall have sole and absolute discretion to estimate the value of such personal property. The General Assembly, by local act, may authorize the governing authority of any municipal corporation to lease or enter into a contract for valuable consideration for the operation and management, and renewals and extensions of such, or any real or personal property comprising fairgrounds, ballfields, golf courses, swimming pools, or other property used primarily for recreational purposes with a nonprofit corporation that is qualified as such under Section 501(c)(3) of the Internal Revenue Code for a period not to exceed five years. [§36-37-6] The governing authority of any municipal corporation, under certain conditions, may lease or enter into a contract for the use, operation, or management of any real or personal property of the municipal corporation. [§36-37-6]

Municipalities are authorized to sell, lease, or otherwise dispose of any electric, water, gas, or other municipally owned public utility plants or properties. [§36-37-7] Notice of

an intent to dispose of such a public utility or its properties shall be given by publication of the price and other general terms and conditions of the disposition once a week for three consecutive weeks in a newspaper published in the municipality or with general circulation in the municipality. The utility plant may be disposed of after ten days of the last publication, unless a petition signed by not less than 20 percent of the qualified voters objecting to the sale or lease is filed with the municipality. If such a petition is submitted, the sale shall not be made, unless a special election is held not less than 50 days after the petition is filed and receives the approval of at least two-thirds of those voting. [§36-37-8] The ballot shall contain specific language regarding the sale, lease, or other disposition of the public utility, and if the election does not grant approval, the public utility shall remain the property of the municipality. [§§36-37-9, 36-37-10]

Bonds (Chapter 38)

Any tax funds collected to pay off a municipality's bonded indebtedness may be invested in valid outstanding bonds of the municipality or of any other municipality of this state of an equal or larger size that have been duly validated, in the bonds of any county in this state that have been duly validated, or in valid bonds of this state or of the United States. [§36-38- 1] Municipalities may also issue municipal bonds for payment of earlier unreturned bonds. [§36-38-2] Municipalities are authorized to compromise bonded debt, and new bonds may be issued to replace outstanding bonds, provided that the new bonds do not exceed the value of the previous bonds, with interest thereon. [§§36-38-20, 36-38-21]

Street Improvements (Chapter 39)

The costs of improving any street or part thereof within the boundaries of the municipality will be borne by the owners of the land abutting the improvements as per any ordinance, rule, or regulation stating the amount due; the municipality shall be

deemed the owner as far as such costs are concerned with the frontage of intersecting streets. [§§36-39-4, 36-39-7]

A municipality has the option of bypassing contractors and doing street improvements itself; but if the municipality decides to contract out the work, such contracts for street improvements are to go to the lowest bidder, unless the governing authority finds the bid to be, in its judgment, unsatisfactory. [§§36-39-9, 36-39-11] Assessments for the cost of such improvements shall be payable in cash to the municipality's treasurer, and if paid within 30 days of the passage of the ordinance, the assessment shall be without interest. [§36-39-15] If the assessment is paid in installments, the interest charge cannot exceed 7 percent per annum. [§36-39-16] If the municipality wishes to pay some part of the cost of improvements, the balance may be assessed against owners of abutting property. [§36-39- 17] The treasurer of the municipality shall, not less than 30 days nor more than 50 days before the maturity of any installment of an assessment, publish notice of the due date in a newspaper of general circulation. The purpose of the notice is to inform property owners of the assessments, make them aware of when the assessments are due, and notify them of what will happen if the assessments are not paid. [§36-39-19]

Grants of State Funds to Municipalities (Chapter 40)

Municipalities that own and maintain public historic sites that require repairs that will cost in excess of $5 million and will require more than one year to plan and complete shall be authorized to receive state funds in an amount equal to one-fourth of the amount of local funds committed. [§36-40-1]

State funds shall be granted to eligible municipalities for any public expenditure except for the payment of salaries of elected municipal officials. [§36-40-20] To be eligible to receive state funds, a municipality must have held at least six regular meetings in the 12

months immediately prior to the request; for one year prior to seeking the funds, it must either have levied and collected an ad valorem tax on real estate within the municipality or performed at least two of the following: water service, sewerage service, garbage collection, police protection, fire protection, the assessment and collection of business licenses, or municipal street lighting. [§36-40-21]

If state funds are available, the Office of Treasury and Fiscal Services is responsible for granting them to municipalities according to a specific formula; but no municipality entitled to such funds shall receive less than $500.00 per year. [§36-40-24] Such state funds shall be paid to the municipality in the name of the treasurer or some other official designated by the annual certificate filed with the Office of Treasury and Fiscal Services. [§36-40-25]

State funds may be granted to municipalities for the construction, improvement, maintenance, or repair of capital outlay items. [§36-40-41] To qualify for a capital outlay grant, a municipality must have held at least six regular meetings in the 12 months immediately preceding the request for the grant and must either have levied taxes or fees of any type for the operation of the government or have received a franchise tax from any utility, firm, or corporation within the same period. [§§36-40-40, 36-40-42]

Capital outlay grants shall be allocated to municipalities based upon their population as determined by the most recent U.S. census, and the method of calculating these grants is set out in state law. [§36-40-44]

Each municipality shall submit to the state auditor a copy of its annual audit within six months after the end of the fiscal year for which the audit was made. If the amount expended by a municipality is less than the amount distributed in that year, any amount not expended shall be subtracted from the municipality's grant in the following year, unless that municipality certifies at the submission of its audit that the unexpended

funds have been set aside for a specific purpose and have been either deposited or invested. Unless excused, a failure to file a copy of the annual audit with the state auditor shall result in the loss of funds. [§36-40-46]

Downtown Development Authorities (Chapter 42)

Municipalities may create development authorities for the purposes of overseeing the development and improvement of central business districts and creating a climate favorable to the location and development of new and existing industry, trade, and commerce. [§36-42-2]

Downtown development authorities shall have the power to issue revenue bonds for the purpose of revitalizing and redeveloping central business districts, but no authority shall have the power of eminent domain. [§36-42-8] Revenue bonds shall be paid solely from the property encumbered to secure or pay such bonds. [§36-42-9] The obligations incurred by such bonds do not constitute an indebtedness of the municipality, and no holder of such a bond shall ever have the right to compel any exercise of the taxing power of the state or any local government. [§36-42-12]

No authority shall be required to pay taxes or assessments imposed by the state or any local government upon any property acquired or leased by it or under its jurisdiction, control, possession, or supervision nor upon any income derived by the authority in the form of fees, rentals, charges, or otherwise. Bonds issued by downtown development authorities, their transfer, and any income derived therefrom shall be exempt from taxation within this state. These exemptions shall not include exemptions from sales and use taxes on property purchased by the authority or for use by the authority. [§36-42-13]

Redevelopment Powers (Chapter 44)

As an alternative to the creation of a redevelopment agency, the local legislative body of a county or municipality may, by resolution, designate itself as its redevelopment agency and may exercise within its respective area of operation the redevelopment powers provided in Chapter 36-44 of the O.C.G.A. [§§36-44-4, 36-44-3] Local governments have a broad range of powers, including defining the boundaries of a redevelopment area, creating tax allocation districts, issuing tax allocation bonds, and depositing moneys into and disbursing moneys from the special fund of any tax allocation district. [§36-44-5] The creation of a tax allocation district by a redevelopment agency and the collection of such a tax are discussed in detail in the law. [§§36-44-8 through 36-44-23]

A local legislative body may use, pledge, or otherwise obligate its general funds for payment or security for payment of tax allocation bonds issued according to the law governing municipal redevelopment but only if those general funds are derived from a designated tax allocation district and are used for payment or security for payment of tax allocation bonds issued for the redevelopment of that district and only to the extent that positive tax increments or lease or other contract payments in that district's special fund are insufficient at any time to pay the principal and interest due on the bonds. [§36-44-20]

No elected official or employee of a local government shall voluntarily acquire any interest in any property included or to be included in a redevelopment area or in any existing or proposed contract or transaction in connection with the redevelopment of that area. Where such interest is not voluntarily acquired, the interest must be immediately disclosed in writing to the local legislative body and the redevelopment agency and be recorded in the minutes of the legislative body. [§36-44-21]

Municipal Training (Chapter 45)

All elected members of a municipal governing authority who were not serving as members of a municipal governing authority on July 1, 1990, must attend and satisfactorily complete a course of training and education pertaining to the operation and administration of municipal government. [§36-45-2] All expenses incurred by a newly elected member of a municipal governing authority related to attending such training sessions, including those for housing, travel, and meals, will be paid from state funds appropriated for that purpose, but those not paid by state funds must be paid from funds of the municipality of the official attending the course. [§36-45-4] Any person hired to serve as the clerk of a municipality shall attend and complete a basic training course on his or her duties, and all reasonable expenses of attending such training shall come from funds appropriated by the municipal governing authority. [§36-45-20]

Provisions Applicable to Counties and Municipal Corporations (Chapters 60–76)

General Provisions (Chapter 60)

Municipalities and counties are authorized to contract with private individuals or organizations, for periods not to exceed 50 years, to provide industrial wastewater treatment services, provided that the amount charged shall never be less than the actual cost to the municipality or county for providing the services. [§36-60-2]

Excess proceeds of bonds issued by a county or municipality to match state and federal allocations to build and equip a hospital may be applied to the cost of hospital supplies, the cost of opening and operating such hospital, or the cost to construct and equip a nurses' home in connection with the hospital. [§36-60-7]

Whenever an audit is required of the financial affairs of any county or municipal corporation, or of any officer, board, department, or other unit thereof, the auditor must express in his or her report an unqualified opinion regarding the financial position and the result of operations of the governmental unit or office audited. If the auditor cannot express an unqualified opinion, he or she shall include in the report a statement to that effect and an explanation for the qualification or disclaimer. All audits shall be conducted in accordance with generally accepted government auditing standards. [§36-60-8]

Counties and municipal corporations may not provide electronic security services or systems, including fire and burglar alarm services, to private property owners if a private contractor licensed to do business in the county or municipality offers such services or systems to the public within that county or municipality. This restriction does not prohibit a county or municipality from providing electronic security services on any property owned or leased by such county or municipality, nor does it apply to counties and municipalities offering electronic security services on January 1, 1988, nor does it prevent volunteer fire departments from selling or leasing fire extinguishers or battery-operated fire detection equipment in their service areas. [§36-60-12]

Counties and municipalities have general power to enter into multiyear leases, purchases, agreements, or lease-purchase contracts that provide for automatic renewal, subject to the following limitations:

1. The contract must terminate absolutely and without further obligation of the county or municipality at the close of the calendar or fiscal year in which it was executed and at the close of each succeeding calendar or fiscal year for which it may be renewed.
2. The contract may provide for automatic renewal, unless positive action is taken by the county or municipality to terminate the contract, and such action, which shall be determined by the county or municipality, shall be specified in the contract.

3. The contract must state the total obligation of the county or municipality for the calendar or fiscal year in which it was executed and for succeeding calendar or fiscal years, if renewed.
4. The contract must state that title to any supplies, materials, equipment, or other personal property will remain in the vendor until fully paid for by the county or municipality. [§36-60-13(a)]

Counties and municipalities may enter into contracts that provide for automatic termination in the event that appropriated and unobligated funds are no longer available to satisfy the obligations of the county or municipality. [§36-60-13(b)(1)] Any debt created by a contract executed by a county or municipality shall obligate that county or municipality only for payment of sums due in the calendar or fiscal year of execution or in the renewal term, if renewed. [§36-60-13(c) and (d)] No contract may be entered into if the debt created, when added to any outstanding debt of the county or municipality, exceeds 10 percent of the assessed value of all taxable property within such county or municipality. [§36-60-13(e)] A county or municipality may not enter into a contract if the property being financed was the subject of a failed referendum within the preceding four years, unless the governing authority certifies that the property is required to be financed by either a court order or imminent threat thereof. [§36-60-13(f)] A public hearing must be held prior to entering into any contract for the acquisition of real property. [§36-60- 13(g)] No contract may be developed, executed, renewed, refinanced, or restructured with respect to real property if the lesser of either of the following is exceeded: (1) the average annual payments on the aggregate of all such outstanding contracts for the purchase of real property exceed 7.5 percent of the governmental fund revenues of the county or municipality for the preceding calendar year, plus the proceeds of any special county 1 percent sales and use tax; or (2) the outstanding principal balance on the aggregate of all such outstanding contracts exceeds $25 million. This limitation does not apply to contracts for projects or facilities

for the housing of court services where state laws authorize the project to be financed and paid for from fines rather than tax revenues or to contracts for projects previously approved in a referendum calling for the levy of a special county 1 percent sales and use tax. [§36-60-13(h)] Any such contract may provide for the payment by the county or municipality of interest or the allocation of a portion of the contract payment to interest. [§36-60-13(i)]

Counties and municipalities may enter into contracts of one year or less with private, nonprofit, tax-exempt organizations to utilize such organizations to identify, attract, and locate new business and industry in the county or municipality. However, this authority shall not affect or be applicable to any contract under O.C.G.A. §48-13-51 regarding expenditures of proceeds derived from the collection of an excise tax on rooms, lodging, and accommodations as provided in the Georgia Code. [§36-60-14]

Counties and municipalities may accept title to property subject to a contract for lease purchase or installment purchase and transfer title back to the vendor in the event that the contract is not fully consummated. [§36-60-15]

Notwithstanding any other provision of law, a county or municipality may, at the discretion of the governing authority, enter into valid and binding leases and contracts with private persons, firms, associations, and corporations for up to 20 years for the operation and maintenance of all or a portion of its wastewater treatment system, storm-water system, water system, sewer system, or a combination of such systems. Such leases and contracts may include provisions for the design, construction, repair, reconditioning, replacement, maintenance, or operation of the system, provided that if the contract or lease includes the construction of public works, the law relating to public works bidding will apply. Prior to entering into such leases or contracts, the governing authority must solicit competitive sealed proposals and must establish criteria for

evaluating applicants submitting proposals, with the award made to the applicant whose proposal is determined to be most advantageous to the governmental entity. [§36-60-15.1]

Any real property owner or tenant, person having executed a contract for the purchase or occupancy of real property, attorney closing a real estate transaction for the purchase of real property, or lender considering the loan of funds to be secured by real property shall be entitled upon request to a statement from a public or private water supplier setting forth the amount of water charges currently and past due and any late charges and interest applicable for water supplied to such property. The public or private water supplier shall furnish such statement to the requestor by certified mail, return receipt requested, statutory overnight delivery, or electronic means if electronic communication is provided by the requestor within 10 business days of receipt of such request. Such supplier may charge a fee not to exceed $10.00 to provide the requested information. [§36-60-17]

Land located within a railroad's right of way and covered with ballast and rail shall be exempt from any fees imposed by any county or municipality for the management, collection, or disposal of storm water; provided, however, that railroad stations, maintenance buildings, or other developed land used for railroad purposes shall not be exempt from storm-water fees. [§36-60-17.2]

No county or municipality within the county shall purchase or accept title to real property located within an adjoining county that will be exchanged for certain property belonging to the federal government without the written consent of the governing authority of the adjoining county in which the property is located. This provision shall not apply to the exercise of eminent domain as authorized by the constitution or state law or to any agreement entered into by two or more counties, municipalities,

consolidated governments, development authorities, or any combination thereof prior to July 1, 1994. [§36-60-18]

Every dispatch center operated by a county or municipality to receive, process, or transmit public safety information and dispatch law enforcement officers, firefighters, and medical or emergency management personnel must have on duty at all times at least one communications officer who is certified in the use of telecommunications for the deaf. Failure to comply with this requirement will result in the loss of the ability to impose a 9-1-1 charge for support of the dispatch center. [§36-60-19]

Local governments may contract with, license, or both contract with and license a person to finance, construct, maintain, improve, own, or operate, or any combination thereof, a toll road or toll bridge along the boundaries of or within such local government. In furtherance of the enhanced transportation for its residents, which such a project can provide, the local government is authorized to finance, construct, maintain, improve, own, or operate, or any combination thereof, any necessary highway approaches to such project within the boundaries of that local government. Such contract, license, or contract and license may be executed by the county or municipality without complying with the requirements for public works contracts, and such contract, license, or contract and license may extend for any period determined by the local government, notwithstanding the time restrictions imposed by §36-60-13 on lease, purchase, or lease purchase contracts. However, such contract, license, or contract and license shall not impose any debt on such local government unless the debt is incurred in conformity with the requirements of the State constitution, and the local government shall not extend its credit as part of or in furtherance of such contract, license, or contract and license. The local government is also prohibited from making improvements or otherwise expending public funds upon property owned by or leased

to a person for a toll road or toll bridge. The requirements, restrictions, and procedures for the exercise of eminent domain on behalf of and for such a project are provided by general law. Such contracts must provide:

1. the right to finance, construct, maintain, improve, own, or operate, or any combination thereof, the project, and that such right shall be irrevocable but need not be exclusive;
2. the right to own the project and to set, fix, change, and collect tolls;
3. rights of assignment and amendment;
4. the duty of the person to provide for design and construction of the project and standards therefor;
5. provisions for maintenance and operation, liability, and other operational matters;
6. rights and duties of the parties regarding connecting roads, highways, streets, bridges, or transitways; and
7. such other matters as shall be deemed appropriate or necessary. [§36-60-21]

Upon submission of an application by a local government, the Department of Community Affairs may designate a banking improvement zone within the jurisdiction of such local government for the purpose of encouraging the establishment of branches or representative offices of a bank within an area which is underserved by banking services.

Upon approval of a banking improvement zone, the governing body of a local government may, through ordinance or resolution, designate a bank to be located within a banking improvement zone as the depository for local government funds, provided that applicable standards for deposits of public funds set forth in Chapter 8 of Title 45 have been satisfied. Subject to agreement between the governing body of a local government and a bank, such ordinance or resolution shall designate a fixed

interest rate that is at or below the posted two-year certificate of deposit rate at the bank. [§36-60-27]

A local government may enact, adopt, or enforce any ordinance, resolution, or regulation requiring any alarm system contractor to pay for or be responsible for any fines, fees, or other penalties relative to false alarms only in situations when the false alarm is attributed to an error of the alarm system contractor or improper installation by the alarm system contractor or if the alarm system contractor cannot provide evidence of telephone logs, other electronic means, or visual evidence that the alarm verification process as provided in Code Section 35-1-9 was followed. In cases where the alarm system contractor was in compliance with such provisions, a local government may require that the alarm user responsible for the false alarm pay for or be responsible for any fines, fees, or other penalties relative to false alarms. [§36-60-28]

The governing authority of a municipality or any consolidated government that has established a municipal police force that employs 25 or more full-time or part-time certified law enforcement officers shall not decrease the annual budgetary appropriation for such police force by more than 5 percent of the previous fiscal year's appropriation for such police force unless actual or anticipated revenues of the municipality for the applicable fiscal year decrease by more than 5 percent. In the event that actual or anticipated revenues decreased by more than 5 percent, the governing authority shall be authorized to decrease the budgetary appropriation for such police force, but in no event shall the budget of the police force be decreased by a greater percentage than the overall percentage decrease in actual or anticipated revenues of the municipality or if during the previous fiscal year the municipality made a one-time capital public safety facility, equipment, or software purchase or incurred a one-time legal obligation that increased the annual budgetary appropriation of such police force by more than 4

percent above the annual budgetary appropriation for such police force for the fiscal year immediately preceding the previous fiscal year and the current fiscal year.

The governing authority of a municipality or consolidated government that has established a municipal police force that employs 25 or more full-time or part-time certified law enforcement officers shall ensure that the annual budgetary appropriations for such police force during a rolling five-year period shall not decrease by more than 5 percent during such time period unless actual or anticipated revenues of the municipality for the applicable time period decrease by more than 5 percent. In the event of such a decrease in actual or anticipated revenues, the governing authority shall be authorized to decrease the budgetary appropriation for such police force, but in no event shall the budget of the police force be decreased by a greater percentage than the overall percentage decrease in actual or anticipated revenues of the municipality or if the governing authority ensures that an equal or greater level of law enforcement services will be provided to the municipality by another local government pursuant to an intergovernmental agreement, if during applicable time period, the municipality is ordered by a court of competent jurisdiction to begin providing a public service at a level such municipality was not providing prior to the issuance of such court order necessitating city-wide budgetary adjustments; or whenever a governing authority shall propose to adopt a police department budget which would exceed any limits of this Code section, it shall adopt that budget rate at an advertised public meeting and at a time and place convenient to the taxpayers of the taxing jurisdiction.

The governing authority shall also place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the governing authority, which describes the proposed percentage reduction in police services from the previous year's appropriation for police

services. At least one week prior to the meeting of the governing authority at which adoption of the budget rate will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget reduction may appear. [§36-60-29]

Any local prohibition or regulation regarding the use, disposition, or sale or any imposition of any restriction, fee imposition, or taxation at the retail, manufacturer, or distributor setting shall not create differing standards for or distinguish gasoline-powered leaf blowers from any other gasoline-powered, electric, or similar such equipment or any other type of leaf blower. This does not apply to the use of gasoline-powered leaf blowers on property owned by a county or municipality. [§36-60-30]

Urban Redevelopment (Chapter 61)

Municipalities and counties shall have all the powers necessary to invest urban redevelopment project funds, not required for immediate obligations, in property or securities in which savings banks may invest; to borrow money and apply for loans or other financial assistance from the federal government, the state, the county, or any other public or private source; to provide security as required; to appropriate and expend funds and levy and assess taxes as may be necessary to carry out the purposes of this part of the Code; to close or change roads and sidewalks; to rezone any area of the municipality or county; to make exceptions to building regulations; to contract with a housing authority or urban redevelopment agency for any period; and to pay the reasonable costs of removing or relocating any public utility facilities within an urban renewal area. [§36-61-8]

A municipality or county may, in accordance with a redevelopment plan, lease, sell, or otherwise transfer real property in an urban redevelopment area and enter into contracts dedicating real property to residential, commercial, industrial, recreational, or other uses. Such sales, leases, or transfers may be made only after approval of the redevelopment plan by the local governing authority; any sale, lease, or transfer of real property in an urban redevelopment area to private persons must be made through competitive bidding procedures as provided in state law. [§36-61-10(b)(1)]

A municipality or county may, upon resolution or ordinance of the local governing body, issue bonds to finance the undertaking of any urban redevelopment project pursuant to and subject to the limitations contained in the law. Such bonds shall be payable solely from revenues or funds connected with the redevelopment project; they shall not constitute indebtedness of a municipality or county; and they may be sold publicly or privately, subject to the limitations of the law. [§36-61-12] All property of a municipality, county or any other public body, acquired or held for the purposes of urban redevelopment is exempt from all taxation within the state until such time as the property is sold, leased, or otherwise transferred to a purchaser that is not a public body. [§36-61-14]

No official or employee of a county or municipality may voluntarily acquire any direct or indirect interest in any urban redevelopment project in that county or municipality. Any interest acquired involuntarily must be immediately disclosed in writing to the local governing body and entered upon the minutes of that governing body. Any official or employee who owns or controls, or owned or controlled within the preceding two years, any direct or indirect interest in any property to be included in an urban redevelopment project must disclose the interest to the local governing body in writing, which must be

recorded in the minutes of the governing body. Such public official or employee shall not participate in any public actions affecting that property. [§36-61-19]

Development Authorities (Chapter 62)

All counties and municipalities are authorized to create development authorities for the purpose of developing and promoting trade, commerce, industry, and employment opportunities for the public good. [§§36-62-3, 36-62-4] Development authorities may take actions, subject to the limitations contained in the law, to promote the establishment of manufacturing facilities; utility and wastewater treatment plants; airports; office complexes; sports facilities; industrial, agricultural, or mining facilities; nursing homes; television systems; convention centers and related lodging facilities; commercial, governmental, industrial, or research facilities; and other similar enterprises. [§36-62-2]

Development authorities are exempt from all taxes upon any property acquired by the authority or under its jurisdiction, control, possession, or supervision or leased by it to others, or upon any income derived by the authority in the form of fees, recording fees, rentals, charges, or otherwise. Bonds of such authorities, their transfer, and the income therefrom are exempt from all state and local taxation, but this does not include an exemption from sales and use taxes on property purchased by the authority or for use by the authority. [§36-62-3] No development authority of a county or municipality within the county shall purchase or accept title to real property located within an adjoining county that will be exchanged for certain property belonging to the federal government without the written consent of the governing authority of the adjoining county in which the property is located. This provision shall not apply to the exercise of eminent domain as authorized by the constitution or state law or to any agreement entered into by two or more counties, municipalities, consolidated governments,

development authorities, or any combination thereof prior to July 1, 1994. [§36-62-6.1] No project acquired under this chapter shall be operated by an authority or any municipal corporation, county, or other governmental subdivision. Such projects must be leased or sold to or managed by one or more persons, firms, or private corporations. However, the development of land by an authority as the site for a sports facility or an amphitheater with a seating capacity of more than 1,000 patrons to promote trade, commerce, industry, and employment opportunities by hosting regional, statewide, or national events and the operation of such facilities shall not be deemed to be the operation of a project. [§36-62-7]

Bonds, obligations, and other indebtedness incurred by development authorities do not constitute an indebtedness or obligation of the state or any local government; nor does any act of a development authority in any manner create an indebtedness of the state or local government. All bonds and obligations of a development authority must be paid solely from the revenues pledged to such payment, including pledged rentals, sales proceeds, insurance proceeds, and condemnation awards; no holder of any such bonds or obligations may ever compel any exercise of state or local taxing power nor enforce payment thereof against any property of the state or any local government. [§36-62-10]

Any authority that does not have outstanding unpaid bonds or bond anticipation notes may be dissolved. If the authority was activated for a single county or municipality, it may be dissolved by adoption of a resolution of the governing body of the county or municipality; if it was activated for two or more local governments, it may be dissolved by adoption of concurrent resolutions of all local governments. If an authority is dissolved, all assets and debts and rights and obligations of the former authority devolve to the parent local government or governments. [§36-62-14]

Conduct of Members of Local Authorities (Chapter 62A)

All directors and members of any downtown development authority or of any authority created by or pursuant to a local constitutional amendment, whether for the purpose of promoting the development of trade, commerce, industry, and employment opportunities or for other purposes, to the extent that the Constitution of Georgia authorizes the General Assembly by law to define further and to enlarge or restrict the powers and duties of any such authority created by or pursuant to a local constitutional amendment shall comply with the provisions of Code §45-10-3, relating to a code of ethics of members of boards, commissions, and authorities and shall not engage in any transaction with the authority. The provisions of paragraph (9) of Code §45-10-3 and of the preceding sentence shall be deemed to have been complied with, and any such authority may purchase from, sell to, borrow from, loan to, contract with, or otherwise deal with any director or member or any organization or person with which any director or member of said authority is in any way interested or involved, provided (1) that any interest or involvement by such director or member is disclosed in advance to the directors or members of the authority and is recorded in the minutes of the authority, (2) that any interest or involvement by such director with a value in excess of $200.00 per calendar quarter is published by the authority one time in the legal organ in which notices of sheriffs' sales are published in each county affected by such interest, at least 30 days in advance of consummating such transaction, (3) that no director having a substantial interest or involvement may be present at that portion of an authority meeting during which discussion of any matter is conducted involving any such organization or person, and (4) that no director having a substantial interest or involvement may participate in any decision of the authority relating to any matter involving such organization or person. A "substantial interest or involvement" means any

interest or involvement that reasonably may be expected to result in a direct financial benefit to such director or member as determined by the authority, which determination shall be final and not subject to review. Nothing contained in this section or in Code §45-10-3 shall be deemed to prohibit any director who is present at any decision of the authority from providing legal services in connection with any of the undertakings of the authority or from being paid for such services. [§36-62A-1]

Except for a director who is also a member of the governing body of a municipal corporation or county, each director or member of the governing board or body of a development authority shall attend and complete at least eight hours of training on development and redevelopment programs within the first 12 months of the director's or member's appointment to the development authority. Directors and members in office on January 1, 2000, shall be exempt from this requirement unless reappointed for an additional term. [§36-62A-21]

Resource Recovery Development Authorities (Chapter 63)

There is created in each county and municipality a resource recovery development authority to recover and utilize resources contained in sewage sludge, solid waste, and water resources. [§§36-63-2, 36-63-5] A resource recovery authority may not bid or pay compensation for solid wastes being privately processed or reused. [§36-63-8] No bonds or other obligations of any such authority shall constitute an indebtedness or obligation of either the state or any local government, and all bonds and obligations of any authority created by this chapter shall be paid solely from the revenues therein pledged to such payment. No holder of such bonds or obligations may ever compel any exercise of state or local taxing power, nor enforce the payment of such obligations against the property of the state or any local government. [§36-63-10]

Recreation Systems (Chapter 64)

Counties and municipalities may acquire or lease lands or buildings, or both, within or beyond the corporate limits of the municipality, for parks, playgrounds, recreation centers, or other recreational uses; they may provide, through appropriation from their general fund, for the conduct of a local recreation system, the purchase of equipment, and the maintenance of any land or building acquired or leased for such purposes. [§36-64-2]

The governing body of a county or municipality may establish a park or recreation board that is authorized to accept any grant, devise, bequest, or gift of real or personal property or money, the principal or income of which is to be applied for use for playground or recreation purposes. Any acceptance of a grant, devise, bequest, or gift that would subject the county or municipality to any additional expense must be approved by the local governing body of such county or municipality. [§§36-64-5, 36-64-6]

The governing body of any county or municipality may issue bonds for the purpose of acquiring lands or buildings for parks, playgrounds, recreation centers, and other recreational purposes, and the necessary equipment thereof. [§36-64-7]

Upon receipt of a petition signed by at least 10 percent of the registered voters of a county or municipality, the governing body of the county or municipality must appropriate funds and provide for the establishment, maintenance, and operation of a supervised recreation system; or if the question of a special tax is presented by petition, the local governing authority must submit the question of the establishment, maintenance, and conduct of such a system to the voters at the next general or special election occurring later than 30 days after the filing of the petition. [§36-64-8(a)] The local governing authority may appropriate funds and provide for the establishment of a

supervised recreation system upon its own motion; or if a special tax is necessary, it may upon its own motion submit the question to the voters at the next general or special election occurring more than 30 days after the making of such motion. [§36-64-8(b)] Following a favorable vote, the governing body of the county or municipality shall, as it deems practical, allocate the revenues from the adopted tax measure to the establishment of a supervised recreation system. [§36-64-9]

The governing body of any county or municipality, where the provisions of this chapter have been adopted by the voters, must annually levy and collect a tax sufficient to provide for an adequate recreation program in the area specified, in an amount within the range approved by the voters. This tax shall be designated a "recreation tax" and shall be levied and collected in the same manner as is the general tax of the county or municipality. [§36-64-10] The cost and expenses associated with establishing and maintaining a supervised recreation system of parks, playgrounds, recreation centers, and other recreational facilities must be paid out of taxes or other funds received for this purpose. [§36-64-11]

Immunity from Antitrust Liability (Chapter 65)

In exercising powers specifically granted to them by the General Assembly, municipal and county governing authorities are immune from antitrust liability to the same extent as the State of Georgia. [§§36-65-1, 36-65-2]

Advanced Broadband Collocation (Chapter 66B)

Applications for collocation or modification of a wireless facility entitled to streamlined processing shall be reviewed for conformance with applicable site plan and building permit requirements, including zoning and land use conformity, but shall not otherwise be subject to the issuance of additional zoning, land use, or special use permit approvals

beyond the initial zoning, land use, or special permit approvals issued for such wireless support structure or wireless facility. The intent of this section is to allow previously approved wireless support structures and wireless facilities to be modified or accept collocations without additional zoning or land use review beyond that which is typically required by the local governing authority for the issuance of building or electrical permits. A local governing authority's review of an application to modify or collocate wireless facilities on an existing wireless support structure shall not include an evaluation of the technical, business, or service characteristics of such proposed wireless facilities. A local governing authority shall not require an applicant to submit radio frequency analyses or any other documentation intended to demonstrate the proposed service characteristics of the proposed wireless facilities, to illustrate the need for such wireless facilities, or to justify the business decision to collocate such wireless facilities; provided, however, that the local governing authority may require the applicant to provide a letter from a radio frequency engineer certifying the applicant's proposed wireless facilities will not interfere with emergency communications. Within 90 calendar days of the date an application for modification or collocation of wireless facilities is filed with the local governing authority, unless another date is specified in a written agreement between the local governing authority and the applicant, the local governing authority shall (1) make its final decision to approve or disapprove the application and (2) advise the applicant in writing of its final decision. Within 30 calendar days of the date an application for modification or collocation is filed with the local governing authority, the local governing authority shall determine if it is a complete application and, if it determines the application is not a complete application, notify the applicant in writing of any information required to complete such application. [§36-66B-4] Within 150 calendar days of the date an application for a new wireless support structure is filed with the local governing authority, unless another date is specified in a written agreement

between the local governing authority and the applicant, the local governing authority shall (1) make its final decision to approve or disapprove the application and (2) advise the applicant in writing of its final decision. Within 30 calendar days of the date an application for a new wireless support structure is filed with the local governing authority, the local governing authority shall determine if it is a complete application and, if it determines the application is not a complete application, notify the applicant in writing of any information required to complete such application. [§36-66B-5]

Streamlining Wireless Facilities and Antennas (Chapter 66C)

As a condition to the issuance of a permit to collocate a small wireless facility or to install, modify, or replace a pole or a decorative pole for collocation of a small wireless facility in a right of way, the applicant shall pay the following fees and rates:

1. A fee for each application for the collocation of each small wireless facility on an existing pole assessed by the authority not to exceed $100.00 per small wireless facility;
2. A fee for each application for each replacement pole with an associated small wireless facility assessed by the authority not to exceed $250.00;
3. A fee for each application for each new pole with an associated small wireless facility assessed by the authority not to exceed $1,000.00 per pole with an associated small wireless facility;
4. An annual right of way occupancy rate assessed by the authority for nonexclusive occupancy of the right of way by the applicant not to exceed: (A) One hundred dollars per year for each small wireless facility collocated on any existing or replacement pole, including an existing or replacement authority pole; or (B) Two hundred dollars per year for each new pole, other than a replacement pole, with an associated small wireless facility;

5. An annual attachment rate for collocations on authority poles not to exceed $40.00 per year per small wireless facility, which shall be nondiscriminatory regardless of the services provided by the collocating wireless provider;
6. A fee for make-ready work, as provided in subsection (n) of Code Section 36-66C7; Generally applicable nondiscriminatory fees for any permit required under generally applicable law; provided, however, that an applicant shall not be required to obtain or pay any fees for a building permit, as the permit issued pursuant to this chapter serves as a building permit for the applicable poles and small wireless facilities.

The monetary caps provided in paragraphs (1), (2), (3), (4), and (5) of subsection (a) of this Code section shall increase 2.5 percent annually beginning January 1, 2021. [§36-66C-2]

Mutual Aid (Chapter 69)

Local law enforcement agencies may, with the approval of the local governing authority of any such agency's political subdivision, cooperate and render assistance extraterritorially in any criminal case or in the apprehension or arrest of any person who violates a criminal law of this state. Local fire departments may, with the approval of the local governing authority of their political subdivision, cooperate and render assistance extraterritorially in preventing or suppressing a fire or in protecting life or property. Emergency medical technicians of any political subdivision may, with the approval of the governing authority of such political subdivision, render extraterritorial assistance in a local emergency or in transporting wounded, injured, or sick persons. [§36-69-3]

Unless otherwise provided by contract, the political subdivision that furnishes emergency aid pursuant to this law shall pay any expenses incurred, including the loss of or damage to equipment; wages, salary, travel, and maintenance expenses of its

employees; and any amounts incurred due to death or personal injury to its employees. [§36-69-5]

Neither a public safety agency that requests such assistance nor the political subdivision in which the public safety agency is located may be held liable for any acts or omissions of employees of a responding public safety agency rendering assistance extraterritorially. [§36-69-7]

None of the provisions of this law create a duty to render assistance or remain at the scene of a local emergency for any length of time, and assistance may be denied or discontinued at any time at the discretion of the officer in command of the public safety agency rendering assistance at the scene of the local emergency. [§36-69-8]

Interlocal Cooperation (Chapter 69A)

Counties and municipalities are authorized to enter into agreements and contract with localities in other states for the joint provision of services regarding any of the powers, privileges, or authority they are authorized to provide. [§§36-69A-2, 36-69A-4] Such interstate agreements must specify the manner of financing the joint or cooperative undertaking and of maintaining a budget for such undertaking. A separate legal or administrative entity created by an interlocal government is not authorized to assess, levy, or collect ad valorem taxes; issue general obligation bonds; or exercise the power of eminent domain. The contract shall contain provision for the absolute termination of the contract without any further obligation on the part of the county or municipality at the end of the calendar year in which the agreement was executed or at the end of each succeeding calendar year for which it has been renewed. The contract shall also state the total obligation of the county or municipality for the calendar year of the agreement's execution and the total obligation that will be incurred in each calendar year renewal term. No contract developed and executed pursuant to this law shall be

deemed to create a debt of the county of municipality for the payment of any sum beyond the calendar year of the renewal. [§36-69A-4] Any county or municipality entering into an agreement pursuant to this law may appropriate funds and may sell, lease, give, or otherwise supply the administrative board or other legal or administrative entity created to operate the joint or cooperative undertaking by providing such personnel or services as may be within its legal power to furnish. [§36-69A-7]

Coordinated and Comprehensive Planning and Service Delivery by Counties and Municipalities (Chapter 70)

Each county and municipality shall automatically be a member of the regional commission for its region (as established by the board of the Department of Community Affairs) and shall pay, when and as they become due, the annual dues required for membership. [§36-70-4(b)]

Each county and all municipalities within a county are required to develop government service-delivery strategies. Each strategy should minimize noncompatible municipal and county land use plans, minimize inefficiencies resulting from duplication of services and competition between local governments, and provide a mechanism to resolve disputes between local governments over service delivery, funding equity, and land use. [§36- 70-20] Agreements for implementation of service-delivery strategies must be filed with the state Department of Community Affairs. If a county and the affected municipalities in the county do not reach an agreement prior to the imposition of sanctions, a means for facilitating an agreement through alternative dispute resolution must be used. If the alternative dispute resolution action is unsuccessful, a public report must be prepared and issued by the neutral party; and the cost of alternative dispute resolution shall be shared pro rata by the governments in dispute based on population. If a county and the affected municipalities fail to reach an agreement after imposition of sanctions, either

the county or any affected municipality may file a petition in superior court seeking mandatory mediation. Mediation costs will be shared pro rata by the affected governments based on population. If no service-delivery agreement is reached at the end of mediation, any party may petition the superior court and seek a resolution of the items in dispute. The court has discretion to hold sanctions in abeyance pending disposition of the matter. [§36-70-25.1] No state administered financial assistance or grant, loan, or permit shall be issued to any local government or authority which is not included in a department-verified strategy or for any project which is inconsistent with such strategy, provided, however, that a municipality or authority located or operating in more than one county shall be included in a department verified strategy for each county wherein the municipality or authority is located or operating. The preceding sentence shall not apply to any drinking water project of the Georgia Environmental Finance Authority or of any local government or authority if such project is a proposed drinking water supply reservoir or any water withdrawal, treatment, distribution, or other potable water facility associated with such reservoir, and the project shall furnish potable water to wholesale users in incorporated areas in one or more counties. Within one year after such proposed drinking water supply reservoir becomes operational, the local governments and authorities in the affected county or counties shall update their service delivery strategy or strategies to be consistent with water supply arrangements resulting from the operation of such reservoir. So long as a process to resolve disputes as required by Code §36-70-24 has been established between the county and each municipality containing 500 or more persons within the county, if a municipality containing fewer than 500 persons within the county fails to establish the process to resolve disputes, the sanctions specified shall not be imposed upon the county within which any such municipality or portion of any such municipality is located or any other municipality located in such county. Any local government or authority subject to the

sanctions for failure to adopt a strategy shall again become eligible for state assistance, grants, loans, and permits on the first day of the month following verification of the strategy. [§36-70-27] Each county and its municipalities are required to review, and revise if necessary, their service-delivery strategy in conjunction with updates of their comprehensive plan whenever necessary to change service-delivery or revenue-distribution arrangements; whenever necessary due to changes in revenue-distribution arrangements; in the event of creation, abolition, or consolidation of local governments; when the existing service-delivery strategy agreement expires; or whenever the county and affected municipalities agree to revise the strategy. [§36-70-28]

Development Impact Fees (Chapter 71)

The purposes of this part of state law are to ensure that adequate public facilities are available to serve new growth and development, to promote orderly growth and development, to establish minimum standards for the adoption of development impact fee ordinances by municipalities and counties, to ensure that new growth and development is required to pay no more than its proportionate share of the cost of public facilities, and to prevent duplicate and ad hoc exactions. [§36-71-1]

Counties and municipalities that have adopted a comprehensive plan containing a capital improvements element are authorized to impose (by ordinance) development impact fees as a condition of approval on all development, but any portion of a project for which a valid building permit has been issued prior to the effective date of an impact fee ordinance shall not be subject to the ordinance, so long as the building permit remains valid and construction is commenced pursuant to the terms of the permit. [§36-71-3]

The calculation and imposition of development impact fees must be made pursuant to and comply procedurally with state law. [§§36-71-4, 36-71-6] Development impact fee

ordinances must provide that all impact fees collected shall be maintained in one or more interest-bearing accounts and that such interest will be treated as part of the fund on which it is earned and will be subject to all restrictions placed on the use of development impact fees under the provisions of this law. Accounting records must be maintained for each category of system improvements (i.e., capital improvements that are public facilities and are designed to provide service to the community at large [§36-71-2(20)]) and the service area where the fees are collected. Impact fees may be expended only for the category of system improvements for which they are collected and in the service area where they are collected. Impact fees may not be expended for any purpose that does not involve system improvements that serve new growth and development. As part of its annual audit process, a county or municipality must prepare an annual report, by category of public facility and service area, describing the amount of development impact fees collected, encumbered, and used during the preceding year. In municipalities that have more than 140,000 parcels of land, the Development Impact Fee Advisory Committee (see §36-71-5) shall report to the governing authority of the municipality any perceived inequities in the expenditure of impact fees collected for roads, streets, and bridges, including rights of way, traffic signals, landscaping, or any local components of state or federal highways. [§36-71-8]

Refunds of development impact fees shall be provided for in the event that the services for which the fee was assessed are denied or the fee remains unencumbered six years after collection, and they shall include a pro rata share of any interest earned on the unused or excess fee collected. All refunds must be made within 60 days of a determination by the county or municipality that a refund is owed. [§36-71-9]

A county or municipality that adopts a development impact fee ordinance must provide for administrative appeals to the local governing authority, but a developer may pay an

impact fee under protest in order to obtain a building permit or development approval without losing the right of appeal or the right to a refund of any amount deemed to have been illegally collected. A development impact fee ordinance may provide for resolution of disputes by binding arbitration through the American Arbitration Association or otherwise. [§36-71-10]

Counties and municipalities that are jointly affected by development may enter into intergovernmental agreements with each other or with the state. [§36-71-11] Counties and municipalities are not prohibited from entering into private agreements with property owners or developers in regard to the construction or installation of "system improvements" and the provision for credits or reimbursements for "system improvement costs" incurred by the developer. [§36-71-13] Any municipality or county is authorized to collect a proportionate share of the capital cost of water or sewer facilities by way of hookup or connection fees as a condition of providing water or sewer service to new or existing users. [§36-71-13(c)]

Abandoned Cemeteries and Burial Grounds (Chapter 72)

Counties and municipalities are authorized to preserve and protect any cemetery or burial ground that the county or municipality determines has been abandoned or is not being maintained; to expend public money in connection therewith; to provide for the reimbursement of such funds by billing any legally responsible person or levying upon any of his or her property; and to exercise the power of condemnation to acquire any interest in the land necessary for carrying out the purpose of this law. [§36-72-3] The cost of mitigating the harm to an abandoned cemetery or burial ground or reinterring human remains exposed through vandalism by an unidentified vandal or through erosion may be borne by the local government in which jurisdiction the abandoned cemetery or burial ground is located. [§36-72-14]

Contracts for Regional Facilities (Chapter 73)

Whenever a county or municipality proposes to enter into a contract for a regional facility, the county or municipality must conduct at least one public hearing with respect to the proposed contract. Where a county or municipality proposes to enter into a contract for a regional facility to be located outside of such county or municipality and the contract will require the expenditure of public funds of the county or municipality, a financial feasibility study must be conducted prior to entering into such contract. The county or municipality may conduct the study, or it may contract with a third party. Two or more parties proposing to enter into a contract may conduct or contract for a joint financial feasibility study, but the feasibility study must separately address the fiscal concerns of each party to the proposed contract. [§§36-73-2, 36-73-4]

Local Government Code Enforcement Boards Act (Chapter 74)

County and municipal governing bodies are authorized to create local government code enforcement boards that have the authority to hold hearings and assess fines for violations of county or municipal codes and ordinances. Administrative fines assessed by enforcement boards may not exceed $1,000.00 per day, and such fines shall constitute a lien against the land on which the violation exists and upon any real or personal property owned by the violator. [§36-74-1 *et seq*.]

Public Safety and Judicial Facilities (Chapter 75)

There is created in and for each county and municipality a public safety and judicial facilities authority of the county, and any number of counties and municipalities may jointly form an authority to be known as the joint public safety and judicial facilities authority. [§36-75-4] Such authorities are authorized to contract with any county or municipality for a term not exceeding 50 years. [§36-75-7(5)] No bonds or other

obligations incurred by an authority nor any act of the authority shall constitute or create an indebtedness of any county or municipality. [§36-75-9]

Expedited Franchising of Cable and Video Services (Chapter 76)

There has been a comprehensive revision of the laws governing the issuance of franchises for cable television or video service providers. The collection of franchise fees and the controls that counties and municipalities have over cable companies has been significantly diminished. The Consumer Choice for Television Act is too detailed and complex to try to summarize for this publication. The full act should be carefully reviewed regarding the county or municipality's authority to collect cable franchise fees. [§36-76-1 et seq.]

Provisions Applicable to Counties, Municipal Corporations, and Other Local Governmental Entities (Chapters 80–93)

General Provisions (Chapter 80)

Counties and municipalities that are authorized to levy taxes shall have the power to issue notes, certificates, or other evidence of indebtedness in anticipation of the collection of taxes levied or to be levied during the calendar year. [§36-80-2]

In addition to all other legal investments, the governing body of any county or municipality may invest and reinvest money subject to its control in:

1. obligations of the United States and its agencies and instrumentalities,
2. bonds or certificates of indebtedness of Georgia and its agencies and instrumentalities, and
3. certificates of deposit of banks that have deposits insured by the Federal Deposit Insurance Corporation (FDIC) and certain specified amounts in excess of the amount insured by the FDIC. [§36-80-3]

This law does not impair the power of a county or municipality to hold funds in deposit accounts with banking institutions as otherwise authorized by law. [§36-80-3]

The governing body of a county or municipality may delegate the investment authority authorized by this part of state law to the treasurer or other financial officer charged with custody of the funds of the local government, who shall thereafter assume full responsibility for such investment transactions until the delegation of authority terminates or is revoked. [§36-80-4]

No county or municipality shall be authorized to file a petition for relief from the payment of debts as they mature or a petition for composition of its debts under any federal statute providing for such relief or composition, nor may a county or municipality take advantage of any federal statute providing for the adjustment of debts of public subdivisions, agencies, and instrumentalities. [§36-80-5]

There are a number of provisions in state law that address the issuance of unbonded debt. Even though the laws governing unbonded debt are still on the books, they are seldom if ever used. [§§36-80-10 through 36-80-14]

Funds received by the state from the federal government for the sale of timber harvested from military installations and facilities in Georgia shall be allocated to the county in which the facility or installation is located. Of the amount allocated to each county, 50 percent shall be paid to the county governing authority and 50 percent shall be allocated to the county board of education. Funds received by the county governing authority shall be used only for the county road system. [§36-80-15]

A county or municipality may not accept a gift or otherwise acquire real property that is intended to be used for a park or recreational area unless, prior to such acceptance or acquisition, such political subdivision retains an environmental health engineer for a

phase 1 environmental assessment to examine the property for contaminants, hidden methane gas, and similar hazards that would be dangerous to public use of such property and unless such political subdivision receives a report regarding any discovered dangers. If the report discloses significant dangers, the property shall not be accepted or acquired unless the danger is eliminated. A county or municipality is required to retest such property every 20 years after acceptance or acquisition. [§36-80-18]

By January 1, 2002, each county and municipality is required to provide for the general codification of all ordinances and resolutions of that local government having the force and effect of law. The general codification shall be adopted by ordinance and be published promptly together with all local laws pertaining to the local governing authority, codes of technical regulations, and other rules as the governing authority shall specify. Copies of the code, at the discretion of the governing authority, shall be furnished to officers, departments, and agencies of the local government. The code shall be made available to the public for purchase at a reasonable price as fixed by the governing authority. Amendments to the code shall be incorporated into the general codification and published at least annually. Each general codification shall be posted on the Internet. However, in those counties that have established a county law library, a copy of the general codification must be furnished to the county law library. [§36-80-19]

For each fiscal year beginning on and after January 1, 2011, each local school board or governing authority of a county or municipality having an annual budget in excess of $1 million shall, as soon as a local government has adopted, by ordinance or resolution, a final budget for an upcoming fiscal year, electronically transmit a copy of such budget in a Portable Document Format (PDF) file to the Carl Vinson Institute of Government to be posted on a website by the Carl Vinson Institute of Government as soon as practicable.

In no event shall the PDF copy of the budget be transmitted to the Carl Vinson Institute of Government more than 30 calendar days following the adoption of the budget ordinance or resolution. After the close of a fiscal year, a copy of the audit of each local government shall be electronically transmitted as a PDF to the Carl Vinson Institute of Government and posted on the website by the Carl Vinson Institute of Government as soon as practicable. The PDF copy of the audit of a county, municipality, or consolidated government shall be transmitted to the Vinson Institute concurrent with submission of the audit to the state auditor as required by subsection (d) of Code §36-81-7. The audit of a school district shall be transmitted to the Carl Vinson Institute of Government concurrent with submission of the audit to the State Board of Education as required by rule and regulation of the State Board of Education. Concurrent with the submission of the annual report by local law enforcement agencies required by subsection (g) of Code Section 9-16-19, a copy of such report shall be electronically transmitted as a PDF to the Vinson Institute and posted on the website by the Vinson Institute as soon as practicable. [§36-80-21]

No local governing body, whether acting through its governing body or by an initiative, referendum, or any other process, shall enact, adopt, implement, or enforce any sanctuary policy prohibiting or restricting local officials or employees from communicating or cooperating with federal officials or law enforcement officers with regard to reporting immigration status information while such local official or employee is acting within the scope of his or her official duties. Any local government that acts in violation of this Code section shall be subject to the withholding of state funding or state administered federal funding other than funds to provide services specified in subsection (d) of Code Section 50-36-1. As a condition of funding, the Department of Community Affairs, the Department of Transportation, or any other state agency that

provides funding to local governing bodies shall require certification pursuant to Code Section 50-36-4 as proof of compliance with this Code section. [§36-80-23; §50-36-4]

An elected official of a county, municipal corporation, local school system, or consolidated government shall be prohibited from the use of a government purchasing card or a government credit card unless:

1. Such purchases are solely for items or services that directly relate to such official's or constitutional officer's public duties; and
2. Such purchases are in accordance with guidelines adopted by the county, municipal corporation, local school system, or consolidated government.

Documents related to such purchases incurred by such elected officials or constitutional office shall be available for public inspection.

No such county, municipal corporation, local school system, or consolidated government shall issue government purchasing cards or government credit cards to elected officials on or after January 1, 2016, until the governing authority of such county, municipal corporation, local school system, or consolidated government, by public vote, has authorized such issuance and has promulgated specific policies regarding the use of such government purchasing cards or government credit cards for elected officials of such county, municipal corporation, local school system, or consolidated government. No constitutional officer shall issue government purchasing cards or government credit cards to himself, herself, or his or her employees on or after July 1, 2016 until he or she has promulgated specific policies regarding the use of such government purchasing cards or government credit cards that apply to himself or herself and his or her employees and such policies have been filed with the governing authority of the county. Such policies shall include the following:

1. Designation of officials who shall be authorized to be issued such government purchasing cards or government credit cards;
2. A requirement that, before being issued a government purchasing card or government credit card, authorized users shall sign and accept an agreement with the county, municipal corporation, local school system, consolidated government, or constitutional officer issuing the government purchasing card or government credit card that such users will use such cards only in accordance with the policies of the issuing governmental entity or constitutional officer;
3. Transaction limits for the use of such cards;
4. A description of purchases that shall be authorized for use of such cards;
5. A description of purchases that shall not be authorized for use of such cards;
6. Designation of a government purchasing card or government credit card administrator;
7. A process for auditing and reviewing purchases made with such cards; and
8. Procedures for addressing a violation of such purchasing card or credit card policies and imposing penalties for violations including, but not limited to, revocation of purchasing card or credit card privileges. Nothing in such procedures or any administrative action taken pursuant thereto shall preclude any other civil or criminal remedy under any other provision of law. [§36-80-24]

If a bid or proposal opportunity is extended by a county, municipal corporation, or local board of education for goods, services, or both valued at $250,000.00 or more, such bid or proposal opportunity shall be advertised by such respective local governmental entity in the Georgia Procurement Registry at no cost to the local governmental entity. Such bid or proposal opportunity shall be advertised on such registry for the same period of time, as set by ordinance or policy, if any, as the county, municipality, or local board of education advertises bid or proposal opportunities in the official legal organ or other media normally utilized by the local governing entity. Each advertisement shall include

such details and specifications as will enable the public to know the extent and character of the bid opportunity. [§36-80-27]

In any case where a county or municipality is required to publish a legal notice in the county or municipal legal organ or other newspaper of general circulation, such notice may additionally be published by posting it in a conspicuous place on the website of the county or municipality, as applicable, or on a common state-wide website. Such postings must remain in place on the website until the conclusion of the event of action being advertised, although no such posting shall be required to stay up for longer than one year. [§36-80-29]

Budgets and Audits (Chapter 81)

The purpose of this state law is to establish minimum budget, accounting, and auditing requirements for local governments so as to provide local taxpayers with an opportunity to gain information concerning the purposes for which local revenues are proposed to be spent and are actually spent and to assist local governments in generally improving local financial management practices. This law is also intended to provide for the collection and reporting of information to assist local taxpayers and local policymakers in understanding and evaluating local government service-delivery options. [§36-81-1]

Every local governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government. All local governments shall operate under an annual balanced budget for the general fund, each special revenue fund, and each debt-service fund in use by the local government. Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. A budget ordinance or resolution is deemed balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations. Nothing in this law shall preclude a local government from

amending its budget so as to adapt to changing governmental needs during the fiscal year. Amendments shall be made by an increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or a transfer of appropriations among departments, both of which shall require approval of the governing authority, or by a transfer of appropriations within any fund below the local government's legal level of control, which shall require only the approval of the budget officer. The governing authority of a local government may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period. All units of local government shall adopt and use the Uniform Chart of Accounts for Local Governments developed by the Department of Community Affairs within 18 months of the adoption of such uniform chart of accounts by the state department. (The department was required to adopt the initial local government uniform chart of accounts no later than December 31, 1998.) The Department of Community Affairs is authorized to grant a waiver delaying the adoption of the initial uniform chart for a maximum of two years upon a clear demonstration that conversion of the accounting system of the local government within the specified time would be unduly burdensome. [§36-81-3]

All counties and municipalities shall adopt and use the uniform charts of accounts developed by the Department of Community Affairs in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association. [§36-81-3(e) and (f)]

A local government may be authorized by charter or local law to have an executive budget, under which an elected or appointed official acting as chief executive of the local government exercises the initial budgetary policy-making function, while another

official designated as the budget officer exercises the administrative functions of budgetary preparation and control. [§36-81-4]

The budget officer shall, by the date established by the governing authority, prepare a proposed budget for the local government for the ensuing budget year. The proposed budget shall be an estimate of the financial requirements at the legal level of control, by fund, for the appropriate budget period, and in such form and detail as is required. At a minimum, the budget shall provide a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. The budget must include a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. On the date established by the governing authority, the proposed budget must be submitted to the governing authority for review prior to enactment. When the budget is submitted, a copy of it shall be placed in a public location convenient to all residents. The governing authority shall make every effort to provide access during reasonable business hours to the public for review of the proposed budget prior to adoption; a copy of the budget shall be made available, upon request, to the news media. At the time the budget is to be submitted to the governing authority, a statement advising the public of the availability of the budget shall be published in a newspaper of general circulation as a prominently displayed advertisement or news article and not among other legal notices. At least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing. State law authorizes the holding of additional hearings. [§36-81-5]

After the conclusion of the budget hearing, the governing authority shall adopt a budget ordinance or resolution that makes appropriations in such sums as are deemed sufficient, whether or not such sums are greater or less than those presented in the

proposed budget. The budget must be adopted at a public meeting that shall be advertised in the same manner as are budget hearings for at least one week prior to the meeting. Regardless of its form, the budget is subject to the requirements of state law. [§36-81-6]

Each local government having a population in excess of 1,500 persons or expenditures of $550,000.00 or more shall have annual audits of the financial affairs and transactions of all of its funds and activities. Local governments with populations of less than 1,500 persons or expenditures of less than $550,000.00 shall have audits at least once every two years. Local governments with expenditures of less than $550,000.00 in that government's most recently ended fiscal year may elect to prepare, in lieu of the biennial audit otherwise required, an annual report of agreed-upon procedures that shall include, at a minimum, proof and reconciliation of cash, confirmation of cash balances, a listing of bank balances by bank, a statement of cash receipts and cash disbursements, a review of compliance with state law, and a report of agreed-upon procedures. [§36-81-7(a)]

Audits of local governments shall be conducted in accordance with generally accepted government auditing standards, and each audit shall contain a statement of any agreement or arrangement under which the local government has assumed any actual or potential liability of any governmental or private entity. The statement must include the purpose of the agreement or arrangement, the identity of the entity upon whose obligations the local government is or may become liable, and the amount of the actual and the maximum potential liability. [§36-81-7(b)]

At a minimum, all audit reports of local governments shall contain financial statements setting forth the financial condition and results of the operation of each fund and activity and the opinion of the auditor of the financial statement. In addition to an

explanation of any qualifications or disclaimers, the opinion of the auditor shall disclose, in accordance with generally accepted government auditing standards, any apparent material violations of state or local law discovered during the audit. [§36-81-7(c)]

Local governments that are required to have annual audits prepared shall have copies of the audit reports forwarded to the state auditor within 180 days after the close of the fiscal year. In addition to the audit report, the local government is required to forward to the state auditor, within 30 days after the due date of the audit report, written comments on the findings and recommendations in the report, including a plan for corrective action, taken or planned, and comments on the status of the corrective action taken on prior findings. If corrective action is not necessary, the written comments should include a statement describing the reason it is not. In the case of local governments that are only required to have audits prepared once every two years, the audit reports for both fiscal years should be submitted to the state auditor within 180 days after the close of the second fiscal year, and the written comments, as described above, should be submitted to the state auditor within 30 days after the due date of the audit report. If the state auditor finds that the requirements for audits of local governments have not been complied with, the state auditor shall, within 60 days of receipt of the audit, notify the local government and the auditor who performed the audit and provide them with a list of deficiencies to be corrected. A copy of such notification shall be sent to each member of the General Assembly whose senatorial or representative district includes any part of the local government. If the required audit or written comments are not received, the state auditor shall, within 10 days of the appropriate date, notify the local government that an audit has not been received as required by law. Such notification shall also be sent to each member of the General Assembly whose senatorial or representative district includes any part of the local

government. The state auditor, for good cause shown by the local government for which an audit is being or will promptly be conducted, may waive the requirement for the completion of the audit within 180 days, and the waiver shall be for an additional period of not more than 180 days. No such waiver shall be granted to the same local government for more than two successive years. No state agency shall make or transmit any state grant funds to any local government that has failed to provide all of the audits required by law within the preceding five years. [§36-81-7(d)]

A copy of the audit and any comments made by the state auditor shall be maintained as a public record for public inspection during regular hours at the principal office of the local government. [§36-81-7(e)]

Upon a failure, refusal, or neglect to have an annual audit made, or a failure to file a copy of the audit with the state auditor, or a failure to correct audit deficiencies, the state auditor shall have a prominent notice published in the legal organ of, and any other newspapers of general circulation in, the local government. Such notice shall be published as a prominent advertisement or news article and not in the section where legal notices appear. The notice shall be published twice and shall state that the local government has failed or refused to file an audit report or to correct deficiencies for the fiscal year or years in question and that such failure or refusal is in violation of state law. [§36-81-7(f)]

Every local government shall submit to the Department of Community Affairs an annual report of local government finances that shall include the revenues, expenditures, assets, and debts of all of its funds and agencies. Such annual report shall further identify the total amount of speeding fine revenue collected by the local government. Every local government that levies an excise tax on rooms, lodgings, and accommodations shall also submit a schedule of all revenues from the tax which are expended for the

promotion of tourism, conventions, and trade shows or any other tourism-related purpose which is specified in state law at O.C.G.A. §48-13-51. The schedule shall identify both the project or projects involved and the contracted entity involved in each expenditure. The Department of Community Affairs has the authority to require local governments to submit financial reports as a condition of receiving state-appropriated funds from the Department. Furthermore, a local government authority or a local independent authority shall not incur debt or credit obligations until such time as it meets such reporting requirement. Failure to comply with the reporting requirement shall have no adverse effect on any outstanding debt or credit obligation of any local government authority or local independent authority. [§36-81-8(b) and (c)]

Each grant of state funds to a recipient local government from the governor's emergency fund or from a special project appropriation in an amount greater than $5,000.00 shall be conditioned upon the receipt by the state auditor of a properly completed grant certification form. This form shall require the local government and the local government auditor to certify that the grant funds were used solely for the express purpose(s) for which the grant was made. The grant certification form shall be filed with the annual audit for each year in which such grant funds are expended or remain unexpended by the local government. The cost of performing such audit shall be an eligible expense of the grant, but the cost of the audit shall not exceed 2 percent of the amount of the grant or $250.00 per audit, whichever is less. The local government is authorized to deduct the cost of the audit from the funds to be disbursed. [§36-81-8.1(b)] However, where the grant of state funds is for $5,000.00 or less, the grant shall require submission of a grant certification form to the state auditor and a certification from the local government that the funds were used solely for the express purpose(s) for which the grant was made. When such grant is to a subrecipient of the local

government, a notarized affidavit executed by an executive officer of the subrecipient certifying that the funds were used solely for the express purpose(s) for which the grant was made must be submitted to the local government. [§36-81-8.1(c)] The governor or the appropriation committee of either the house of representatives or the senate shall have the right and authority to direct and require any recipient local government to obtain or perform an audit of the grant of any state funds from the governor's emergency fund or from a special project appropriation, regardless of the amount. A recipient local government is authorized to obtain or perform an audit of the grant of any state funds from the governor's emergency fund or from a special project appropriation that are passed on to a subrecipient, regardless of the amount. [§36-81-8.1(d)] Failure to comply with the requirements of this law will result in forfeiture of such grant and require the return to the state of any grant funds that have been received by the local government. In the case of a subrecipient, the subrecipient shall be responsible for returning to the state any grant funds not used for the purposes for which the grant was made. A grant recipient or subrecipient shall be ineligible to receive any other state funds until all unallowed expenditures are returned to the state, but a recipient local government shall not be ineligible for additional funds when it is only the subrecipient that has not used the funds expressly for the purpose for which the grant was made. [§36-81-8.1(e)] No subrecipient of funds from a local government shall be considered an agent of the local government; be indemnified or held harmless by the local government for any negligence, misfeasance, or malfeasance; or be liable for any expenditure of a state grant by a subrecipient. [§36-81-8.1(f)]

Bonds (Chapter 82)

State law contains a number of provisions that deal with the issuance of bonds by counties and municipalities. The Code provides for such things as the procedures for the

authorization of bonded debt, which address the notice required for holding an election on the question of the issuance of bonded debt, the selling of bonds at discount, the use of surpluses from overestimated projects, and the refunding of all or any part of the bonded indebtedness of a county or municipality [§36-82-1]; the expenditure of bond funds for purposes other than that stated in the bond notice [§36-82-4.2]; authorized investments for bond proceeds [§36-82-7]; the requirement that the state auditor must certify pension obligation bonds before their issuance[§36-82-9]; the prohibition against any political subdivision or any department, agency, authority, retirement system, or pension fund of the political subdivision purchasing such bonds [§36-82-9]; the requirement that a local government report to the Department of Community Affairs the issuance of more than $1 million in obligations [§36-82-10]; the validation of bonds [§§36-82-20 through 36-82-47]; revenue bonds [§§36-82-60 through 36-82-85]; the limitation of the maturity schedules of revenue bonds to 40 years and the limitation of the interest rates of revenue bonds to 9 percent [§36-82-64]; the validation of revenue bonds [§§36-82-73 through 36-82-83]; the regulation of interest rates for county and municipal bonds other than general obligation bonds [§§36-82-120 through 36-82-124]; the creation of repayment of obligations [§§36- 82-140 through 36-82-142]; the Georgia allocation system [§§36-82-181 through 36-82- 202]; the issuance of such obligations in the form of commercial paper; [§§36-82-240, 36- 82-241] and interest rate management agreements. [§§36-82-250 through 36-82-256]

When bonds are issued by a county or municipality in the amount of $5 million or more, the expenditure of the proceeds is subject to an ongoing performance audit or performance review. The county or municipality shall contract with a certified public accountant or with an outside auditor, consultant, or other provider who is accredited or certified in the field of performance audits or reviews. The accountant, auditor,

consultant, or other provider must have significant experience and competence in conducting comprehensive audits and reviews in conformance with generally accepted government auditing standards. The performance audit or review shall include a goal of ensuring to the maximum extent possible that the bond funds are expended efficiently and economically to secure for the county or municipality the maximum possible benefit from the bond funds. The contract shall provide for the issuance of periodic public reports regarding which expenditures are meeting the established goal and shall be made accessible through electronic or paper format or both at a location advertised in the legal organ not less than once annually. The contract shall also provide for the issuance of periodic public recommendations for meeting the previously established goal and shall be made accessible through electronic or printed format or both at a location advertised in the legal organ not less than once annually. [§36-82-100(b) and (c)]

The auditor, consultant, or other provider who is to carry out the performance audit or preview shall be selected through a public request for proposals process. The reasonable cost of the performance audit or preview shall be paid from proceeds of the bonds unless a specific waiver of public accountability is included in a legal advertisement that expressly states that no performance audit or review shall be conducted with respect to the bond issue. The waiver shall appear in bold type in the legal advertisement within the public notice soliciting public approval of the bond issue. [§36-82-100(d)]

On and after May 5, 2006, the expenditure of bond proceeds shall be under the jurisdiction of and subject to review by the inspector general of the state with respect to any claim of fraud, waste, abuse, or mismanagement of funds. These provisions shall

apply to any bonds issued after May 5, 2006, until all of the proceeds of such bond issue have been expended. [§36-82-100(e) and (f)]

Local Government Investment Pool (Chapter 83)

In recognizing that the public interest is served by the maximum and prudent investment of idle public funds so that the need for taxes and other public revenues is decreased commensurately with the earnings on such investments, and to secure the maximum benefit from the deposit and investment of public funds, the law authorizes the establishment of a state-administered pool for the investment of local government funds, and authorizes the investment of local public funds through the local government investment pool. [§36-83-2]

Subject to the procedures set forth in the law creating the local government investment pool, the governing authority of any county or municipality may invest and reinvest any money subject to its control in:

1. obligations of this state or other states,
2. obligations issued by the U.S. government,
3. obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States,
4. obligations of any corporation of the U.S. government,
5. prime bankers' acceptances,
6. the Local Government Investment Pool established by state law,
7. repurchase agreements, and
8. obligations of other political subdivisions of this state. [§36-83-4(a)]

The governing authority of any county or municipality may delegate the investment authority to the treasurer or other financial officer charged with the custody of the funds of the local government. In selecting investments, the highest rate of return shall be the

objective, given equivalent conditions of safety and liquidity. This law shall in no way impair the power of local governments to hold funds in deposit accounts with eligible depository institutions (i.e., any commercial bank or trust company, mutual savings bank, savings and loan association, or building and loan association existing under the laws of Georgia or the United States and domiciled in Georgia). [§36-83-4(b)(c)(d)]

Local governments shall require pledges of collateral from depository institutions as provided in Chapter 8 of Title 45 (Accounting for Public Funds) of the Georgia Code. [§36-83-5]

Local governments are encouraged to effect transfers among separate funds for the pooling of amounts available for investment. Pooling may be accomplished through interfund advances and other appropriate means consistent with recognized principles of accounting if:

1. moneys are available for the investment period required;
2. the investment fund can repay the advance by the time the funds are needed;
3. the transactions are fully and promptly recorded;
4. the interest earned is credited to the loaning or advancing fund; and
5. the transaction does not violate the law establishing the local government investment pool with respect to prior agreements, laws, or covenants that may restrict pooling. [§36-83-6]

The state Depository Board, through the director of the Office of Treasury and Fiscal Services, may assist local governments in developing effective cash management policies and in investing funds that are temporarily in excess of operating needs. [§36-83-7]

State law provides for the creation of a local government investment pool, requires that the investment policies of the pool be established by the state Depository Board, and

provides that the director of the Office of Treasury and Fiscal Services shall administer the pool on behalf of participating local governments and develop such procedures as are deemed necessary for the efficient administration of the pool. The investment of local government funds, the maintenance of separate accounts for each participant in the pool, and a number of other matters relative to the local government investment pool are detailed in state law. [§36-83-8]

Competition for Public Work Bids (Chapter 84)

When contracting for or purchasing supplies, materials, equipment, or agricultural products, excluding beverages for immediate consumption, local governments shall give preference as far as may be reasonable and practicable to such supplies, materials, equipment, and agricultural products as may be produced or manufactured in this state. Such preference shall not sacrifice quality. In determining whether such a preference is reasonable in any case in which the value of a contract for or purchase of such supplies, materials, equipment, or agricultural products exceeds $250,000, the local government shall consider, among other factors, information submitted by the bidder that may include the bidder's estimate of the multiplier effect on gross state domestic product, public revenues of the state, and public revenues of political subdivisions resulting from acceptance of a bid or offer to sell Georgia-manufactured or -produced goods as opposed to goods that are manufactured or produced out of state. Such estimates shall be in writing. No local government shall divide a contract or purchase that exceeds $250,000 for the purpose of avoiding the requirements of this law. [§36-84-1]

Interlocal Risk Management Agencies (Chapter 85)

A group of municipalities or a group of counties may execute an intergovernmental contract among themselves to form and become members of an interlocal risk management agency. For the purposes of this law, municipalities and counties shall be

deemed to constitute separate classes; no member of any one class shall join with a member of another class for the purpose of creating an interlocal risk management agency. After such an agency has been formed, any municipality or county may become a member and may:

1. pool its general liability risks in whole or in part with those of other municipalities or other counties;
2. pool its motor vehicle liability risks in whole or in part with those of other municipalities or other counties;
3. pool its property damage risks in whole or in part with those of other municipalities or other counties; or
4. jointly purchase accident, disability, supplemental medical, general liability, motor vehicle liability, or property damage insurance with other municipalities or other counties participating in and belonging to the interlocal risk management agency. (The participating municipalities or counties shall be coinsured under a master policy or policies, with the total premium apportioned among the participants.). [§36-85-2]

In authorizing the creation and operation of interlocal risk management agencies, the law specifically provides for such things as the application for a certificate of authority for a group to function as an interlocal risk management agency [§§36-85-5, 36-85-6]; the minimum amounts of money that each agency must possess and maintain [§36-85-7]; the investment of assets by an agency [§36-85-8]; the liability of the members of each agency [§36-85-9]; the revocation, suspension, and refusal to renew an agency's certificate of authority [§36-85-12]; the exemption of interlocal risk management agencies from state and local taxes [§36-85-13]; fund deficiencies and assessments upon members for such deficiencies [§36-85-15]; and the maintenance of excess loss funding programs [§36-85-18].

Enterprise Zone Employment Act (Chapter 88)

A county or municipal governing body may designate one or more areas as enterprise zones. In such enterprise zones, local ad valorem taxes, occupation taxes, license fees, and other local fees other than sales and use taxes may be exempted or reduced from applying to qualified business and service enterprises. [§36-88-5] Creation of an enterprise zone must be consistent with the comprehensive plan or plans of the jurisdiction. The local government may waive, amend, or otherwise modify ordinances so as to minimize the adverse effect on the rehabilitation, renovation, improvement, or new construction of housing or the economic viability and profitability of businesses and commerce located within an enterprise zone. [§36-88-7] State law provides a schedule of ad valorem property tax exemptions for qualifying business and service enterprises from state, county, or municipal ad valorem taxes that would otherwise be levied. The value of the property tax exemptions granted to qualifying businesses and service enterprises within an enterprise zone must not exceed 10 percent of the value of the property tax digest of the creating jurisdiction or jurisdictions. [§36-88-8] Local governments shall report designations of enterprise zones to the Department of Community Affairs. Property tax incentives available to qualified businesses or service enterprises in an enterprise zone must remain in effect for the full 10-year period established by general law, regardless of the termination of the designation of the enterprise zone. An area designated as an enterprise zone under subsection (g) of Code Section 36-88-6 shall remain in existence for 30 years.[§36-88-10]

Homeowner Tax Relief Grants (Chapter 89)

The General Assembly is authorized to annually appropriate funds to the state Department of Revenue for the provision of homeowner tax relief grants to counties, municipalities, and county or independent school districts. [§§ 36-89-2, 36-89-3] The

fiscal authority of each county, municipality, or county or independent school district is required to notify the state Department of Revenue of the total amount of tax revenue that would be generated by applying the sum of state and county millage rates to the eligible assessed value of each qualified homestead in the county, municipality, or county or independent school district. The total amount of actual tax credits given to all qualified homesteads in the county, municipality, or county or independent school district is the amount of the homeowner tax relief grant to that county, municipality, or county or independent school district from the state. Credit amounts shall be applied to reduce the applicable tax liability on a dollar-for-dollar basis, but the total credit granted will not exceed the amount of otherwise applicable tax liability after all homestead exemptions (excluding any homestead exemption under the homestead option sales and use tax) and all applicable millage rollbacks. The grant of funds by the state to a county is conditioned on the county, municipality, or county or independent school district giving a credit for their taxes to each qualified homestead in the county, municipality, or county or independent school district. The county is required to show the credit amount on the ad valorem property tax bill, with a notice that the reduction is the result of homeowner's tax relief enacted by the governor and the General Assembly. [§36- 89-4] If any excess funds remain from the funds granted to any county after the county complies with the credit requirements, such excess funds must be returned by the county to the Department of Revenue. [§36-89-5]

Public Works Bidding (Chapter 91)

All local government public works construction contracts with private persons or entities must be in writing, available for public inspection, and subject to the competitive bidding process as provided by law. The local government letting a contract is required to publicly advertise such contracts with sufficient details and specifications to inform

the public of the extent and character of the work to be done under the contract. Contract opportunities must be advertised at least two times prior to the opening of sealed bids. The first advertisement must be published at least four weeks prior to the opening of the sealed bids, and the second advertisement shall occur at least two weeks after the first advertisement. [§§36-91-20, 36-91-21(a)]

Such contracts must be awarded on the basis of either competitive sealed bidding or competitive sealed proposals. Any contractor who performs any work on any public works construction contract subject to these requirements that was let without complying with the competitive award requirements will not be entitled to receive any payment for such work, if the contractor knew that the contract was let without complying with such requirements. Public works construction contracts are invalid unless the contractor complies with all bonding requirements. [§36-91-21]

The following contracts are not subject to the competitive award requirements: contracts for less than $250,000.00; contracts performed with county correctional institute inmate labor; contracts where the labor is furnished free by the state or federal government; contracts involving federal assistance that is conditioned upon compliance with federal laws or regulations regarding the award of public works construction contracts; contracts necessitated by an emergency; public road contracts; self-performed contracts (however, if in the self-performance of a project, the governmental entity contracts with a private person or entity for a portion of the contract, all of the above provisions shall apply to any contract estimated to exceed $250,000); and sole-source contracts. [§36-91-22]

All bid bonds, performance bonds, payment bonds, and security deposits must be approved and filed with the treasurer or person performing the duties of a treasurer with the local government. Bid bonds, performance bonds, and payment bonds must be

approved as to form and solvency of the surety by an officer of the governmental entity. Whenever it is determined that any surety on a bid, performance, or payment bond has become insolvent; any corporate surety is no longer certified or approved by the Commissioner of Insurance to do business in the state; or for any cause there are no longer proper or sufficient sureties on any or all of the bonds, the contractor may be required to strengthen any or all of the bonds within ten days. All work on the project shall cease unless new or additional bond(s) are furnished. If such bond or bonds are not furnished within such time, the governmental entity may terminate the contract and complete the work of the contract as an agent of and at the expense of the contractor and his or her sureties. [§36-91-40]

Bid bonds are required for all public works contracts with a value in excess of $250,000.00, and local governments are authorized to require bid bonds for contracts with values of $250,000.00 or less. The bid bond must not be less than 5 percent of the total amount of the contract, and no bid can be considered if a bid bond has not been submitted. [§36-91-50] The local government may accept a cashier's check, certified check, or cash in lieu of the bid bond. When the amount of a bid bond does not exceed $750,000.00, the local government may, in its sole discretion, accept an irrevocable letter of credit issued by a bank or savings and loan association in the amount of the bid bond. [§36-91-51]

Performance bonds are required for all public works contracts with a value in excess of $250,000.00, and local governments are authorized to require performance bonds for contracts with values of $250,000.00 or less. Performance bonds must be given by the contractor in an amount at least equal to the total amount of the contract and must be increased as the total amount of the contract is increased. No contract requiring a performance bond is valid unless the contractor has given a performance bond. [§36-

91-70] When the amount of a performance bond does not exceed $750,000.00, the local government may, in its sole discretion, accept an irrevocable letter of credit issued by a bank or savings and loan association in the amount of the performance bond. [§36-91-71]

Payment bonds are required for all public works contracts with a value in excess of $250,000.00, and local governments are authorized to require payment bonds for contracts with values of $250,000.00 or less. No public works contract requiring a payment bond is valid unless the contractor gives the required payment bond. In lieu of a payment bond and in its sole discretion, a local governing authority is authorized to accept a cashier's check, certified check, or cash in an amount equal to the value of the contract for the use and protection of subcontractors and all persons supplying labor, materials, machinery, and equipment for such contract. Payment bonds must be at least equal to the total amount of the contract for the use and protection of subcontractors and all persons supplying labor, materials, machinery, and equipment for such contract. The amount of the payment bond shall be increased if requested by the local governmental entity as the contract amount is increased. [§36-91-90]

In addition to other methods of procurement authorized by law, local governing authorities and local authorities shall be authorized to utilize alternative procedures, to be exercised at the option of each local governing authority or local authority, to provide for the planning, finance, construction, acquisition, leasing, operation, and maintenance of certain water supply or wastewater management facility projects. [§36-91-102(a)] After identifying or being informed of any such water supply or wastewater management facility project that may be suitable for utilization of the following procedures, one or more local governing authorities and local authorities may participate in consideration and implementation of such project. Where more than one

local governing authority or local authority agrees to participate in consideration or implementation of a project, the participants shall designate one of their number to be the lead local authority for purposes of implementing the procedures, provided, however, that not less than one representative of each such participating local governing authority or local authority, as agreed to by such local governing authorities or local authorities, shall have the right to participate in all aspects of such implementation. [§36-91-102(b)] The lead local authority shall evaluate a water supply or wastewater management facility project to determine, in the judgment of the lead local authority, appropriate or desirable levels of state, local, and private participation in financing, constructing, and operating such project. In making such determinations, the lead local authority shall seek the advice and input of affected local governments and is encouraged to seek the advice and input of the Water Supply Division of the Georgia Environmental Finance Authority, affected local governing authorities, applicable planning organizations, and the private financial and construction sectors. The lead local authority shall be authorized to issue a written request for proposals indicating the scope of the project, the proposed financial participations in the project, and the factors that will be used in evaluating the proposals as well as the relative importance of the evaluation factors, and containing or incorporating by reference other applicable contractual terms and conditions, including any unique capabilities or qualifications that will be required of the contractor. Public notice of such request for proposal shall be made at least 90 days prior to the date set for receipt of proposals by posting the legal notice on the websites of each participating local governing authority and local authority in substantially the same manner utilized by such authority to solicit requests for proposals, with a copy of such notice provided simultaneously to each affected local government. Upon receipt of a proposal or proposals responsive to the request for proposals, the lead local authority shall accept written public comment, solicited in the

same manner as provided for notice of proposals, for a period of 30 days beginning at least 10 days after the date set for receipt of proposals. In addition, the lead local authority shall hold at least one public hearing on such proposals within the jurisdiction of each participating local governing authority, participating local authority, or affected local government not later than the conclusion of the period for public comment. The lead local authority, acting by and through a designated representative appointed for such purposes, and with the participation of any designated representatives of other participating local governing authorities or local authorities, shall engage in individual discussions with each respondent deemed fully qualified, responsible, and suitable on the basis of initial responses and with emphasis on professional competence and ability to meet the level of private financial participation called for by the local governing authority. Repetitive informal interviews shall be permissible. Any affected local governments shall receive 10 days' notice of any such individual discussions and interviews and may participate through an appointed representative. In the event that the Georgia Environmental Finance Authority or any other state authority or agency agrees to consider or participate in the water supply or wastewater management facility project, a representative of such authority or agency appointed by such authority or agency may participate in such discussions and interviews. At the discussion stage, the representatives may discuss estimates of total project costs, including, but not limited to, life cycle costing and nonbinding estimates of price for services. Discussions conducted with respondents shall not be public meetings subject to the provisions of Chapter 14 of Title 50 of the O.C.G.A. Proprietary information or trade secrets may be designated by a respondent as subject to one or more exemptions from public disclosure pursuant to the provisions of O.C.G.A. §50-18-72, but such designation shall not be binding on the participating local governing authorities, local authorities, and affected local governments unless consistent with applicable law. At the conclusion of

the discussion stage, on the basis of evaluation factors published in the request for proposal and all information developed in the selection process, the designated representative, with the input of the representatives of any other participating entity and in an open and public meeting subject to the provisions of Chapter 14 of Title 50 of the O.C.G.A., shall select in the order of preference one or more respondents whose qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted by the designated representative with the selected respondents. A representative of any participating local governing authority, participating local authority, and participating state agency or authority shall have the right to notice of and participation in such negotiations. Negotiations conducted with selected respondents shall not be public meetings subject to the provisions of Chapter 14 of Title 50 of the O.C.G.A. The designated representative shall select for approval by the lead local authority the respondent for project implementation based upon contract terms that are the most satisfactory and advantageous to the participating local governing authorities and local authorities based upon a thorough assessment of value and the ability of the final project's characteristics to meet the goals of the participating local governing authorities and local authorities, consistent with applicable statewide and regional water plans and local comprehensive plans. Before making such selection, the designated representative shall consult in an open and public meeting with the representatives of any participating local governing authority, participating local authority, participating state agency or authority, and affected local government. Notwithstanding the foregoing, if the terms and conditions for multiple awards are included in the request for proposal, the lead local authority may award contracts to more than one respondent. Should the lead local authority determine in writing that only one respondent is fully qualified or that one respondent is clearly more highly qualified and suitable than the others under consideration, a contract may be

negotiated and awarded to that respondent. Upon approval of the selection by the lead local authority, a contract or contracts not exceeding 50 years in duration may be entered into with the selected respondents on behalf of all participating entities, subject to approval by each such participating entity and by each affected local government. A dispute over the award of a contract under this article shall be resolved by the filing of a petition in the superior court of the county in which the lead local authority is located within 30 days of the awarding of such contract and shall be determined through the use of a special master appointed by the judge of the superior court of the county in which the lead local authority is located. The decision of the special master with regard to such dispute shall be appealable for a de novo review to the superior court of the county in which the lead local authority is located within 30 days following the decision of the special master. Neither the special master nor the superior court shall be authorized to enjoin or otherwise delay or suspend the execution of the contract and any work to be performed under such contract. Nothing in this section shall require the designated representatives, the lead local authority, or any local governing authority, local authority, or state agency or authority to continue negotiations or discussions arising out of any request for proposal. Every local governing authority and local authority shall be authorized to promulgate reasonable rules or regulations to assist in its evaluation of proposals and to implement the purposes of this article. [§36-91-102(c)]

No public officer, employee, or member of a local governing authority or local authority, with respect to contracts of such local governing authority or local authority, or the General Assembly shall serve as an agent, lobbyist, or board member for any private entity directly or indirectly under a contract or negotiating a contract provided for by this article for three years after leaving his or her position as a public officer, employee, or member of the local governing authority, local authority, or the General Assembly. [§36-91-102(d)]

If a local government adopts a rule, regulation, or ordinance affirming its participation in the process created in this article defining the parameters of partnerships for public facilities and infrastructure, a private entity may submit an unsolicited proposal for a project to the local government for review and determination as a qualifying project in accordance with the guidelines established by the local government.

For any unsolicited proposal of the development of a project received by a local government, the local government may charge and retain a reasonable fee to cover the costs of processing, reviewing, and evaluating the unsolicited proposal, including, without limitation, reasonable attorney's fees and fees for financial, technical, and other necessary advisers or consultants. [§36-91-113]

The comprehensive agreement entered into between the local government and the private entity selected in accordance with this article shall include any user fees, lease payments, or service payments as may be established by agreement of the parties, as well as any process for changing such fees or payments throughout the term of the agreement, and a copy of any service contract. The agreement must also include any reimbursements to be paid to the local government for services provided by the local government as well as delivery of performance and payment bonds in the amounts required in Code Sections 36-91-70 and 36-91-90 and in a form acceptable to the local government for those components of the qualifying project that involve construction, and surety bonds, letters of credit, or other forms of security acceptable to the local government for other phases and components of the development of the qualifying project. [§36-91-115(a)]

Local Governmental Entities (Chapter 92)

Beginning January 1, 2005, the sovereign immunity of counties, municipalities, and consolidated governments for a loss arising out of claims for the negligent use of a

covered motor vehicle is waived up to specified dollar limits. [§36-92-2] Local governments may provide for the payment of claims, settlements and adjustments, and their associated costs by self-insurance, the purchase of liability insurance, use of a fund in the government's budget for the payment of claims, participation in an interlocal risk management agency, or any combination of these. [§36-92-4]

MENTAL HEALTH (TITLE 37)

Habilitation of the Mentally Retarded Generally (Chapter 4)

Habilitation means the process by which skilled personnel help clients (i.e., any person with a developmental disability who seeks habilitation or for whom habilitation is sought) acquire and maintain those life skills that will enable them to cope more effectively with the demands of their own persons and their environment and to raise the level of their physical, mental, social, and vocational abilities. [§37-4-2] The responsibility for paying the expenses of transporting, examining, and caring for clients whose expenses are not otherwise provided for by state law shall be in the following order:

1. the client or his or her estate,
2. persons legally obligated or legally responsible for the support of the client,
3. the county of the client's legal residence, and
4. the Department of Human Resources, when the General Assembly appropriates funds for such purpose. [§37-4-81]

Georgia Behavioral Health and Peace Officers (Chapter 11)

The newly established Georgia Behavioral Health and Peace Officer Co-Responder Act requires community service boards to establish a co-responder program offering assistance to peace officers responding to emergency calls involving persons with behavioral health crises. Each board will establish teams composed of peace officers and

behavioral health professionals as well as a protocol committee for its area. Counties must retain a list that identifies all law enforcement agencies whose routine responsibilities include responding to emergency calls. When a team responds to a crisis, the board shall follow up with the individual within two business days. In the event an individual resides in a different community service board area, the case shall be transferred appropriately. Boards are required to compile and maintain records of services provided by co-responder teams and board team members, including community follow-ups and actions taken on behalf of incarcerated individuals, together with reasonably available outcome data. Boards shall report the data, in a form developed cooperatively by the community service boards, to the Department of Behavioral Health and Developmental Disabilities. Requirements of this Act are contingent upon the appropriation of funds by the General Assembly or the availability of other funds. [O.C.G.A. §37-11-1, et seq.]

MILITARY, EMERGENCY MANAGEMENT, AND VETERANS AFFAIRS (TITLE 38)

General Provisions (Chapter 1)

Subject to the direction of the public officer or authority in charge of a building, office, or meeting hall, municipalities and counties are authorized to furnish free of charge a building, office, or meeting hall and heat, light, utilities, furniture, and janitorial services for the exclusive use of any of the several nationally recognized veterans' organizations and their auxiliaries. [§38-1-2]

Military Affairs (Chapter 2)

The governing authority of any county or municipality is authorized to make appropriations from its funds and to donate real and personal property for the support and maintenance of local forces of the organized militia and for purposes of local, state,

and national defense. [§§38-2-176, 38-2-177] No county or municipality shall raise or appropriate any money toward arming, equipping, uniforming, or in any other way supporting, sustaining, or providing drill rooms or armories for any unauthorized militia or military body. [§38-2-277]

Every officer or employee of a county or municipality shall be entitled to a leave of absence from his or her county or municipal duties while engaged in the performance of ordered military duty and while going to and returning from such duty. Time during which a public officer or employee is on a leave of absence due to ordered military duty shall not constitute an interruption of continuous employment; no such officer or employee shall be subjected directly or indirectly to any loss or diminution of time, service, increment, vacation, holiday privileges, or any other right or privilege because of such absence or be prejudiced with reference to continuance in office or employment, reappointment to office, reemployment, reinstatement, transfer, or promotion because of such absence. Every public officer or employee shall receive his or her salary or other compensation for any and all periods of absence while engaged in the performance of ordered military activity for a period not exceeding a total of 18 days in any federal fiscal year. After expiration of the 18-day period, every public officer or employee may be paid by the government employer the difference between his or her government salary and his or her military salary for any or all periods of absence while engaged in the performance of ordered military duty and while going to and returning from such duty. To the extent that funds are appropriated or otherwise made available to the Department of Community Affairs for such purposes, the department may provide grants to counties, municipal corporations, and other political subdivisions to reimburse them for their costs incurred for such purpose. This law does not apply to anyone who is

involuntarily transferred, assigned, drafted, or inducted into any of the organized militia or reserve components of the armed forces of the United States. [§38-2-279]

Emergency Management (Chapter 3)

The governing body of each county and municipality in this state may establish a local organization for emergency management in accordance with the state emergency management plan. The law contains specific provisions for the appointment of either a full- or part-time director of the local emergency management agency who must be a certified emergency manager. The county or municipality shall designate an office, which shall have appropriate supplies and equipment, in a building owned or leased by the local government, as the emergency management office. Every local government shall have the power to appropriate and expend funds for emergency management purposes, and a state fund is created to provide assistance to local emergency management organizations. Any county that fails at any time to have established a local emergency management organization and any municipality that is not part of its existing county emergency management organization or does not have in place its own emergency management organization shall not be entitled to any state funding for disaster relief assistance. [§38-3-27]

The directors of local emergency management organizations are authorized to develop mutual aid agreements for reciprocal emergency management aid and assistance. [§38-3- 29] The county or municipality in which any equipment is used pursuant to a mutual aid agreement shall be liable for any loss or damage thereto and shall pay any expense incurred in the maintenance and operation thereof. The county or municipality that is aided shall pay and reimburse the county or municipality furnishing the aid for the compensation paid its employees during the rendition of the aid, the actual traveling and maintenance expenses of such employees, and compensation paid or owed

employees for personal injury or death that occurs while the employees are engaged in rendering aid. [§38-3-30]

Counties and municipalities may accept from the federal government or any agency thereof any services, equipment, supplies, materials, or funds for purposes of emergency management. [§38-3-31] No county or municipality or, except in cases of willful misconduct, gross negligence, or bad faith, any employee, agent, or representative of a local government engaged in any emergency management activity authorized by state law shall be liable for the death of or injury to a person or for damage to property as a result of such activity. [§38-3-35]

There is established the Georgia Emergency Communications Authority. The authority shall be an entity within the Georgia Emergency Management and Homeland Security Agency and attached to said agency for all operational purposes. All local governments as of July 1, 2018, shall be members of the authority.

Additional local governments shall become members upon adoption of a resolution or ordinance to impose the monthly 9-1-1 charge and contingent upon approval by the authority which shall not be unreasonably withheld. Any local government member of the authority that ceases operating or contracting for the operation of a public safety answering point shall withdraw from the authority subject to the terms of any contract, obligation, or agreement with the authority. [§38-3-182(a)(1)] The primary purpose of the authority shall be to administer, collect, audit, and remit 9-1-1 revenues for the benefit of local governments, as specified in this article. [§38-3-182(b)] In addition to the purposes specified in subsection (b) of this Code section, the authority shall have the duties and responsibilities to apply for, receive, and use federal grants or state grants or both. [§38-3-182(c)] The authority shall not be required to pay taxes or assessments upon any real or personal property acquired under its jurisdiction, control, possession,

or supervision. All moneys received by the authority pursuant to this article shall be deemed to be trust funds to be held and applied solely as provided in this article. [§38-3-182(h) & (i)]

Beginning January 1, 2019, all 9-1-1 charges and all wireless enhanced 9-1-1 charges imposed by the governing authority of a local government pursuant to Code Section 46-5-133 and collected by a service supplier pursuant to Code Sections 46-5-134 and 46-5-134.1 shall be remitted monthly by each service supplier to the authority not later than the twentieth day of the month following the month in which they are collected. Any charges not remitted in a timely manner shall accrue interest at the rate specified in Code Section 48-2-40, until the date they are paid. [§38-3-185(a)]

Each service supplier collecting and remitting 9-1-1 and wireless enhanced 9-1-1 charges to the authority pursuant to subsection (a) of this Code section shall submit with the remitted charges a report identifying the amount of the charges being collected and remitted from telephone subscribers attributable to each county or municipality that operates a public safety answering point, including counties and municipalities that operate multijurisdictional or regional 9-1-1 systems or have created a joint authority pursuant to Code Section 46-5- 138. [§38-3-185(b)(1)]

The authority shall contract with the Department of Revenue for the collection and disbursement of charges remitted to the authority under subsection (a) of Code Section 38-3-185, other than prepaid wireless 9-1-1 charges under Code Section 46-5-134.2. Under such nonmonetary contract and to defray the cost of administering such collection and disbursement, the Department of Revenue shall receive payment equal to 1 percent of the total amount of the gross charges remitted to the authority under subsection (a) of Code Section 38-3-185, other than prepaid wireless 9-1-1 charges under Code Section 46-5-134.2. The authority shall also contract with the Department of

Revenue for the collection and disbursement of prepaid wireless 9-1-1 charges remitted to counties and municipalities under Code Section 46-5-134.2. Under such nonmonetary contract and to defray the cost of administering such collection and disbursement, the Department of Revenue shall receive payment equal to 0.25 percent of the total amount of the gross charges remitted to the authority or Department of Revenue under Code Section 46-5-134.2. [§38-3-186]

The Department of Revenue shall retain from the charges remitted to it pursuant to subsection (a) of Code Section 38-3-185 and pursuant to Code Section 46-5-134.2 an amount equal to 1 percent of the total amount of such charges and remit such amount to the authority. Except for the amounts retained by the authority, Department of Revenue, and service suppliers pursuant to Code Sections 38-3-186 and 46-5-134 and this Code section, the remainder of the charges remitted by service suppliers shall be paid by the Department of Revenue to each local government on a pro rata basis based on the remitted amounts attributable to each such local government reported by service suppliers in the reports required by subsection (b) of Code Section 38-3-185. Such payments shall be made by the Department of Revenue to such local governments not later than 30 days following the date charges must be remitted by service suppliers to the Department of Revenue pursuant to subsection (a) of Code Section 38-3-185. Under no circumstances shall such payments be, or be deemed to be, revenues of the state and such payments shall not be subject to or available for appropriation by the state for any purpose. [§38-3-188]

MOTOR VEHICLES AND TRAFFIC (TITLE 40)

Registration and Licensing of Motor Vehicles (Chapter 2)

The owner of any vehicle registered in the previous year shall register and obtain a license to operate such vehicle not later than the last day of the owner's registration

period. The owner of any vehicle registered in the previous calendar year who moves his or her residence from a county that does not have staggered registration to a county that has a 4- or 12-month staggered registration or from a county with a 12-month staggered registration period to a county with either a 4-month registration period or without staggered registration shall register and obtain a license to operate the vehicle before the last day of the new registration period or, if the registration time has passed for that year, not later than 30 days following the date of change of residence. [§40-2-21]

The county tax commissioner may charge a fee of $1.00 for each license plate and revalidation decal issued during any calendar year as compensation; $0.25 for each license plate or revalidation decal sold in excess of 4,000 during any calendar year shall become property of the county and shall be turned over to the county fiscal authority. These fees shall not be retained by the tag agent if he or she is a salaried employee of the county and receives a salary in excess of $7,999.00 per year. [§40-2-33] All vehicles owned by the state or a municipality or county that are used exclusively for governmental functions shall be issued license plates and revalidation stickers at the rate of $3.00 per vehicle. The commissioner shall be authorized to grant a waiver of the requirements of this subsection such that regular Georgia license plates may be issued for any vehicle or vehicles owned by the State of Georgia, any municipality of this state, or any other political subdivision of this state upon finding issuance of such waiver to be in the best interest of public safety, public welfare, or efficient administration. [§40-2-37] All vehicles that were registered the previous year and have not been registered by the final day of the owner's registration period shall be subject to a 25 percent penalty and the sum of $3.00, which shall be remitted to the fiscal officers of the appropriate municipality or county. [§40-2-40] The county tag agent shall collect an annual

registration fee of $25.00 for all special and prestige license plates at the time of collection of other registration fees and shall remit that fee to the state revenue commissioner. The law governing the issuance of special license plates contains specific provisions regarding the disbursement of funds raised by the sale of each special license plate. [§40-2-86 et seq.]

Drivers' Licenses (Chapter 5)

Courts are required to forward reports of convictions of violations of laws regulating driver licensing and the operation of vehicles to the Georgia Department of Driver Services. The clerk of the court is required to pay all of the fees received from the department ($.40 for each report submitted electronically) in a timely manner as required by this provision of state law to the general fund of the city or county operating the court. [§40-5-53]

Uniform Rules of the Road (Chapter 6)

A local governing authority may, by ordinance, designate certain public streets or portions of them for the combined use of personal transportation vehicles (PTVs) and regular vehicular traffic. Such ordinances may require the registration and licensing of such PTVs operated within its boundaries for a fee not to exceed $15.00; the license will remain permanently with the PTV unless the PTV is sold or the license is destroyed. Each local governing authority permitting the use of PTVs upon the public streets within its jurisdiction shall erect signs on every highway that comprises a part of the state highway system at that point on the highway that intersects the corporate limits of the municipality or boundaries of the county. Such signs shall be at least 24-by-30 inches in area and shall warn approaching motorists that PTVs are authorized for use on public streets. All costs associated with such signs shall be funded entirely by the local governing authority. Regardless of whether a local ordinance has been approved

regarding the use of PTVs, delivery personnel for a commercial delivery company which has at least 10,000 persons employed in this state may operate PTVs within a residential subdivision with speed limits of 25 miles per hour or less, provided that any PTV utilized by a commercial delivery company shall meet the requirements of 40-6-331 and remit a $50.00 fee every five years to each local authority where a PTV is operated. [§40-6-331]

Any motor vehicle operated by any person who has been declared a habitual violator for three violations of the state's "driving under the influence of alcohol or drugs" statute shall be subject to forfeiture in accordance with the procedures set forth in Chapter 16 of Title 9. [§40-6-391.2]

Reporting Accidents (Chapter 9)

Each state and local law enforcement agency shall submit to the Department of Transportation the original document of any accident report prepared by such law enforcement agency or submitted to such agency by a member of the public. Any law enforcement agency may transmit the information contained on the accident report form by electronic means, provided that the Department of Transportation has first given approval to the reporting agency for the electronic reporting method utilized. All such reports shall be submitted to the Department of Transportation within 14 days when electronically submitted and when not electronically submitted not more than 15 days following the end of the month in which such report was prepared or received by such law enforcement agency. [§40-9-31]

Abandoned Motor Vehicles (Chapter 11)

The fine imposed on a person abandoning a derelict vehicle shall be paid into the general fund of either the county or municipality, depending on who requested removal

of the vehicle, or into the general fund of the municipality or county in which the offense was committed. [§40-11-9]

Prosecution of Traffic Offenses (Chapter 13)

Any fine resulting from the prosecution, in a municipal court, of a violation of the law prohibiting the operation of an unregistered vehicle or a vehicle without a current license plate, revalidation decal, or county decal shall be paid into the treasury of the municipality. [§40-13-22] Any fines resulting from the prosecution of traffic offenses in probate court shall be paid into the county treasury or into the treasury of the municipality if the case is disposed of by the municipal court. [§40-13-26]

Use of Speed Detection and Traffic-Control Signal Monitoring Devices (Chapter 14)

There shall be a rebuttable presumption that a law enforcement agency is employing speed detection devices for purposes other than the promotion of the public health, welfare, and safety if the fines levied based on the use of speed detection devices for speeding offenses are equal to or greater than 35 percent of a municipal or county law enforcement agency's budget. For purposes of this Code section, fines collected for citations issued for violations of Code Section 40-6-180 shall be included when calculating total speeding fine revenue for the agency; provided, however, that fines for speeding violations exceeding 20 miles per hour over the established speed limit shall not be considered when calculating total speeding fine revenue for the agency. [§40-14-11(d)]

A governing authority must obtain an operating permit from the Department of Transportation prior to using any traffic-control signal monitoring device. The revenue generated by the use of a traffic-control signal monitoring device shall not be

considered in the decision of the issuance of a permit for the operation of such a device. The only consideration for the issuance of a permit to use the device shall be the increased lifesaving value by the use of such device at a designated intersection. A traffic-control signal monitoring device may only be used at those intersections approved as having a documented life-safety need by the state Department of Transportation. Charges for violations based on evidence obtained from a traffic-control signal monitoring device shall not be made unless the law enforcement agency employs at least one full-time certified peace officer.

A local government that installs traffic-control signal monitoring devices must not compensate any arresting officer or judicial officer with jurisdiction of speeding cases on a fee basis. A county or municipality may pay the manufacturer or vendor of the traffic control devices for the value of the equipment only and is prohibited from issuing payments to the manufacturer or vendor based on the number of traffic citations issued or the amount of revenue generated through the use of such devices. [§40-14-21] (Note: Sections 40-14-20 through 40-14-26 contain detailed provisions regarding all aspects of the use of traffic control signal monitoring devices.)

Department of Driver Services (Chapter 16)

After deductions for amounts due the Peace Officers' Annuity and Benefit Fund and the Sheriffs' Retirement Fund, all fines and bond forfeitures collected for criminal violations cited by enforcement officers of the Department of Driver Services shall be paid into the fine and forfeiture fund of the county treasury in the same manner and subject to the same rules of distribution as are other fines and forfeitures. [§40-16-7]

NUISANCES (TITLE 41)

Municipalities and counties are authorized to repair, close, or demolish any building that is deemed to be unfit for human habitation or commercial, industrial, or business uses and is not in compliance with applicable codes; that is vacant and being used in connection with the commission of drug crimes; or that constitutes a danger to the public health and safety. The law specifies how such expenses can be recouped. [§§41-2-7, 41-2-9] Any municipality or county is authorized to make appropriations from its revenues and accept any grants or donations to assist in carrying out its duties to abate nuisances. [§41-2-15]

PENAL INSTITUTIONS (TITLE 42)

Board of Department of Corrections (Chapter 2)

Municipalities and counties are authorized to receive grants from the state for the purpose of establishing, constructing, and operating local jails and correctional institutions. [§42-2-13]

Jails (Chapter 4)

To furnish persons confined in the jail with medical aid, heat, and blankets, to be reimbursed if necessary from the county treasury, for neglect of which he shall be liable to suffer the penalty prescribed in the Code section; provided, however, that with respect to an inmate covered under Article 3 of this chapter, the officer in charge will provide such person access to medical aid and may arrange for the person's health insurance carrier to pay the health care provider for the aid rendered. [§42-4-4] A sheriff may refuse to accept any person in the jail who has not received medical treatment for obvious physical injuries or conditions of an emergency nature, in which case the arresting agency must take the individual to a health care facility to secure a medical

release; however, if no health care facility is located in the county in which a person is arrested, the sheriff must assume custody of the arrestee, and the governing authority must pay all costs related to the medical release of such person. [§42- 4-12] No person shall be imprisoned in any detention facility unless a full-time jailer is on duty at all times while a person is incarcerated therein. In certain instances, a full-time dispatcher at a municipal detention facility may also serve simultaneously as the full-time jailer. [§42-4-31] All inmates shall be given two full meals daily, and medical care shall be provided whenever there are indications of a serious injury, wound, or illness. The instructions of the physician shall be strictly carried out, and ill inmates shall be furnished such food as is prescribed by the attending physician. [§42-4-32] A county or municipality may seek reimbursement from the inmate or the inmate's health insurance carrier of costs of medical care provided to an inmate during his or her incarceration. [§42-4-51]

Correctional Institutions of State and Counties (Chapter 5)

The local governing body that has physical custody of an inmate is responsible for all costs relative to the maintenance of the inmate. [§42-5-2] The cost and expenses of the trial of a state inmate shall be paid by the state to the county where the trial is held. [§§42-5-3, 42-5-4] When an inmate is serving a sentence for a misdemeanor offense, the county that imposed the sentence shall be responsible for all costs associated with the care, maintenance, and upkeep of the inmate. [§42-5-51] Any county may purchase, rent, establish, construct, and maintain a county correctional institution for the care and detention of all inmates assigned to it by the State Department of Corrections. The state is authorized, pursuant to applicable rules and regulations, to pay funds to the county for the housing of state inmates. In addition, a county may contract with other counties relative to the joint care, upkeep, and working of inmates in such counties; each county

may pay its pro rata share of such expenses with taxes assessed and levied as provided by law. [§42-5-53]

Probation (Chapter 8)

In every case that a court sentences a defendant to probation or pretrial release or diversion under the supervision of the state Department of Corrections, in addition to any other fine, there shall also be imposed a probation fee equivalent to $23.00 per month. In addition, there shall be a one-time fee of $50.00 for any defendant convicted of a felony. The clerk of court shall remit such fees to the Superior Court Clerks' Cooperative Authority for deposit in the general fund of the state treasury. An additional fee of $25.00 shall be imposed on any person convicted of driving under the influence of alcohol, drugs, or other intoxicating substances or the possession of drugs as a first-time offense. The clerk of court shall collect such fees and remit them on a monthly basis to the Superior Court Clerks' Cooperative Authority for deposit in the general fund of the state treasury. In addition to any fine, fee, restitution, or other amount ordered, the sentencing court may also impose as a condition of probation for felony defendants who have been sentenced to a day reporting center an additional charge not to exceed $10.00 per day for each day such defendant is required to report to a center. No fee shall be imposed or collected if the defendant is unemployed or has been found to be indigent by the sentencing court. Such additional funds shall be collected by the Department of Corrections and shall only be used by the department for the maintenance and operation of the day reporting center program. [§42-8-34]

PROFESSIONS AND BUSINESSES (TITLE 43)

Municipalities and counties are authorized to license and regulate the following professions and businesses:

Auctioneers [§43-6-25.1]

Operators of Billiard Rooms [§43-8-2]

Electrical Contractors, Plumbers, Conditioned Air Contractors, and Low Voltage Contractors [§43-14-12(c)]

Operators of Roadhouses and Public Dance Halls [§§43-21-50, 43-21-58]

Massage Therapy Businesses, but not licensing of massage therapists [§43-24A-22- §43-24A-24]

Nursing Home Administrators [§43-27-10]

Pecan Dealers and Processors [§43-31-2]

Dealers in Precious Metals and Gems [§43-37-5]

Operators of Private Detective Businesses and Operators of Private Security Businesses [§43-38-14.1]

Scrap Metal Processors [§43-43-4]

Used Motor Vehicle Dealers and Used Motor Vehicle Parts Dealers [§43-47-13]

Counties are also authorized to license the following:

Peddlers and Itinerant Traders [§43-32-1]

Transient Merchants [§43-46-4]

The following classes of persons may peddle, conduct businesses, or practice professions or semiprofessions in any municipality or county in Georgia without paying a license fee for the privilege of so acting:

1. a disabled veteran of any war or armed conflict in which any branch of the armed forces of the United States was engaged;

2. any blind person; and
3. any veteran of peace-time service in the armed forces of the United States who has a physical disability incurred during the period of such service. [§43-12-1]

PROPERTY (TITLE 44)

Within 90 days of a foreclosure sale, all deeds shall be filed by the holder of the deed with the clerk of the superior court of the county or counties in which the foreclosed property is located. If the deed is not filed within 30 days after the 90-day time period, the holder shall be required to pay a late filing penalty of $500.00 upon filing in addition to the required filing fees. Such late filing penalty shall be collected by the clerk of the superior court before filing. The sums collected as a late filing penalty shall be remitted to the governing authority of the county. If the foreclosed property is located within a municipality, the governing authority of the county shall remit the late filing penalty for such property to the governing authority of such municipality within 30 days of its receipt of the penalty. For each late filing penalty for property located within the corporate limits of a municipality, the governing authority of the county may withhold a 5 percent administrative processing fee from the remittance to such municipality. [§44-14-160]

PUBLIC OFFICERS AND EMPLOYEES (TITLE 45)

Vacation of Office (Chapter 5)

When a public official is suspended from office due to a felony indictment, he or she shall not receive compensation during the suspension. If the public official is reinstated he or she will be entitled to receive any compensation withheld. For the purpose of back compensation only, reinstatement to office may occur after the expiration of the official's term. [O.C.G.A. § 45-5-6]

Accounting for Public Funds (Chapter 8)

All municipal and county governing bodies are authorized to require bonds of all officers who collect and hold public funds and to increase and discharge such bonds. [§45-8-3] Every officer who collects or holds public funds is authorized to determine, from time to time, the maximum amount that may be deposited in a particular depository, the maximum and minimum proportions that may be maintained in a particular depository, and the amounts to be deposited as time deposits and the periods of such deposits. All depositories shall give security for deposits of public funds; however, an officer collecting or holding public funds may, in his or her discretion, waive the requirement for security in the case of operating funds placed in demand deposit checking accounts. [§45-8-12]

The collector or holder of public funds may not have any public money on deposit at any one time in any depository for a time longer than ten days when that depository has not given a security bond, as required by law, to the governing body. In lieu of a security bond, a depository of public funds may pledge as security any one or more of the statutorily authorized obligations related to the securing of state deposits in lieu of a bond. These are:

1. bonds, bills, certificates of indebtedness, notes, or other direct obligations of the United States or of this state;
2. bonds, bills, certificates of indebtedness, notes, or other obligations of the counties or municipalities of this state;
3. bonds of any public authority created by state law, if the statute authorizes such use of the bonds and they have been duly validated and there has been no default in the payment of either principal or interest;

4. industrial revenue bonds or bonds of development authorities created by state law that have been duly validated and for which there has been no default in the payment of either principal or interest; or
5. bonds, bills, certificates of indebtedness, notes, or other obligations of a subsidiary corporation of the U.S. government that are fully guaranteed by the U.S. government both as to principal and interest; and debt obligations issued by the Federal Land Bank, the Federal Home Loan Bank, the Federal Intermediate Credit Bank, the Central Bank for Cooperatives, the Farm Credit Banks, the Federal Home Loan Mortgage Corporation, and the Federal National Mortgage Association. The collector or holder of public funds shall accept the guarantee or insurance of accounts of the FDIC and the Federal Savings and Loan Insurance Corporation (FSLIC) to secure public funds on deposit to the extent authorized by the federal law governing the FDIC and the FSLIC. [§§45-8-12, 50-17-59]

Depositories of public funds may secure deposits made with it partly by a surety bond, partly by a pledge of one or more of the obligations authorized by statute for securing state deposits in lieu of a security bond, partly by the guarantee or insurance of accounts of the FDIC or the FSLIC, or by any combination of these methods as long as the aggregate of the face value of the security bond and the market value of pledged securities shall be equal to or not less than 110 percent of the deposited public funds. [§45-8-12] Depositories are authorized to give bond or to secure deposits by deposits of securities. Depositories that are not covered depositories may secure deposits of public funds using the dedicated method or the pooled method, the single bank pooled method, or both methods. [§45-8-13]

The county governing authority shall designate one or more solvent banks, insured federal savings and loan associations, or insured state-chartered building and loan associations as depositories of all county moneys. [§45-8-14] For the purposes of this chapter, funds shall be considered to be held by a depository, regardless of whether or not such funds are subsequently distributed among one or more federally insured banks

or savings and loan associations, provided that: (1) The funds are initially deposited in a depository whose deposits are insured by the Federal Deposit Insurance Corporation; (2) such depository arranges for depositing the funds in one or more federally insured banks or savings and loan associations insured by the Federal Deposit Insurance Corporation, wherever located; (3) the full amount of the principal and accrued interest of each financial deposit instrument is insured by the Federal Deposit Insurance Corporation; and (4) any third-party service provider facilitating the placement of deposits in accordance with this Code section is approved by the State Depository Board. [§45-8-14.1] Upon any deposit of public funds in any bank, whether designated as depository or not, there shall arise in favor of the county or municipality to which such moneys belong a lien on all the assets of the bank, which shall be superior to all other liens, for the amount of the deposited funds. [§45-8-15] There are a number of other provisions in state law regarding the deposit of county and municipal funds. [§§45-8-16 through 45-8-32]

Insuring and Indemnification of Public Officers and Employees (Chapter 9)

Each municipality and county is authorized, in its discretion, to purchase policies of liability insurance or contracts of indemnity insuring or indemnifying the members of its governing bodies against personal liability for damages arising out of the performance of its duties or in any way connected with such duties. Municipalities and counties may expend public funds for such purposes, and the amount of such insurance or indemnity shall be in the discretion of the governing body of the county or municipality. [§45-9-20] In lieu of obtaining insurance or indemnity, municipalities and counties may, in their discretion, as a part of the compensation of members of their governing bodies undertake to defend all or specified civil, criminal, or quasi-criminal actions brought against members of the county or municipal governing body, provided that a county or

municipal governing body shall not be authorized to furnish a defense to any person charged with theft, embezzlement, or other crime with respect to property or money of that governmental entity. However, the governing authority of a county or municipality is authorized to reimburse a person charged with such a criminal offense involving the property or money of that government if the person is found not guilty or charges are dropped. Counties and municipalities may expend public funds either in the defense of members of a governing body or in the reimbursement of expenses of such person who is subsequently found not guilty or not prosecuted for such offense. In any civil case where the county attorney is ethically prevented from representing both the county and a county officer, the county officer is entitled to employ individual legal counsel, and the governing authority of the county must pay the reasonable fees and expenses of individual counsel, not exceeding the rate of the county attorney or a schedule of rates adopted by the governing authority for outside counsel. [§45-9-21]

Any law enforcement officer who becomes physically disabled, but not permanently disabled, on or subsequent to July 1, 2001, as a result of a physical injury incurred in the line of duty and caused by a willful act of violence committed by a person other than a fellow employee shall be entitled to receive compensation as provided in this Code section. Any firefighter who becomes physically disabled, but not permanently disabled, on or subsequent to July 1, 2001, as a result of a physical injury incurred in the line of duty while fighting a fire shall be entitled to receive compensation as provided in this Code section. The compensation shall be paid to eligible applicants by the commission from funds appropriated to the commission for such purpose.

Except as otherwise provided in this part, any law enforcement officer or firefighter injured in the line of duty as provided in subsection (a) of this Code section shall receive monthly compensation from the department in an amount equal to such person's

regular compensation for the period of time that the law enforcement officer or firefighter is physically unable to perform the duties of his or her employment; provided, however, that such benefits provided pursuant to this Code section for injuries resulting from a single incident shall not be granted for more than a total of 12 months. For purposes of this subsection, the regular compensation of a volunteer firefighter covered under subparagraph (B) of paragraph (3) of Code Section 45-9-101 shall be deemed to be the Georgia average weekly earnings of production workers in manufacturing industries for the immediately preceding calendar year as published by the Georgia Department of Labor. A law enforcement officer or firefighter shall be required to submit to the department satisfactory evidence of such disability. A volunteer firefighter shall not be considered disabled once he or she is able to perform the duties of his or her regular employment or equivalent thereof.

Benefits made available under this Code section shall be subordinate to any workers' compensation benefits, disability and other compensation benefits from the person's employer which the law enforcement officer or firefighter is awarded and shall be limited to the difference between the amount of workers' compensation benefits and other compensation benefits actually paid and the amount of the law enforcement officer's or firefighter's regular compensation; provided, however, that benefits shall never exceed the person's regular compensation minus the maximum weekly workers' compensation benefit level for that person whether or not workers' compensation is available. For the purposes of this subsection, the regular compensation of a firefighter covered under subparagraph (2) (B) of Code Section 45-9-102 shall be deemed to be the Georgia average weekly earnings of production workers in manufacturing industries for the immediately preceding calendar year as published by the Georgia Department of Labor.

A law enforcement officer or firefighter who collects benefits pursuant to this Code section shall not be entitled to any benefits under Code Section 45-7-9. A law enforcement officer or firefighter who is disabled and who receives indemnification under Part 1 of this article as a result of an incident shall not be entitled to any compensation under this Code section for the disability resulting from the same incident. A law enforcement officer or firefighter who initially receives benefits under this Code section but who is determined subsequently to be entitled to benefits under Part 1 of this article with respect to the same incident or whose beneficiary is determined subsequently to be entitled to benefits under Part 1 of this article shall be entitled only to the amount equal to the benefits to which the person would be entitled under Part 1 reduced by the total amount of benefits received under this Code section. [§45-9-102]

Codes of Ethics and Conflicts of Interest (Chapter 10)

Notwithstanding any other provision of state or local law, a county commissioner may sell real property to the county only if all of the following conditions are met:

1. The property that is the subject of the sale is adjacent to a landfill owned and operated by the county.
2. The property is to be used in connection with the operation of the landfill.
3. The sale price of the property does not exceed the lowest of three appraisals of the property made by three appraisers appointed by the probate judge.
4. Disclosure of the sale is made as required by state law. [§45-10-60]

Coroners (Chapter 16)

For participation in the annual statutorily-mandated training required of coroners, coroners and deputy coroners shall receive from county funds the same per diem

expenses due members of the General Assembly, reimbursement for actual transportation costs, and registration fees. [§45-16-6] The cost of conducting autopsies and dental examinations to identify dead persons and of holding inquests shall be paid from county funds. [§45-16- 22] Coroners are entitled to an investigation fee of $175.00 when no jury is impaneled or $250.00 when a jury is impaneled and shall be paid upon receipt of a monthly statement to the county treasury. A deputy coroner shall receive the same fee as the coroner for the performance of services in place of the coroner and shall be paid upon receipt of a monthly statement to the county treasury. Such fee shall be paid within 10 days after receipt of the coroner's monthly statement by the county where the investigation or inquest is held except in counties where the coroner receives an annual salary established through local legislation, in which case no fee shall be imposed upon the county by such salaried coroner or deputy coroner. [§45-16-27] County governing authorities, after consulting with the coroner, are authorized to appoint one or more local medical examiners who shall be licensed physicians or pathologists. [§45-16-22]

Employees' Insurance and Benefits Plan (Chapter 18)

All counties are authorized to contract with the State Board of Community Health to provide for the inclusion of county employees in any state health or insurance plan. Any county that enters into such a contract shall be responsible for collecting and remitting to the State Board of Community Health appropriate employee and employer contributions. County officials may elect to be included in any health insurance plan established by the county. The governing authority of the county may elect by majority vote to provide for payment of any, all, or none of the employer contributions or required premiums for any such insurance. The Board of Community Health and the various counties of the state are authorized to contract with the County Officers

Association of Georgia for the inclusion of specified officials, spouses, and dependents in any health insurance plan or plans established. [§45-18-5]

PUBLIC UTILITIES AND PUBLIC TRANSPORTATION (TITLE 46)

Telephone and Telegraph Service (Chapter 5)

Municipal authorities can impose fees for wireless facilities, wireless support structures, collocations, or modifications that are not prohibited by O.C.G.A. §36-66B-7 or by rates or fees permitted by O.C.G.A. §36-66B-5 and O.C.G.A. §36-66C-5. As of January 1, 2023, any telephone company that provides broadband services to any location within a municipal authority shall pay a rate of 5 cents per linear foot annually as due compensation to the municipal authority. Telephone companies that do not provide broadband services shall pay a rate of 19 cents per linear foot on an annual basis. Due compensation for these purposes also includes compensation for a one-time permit application processing fee. The fee cannot exceed the municipal authority's actual and reasonable direct costs for administration of use of the right-of-way or $100.00. [O.C.G.A. § 46-5-1]

The telephone subscriber of any telephone service may be billed for the monthly 9-1-1 charge, if any, imposed with respect to such telephone service by the service supplier. Such 9-1-1 charge shall be $1.50 per month per telephone service provided to the telephone subscriber. In computing the amount due under this subsection, the number of 9-1-1 charges a telephone subscriber shall be assessed shall not exceed the number of simultaneous outbound calls that can be made from voice channels the service supplier has activated and enabled. For telephone service that provides to multiple locations shared simultaneous outbound voice channel capacity configured to and capable of accessing a 9-1-1 system in different states, the monthly 9-1-1 charge shall be assessed only for the portion of such shared voice channel capacity in this state as

identified by the service supplier's books and records. In determining the portion of shared capacity in this state, a service supplier may rely on, among other factors, a customer's certification of its allocation of capacity in this state, which may be based on each end user location, the total number of end users, and the number of end users at each end user location. All telephone services billed to federal, state, or local governments shall be exempt from the 9-1-1 charge. Each service supplier shall, on behalf of the local government, collect the 9-1-1 charge from those telephone subscribers to whom it provides telephone service in the area served by the emergency 9-1-1 system. As part of its normal billing process, the service supplier shall collect the 9-1-1 charge for each month a telephone service is in service, and it shall list the 9-1-1 charge as a separate entry on each bill. If a service supplier receives a partial payment for a bill from a telephone subscriber, the service supplier shall apply the payment against the amount the telephone subscriber owes the service supplier first. This paragraph shall not apply to wireless service or prepaid wireless service or the telephone subscribers or service suppliers of such services. [§46-5-134(a)(1)] If the governing body of a local government operates or contracts for the operation of a public safety answering point that is capable of providing or provides automatic number identification of a wireless telecommunications connection and the location of the base station or cell site which receives a 9-1-1 call from a wireless telecommunications connection, the subscriber of a wireless telecommunications connection whose place of primary use is within the geographic area that is served by the local government or that would be served by the local government for the purpose of such a public safety answering point may be billed for the monthly wireless enhanced 9-1-1 charge, if any, imposed with respect to that connection by the wireless service supplier. Such wireless enhanced 9-1-1 charge shall be $1.50 per month per wireless telecommunications connection provided to the telephone subscriber. If the governing body of a local

government operates or contracts for the operation of an emergency 9-1-1 system which is capable of providing or provides automatic number identification and automatic location identification of a wireless telecommunications connection, the subscriber of a wireless telecommunications connection whose place of primary use is within the geographic area that is served by the local government or that would be served by the local government for the purpose of such an emergency 9-1-1 system may be billed for the monthly wireless enhanced 9-1-1 charge, if any, imposed with respect to that connection by the wireless service supplier. Such wireless enhanced 9-1-1 charge may not exceed the amount of the monthly 9-1-1 charge imposed upon other telephone subscribers pursuant to paragraph (1) of this subsection and shall be imposed on a monthly basis for each wireless telecommunications connection provided to the telephone subscriber. All wireless telecommunications connections billed to federal, state, or local governments shall be exempt from the wireless enhanced 9-1-1 charge. Each wireless service supplier shall, on behalf of the local government, collect the wireless enhanced 9-1-1 charge from those telephone subscribers whose place of primary use is within the geographic area that is served by the local government or that would be served by the local government for the purpose of such an emergency 9-1-1 system. As part of its normal billing process, the wireless service supplier shall collect the wireless enhanced 9-1-1 charge for each month a wireless telecommunications connection is in service, and it shall list the wireless enhanced 9-1-1 charge as a separate entry on each bill. If a wireless service supplier receives partial payment for a bill from a telephone subscriber, the wireless service supplier shall apply the payment against the amount the telephone subscriber owes the wireless service supplier first. Notwithstanding the foregoing, the application of any 9-1-1 service charge with respect to a mobile telecommunications service, as defined in 4 U.S.C. Section 124(7), shall be governed by the provisions of Code Section 48-8-6. This paragraph shall not apply to

prepaid wireless service or the telephone subscribers or service suppliers of such service. [§46-5-134(a)(2)] Every telephone subscriber in the area served by the emergency 9-1-1 system shall be liable for the 9-1-1 charges and the wireless enhanced 9-1-1 charges imposed under this Code section until it has been paid to the service supplier. A service supplier shall have no obligation to take any legal action to enforce the collection of the 9-1-1 charge or wireless enhanced 9-1-1 charge. The service supplier shall provide the governing authority within 60 days with the name and address of each subscriber who has refused to pay the 9-1-1 charge or wireless enhanced 9-1-1 charge after such 9-1-1 charge or wireless enhanced 9-1-1 charge has become due. A collection action may be initiated against the subscriber by the authority, and reasonable costs and attorneys' fees associated with that collection action may be awarded to the authority. [§46-5-134(b)] The local government contracting for the operation of an emergency 9-1-1 system shall remain ultimately responsible to the service supplier for all emergency 9-1-1 system installation, service, equipment, operation, and maintenance charges owed to the service supplier. Any taxes due on emergency 9-1-1 system service provided by the service supplier will be billed to the local government subscribing to the service. State and local taxes do not apply to the 9-1-1 charge or wireless enhanced 9-1-1 charge billed to telephone subscribers under this Code section. [§46-5-134(c)] Each service supplier that collects 9-1-1 charges or wireless enhanced 9-1-1 charges on behalf of the local government is entitled to retain as an administrative fee an amount equal to 1 percent of the gross 9-1-1 or wireless enhanced 9-1-1 charge receipts to be remitted to the local government; provided, however, that such amount shall not exceed 1 cent(s) for every dollar so remitted. The 9-1-1 charges and the wireless enhanced 9-1-1 charges collected by the service supplier shall be deposited and accounted for in a separate restricted revenue fund known as the Emergency Telephone System Fund maintained by the local government.

The local government may invest the money in the fund in the same manner that other moneys of the local government may be invested and any income earned from such investment shall be deposited into the Emergency Telephone System Fund. On or before July 1, 2005, any funds that may have been deposited in a separate restricted wireless reserve account required by this Code section prior to such date shall be transferred to the Emergency Telephone System Fund required by paragraph (2) of this subsection. The governing body of a local government shall be required to reduce such monthly 9-1-1 charge or wireless enhanced 9-1-1 charge at any time the projected revenues from 9-1-1 charges or wireless enhanced 9-1-1 charges will cause the unexpended revenues in the Emergency Telephone System Fund at the end of the fiscal year to exceed by one and one half times the unexpended revenues in such fund at the end of the immediately preceding fiscal year or at any time the unexpended revenues in such fund at the end of the fiscal year exceed by one and one-half times the unexpended revenues in such fund at the end of the immediately preceding fiscal year. Such reduction in the 9-1-1 charge or wireless enhanced 9-1-1 charge shall be in an amount which will avert the accumulation of revenues in such fund at the end of the fiscal year which will exceed by one and one-half times the amount of revenues in the fund at the end of the immediately preceding fiscal year. [§46-5-134(d)] A service supplier may recover its costs expended on the implementation and provision of 9-1-1 services to subscribers by imposing a cost recovery fee not to exceed 45¢ per month or including such costs in existing cost recovery or regulatory recovery fees billed to the subscriber. In no event shall a service supplier deduct any amounts for cost recovery or otherwise from the charges to be remitted to the authority pursuant to Code Section 38-3- 185 or 46-5-134.2. A wireless service supplier shall not be authorized to recover any costs under paragraph (1) of this subsection with respect to any prepaid wireless services. [§46-5- 134(e)] In addition to cost recovery as provided in subsection (e) of this

Code section, money from the Emergency Telephone System Fund shall be used only to pay for: The lease, purchase, or maintenance of emergency telephone equipment, including necessary computer hardware, software, and data base provisioning; addressing; and nonrecurring costs of establishing a 9-1-1 system; The rates associated with the service supplier's 9-1-1 service and other service supplier's recurring charges; The actual cost, according to generally accepted accounting principles, of salaries and employee benefits incurred by the local government for employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as that term is defined in Code Section 46-5-138.2, whether such employee benefits are purchased directly from a third-party insurance carrier, funded by the local government's self-funding risk program, or funded by the local government's participation in a group self-insurance fund. As used in this paragraph, the term "employee benefits" means health benefits, disability benefits, death benefits, accidental death and dismemberment benefits, pension benefits, retirement benefits, workers' compensation, and such other benefits as the local government may provide. Said term shall also include any post-employment benefits the local government may provide; The actual cost, according to generally accepted accounting principles, of training employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as that term is defined in Code Section 46-5-138.2; Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services; The cost of leasing or purchasing a building used as a public safety answering point. Moneys from the fund shall not be used for the construction or lease of an emergency 9-1-1 system building until the local government has completed its street addressing plan; The lease, purchase, or maintenance of computer hardware and software used at a public safety answering point, including computer-assisted dispatch

systems and automatic vehicle location systems; Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 system public education materials; and the lease, purchase, or maintenance of logging recorders used at a public safety answering point to record telephone and radio traffic. [§46-5-134(f)(1)] In addition to cost recovery as provided in subsection (e) of this Code section, money from the Emergency Telephone System Fund may be used to pay for those purposes set forth in subparagraph (B) of this paragraph, if: The local government's 9-1-1 system provides enhanced 9-1-1 service; The revenues from the 9-1-1 charges or wireless enhanced 9-1-1 charges in the local government's Emergency Telephone System Fund at the end of any fiscal year shall be projected to exceed the cost of providing enhanced 9-1-1 services as authorized in subparagraphs (A) through (I) of paragraph (1) of this subsection and the cost of providing enhanced 9-1-1 services as authorized in subparagraphs (A) through (I) of paragraph (1) of this subsection includes a reserve amount equal to at least 10 percent of the previous year's expenditures; and Funds for such purposes are distributed pursuant to an intergovernmental agreement between the local governments whose citizens are served by the emergency 9-1-1 system proportionately by population as determined by the most recent decennial census published by the United States Bureau of the Census at the time such agreement is entered into. [§46-5-134(f)(2)(A)] Pursuant to subparagraph (A) of this paragraph, the Emergency Telephone System Fund may be used to pay for: The actual cost, according to generally accepted accounting principles, of insurance purchased by the local government to insure against the risks and liability in the operation and maintenance of the emergency 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as that term is defined in Code Section 46-5-138.2, whether such insurance is

purchased directly from a third-party insurance carrier, funded by the local government's self-funding risk program, or funded by the local government's participation in a group self-insurance fund. As used in this division, the term "cost of insurance" shall include, but shall not be limited to, any insurance premiums, unit fees, and broker fees paid for insurance obtained by the local government; The lease, purchase, or maintenance of a mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center; The allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities; The lease, purchase, or maintenance of mobile public safety voice and data equipment, geo-targeted text messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations; and the lease, purchase, or maintenance of public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that support the use of public safety wireless voice and data communication systems. [§46-5-134(f)(2)(B)] All 9-1-1 systems and communication systems provided pursuant to this part shall conform to the two-step state plan governing enhanced 9-1-1 service as follows: In step one, the governing authority of a local government shall operate or contract for the operation of an emergency 9-1-1 system that provides or is capable of providing automatic number identification of a wireless telecommunications connection and the location of the base station or cell site which received a 9-1-1 call from a wireless telecommunications connection; and in step two, the governing authority of a local government shall operate or contract for the operation of an

emergency 9-1-1 system that provides or is capable of providing automatic number identification and automatic location of a wireless telecommunications connection. [§46-5-134(g)] The local government may contract with a service supplier for any term negotiated by the service supplier and the local government for an emergency 9-1-1 system and may make payments from the Emergency Telephone System Fund to provide any payments required by the contract, subject to the limitations provided by subsection (e) of this Code section. [§46-5-134(h)] The service supplier shall maintain records of the amount of the 9-1-1 charges and wireless enhanced 9-1-1 charges collected for a period of at least three years from the date of collection. [§46- 5-134(i)] In order to provide additional funding for the local government for emergency 9-1-1 system purposes, the local government may receive federal, state, municipal, or private funds which shall be expended for the purposes of this part. [§46-5-134(j)] Subject to the provisions of Code Section 46-5-133, a telephone subscriber may be billed for the monthly 9-1-1 charge or wireless enhanced 9-1-1 charge for up to 18 months in advance of the date on which the 9-1-1 system becomes fully operational. [§46-5-134(k)] In the event the local government is a federal military base providing emergency services to telephone subscribers residing on the base, a telephone service supplier is authorized to apply the 9-1-1 charges collected to the bill for 9-1-1 service rather than remit the funds to an Emergency Telephone System Fund. [§46-5-134(l)] Any local government collecting or expending any 9-1-1 charges or wireless enhanced 9-1-1 charges in any fiscal year beginning on or after July 1, 2005, shall document the amount of funds collected and expended from such charges. Any local government collecting or expending 9-1-1 funds shall certify in its audit, as required under Code Section 36-81-7, that 9-1-1 funds were expended in compliance with the expenditure requirements of this Code section. Any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and

wireless telecommunications subscribers of amounts improperly expended. Such liability may be established in judicial proceedings by any aggrieved party. The noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service suppliers abating the imposition of the 9-1-1 charges and wireless enhanced 9-1-1 charges until such abatement equals the total amount of the rebate. [§46-5-134(m)]

Counties and municipalities that operate a 9-1-1 public safety answering point, including counties and municipalities that operate multijurisdictional or regional 9-1-1 systems or have created a joint authority pursuant to O.C.G.A. §46-5-138, are authorized to impose by ordinance or resolution a prepaid wireless 9-1-1 charge in the amount of $1.50 per retail transaction. Imposition of the charge by a county or municipality shall be contingent upon compliance with the requirements of this section. Where a county or municipality that operates a 9-1-1 public safety answering point fails to comply with the requirements of this section by December 31, 2011, on and after that date, the prepaid wireless 9-1-1 charge shall be imposed within the jurisdiction of such counties and municipalities as a state fee for state purposes. [§46-5-134.2(b)] Where a county or municipality imposes a prepaid wireless 9-1-1 charge as authorized by this section, or the prepaid wireless 9-1-1 charge is imposed by the State of Georgia by this section, the prepaid wireless 9-1-1 charge shall be collected by the seller from the consumer with respect to each retail transaction occurring in this state. The amount of the prepaid wireless 9-1-1 charge shall be either separately stated on an invoice, receipt, or other similar document that is provided to the consumer by the seller or otherwise disclosed to the consumer. [§46-5-134.2(c)] The prepaid wireless 9-1-1 charge shall be the liability of the consumer and not of the seller or of any provider, except that the seller shall be

liable to remit all prepaid wireless 9-1-1 charges that the seller collects from consumers as provided in this section, including all such charges that the seller is deemed to collect where the amount of the charge has not been separately stated on an invoice, receipt, or other similar document provided to the consumer by the seller. [§46-5-134.2(e)] The amount of the prepaid wireless 9-1-1 charge that is collected by a seller from a consumer, if such amount is separately stated on an invoice, receipt, or other similar document provided to the consumer by the seller, shall not be included in the base for measuring any tax, fee, surcharge, or other charge that is imposed by this state, any political subdivision of this state, or any intergovernmental agency. [§46-5-134.2(f)] Prepaid wireless 9-1-1 charges remitted to the Commissioner of Revenue as provided in this section shall be distributed to counties, municipalities, and the State of Georgia in the following manner. [§46-5-134.2(j)]

On or before December 31 of the year prior to the first year that the prepaid wireless 9-1-1 charge is imposed, each county and municipal corporation levying the prepaid wireless 9-1- 1 charge, including counties and municipalities levying the prepaid wireless 9-1-1 charge that operate multijurisdictional or regional 9-1-1 systems or have created a joint authority, shall file with the commissioner a certified copy of the pertinent parts of all ordinances and resolutions and amendments thereto that levy the prepaid wireless 9-1-1 charge. The ordinance or resolution specified herein shall specify an effective date of January 1, 2012, and impose a prepaid wireless 9-1-1 charge in the amount specified in this section. The filing required by this paragraph shall be a condition of the collection of the prepaid wireless 9-1- 1 charge within any county or municipality. [§46-5-134.2(j)(1)] Each county or municipality operating a public safety answering point that has levied the prepaid wireless 9-1-1 charge authorized by this section and complied with the filing requirement shall receive an amount calculated by multiplying the total

amount remitted to the Commissioner of Revenue monthly times a fraction, the numerator of which is the population of the jurisdiction or jurisdictions operating the public safety answering point and the denominator of which is the total population of this state. An amount calculated by multiplying the total amount remitted to the commissioner monthly times a fraction, the numerator of which is the total population of any jurisdiction or jurisdictions operating public safety answering points that have not complied with the filing requirement and the denominator of which is the total population of this state, shall be deposited as provided in paragraph (4). [§46-5-134.2(j)(2) (A)] Notwithstanding the foregoing provisions, the initial monthly distribution shall be calculated using the total amount remitted to the commissioner beginning January 1, 2019, and ending January 31, 2019. [§46-5-134.2(j)(2)(B)] For the purposes of this paragraph, population shall be measured by the U.S. decennial census of 2010 or any future such census plus any corrections or revisions contained in official statements by the U.S. Bureau of the Census made prior to the first day of September immediately preceding the distribution of the proceeds of such charges by the commissioner and any official census data received by the commissioner from the U.S. Bureau of the Census or its successor agency pertaining to any newly incorporated municipality. Such corrections, revisions, or additional data shall be certified to the commissioner by the Office of Planning and Budget on or before August 31 of each year. [§46-5-134.2(j)(2)(C)] Funds shall be distributed monthly not later than 30 days following the date charges must be remitted by the seller to the department. Such distribution shall include any delinquent charges actually collected by the commissioner for a previous fiscal year that have not been previously distributed. [§46-5-134.2(j)(3)] Funds distributed to a county or municipality pursuant to this Code section shall be deposited and accounted for in a separate restricted revenue fund known as the Emergency Telephone System Fund, maintained by the local government pursuant to paragraph (2)

of subsection (d) of Code Section 46-5-134. The commissioner shall deposit all funds received pursuant to paragraph (2) of subsection (b) of this Code section, into the general fund of the state treasury in compliance with Article 4 of Chapter 12 of Title 45, the "Budget Act." It is the intention of the General Assembly, subject to the appropriation process, that an amount equal to the amount deposited into the general fund of the state treasury as provided in this paragraph be appropriated each year to a program of state grants to counties and municipalities administered by the department for the purpose of supporting the operations of public safety answering points in the improvement of 9-1-1 service delivery. The department shall promulgate rules and regulations for the administration of the 9-1- 1 grant program. [§46-5-134.2(j)(4)] Notwithstanding a county's or municipality's failure to comply with the filing requirement prior to January 1, 2012, a county or municipality that subsequently meets such filing requirements prior to January 1 of any subsequent year shall become eligible to participate in the next succeeding distribution of proceeds. [§46-5- 134.2(j)(5)] The prepaid wireless 9-1-1 charge authorized by this Code section shall be the only 9-1-1 funding obligation imposed with respect to prepaid wireless telecommunications service in this state, and no tax, fee, surcharge, or other charge shall be imposed by this state, any political subdivision of this state, or any intergovernmental agency for 9-1-1 funding purposes upon any provider, seller, or consumer with respect to the sale, purchase, use, or provision of prepaid wireless service. [§46-5-134.2(l)]

Two or more local governments may create a joint authority to operate an emergency 9-1-1 system for those local governments, and the authority may be funded from the Emergency Telephone System Fund of those local governments. [§46-5-138] If the joint authority and each participating local government certifies to the service provider in writing prior to the end of the 18-month period in advance of the date when the 9-1-1

service was to become fully operational that the system cannot be placed in operation on the date originally projected but that all parties are proceeding in a diligent and timely fashion to implement such service, the service provider shall continue to collect the monthly 9-1-1 charge for an additional period of 18 months or until the 9-1-1 service becomes fully operational, whichever occurs first. [§§46-5-138(f), 46-5-138.1(a)(3)] Under certain circumstances, joint 9-1-1 authorities or two or more counties, none of which offer emergency 9-1-1 services, and any participating municipalities, who agree by intergovernmental contract to initiate an emergency 9-1-1 service, may impose an increased monthly 9-1-1 charge, up to a maximum of $2.50, during the first 18 months of collection if the amount necessary to implement the system exceeds estimated revenues from the regular 9-1-1 charge. [§46-5-138.1]

Railroad Companies (Chapter 8)

Whenever any railroad crossing is obstructed or in need of repair, the county governing authority may order any necessary removal or repair; if the railroad company does not act to remove the obstruction or repair the crossing, the county may order the removal or repair and proceed against the company to recover such expenses. [§46-8-128]

RETIREMENT AND PENSIONS (TITLE 47)

General Provisions (Chapter 1)

The board of trustees of any local retirement system shall have full power to invest and reinvest assets of the retirement system and to purchase, hold, sell, assign, transfer, and dispose of any securities and other investments in which assets of the retirement system have been invested, any proceeds of any investments, and any money belonging to the retirement system, provided, however, that, except as otherwise provided in this section, such power shall be subject to all terms, conditions, limitations, and restrictions imposed

by Article 7 of Chapter 20 of this title in making and disposing of their investments. [§47-1-12]

Judges of the Probate Courts Retirement Fund of Georgia (Chapter 11)

The judges of the probate courts shall withhold the following amounts and pay the same to the board by the twentieth day of the month following the month in which such fees were collected, irrespective of whether such collecting judge of the probate court is now or may hereafter be compensated from fees collected or by a salary, or both:t20 percent of all fees collected by any and all judges of the probate courts for any service rendered as such in taking applications for marriage licenses, issuing and recording such marriage licenses, and filing such applications and marriage licenses with the Department of Community Health; two dollars of each civil filing fee; and one dollar of the fee paid for each application for a license to carry a pistol or revolver. It shall be the duty of each judge of the probate court to keep accurate records of all such fees collected, and such records may be audited by the board at any time. The sums remitted to the board under this Code section shall be used to provide adjustments of the compensation of the several judges of the probate courts by making retirement benefits available to such judges of the probate courts and to pay the costs of administration incurred by the board. Each judge of a probate court shall submit with the moneys due under subsection (a) of this Code section a sworn statement of the number and nature of transactions for which such moneys are required to be paid and the amount due. Such sworn statement shall be on a form furnished to each judge of a probate court by the board. Moneys not paid when due shall bear interest at the rate of 7 percent per annum. Moneys not paid within 60 days of the date they are due shall be delinquent. There shall be imposed on delinquent funds a specific penalty in the amount of 5 percent of the principal amount delinquent per month for each month such moneys

remain delinquent; but such specific penalty shall not exceed 25 percent. Such specific penalty shall be in addition to the 7 percent per annum interest charged on overdue moneys. All funds due on or before July 10, 1980, shall be delinquent 60 days after such date. For failure to file the written report of transactions and amount due when due, there shall be imposed a specific penalty in the amount of $5.00 for each month said report remains overdue; but such specific penalty shall not exceed $50.00 for failure to file any one report. By affirmative vote of all the members, the board, upon the payment of all overdue funds and interest and for good cause shown, may waive the specific penalties. [§47-11-50]

Superior Court Clerks' Retirement Fund of Georgia (Chapter 14)

The sum of $2.00 shall be paid from each fine and bond forfeiture collected in any criminal or quasi-criminal case tried in any court of this state in which the clerk of such court is eligible for membership in the Superior Court Clerks' Retirement Fund, and such amount shall be paid over to the board of the Superior Court Clerks' Retirement Fund. The sum of $1.00 shall be paid out of the fees charged and collected pursuant to each civil suit, action, case, or proceeding filed in the superior courts or any other court for which a clerk eligible for this retirement system is the clerk. Such amount shall be remitted to the Board of Commissioners of the Superior Court Clerks' Retirement Fund. Such fees shall include but not be limited to all adoptions; charters; certiorari; applications by a personal representative for leave to sell or reinvest, trade name registrations, and applications for change of name; and other such matters of a civil nature filed in superior courts or other such courts. [§47-14-50] All superior court clerks shall collect and pay over to the board of the Superior Court Clerks' Retirement Fund $1.00 for each civil action, case, or proceeding filed in a superior court or in any other

court of this state in which the clerk is eligible for membership in this retirement fund and $.50 for each real estate instrument filed in a superior court. [§47-14-51]

Sheriffs' Retirement Fund of Georgia (Chapter 16)

The sum of $2.00 shall be allocated to the board of the Sheriffs' Retirement Fund from each fine or bond forfeiture collected in any criminal or quasi-criminal case involving a violation of state law, including traffic laws. [§47-16-60] Five dollars shall be charged and collected for each civil action, case, or proceeding filed in a superior court, state court, or magistrate court, and such sums shall be paid over to the board of the Sheriffs' Retirement Fund. [§47-16-61]

Peace Officers' Annuity and Benefit Fund (Chapter 17)

A portion (the scale is contained in the statute) of each fine and forfeited bond collected in any criminal or quasi-criminal case for violation of state laws, county ordinances, or municipal ordinances shall be collected and paid over to the secretary-treasurer of the Peace Officers' Annuity and Benefit Fund. Five dollars of each fee collected prior to adjudication of guilt for purposes of pretrial diversion pertaining to any criminal or quasi-criminal case for violation of state statutes, county ordinances, or municipal ordinances as provided for in subsection (f) of Code Section 15-18-80, which case is before any court or tribunal in this state, shall be paid to the secretary-treasurer. [§47-17-60]

Public Retirement Systems Standards (Chapter 20)

Any local government retirement system or pension fund supported in whole or in part by public funds, including the Georgia Municipal Employees Benefit System, and any association of political subdivisions that contracts with its members for pooling of assets

for investment purposes, is authorized to invest funds as permitted under the Public Retirement Systems Investment Authority Law. [§47-20-4]

Authorized investments under the Public Retirement Systems Investment Authority Law include corporate obligations of U.S. or Canadian corporations; U.S. government obligations; cash and deposits that qualify for FDIC insurance; U.S. government bonds, notes, and warrants; loans guaranteed by the U.S. government; taxable bonds, notes, and other securities guaranteed by the governments of the United States, the District of Columbia, any state, Canada or any of its provinces, or any foreign country listed as an industrial country by the International Monetary Fund; bonds or other securities issued, insured, or guaranteed by any U.S. government agency or corporation; investment-grade collateralized mortgage obligations; obligations issued or guaranteed by the International Bank for Reconstruction and Development or the International Financial Corporation; bonds and notes guaranteed by any solvent U.S. or Canadian institution secured by specified collateral and any other interest-bearing obligations of those institutions; equipment trust obligations or certificates; loans secured by securities eligible for investment; purchase money mortgages; mortgages or other securities representing an interest in a pool secured by first mortgages or deeds to secure debt on improved residential real property located in the United States or Canada and guaranteed by a governmental entity; land and buildings acquired for a fund's office, up to 10 percent of the system's assets; real property acquired in satisfaction of debts to the fund or in payment of consideration on the sale of other real property owned by the fund; real property acquired by gift or devise; real property and equipment incidental to the marketability of other property held by the fund; and business entities organized under the laws of this state or any other state or under the laws of Canada, but only if the business has a minimum market capitalization equivalent to $100 million and has

elected to be taxed and continues to qualify as a real estate investment trust as provided in 26 U.S.C. Sections 856 through 860 of the federal Internal Revenue Code; shares of mutual funds registered with the Securities and Exchange Commission of the United States under the Investment Company Act of 1940, as amended; and commingled funds and collective investment funds maintained by State-chartered banks or trust companies or regulated by the Office of the Comptroller of the Currency of the United States Department of the Treasury, including common and group trusts, and, to the extent the funds are invested in such collective investment funds, the funds shall adopt the terms of the instruments establishing any group trust in accordance with applicable United States Internal Revenue Service Revenue Rulings. No fund shall invest in any business entities not organized in the United States or Canada. The Georgia Municipal Employees Benefit System and any association of like political subdivisions that contracts with its members for pooling of assets may invest up to a maximum of 10 percent of its total fund assets in real estate, provided that if the fund's assets decrease in value this limitation will not apply, and provided further that the fund may retain all such assets owned on July 1, 1999, without regard to this limitation. The Georgia Firefighters' Pension Fund may invest up to 10 percent of the total assets of its fund in real estate; provided, however, that in the event the fund's assets decrease in value, the fund shall be entitled to retain all real estate investments if owned prior to the reduction in value of assets. [§47-20-83]

Any large retirement system (as defined in state law) may invest (as provided in state and federal law) in corporations or obligations of corporations organized in countries other than the United States or Canada. A large retirement system shall not invest more than 65 percent of its assets in equities prior to July 1, 2010, no more than 70 percent of its assets prior to July 1, 2011, and no more than 75 percent of its assets in equities on

and after July 1, 2012. No fund shall increase its assets in equities by more than 20 percent in any fiscal year. Any fund not in compliance with these limitations has a two-year period to come into compliance. A large retirement system may enter into contracts, agreements, and other instruments designed to manage risk exposure. [§47-20-84]

Magistrates' Retirement Fund (Chapter 25)

In addition to all other legal costs, the sum of $3.00 shall be charged and collected in each civil matter or proceeding filed in the magistrate court. The clerks of the magistrate courts shall collect this charge and remit them to the board of commissioners of the Magistrates Retirement Fund of Georgia on a quarterly basis or at such time as the board may provide. [§47-25-60]

REVENUE AND TAXATION (TITLE 48)

State Administrative Organization, Administration, and Enforcement (Chapter 2)

A taxpayer shall be refunded any and all taxes or fees which are determined to have been erroneously or illegally assessed and collected from such, and shall be refunded interest in most cases, on the amount of the taxes or fees from the date of payment of the tax or fee to the commissioner at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus 3 percent, to accrue monthly. Such claim for refund shall contain the total refund claimed and the allocation of the local sales and use tax by the political subdivision. Within 30 business days following the department's receipt of a refund claim of local significance, the department shall notify each affected political subdivision's political subdivision designee that a refund claim of local significance to the political subdivision has been received and shall furnish the

taxpayer with a copy of such notification. Such notification shall include the date the refund claim of local significance was filed, the amount in the claim for refund for which the political subdivision itself would be responsible if the request is granted, and a copy of the confidentiality provisions in Code Section 48-2-15 and this Code section. After the department has completed an audit of the claim for refund and determined a final refund amount, the department shall supplement the above notice by transmitting to the political subdivision designee the final refund amount for which the political subdivision is responsible. With respect to a final refund amount due to a taxpayer that made an overpayment of taxes pursuant to a direct pay permit issued in accordance with Code Section 48-8-49.1, in lieu of a single payment of the final refund amount to the taxpayer, an affected political subdivision may elect for the final refund amount, including applicable interest, to be repaid by the department to the taxpayer over a time period less than or equal to the total duration of the periods subject to the claim for refund. Any such election must be made by the political subdivision, in a manner prescribed by the department, within 30 days of the date the department notifies the political subdivision of the final refund amount for which the political subdivision is responsible. Though privileged and confidential information shall not be disclosed, the political subdivision designee may make reasonable budgetary recommendations to elected officials, city managers, and tax officials in political subdivisions based on the confidential information furnished. Any refund claims of local significance pending with the department for two years after the claim for refund was filed shall be automatically transferred to the Georgia Tax Tribunal as a declaratory judgment of the commissioner requesting a show cause proceeding. [§48-2-35]

Liens for all taxes due any county or municipality shall arise at the times the taxes become due and unpaid. Liens for taxes are superior to all other liens, and liens for taxes shall rank among themselves as follows:

1. taxes due the state,
2. taxes due counties of the state,
3. taxes due school and other special tax districts of the state, and
4. taxes due municipalities. [§48-2-56]

Tax Executions (Chapter 3)

The tax commissioner shall issue executions for the nonpayment of all taxes. The taxes are collectable at any time 30 days after written notice has been given to the taxpayer that the taxes have not been paid. [§48-3-3] If a tax commissioner finds evidence that a taxpayer intends to leave the state, remove his or her property from the state, conceal himself or herself or his or her property, discontinue business, or do any other act to prejudice or render wholly or partially ineffective proceedings to compute, assess, or collect any ad valorem tax, and that it is advisable that such proceedings be brought without delay, the tax commissioner shall give notice of such finding and demand immediate payment of the tax due. [§48-3-3.1] Provisions governing the issuance of tax executions and the levy and collection of fi. fas. are contained in state law. [§§48-3-1 through 48-3-28]

Tax Sales (Chapter 4)

Whenever real or personal property has been levied on for the nonpayment of any taxes, the property shall be advertised and sold in the same manner as provided for judicial sales.

[§48-4-1] When property that has not been returned by anyone is assessed for taxes, the tax commissioner shall issue an execution against the property, as soon as it is assessed, for the amount due and any costs. The sheriff shall advertise the property in the newspaper in which sheriff's sales are advertised once a week for four weeks before the day of the sale. If the taxes are not paid by the day of the sale, the property will be sold, but only if renting or hiring the property will not bring the requisite amount. Surplus from the sale, after payment of the taxes and costs, shall be paid over to the county governing authority as part of the educational fund, subject to a claim of the true owner within four years. [§48-4-2]

The governing authority of any county may purchase and hold any real property offered at a tax sale, except that the governing authority may bid on real property only when other bids do not cover the amount of the tax execution and costs. The governing authority of the county shall not bid any more for the property than the amount of taxes and costs due, and it shall not be required to pay the proportionate part of the taxes due the state, any school district, or any other political subdivision or authority of the county until the property is redeemed or resold. [§48-4-20] The governing authority of a county may bid on personal property only when other bids do not cover the amount of the tax executions and accrued interest, penalties, and costs. [§48-4-22]

Ad Valorem Taxation of Property (Chapter 5)

All real and personal property located within the state shall be liable to taxation and shall be taxed as provided by law. [§48-5-3] The laws governing ad valorem taxation are located in Chapter 48-5 of the Code. Because ad valorem taxation is the most important revenue source available to local governments, this chapter is lengthy and is divided into the following 12 articles (some of which are further divided into two, three, or four parts):

Article 1: General Provisions

Article 2: Property Tax Exemptions and Deferral

Article 3: County Tax Officials and Administration

Article 4: County Taxation

Article 5: Uniform Property Tax Administration and Equalization

Article 5A: Examination of County Digest

Article 6: Municipal Taxation

Article 7: Miscellaneous Local Administrative Provisions

Article 8: School Taxation

Article 9: Franchises

Article 10: Ad Valorem Taxation of Motor Vehicles and Mobile Homes

Article 10A: Ad Valorem Taxation of Heavy-Duty Equipment Motor Vehicles

Article 11: Ad Valorem Taxation of Public Utilities

Article 12: Ad Valorem Taxation of Airline Companies

Article 1: General Provisions

All real and personal property located within the state shall be liable to taxation and shall be taxed as provided by law. [§48-5-3] Except as specifically provided by law, taxable tangible property is assessed and taxed at 40 percent of its fair market value. Taxable real property devoted to bona fide agricultural purposes and that otherwise conforms to the conditions and limitations imposed by law is assessed and taxed at 75 percent of the value at which other tangible real property is assessed. Tangible real property that qualifies as rehabilitated historic property or landmark historic property is

assessed and taxed at 40 percent of the property's fair market value. Tangible real property that is devoted to bona fide conservation uses or that is located in a transitional developing area devoted to bona fide residential uses and that otherwise conforms to the conditions and limitations imposed by law is assessed and taxed at 40 percent of its current use value. Tangible real property that qualifies as brownfield property pursuant to state law shall be taxed and assessed at 40 percent of its fair market value. Tangible real property which qualifies as forest land conservation use property pursuant to state law shall be assessed at 40 percent of its forest land conservation use value and shall be taxed and assessed at 40 percent of the property's forest land conservation use value. Tangible real property which qualifies as qualified timberland property pursuant to state law shall be assessed at 40 percent of its fair market value of qualified timberland property. Each ad valorem tax notice sent to taxpayers must include both the fair market value and the assessed value of the property. [§48-5-7] Standing timber is assessed for ad valorem taxation only once following its harvest or sale; such timber is assessed and taxed at 100 percent of its fair market value. [§48-5-7.5] The ad valorem taxation of property for forestland conservation use is assessed according to a table of values established by the commissioner of the Department of Revenue. No property shall qualify for the conservation use assessment unless and until the qualified owner of the property agrees by covenant with the local taxing authority that the property will be maintained in forestland conservation use for a period of 15 years. [§§48-5-7.7, 48-5-271]

Each county or municipality that exercises levying authority must publish a report in a newspaper of general circulation throughout the county and posted on such authority's website, if available, of the assessed taxable value of all property, by class and in total, within that government's taxing jurisdiction and the proposed millage rate and total

dollar amount of ad valorem taxes levied for the current calendar year and such assessed taxable values, the millage rates, and the total dollar amount of ad valorem taxes for each of the immediately preceding five years. The percentage increase and total dollar increase shall be indicated for each calendar year. [§48-5-32] The tax commissioner of any local government exercising levying authority must certify the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year. If the local government proposes to adopt a millage rate exceeding the rollback rate, i.e., the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments, it must advertise the intent to increase property taxes and hold at least three public hearings as provided by law. The state revenue commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the advertisement procedures required by this Code section. [§48-5-32.1]

Optional Temporary Tax Relief to Properties Located in Nationally-Declared Federal Disaster Areas

In the event of a nationally-declared federal disaster, each local emergency management director shall:

1. establish and maintain rules which may use the most recent edition of the Federal Emergency Management Agency Preliminary Damage Assessment Guide, or any other similar guide established by the federal government. Such rules shall set forth the conditions for a building to be determined to have incurred a degree of damage sufficient to qualify as "major" or "destroyed;"

2. travel through the disaster area and identify and make a determination regarding all buildings that have incurred a degree of damage sufficient to qualify as ”major” or ”destroyed” as a result of the disaster;
3. provide to the tax commissioner of each county wholly or partially containing the disaster area a written damage report, consolidating his or her determinations, and containing the location or physical address and damage status of each building. The report shall not contain any tangible property or any real property other than a building.

After receiving this report, governing authorities will be authorized to grant a year of temporary tax relief from the ad valorem property tax of such land parcel through the adoption of a resolution. Said tax relief can be either in the form of (a) a reduction of millage rate or (b) a flat dollar amount or amounts to be credited. [§48-5-33]

Article 2: Property Tax Exemptions and Deferral

A $2,000.00 exemption from state, county, and educational ad valorem taxes is granted on the homestead of each resident of the state that is actually occupied by the owner as a residence and homestead. [§48-5-44] Additional and alternative exemptions and deferrals are also granted by state law. Property on a University System of Georgia campus used for student housing or parking held by a private entity is exempt. [§§48-5-40 through 48-5-84]

Article 3: County Tax Officials and Administration

Tax commissioners shall be reimbursed by their respective counties for the registration fees paid to attend required training classes. Any county tax collector or tax commissioner who without good cause such as sickness or other emergency fails to

comply with required training requirements may be subject to removal from office by the governor. [§48-5-126.1]

Each tax collector or tax commissioner who is compensated on a salary basis and who is authorized to act as an ex officio sheriff and whose office performs substantially all of the duties of the sheriff with respect to tax executions shall be entitled to a salary of $349.78 per month for his or her service as ex officio sheriff. Such compensation shall be in addition to any other compensation to which such tax commissioner or tax collector is entitled. Effective January 1, 2021, such salary shall be $416.94 per month. [§48-5-137]

The tax commissioner is required to provide annually an account of his or her official actions respecting the county taxes and funds and to make his or her books, vouchers, accounts, and other things pertaining to his or her office available for inspection by the county governing authority. [§48-5-140] The tax commissioner, sheriff, and constables in counties with populations of 30,000 or more shall each week pay over to the proper county officials the county taxes including, but not limited to, any interest, penalties, or other amounts due the county that have been collected during the week. [§48-5-141(a)] The tax commissioner, sheriff, and constables in counties with populations of less than 30,000 shall every two weeks pay over to the proper county officials the county taxes including, but not limited to, any interest, penalties, or other amounts due the county that have been collected during the two weeks. [§48-5-141(b)] The tax commissioner in each county with a population of 30,000 or more shall make a weekly report to the governing authority of the county of the aggregate amount of taxes collected for the state and the county and shall swear that such report is correct. The tax commissioner in each county with a population of less than 30,000 shall make a report every two weeks of the aggregate amount of taxes collected for the state and for the county and shall swear that such report is correct. [§48-5-142]

If any tax commissioner fails or refuses to make payment, makes a false return, or fails or refuses to file a report as required by state law, it shall be the duty of the county governing authority to report such facts to the governor. The governor shall cause such notice to be served on the tax commissioner for him or her to show just cause why he or she should not be removed from office. If the tax commissioner fails to make proper response within ten days, it shall be the duty of the governor to remove the offending official. [§48-5-145]

Any ad valorem taxes due a county that are unpaid on December 20 of each year shall bear interest at the rate of 1 percent per month until they are paid. [§48-5-148] On December 20 of each year, the tax commissioner shall furnish the county governing authority, upon request, a report of the amount of county taxes remaining unpaid on the tax digest and, every 30 days thereafter until a final settlement is made, a report showing the amount of county taxes collected from December 20 to the date of the report. Each report must also show the amount of interest collected from delinquent or defaulting taxpayers. [§48-5-153] Annually, on or before April 20, each tax commissioner shall make and file an accounting with the county governing authority of county taxes for the preceding year, in which the accounts of the tax commissioner shall be fully stated, and uncollected items on the digest of the preceding year shall be listed in detail. The county governing authority has jurisdiction and power to correct errors in the digest, to order abatement or cancellation of taxes erroneously assessed, and to make other adjustments in the digest and reflect them in the account. [§48-5-154]

If a tax commissioner is compensated on a fee basis, such fees shall be based on the net digest amount as set forth in the schedule of the rate of commissions contained in state law. The commissions provided for in state law shall not apply to any tax commissioner who is compensated on a salary basis only. [§48-5-180]

No tax commissioner who is compensated on a fee basis shall be entitled to the minimum salaries provided for in state law. Such minimum salaries, which shall be paid from county funds, are based on the population of the county. When cost-of-living increases are given to state employees subject to compensation plans authorized and approved in accordance with Code Section 45-20-4, the salaries of tax commissioners shall be increased by the same percentage increases granted state employees. The county may supplement the minimum annual salary of the tax commissioner in such amount as it may set, but no tax commissioner's supplement shall be decreased during any term of office. In addition, the salaries of tax commissioners shall be increased by multiplying the salaries by the percentage that equals five times the number of completed four-year terms of office served after December 31, 1976, effective the first day of January following the completion of each four-year term of service. Any cost-of-living or general performance-based increases that have been applied prior to January 1, 2021, shall cease to be applied. Effective January 1, 2021, any new cost-of-living or general performance-based increases shall be calculated as provided in this Code section. The minimum salaries provided for tax commissioners shall not include expenses for deputies, supplies, copying equipment, and other reasonable expenses necessary for the operation of the tax commissioner's office. [§48-5-183] In addition to any salary, fees, or expenses otherwise provided tax commissioners, each county is authorized to provide, as contingent expenses for the operation of the office of tax commissioner and payable from county funds, a monthly expense allowance in an amount based on the county's population. [§48-5-183.1]

Article 4: County Taxation

County taxes may only be levied and collected for the following:

1. to pay expenses of administration of the county government;

2. to pay the principal and interest of any debt of the county and to provide a sinking fund for the payment of the principal and interest;
3. for educational purposes;
4. to build and repair public buildings and bridges;
5. to pay the expenses of courts and the maintenance and support of inmates, to pay sheriffs and coroners, and to pay for litigation;
6. to build and maintain a system of county roads;
7. for public health purposes in the county and for the collection and preservation of records and vital statistics;
8. to pay county police;
9. to support indigent individuals;
10. to pay agricultural and home demonstration agents;
11. to provide for the payment of assistance to aged individuals in need and for the payment of assistance to needy blind and dependent children and other welfare benefits;
12. to provide for fire protection of forest lands and for the conservation of natural resources;
13. to provide hospitalization and medical or other care for the indigent sick people of the county;
14. to acquire, improve, and maintain airports, public parks, and public libraries;
15. to provide for workers' compensation and retirement or pension funds for officers and employees;
16. to provide reasonable reserves for public improvements;
17. to pay pensions and other benefits and costs under a teachers' retirement system;
18. for school lunch purposes;
19. to provide for ambulance services within the county;

20. to provide for financial assistance to county or joint county and municipal authorities;
21. to provide for public health and sanitation; and
22. to provide for financial assistance to county children and youth commissions providing children and youth services. [§48-5-220]

After ad valorem taxes have been collected, they shall be paid over to the county treasurer. [§48-5-233]

Article 5: Uniform Property Tax Administration and Equalization

In order to provide for and ensure a uniform system of property tax administration and equalization, Georgia's counties are divided into eight classes. [§§48-5-260, 48-5-261] Counties in each class are required to employ an appraisal staff of a specific size (those counties with larger populations are required to employ more appraisers) who shall be paid out of county funds. [§§48-5-262, 48-5-263] Each county shall have a board of tax assessors consisting of not less than three nor more than five members, all of whom shall be appointed by the county governing authority; each member of the board shall be paid by the governing authority in the sum of at least $20.00 per day for time spent discharging required duties. [§§48-5-290, 48-5-294] A member of the board of tax assessors may be removed by the county governing authority for failure to perform the duties of the office but only after a hearing before a judge of the superior court. [§48-5-295(b)] Upon passage of a resolution, the county governing authority may request that a performance review of the county board of tax assessors be conducted. After receiving the request, the state commissioner of revenue shall appoint three persons to serve as members of the performance review board; one shall be a member of the State Department of Revenue, and two shall be assessors or chief assessors who are not members of the board or a chief appraiser for the county under review. The county

governing authority shall reimburse the members of the performance review board for reasonable expenses incurred in the performance of their duties, including mileage, meals, lodging, and costs of materials. The findings of the review board may be grounds for removal of a member of the board of tax assessors. [§48-5-295.1] Each county board of tax assessors shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's proportionate share of taxes. The board shall give annual notice to the taxpayer of the current assessment of taxable real property, which may be given personally by leaving the notice at the taxpayer's dwelling house, usual place of abode, or place of business with some person of suitable age and discretion residing or employed in the house, abode, or business, or by sending the notice through the United States mail as first-class mail to the taxpayer's last known address. The taxpayer may elect in writing to receive all such notices required under this Code section by electronic transmission if electronic transmission is made available by the county board of tax assessors. When any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns, the board shall give written notice to the taxpayer of any such changes made in such taxpayer's returns. The annual notice of current assessment required to be given by the county board of tax assessors shall be dated and shall contain the name and last known address of the taxpayer and shall conform with the statewide uniform assessment notice, which shall be established by the state revenue commissioner by rule and regulation. In addition, the notice shall contain a statement of the taxpayer's right to an appeal and an estimate of the current year's taxes for all levying authorities. The annual notice required under this Code section shall be mailed no later than July 1, provided, however, that it may be sent later than July 1 for the purpose of notifying property

owners of corrections and mapping changes. The taxpayer may request, and the county board of tax assessors shall provide within ten business days, copies of such public records and information, including, but not limited to, all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment, at a uniform copying fee not to exceed 25 cent(s) per page. No additional charges or fees may be collected from the taxpayer for reasonable search, retrieval, or other administrative costs associated with providing such public records and information. [§48-5-306] There is established in each county a board of equalization to hear appeals from assessments and denials of homestead exemptions, and each member of the board of equalization shall be compensated by the county at a rate of not less than $25.00 per day. In addition to when they hear appeals, members of the board of equalization shall receive $25.00 per day when they attend required approved appraisal courses, and they shall be allowed reasonable expenses incurred in attending such required courses. The operations of the appeal administrator under this Code section shall, for budgeting purposes, constitute a distinct budget unit within the county budget that is separate from the operations of the clerk of the superior court. The appeal administrator budget unit shall contain a separate line item for the compensation of the appeal administrator for the performance of duties required under this Code section as well as separate lines items for resources, facilities, and personnel. [§48-5-311]

Article 5A: Examination of County Tax Digests

The purpose and intent of this article is to establish a procedure for the state revenue commissioner to require county boards of tax assessors to make adjustments in the valuation of property in order to equalize county tax digests between and within

counties. [§48- 5-340] State law contains specific provisions regarding the examination, approval, and disapproval of a county's digest by the state revenue commissioner [§§48-5-342, 48-5-343]; the conditional approval of a county's digest [§§48-5-344, 48-5-346]; and appeals from conditional approvals [§§48-5-348, 48-5-349.2 through 48-5-349.4].

Article 6: Municipal Taxation

In addition to the regular ad valorem tax collected by municipalities that is used to fund its normal operations [§48-5-7], every municipality may levy and collect municipal taxes on all taxable property within the municipality to provide financial assistance to its development authority or a joint municipal and county development authority for the purpose of developing trade, commerce, industry, and employment opportunities. Such tax shall not exceed three mills per dollar upon the assessed value of the property. (The tax levied by this statute is not exclusive and shall not prevent any municipality from exercising any additional power granted it by a local constitutional amendment for the purpose of providing financial assistance to any municipal or joint municipal and county development authority.) [§48-5-350] Every municipality is authorized to levy and collect taxes for the purpose of paying pensions and other benefits and costs under a teachers' retirement system or systems. [§48-5-351]

Article 7: Miscellaneous Local Administrative Provisions

A county or municipality shall refund any taxes and license fees erroneously or illegally assessed and collected or determined to have been voluntarily or involuntarily overpaid by the taxpayer, and such refunds shall be paid from the funds of the county or municipality to which the taxes or license fees were originally paid. [§48-5-380] If the governing authority of the county or municipality feels that it is not currently advantageous to expend tax revenues for the purposes for which the taxes were levied, the governing authority may order as much of the funds as it deems proper transferred

to a “reserve fund” until more advantageous conditions arise. A county or municipality may from time to time transfer any accumulated overage in the general fund to its reserve fund. Whenever any county or municipality establishes a reserve fund, such funds shall be expended for needed public work as rapidly as is deemed practical. [§48-5-381]

Article 8: School Taxation

The governing authority of each county may levy and collect taxes for educational purposes in such amounts as it shall determine, and such amounts shall be appropriated to the use of the county education board and to educational work directed by the county board of education. [§48-5-400] If a municipality is authorized by law to maintain an independent school system, it may levy and collect ad valorem taxes for the independent school system; such funds may be expended only for educational purposes. [§48-5-405]

Article 9: Franchises

All special franchises, which include such things as the use of any public highway or street; the use of the land above or below any highway; special rights for the carriage of passengers and freight; special rights for the construction and operation of a plant for the distribution and sale of gas, water, electric lights, electric power, and others; the rights to conduct a wharfage, dockage, and cranage business; and other listed and any unlisted franchises are subject to ad valorem taxation due municipalities and counties, as is any property in a municipality or county. [§§48-5-420, 48-5-421] Other sections in this article deal with the issues of filing returns on special franchises, the ascertainment of the values of special franchises, the levy and collection of the tax, and returns on special franchises exercised in more than one county or municipality. [§§48-5-422 through 48-5-424] Taxpayers may deduct from any franchise tax due a county or

municipality the amounts of the following taxes or charges paid to the county or municipality in the same year:

1. gross receipts tax
2. income tax
3. occupation tax or charge
4. privilege tax or charge
5. charges due for the special franchise or privilege other than special franchise taxes. [§48-5-425(a)]

Amounts paid as ad valorem taxes; charges for bridge rentals; and charges or assessments for paving or repairing any street, highway, or public place shall not qualify as a deduction for any franchise taxes paid a county or municipality. [§48-5-425(b)] No deduction greater than the franchise tax due may be taken. [§48-5-425(c)]

Article 10: Ad Valorem Taxation of Motor Vehicles and Mobile Homes

For the purposes of ad valorem taxation of motor vehicles (excluding heavy-duty equipment motor vehicles) and mobile homes, the procedures prescribed in this article for returning motor vehicles and mobile homes for taxation, determining rates of taxation, and collecting the ad valorem taxes due counties shall be exclusive. For purposes of ad valorem taxation, commercial vehicles shall be classified as a separate and distinct class of tangible property. This subsection shall not apply to motor vehicles subject to Code Section 48-5-411.1. [§48-5-441] In accordance with Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution, motor vehicles subject to the provisions of Code Section 48-5C-1 shall be classified as a separate and distinct class of tangible property for the purposes of ad valorem taxation. [§48-5-441.1] Except as otherwise provided in this subsection, any motor vehicle for which a title is issued in this state on or after March 1, 2013, shall be exempt from sales and use taxes to the extent provided

under paragraph (95) of Code Section 48-8-3 and shall not be subject to the ad valorem tax as otherwise required under Chapter 5 of Title 48. Any such motor vehicle shall be titled as otherwise required under Title 40 but shall be subject to a state title fee and a local title fee which shall be alternative ad valorem taxes as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution. The combined state and local title ad valorem tax shall be at a rate equal to 7 percent of the fair market value of the motor vehicle; provided, however, that, beginning on January 1, 2020, and continuing through June 30, 2023, such rate shall be equal to 6.6 percent of the fair market value of the motor vehicle. Beginning on July 1, 2019, the state and local title ad valorem tax proceeds each month shall be distributed by each county remitting 35 percent of the funds to the state revenue commissioner as provided in subparagraph (c)(2)(A) of this Code section and distributing 65 percent of the funds as provided in paragraph (3) of subsection (c) of this Code section. The state revenue commissioner shall promulgate a standardized form to be used by all dealers of new and used vehicles in this state in order to ease the administration of this Code section. The state revenue commissioner may promulgate and implement rules and regulations as may be necessary to permit seller financed sales of used vehicles to be assessed 2.5 percentage points less than the rate specified in division (ii) of this subparagraph. The application for title and the state and local title ad valorem tax fees provided for in subparagraph (A) of this paragraph shall be paid to the tag agent in the county where the motor vehicle is to be registered and shall be paid at the time the application for a certificate of title is submitted or, in the case of an electronic title transaction, at the time when the electronic title transaction is finalized. In an electronic title transaction, the state and local title ad valorem tax fees shall be remitted electronically directly to the county tag agent.

A dealer of new or used motor vehicles shall make such application for title and state and local title ad valorem tax fees on behalf of the purchaser of a new or used motor vehicle for the purpose of submitting or, in the case of an electronic title application, finalizing such title application and remitting state and local title ad valorem tax fees. The state and local title ad valorem tax fees provided for in this chapter shall be imposed on the purchaser, including a lessor, that acquires title to the motor vehicle; provided, however, that a lessor that pays such state and local title ad valorem tax fees may seek reimbursement for such state and local title ad valorem tax fees from the lessee. There shall be a penalty imposed on any person who, in the determination of the commissioner, falsifies any information in any bill of sale used for purposes of determining the fair market value of the motor vehicle. Such penalty shall not exceed $2,500.00 as a state penalty and shall not exceed $2,500.00 as a local penalty as determined by the commissioner. Such determination shall be made within 60 days of the commissioner receiving information of a possible violation of this paragraph. Except in the case in which an extension of the registration period has been granted by the county tag agent under Code Section 40-2-20, a dealer of new or used motor vehicles that makes an application for title and collects state and local title ad valorem tax fees from a purchaser of a new or used motor vehicle and does not submit or, in the case of an electronic title transaction, finalize such application for title and remit such state and local title ad valorem tax fees to the county tag agent within 30 days following the date of purchase shall be liable to the county tag agent for an amount equal to 5 percent of the amount of such state and local title ad valorem tax fees. An additional penalty equal to 10 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 60 days following the date of purchase. An additional penalty equal to 15 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within

90 days following the date of purchase, and an additional penalty equal to 20 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 120 days following the date of purchase. An additional penalty equal to 25 percent of the amount of such state and local title ad valorem tax fees shall be imposed for each subsequent 30-day period in which the payment is not transmitted. [§48-5C-1(b)(1)] A person or entity acquiring a salvage title pursuant to subsection (b) of Code Section 40-3-36 shall not be subject to the fee specified in paragraph (1) of this subsection but shall be subject to a state title ad valorem tax fee in an amount equal to 1 percent of the fair market value of the motor vehicle. [§48-5C-1(b) (2)] For the 2013 tax year and in each subsequent tax year, the amount of such funds shall be disbursed within 30 days following the end of each calendar month as follows: State title ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties, and interest shall be remitted to the state revenue commissioner who shall deposit such proceeds in the general fund of the state less an amount to be retained by the tag agent not to exceed 1 percent of the total amount otherwise required to be remitted under this subparagraph to defray the cost of administration. Such retained amount shall be remitted to the collecting county's general fund. Failure by the tag agent to disburse within such 30-day period shall result in a forfeiture of such administrative fee plus interest on such amount at the rate specified in Code Section 48-2-40; and local title ad valorem tax fees, administrative fees, penalties, and interest shall be designated as local government ad valorem tax funds. The tag agent shall then distribute the proceeds as specified in paragraph (3) of this subsection. [§48-5C-1(c)(2)] The local title ad valorem tax fee proceeds required under this subsection shall be distributed as follows: The tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute to the water and sewerage authority for which the county has levied an ad valorem tax in

accordance with a local constitutional amendment, and in a county in which a sales and use tax is levied for purposes of a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at Ga. L. 1964, p. 1008, an amount of those proceeds necessary to offset any reduction in ad valorem taxes on motor vehicles collected under Chapter 5 of this title on behalf of such water and sewerage authority during calendar year 2012; and with respect to the transportation authority, the monthly average portion of the sales and use tax levied for purposes of a metropolitan area system of public transportation applicable to any motor vehicle titled in a county which levied such tax in 2012. Such amount of tax under division (ii) of this subparagraph may be determined by the commissioner for counties which levied such tax in 2012, and in any counties which subsequently levy a tax pursuant to a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the commissioner may determine what amount of sales and use tax would have been collected in calendar year 2012, had such tax been levied.

The amount of the reduction to be offset under this subparagraph with respect to division (i) of this subparagraph shall be calculated by the county governing authority by subtracting the amount of title ad valorem tax on motor vehicles collected under Chapter 5 of this title on behalf of such water and sewerage authority in the current calendar month from one-twelfth of the amount of such ad valorem tax on motor

vehicles collected on behalf of such water and sewerage authority in calendar year 2012. The amount of the reduction to be offset under this subparagraph with respect to division (ii) of this subparagraph shall be calculated by the county governing authority by subtracting the amount of sales tax collected or determined to have been collected on such motor vehicles by the state revenue commissioner in the current calendar month in any such county from one-twelfth of the amount of sales and use tax collected, or determined to have been collected, on such motor vehicles, by the state revenue commissioner in calendar year 2012 in such county. In the event that the local title ad valorem tax proceeds are insufficient to offset fully such reduction in ad valorem taxes on motor vehicles or the portion of the sales and use tax described in division (ii) of this subparagraph, the tag agent shall allocate a proportionate amount of the proceeds to such water and sewerage authority and the transportation authority, as appropriate, and any remaining shortfall shall be paid from the following month's local title ad valorem tax fee proceeds. In the event that a shortfall remains, the tag agent shall continue to first allocate local title ad valorem tax fee proceeds to offset such shortfalls until the shortfall has been fully repaid.

As to the proceeds remaining after the distribution provided for in subparagraph (A) of this paragraph, with regard to the proceeds associated with and collected on motor vehicle titles for motor vehicles registered in the unincorporated areas of the county, the tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute 51 percent of such proceeds to the county governing authority and distribute 49 percent of such proceeds to the board of education of the county school district. As to the proceeds remaining after the distribution provided for in subparagraph (A) of this paragraph, with regard to the proceeds associated with and collected on motor vehicle titles for motor vehicles registered in the incorporated areas

of the county, the tag agent of the county shall within 20 days following the end of each calendar month allocate such proceeds by the municipality from which the proceeds were derived and then, for each such municipality, distribute 23 percent of such proceeds to the county governing authority and 28 percent of such proceeds to the governing authority of such municipality, and the remaining 49 percent of such proceeds shall be distributed to the board of education of the county school district; provided, however, that, if there is an independent school district in such municipality, then 23 percent of such proceeds shall be distributed to the county governing authority and 34 percent of such proceeds shall be distributed to the governing authority of such municipality and the remaining 43 percent of such proceeds shall be distributed to the board of education of the independent school district. [§48-5C-1(c)(3)]

Motor vehicles owned or leased by or to the state or any county, consolidated government, municipality, county or independent school district, or other government entity in this state shall not be subject to the state and local title ad valorem tax fees provided for under paragraph (1) of subsection (b) of this Code section; provided, however, that such other government entity shall not qualify for the exclusion under this paragraph unless it is exempt from ad valorem tax and sales and use tax pursuant to general law. [§48-5C-1(c) (6)] Procedures for determining the valuation of commercial vehicles are established by law and are exclusive. [§48-5-442.1] The governing authority of each county, at its discretion, may expend county funds to hire additional help and to purchase additional equipment necessary to implement this article. [§48-5-449] Every motor vehicle owned in this state on January 1 is subject to ad valorem taxation; such taxes shall be charged against the owner of the property, if known, and if the owner is not known, against the property itself. [§48- 5-471] Driver education vehicles and all motor vehicles owned by a school or educational institution for the purpose of

transporting handicapped or disabled students to and from such school or educational institution shall be exempt from any and all ad valorem taxes. [§§48-5-470, 48-5-470.1] Vans and buses owned by religious groups and used exclusively for the purpose of maintaining and operating exempt properties owned by such groups or for the exclusive purpose of transporting individuals to religious services or trips sponsored by such groups designed to promote religious, educational, or charitable purposes shall be exempt from any and all ad valorem taxes. [§48-5-470.2] A motor vehicle owned by a nonresident member of the Armed Forces is not required to be returned for taxation in this state. One vehicle jointly owned by such a nonresident member and his or her nonresident spouse who resides in the state, shall not be required to be returned for taxation. Motor vehicles owned by a dealer and held in inventory for sale or resale shall not be returned for ad valorem taxation and shall not be taxed, and no taxes shall be collected on such motor vehicles until they are transferred. [§48-5-472] A motor vehicle owned by or leased to a disabled veteran who is a citizen and resident of Georgia is exempted from all ad valorem taxes, including any alternative title ad valorem tax. [§48-5-478] Any former prisoner of war who is a citizen and resident of this state and who presents sufficient proof of his or her former prisoner-of-war status is granted an exemption from all ad valorem taxes on one vehicle owned by such former prisoner of war. The unremarried, surviving spouse of a deceased former prisoner of war, upon presentation of sufficient proof, is also granted such exemption. [§48-5-478.1] A veteran who has been awarded the Purple Heart citation is granted an exemption from all ad valorem taxes on one motor vehicle, provided the owner places the special Purple Heart license plate on that vehicle [§48-5-478.2] A veteran who has been awarded the Medal of Honor is granted an exemption from all ad valorem taxes on one motor vehicle, provided the owner places the special Medal of Honor license plate on the car. [§48-5-478.3] A single motor vehicle owned by or leased to a veterans organization (one that

was chartered by the Congress of the United States) is exempt from all ad valorem taxes. [§48-5-478.4]

Every mobile home owned in this state on January 1 is subject to ad valorem taxation by Georgia counties. The tax shall be charged against the owner of the property, if known, and, if unknown, against the specific property itself. [§48-5-490] Every owner of a mobile home who is subject to taxation under this law shall, on or before April 1, obtain a mobile home location permit. Except as provided for mobile homes owned by dealers, no mobile home location permit shall be issued by the tax commissioner until all ad valorem taxes due on the mobile home have been paid. [§48-5-492] Each year every owner of a mobile home subject to taxation shall return the mobile home for taxation and shall pay the taxes due on the mobile home at the time the owner applies for the mobile home location permit or at the time of the first transfer after December 31 or on April 1, whichever occurs first. [§48- 5-494] When a mobile home is purchased from a seller who is required to return the mobile home for ad valorem taxation in a county other than the purchaser's county of residence, the tax commissioner of the county in which the mobile home is returned for taxation shall collect the required tax and, at the request of the purchaser, shall transmit to the purchaser an appropriate certificate indicating that all ad valorem taxes due on the mobile home have been paid. Upon receipt of the certificate, the tax commissioner of the purchaser's county shall issue the required mobile home location permit and decal. [§48-5-495]

Heavy-duty equipment used for construction which is owned by a nonresident and operated in Georgia after January 1 of any year and which was brought into Georgia from a state which subjects to taxation heavy-duty equipment owned by residents of Georgia and taken into such other state after the initial assessment date in such other state shall be subject to ad valorem taxation the same as if such equipment had been

held or owned in Georgia on January 1, except that the ad valorem tax shall be prorated with respect to the number of months remaining in the year. [§48-5-501]

Self-propelled farm equipment (farm equipment means any vehicle designed and used primarily for agricultural, horticultural, forestry, or livestock raising operations) that is owned by a dealer and held in inventory for sale or resale shall not be returned for ad valorem taxation or be taxed, and no taxes shall be collected on such self-propelled farm equipment until it is transferred. [§48-5-504]

Aircraft, watercraft, and all-terrain vehicles owned by a dealer and held in inventory for sale or resale shall not be returned for ad valorem taxation or be taxed, and no taxes shall be collected on such aircraft until it is otherwise transferred. [§§48-5-504.20, 48-5-504.40]

Article 10A: Ad Valorem Taxation of Heavy-Duty Equipment Motor Vehicles

Heavy-duty vehicles owned in this state by either a natural person or other entity are subject to ad valorem taxation only if owned on January 1 of any taxable year; such taxes shall be charged against the owner of the property, if known, or, if the owner is unknown, against the property itself. Purchases of heavy-duty equipment motor vehicles by dealers are exempt from ad valorem taxes and special procedures, and proration of ad valorem taxes is provided for in the year of initial purchase of such a vehicle. [§48-5-507]

Article 11: Ad Valorem Taxation of Public Utilities

The chief executive officer of each public utility is required to make an annual tax return of all property located in the state to the state revenue commissioner. Each class of property must be separately named and valued as far as practicable and will be taxed like all other property. The public utility chief executive is required to apportion, under

rules of the state revenue commissioner, the fair market value of the public utility's properties between the several tax jurisdictions in this state. [§48-5-511]

Article 12: Ad Valorem Taxation of Airline Companies

Each airline company operating in this state shall make annual property tax returns of its flight equipment to the state revenue commissioner. [§48-5-541] The valuation of aircraft apportioned to this state shall be based on the plane hours of each aircraft, and the apportionment among counties and municipalities shall be based upon plane hours within each particular jurisdiction. [§48-5-543]

Forest Land Conservation Use Property (Chapter 5A)

The law, authorized by Art. 7, Sec. 1, Para. 3(f) of the Georgia Constitution, contains extensive provisions regarding the rollback of ad valorem taxes on land that has been classified as forest land conservation use property, the assessment of which is found at §48- 7-7.7, and makes grants available to counties, municipalities, and county or independent school districts to compensate for the loss in revenue when such property is taxed at reduced rates. [§§48-5A-1 through 48-5A-4]

Taxation of Intangibles (Chapter 6)

A real estate transfer tax at the rate of $1.00 for the first $1,000.00 or fractional part and $.10 for each additional $100.00 or fractional part is imposed on all realty sold or otherwise transferred when the value or cost of the interest sold or transferred exceeds $100.00. [§48-6-1] State law specifies a number of instruments created from real estate transfers that are exempt from this tax. [§48-6-2] This tax shall be paid by the person who executes the deed or other writing or by the person for whose use or benefit the deed or writing is executed. [§48-6-3] The tax must be paid to the clerk of superior court prior to and as a prerequisite to the filing of any deed or other writing, and the amount

of the tax shall be based on the value of the interest in the property granted, assigned, transferred, or other-wise conveyed. [§48-6-4] In the event any deed, instrument, or other writing upon which tax is imposed is required to be recorded in more than one county, the required tax shall be prorated among all applicable counties, and the amount paid to the clerk or his or her deputy of the county in which the deed, instrument, or other writing is recorded shall be that proportion of the total tax due calculated by applying the ratio of the value of the real property in such county as it bears to the total value of the real properties in all counties described in the deed, instrument, or other writing to the total tax due. Such proportions shall be calculated pursuant to the most recently determined fair market valuations of the property as determined by the county board of tax assessors. [§48-6-69] Clerks of superior courts are responsible for collecting real estate transfer taxes and are entitled to retain $.50 for each deed or other writing with respect to which this tax is required. If this fee is withheld by a clerk who is compensated on a salary basis, the fees shall be paid into the county treasury. [§48-6-5] At least once every 30 days, all real estate transfer taxes shall be distributed among the state and the municipalities and counties in which the property is located, in the same proportion that revenues derived from the intangible recording tax are divided. [§48-6-8]

Within 90 days of the execution of any written document conveying or creating a lien or encumbrance on real estate for the purpose of securing a long-term note secured by real estate and prior to submission of the document to the clerk of superior court for recording, such documents shall be presented to the tax commissioner, who shall collect the appropriate intangible recording tax at the rate of $1.50 for each $500.00 or fraction of the face amount of the note secured by the recording of the security instrument. The maximum amount of any intangible recording tax payable with respect to any single

note shall be $25,000.00. [§§48-6-60, 48-6-61] If any instrument required to be recorded by this article conveys, encumbers, or creates a lien upon real property located in more than one county, the tax imposed by this article shall be prorated among all applicable counties, and the amount paid to the collecting officer of each county shall be that proportion of the total tax due calculated by applying the ratio of the value of the real property in such county as it bears to the total value of the real properties in all counties described in the instrument to the total tax due. Such proportions shall be calculated pursuant to the most recently determined fair market valuations of the property as determined by the county board of tax assessors or comparable assessing entity in any affected state. The intangible recording tax shall be distributed monthly in amounts based on the relative millage rates levied by the state and the various local taxing districts. [§48-6-72] The tax commissioner shall retain 6 percent of this tax collected as compensation for services rendered, but if the tax commissioner is on a salary, the 6 percent shall be paid into the county treasury. [§48-6- 73]

Except as is otherwise provided in state law, depository financial institutions shall be subject to all forms of state and local taxation in the same manner and to the same extent as are other business corporations in Georgia. [§48-6-90.1] The local taxation of depository financial institutions organized under the laws of any other state or foreign government that maintains a place of business in Georgia and the calculation of the amounts of such taxes due are specifically provided for by state law. [§§48-6-91, 48-6-93]

Income Taxation (Chapter 7)

There shall be no local income taxes whatsoever levied or collected by any political subdivision, and no local income tax returns shall be required. [§48-7-140]

Sales and Use Taxes (Chapter 8)

Subject to voter approval, a joint county and municipality tax of 1 percent may be imposed on the sale, rental, storage, use, or consumption of tangible personal property and related services. This tax shall be applicable to all things subject to the general sales and use tax except as provided for the sales of motor fuel. On or after July 1, 2015, such joint sales and use tax levied on sales of motor fuels as defined in Code Section 48-9-2 shall be at the rate of 1 percent of the retail sales price of the motor fuel which is not more than $3.00 per gallon; provided, however, that in any consolidated government levying a joint sales and use tax at 2 percent pursuant to Code Section 48-8-96, on or after July 1, 2015, any such joint sales and use tax levied on sales of motor fuels as defined in Code Section 48-9-2 shall be at the rate of 2 percent of the retail sales price of the motor fuel which is not more than $3.00 per gallon. Only qualified municipalities are eligible to receive a share of local sales and use taxes. [§48-8-82]

Except for 1 percent of the tax, which shall go into the general fund of the state treasury to defray costs of administration, on or after July 1, 1995, the distribution of proceeds of the tax is to be in accordance with a certificate to be executed by each respective governing authority and that shall specify by percentage the portion of the proceeds that each political subdivision shall receive. The distribution shall be based on but not limited to:

1. the service-delivery responsibilities of each political subdivision to the population served, conventions, trade shows, athletic events, and the obligation of all residents of the county for the maintenance and prosperity of the central business district and the unincorporated parts of the county;
2. the service-delivery responsibilities of each political subdivision to the resident population of the subdivision;
3. the existing service-delivery responsibility of each political subdivision;

4. the effect of a change in sales tax distribution on the ability of each political subdivision to meet its short-term and long-term debt;
5. the point of sale and use that generates the tax to be apportioned;
6. the existence of intergovernmental agreements among and between the political subdivisions;
7. the use by any political subdivision of property taxes and other revenues from some taxpayers to subsidize the cost of services provided to other taxpayers of the levying subdivision; and
8. any coordinated plan of county and municipal service delivery and financing. [§48-8-89]

Certificates providing for the distribution of tax proceeds shall expire on December 31 of the second year following the year in which the decennial census is conducted. No later than December 30 of the second year after the census is conducted, a new distribution certificate providing for the distribution of the proceeds of the tax must be filed with and received by the state revenue commissioner. The General Assembly recognizes that the requirement for government services is not always in direct correlation with population. Although a new distribution certificate is required within a time certain of the decennial census, this requirement is not meant to convey an intent by the General Assembly that population as a criterion should be more heavily weighted than other criteria. It is the express intent of the General Assembly in requiring such renegotiation that eligible political subdivisions shall analyze local delivery responsibilities and the existing allocations of proceeds made available to such governments under the provisions of this article and make rational the allocation of such resources to meet such service delivery responsibilities.

The commissioner shall be notified in writing of the commencement of renegotiation proceedings by the county governing authority on behalf of all eligible political

subdivisions within the special district. The eligible political subdivisions shall commence renegotiations at the call of the county governing authority before July 1 of the second year following the year in which the census is conducted.

Following the commencement of such renegotiation, if the parties necessary to an agreement fail to reach an agreement within 60 days, such parties shall submit the dispute to nonbinding arbitration, mediation, or such other means of resolving conflicts in a manner which attempts to reach a resolution of the dispute.

If a new distribution certificate as provided for in this Code section is not received by the commissioner, the authority to impose the tax authorized by Code Section 48-8-82 shall cease, and the tax shall not be levied in the special district after such date unless the reimposition of the tax is subsequently authorized pursuant to Code Section 48-8-85. When the imposition of the tax is terminated, the commissioner shall retain the proceeds of the tax which were to be distributed to the governing authorities of the county and qualified municipalities within the special district until the commissioner receives a certificate on behalf of each governing authority specifying the percentage of the proceeds which each such governing authority shall receive. If no such certificate is received by the commissioner within 120 days of the date on which the authority to levy the tax was terminated, the proceeds shall escheat to the state, and the commissioner shall transfer the proceeds to the state's general fund.

If the commissioner receives a new distribution certificate by the required date, the commissioner shall distribute the proceeds of the tax in accordance with the directions of the new distribution certificate commencing on January 1 of the year immediately following the year in which such a certificate was executed or the first day of the second calendar month following the month such certificate was executed, whichever is sooner.

Cost of any conflict resolution under this subsection shall be borne proportionately by the affected political subdivisions in accordance with the final percentage distributions of the proceeds of the tax as reflected by the new distribution certificate. [§48-8-89]

There is a procedure in the law by which a municipality (including a new municipality) that does not become a "qualified municipality" until after this tax is first implemented can become eligible to receive funds raised by a local option sales and use tax. [§48-8-89.1] Conversely, if the state revenue commissioner determines that a municipality is no longer eligible to receive the revenue of this tax, he or she shall distribute the proceeds of the tax being received by that municipality to the county and "qualified municipalities" in the county, pro rata, according to the percentages of the tax to which each political subdivision is otherwise entitled. [§48-8-89.2]

As a condition to imposing the tax in the years after the initial year of levy, the tax bill of each property taxpayer must show the reduced county and municipal millage rate resulting from the receipt of sales tax revenue from the previous year, as well as the reduced dollar amount of the individual's property tax resulting from the receipt of such revenue by the county or municipality. [§48-8-91]

Where a local sales and use tax is paid on an item in another jurisdiction, a tax credit against this tax is available to the purchaser, unless it is used as a credit against another sales and use tax levied in the county. [§48-8-90] The tax may not be imposed upon the sale of tangible personal property that is ordered by and delivered to the purchaser at a point outside the county in which the tax is imposed, if the delivery is made by the seller's vehicle, the U.S. mail, a common carrier, or a private or contract carrier licensed by the Federal Motor Carrier Safety Administration or the Georgia Department of Public Safety. [§48-8-93]

Counties that do not levy a local option sales and use tax are authorized to impose in conjunction with an additional homestead exemption and, subject to voter approval of both the additional exemption and the additional tax, a 1 percent sales and use tax on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. This tax shall be applicable to all things subject to the general state sales and use tax, including motor fuels. Until the additional homestead local option sales and tax becomes effective on the first day of January following a complete calendar year of levy, the proceeds of the homestead local option sales and use tax may be expended by the county to fund general county services. [§§48-8-102, 48-8-103] Except for 1 percent of the tax, which shall go into the state treasury to defray costs of administration, proceeds of the homestead local option sales and use tax shall be used to fund capital outlay projects and to fund services within the county equal to the revenue lost to the homestead exemption. Any excess revenues must be used first for millage rate adjustments. If the rollback exceeds the millage rate for county taxes, excess funds may be expended for general county services. [§48-8-104]

In any county where a homestead option sales and use tax and a sales tax for purposes of a metropolitan area system of public transportation are being levied, the county governing authority may choose to submit to the electors of the special district the question of whether to suspend the sales and use tax authorized by Code Section 48-8-102 and replace such tax with an equalized homestead option sales and use tax. The electors of the special district must approve both of the sales and use taxes in order for either of them to be implemented. If either of the sales and use taxes is not approved by the electors, the original homestead option sales and use tax shall be continued in full force and effect.

The proceeds of the equalized homestead option sales tax shall be disbursed as soon as practicable after collection with 1 percent of the amount collected paid into the general fund of the state treasury in order to defray the costs of administration. The remaining proceeds shall be disbursed to the governing authority of the county with the special district, and each municipality located wholly or partially therein.

The proceeds shall be used to roll back, and eliminate if possible, the millage rates for any county ad valorem property tax line items levied uniformly throughout the county on homestead properties, including in all municipalities. Any remaining proceeds shall be used to roll back at an equal and uniform rate across both of the following categories, and eliminate if possible the millage rates for any county ad valorem property tax line items levied only in unincorporated portions of the county on homestead properties; and the millage rates for any municipal ad valorem property tax line items levied in every municipality located wholly or partially in the county on homestead properties but not in unincorporated portions of the county. If any municipality is located partially in the special district, then only that portion shall be considered in the calculations.

In any county levying a tax under this part, the tax shall be divided between the unincorporated portions of the county and the municipalities on a per capita basis, based on the most recent decennial census, unless altered by an intergovernmental agreement between the county and all municipalities. [§§48-8-109.2, 48-8-109.5]

Subject to voter approval, the governing authority of any county may impose an additional 1 percent sales tax on all things subject to the general state sales and use tax except such sales and use tax levied on sales of motor fuels as defined in Code Section 48-9-2 shall be at the rate of 1 percent of the retail sales price of the motor fuel which is not more than $3.00 per gallon. [§§48-8-110–48-8-122] The law contains detailed

procedures for the imposition of this tax, and it states that proceeds of this tax may be expended for any one or combination of a number of specific purposes or projects. The maximum time for which the tax can be collected must be stated in calendar years or quarters and shall not exceed five years. The maximum cost of the project or projects that will be funded by the tax shall be the maximum amount of net proceeds to be raised by the tax. The maximum time and cost provisions can vary under certain extensive circumstances that are detailed in the law. [§48-8-111]

The laws governing the establishment of a special purpose local option sales tax shall govern such a tax imposed by consolidated governments. However, if a consolidated government is also issuing general obligation debt in conjunction with levying the SPLOST, the ordinance or resolution calling for the imposition of the tax is not required to state the maximum amount of time for which the tax is to be levied; rather it should state the maximum amount of revenue to be raised by the tax. Collection of the tax shall terminate at the end of the calendar quarter when the commissioner of revenue determines that the tax will have raised revenues sufficient to provide the consolidated government with the net proceeds that are equal to or greater than the funds specified as the estimated amount of net proceeds to be raised by the tax. [§§48-8-111.1, 48-8-112(b)]

There are specific provisions in state law dealing with the effective date, termination, continuation, and administration and collection of the tax. [§§48-8-112, 48-8-113] One percent of the amount collected shall be paid into the general fund of the state treasury to defray the costs of administration, and the remaining proceeds of the tax shall go to the governing authority of the county imposing the tax. [§48-8-115]

This tax shall not be imposed on the sale of tangible personal property that is ordered by and delivered to the purchaser at a point outside the boundaries of the county in

which the tax is imposed if the delivery is made by the seller's vehicle, the U.S. mail, a common carrier, or a private or contract carrier licensed by the Federal Motor Carrier Safety Administration or the Georgia Department of Public Safety. [§48-8-117] The proceeds received from this tax shall be used exclusively for the purpose or purposes specified in the ordinance or resolution calling for the imposition of this tax. Such proceeds shall be kept in a separate account from other county funds and shall not be commingled with other funds prior to expenditure. The governing authority of any county or municipality receiving funds from this tax shall maintain a record of each project for which the proceeds are used. A schedule shall be included in each annual audit that shows for each project listed in the ordinance or resolution calling for the imposition of the tax the original estimated cost; the current estimated cost, if different; amounts expended in prior years; and amounts expended in the current year. The auditor shall verify and test expenditures of each project sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. There are specific provisions governing the situation where the proceeds of this tax are to be used solely for the payment of general obligation debt issued in conjunction with the imposition of this tax. If the proceeds received by the county from the tax are in excess of the maximum cost of the project or projects as stated in the ordinance or resolution calling for the tax or in excess of the actual cost of such project or projects, then such excess amounts shall be used solely to reduce any indebtedness of the county. If there is no other indebtedness or if the excess proceeds exceed the amount of any other indebtedness of the county, then the excess proceeds shall be paid into the general fund of the county for the purpose of reducing ad valorem taxes. [§48-8-121]

The governing authority of the county and the governing authority of each municipality receiving proceeds from the tax shall publish, not later than 180 days following the close

of each fiscal year, in a newspaper of general circulation and in a prominent location on their website a simple nontechnical report. Such report shall show for each project the original estimated cost, amount expended in prior fiscal years and the most recently completed fiscal year, any excess proceeds, estimated completion date and the actual completion cost of any project completed during the most recently completed fiscal year. [§48-8-122]

The Transportation Investment Act of 2010 allows voters in regions to decide whether to impose a 1 percent, ten-year, regional sales tax for transportation improvements. Twelve regional special tax districts are created that correspond to the regional commission boundaries. Funding from the regional sales tax can be held in trust in each region for up to 20 years to assist with transit funding. [§48-8-241]

Any county that qualifies may impose a transportation special purpose local option sales and use tax. The county and all qualified municipalities therein may execute an intergovernmental agreement memorializing their agreement to the levy of a tax and the rate of such tax. The agreement should include a list of the projects and purposes qualifying as transportation purposes proposed to be funded from the tax, including an expenditure of at least 30 percent of the estimated revenue from the tax on projects included in the state-wide strategic transportation plan; the estimated dollar amounts allocated for each transportation purpose; the procedures for distributing proceeds from the tax to qualified municipalities; a schedule for distributing proceeds from the tax to qualified municipalities which shall include the priority or order in which transportation purposes will be fully or partially funded; a provision that all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed; a provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes; and

record-keeping and audit procedures. If an intergovernmental agreement is entered into by the county and all qualified municipalities, the rate of the tax may be up to 1 percent. If an intergovernmental agreement is not entered into by the county and all qualified municipalities, the maximum rate of the tax shall not exceed 0.75 percent and shall be determined by the governing authority of the county. At any time, more than one tax under this part shall be authorized to be imposed concurrently within a special district as long as the combined rate of the taxes does not exceed 1 percent. [§48-8-261]

The governing authority may incur debt if it follows all the procedures outlined in §48-8-263.

If an intergovernmental agreement has been entered into between a county and city memorializing a Special District Mass Transportation Sales and Use Tax, the maximum amount of net proceeds to be raised must correspond to the period of time the tax is imposed. If an intergovernmental agreement has been entered into, the tax shall cease to be imposed on the final day of the maximum period of time specified for the imposition of the tax in the county resolution adopting the agreement. The statute also outlines when the referendum for such tax should be held. [O.C.G.A. §§48-8-262, 48-4-264, 48-4-264.1]

At any time, more than a single tax under this article may be imposed within a special district as long as the combined rate of such taxes does not exceed 1 percent. Any tax imposed under this article may, subject to the requirements of subsection (c) of Code Section 48-8-262, be imposed at a rate of up to 1 percent but not exceed 1 percent. Any tax imposed under this article at a rate of less than 1 percent shall be in an increment of 0.05 percent. [§48-8-264]

The transportation special purpose local option sales and use tax shall be administered and collected by the commissioner for the use and benefit of the county and qualified

municipalities within the special district imposing the tax. All moneys collected from each taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes owed the state. [§48-8-265]

The proceeds of the tax collected by the commissioner in each special district shall be disbursed as soon as practicable after collection. One percent of the amount collected shall be paid into the general fund of the state treasury in order to defray the costs of administration. The remaining proceeds of the tax shall be distributed either pursuant to the intergovernmental agreement, if one exists, or the county and each qualified municipality shall receive a proportional amount of proceeds of the tax based upon the amount of expenditures made for transportation in the most recent three fiscal years. [§48-8-267]

The approval of the tax under this part shall not in any way diminish the percentage of state or federal funds allocated to any of the local governments under §32-5-27 within the special district levying the tax. The amount of state or federal funds expended in the county or any qualified municipality within the special district shall not be decreased or diverted due to the use of proceeds from the tax levied under this article for transportation purposes that have a high priority in the state-wide strategic transportation plan. [§48-8-268]

Except as provided in §48-8-6, the tax authorized under this part shall be in addition to any other local sales and use tax. [§48-8-269.4]

The proceeds received from the tax shall be used by the county and qualified municipalities within the special district exclusively for the transportation purposes specified in the resolution calling for imposition of the tax. Such proceeds shall be kept in a separate account from other funds of any county or qualified municipality receiving proceeds of the tax and shall not in any manner be commingled with other funds of any

county or qualified municipality prior to the expenditure. The governing authority of each county and the governing authority of each qualified municipality receiving any proceeds from the tax under this article shall maintain a record of each and every purpose for which the proceeds of the tax are used. A schedule shall be included in each annual audit which shows for each purpose in the resolution calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements.

General obligation debt issued under this part shall be payable first from the separate account in which are placed the proceeds received by the county from the tax. Any intergovernmental agreements may specify that all of the proceeds of the tax will be used for payment of general obligation debt issued in conjunction with the imposition of the tax.

If the special district receives from the tax net proceeds in excess of the maximum cost of the transportation projects, then excess proceeds shall be used solely for the purpose of reducing any indebtedness of any county or qualified municipality within the special district other than indebtedness incurred pursuant to this article. If there is no such other indebtedness or if the excess proceeds exceed the amount of any such other indebtedness, then the excess proceeds shall next be paid into the general fund of such county or qualified municipality, it being the intent that any funds so paid into the general fund of such county or qualified municipality be used for the purpose of reducing ad valorem taxes. [§48-8-269.5]

Not later than December 31 of each year, the governing authority of each county and each qualified municipality receiving any proceeds from the tax under this article shall

publish annually, in a newspaper of general circulation in the boundaries of such county or municipality, a simple, nontechnical report which shows for each purpose in the resolution calling for the imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The report shall also include a statement of what corrective action the county or qualified municipality intends to implement with respect to each purpose which is underfunded or behind schedule and a statement of any surplus funds which have not been expended for a purpose. [§48-8-269.6]

After July 1, 2016, any part of a metropolitan county special district that is outside the boundaries of a metropolitan municipality special district, as provided for in Code Section 48-8-269.995, may impose for a limited period of time within such part of the metropolitan county special district a transportation special purpose local option sales and use tax, the proceeds of which shall be used only for transportation purposes. Upon approval of the qualified municipalities or county representing at least 60 percent of the population of the part of the metropolitan county special district not within the boundaries of a metropolitan municipality special district, the governing authority of the county, unless there is a vote against the resolution by a majority plus one of the members of such governing authority of the county, shall sign a resolution offered for such purpose and shall submit the list of transportation purposes, as approved by the qualified municipalities or county representing at least 60 percent of the population of the part of the metropolitan county special district and the question of whether the tax should be approved to electors of the part of the metropolitan county special district not within the boundaries of a metropolitan municipality special district in the next scheduled election and shall notify the county election superintendent by forwarding to the superintendent a copy of such resolution calling for the imposition of the tax. Such

list, or a digest thereof, shall be available during regular business hours in the office of the county clerk and in the offices of the governing authorities of the qualified municipalities participating in the election. The resolution shall describe:

(A) The specific transportation purposes to be funded;
(B) The approximate cost of such transportation purposes, which shall also be the maximum amount of net proceeds to be raised by the tax;
(C) The maximum period of time, to be stated in calendar years, for which the tax may be imposed and the rate thereof. The maximum period of time for the imposition of the tax shall not exceed five years; and
(D) A list of the projects and purposes qualifying as transportation purposes proposed to be funded from the tax, including an expenditure of at least 30 percent of the estimated revenue from the tax on projects consistent with the state-wide strategic transportation plan as defined in paragraph (6) of subsection (a) of Code Section 32-2- 22. [§48-8-269.8]

Motor Fuel and Road Taxes (Chapter 9)

No county or municipality shall levy any fee, license, or other excise tax on a gallonage basis upon the sale, purchase, storage, receipt, distribution, use, consumption, or other disposition of motor fuel; however, no county or municipality shall be prevented from levying license fees or taxes upon any business selling motor fuel. [§48-9-3(a)(3)]

Specific, Business, and Occupation Taxes (Chapter 13)

Generally, a county may levy and collect an occupation tax on businesses and practitioners of occupations and professions if a business or practitioner maintains a location or office within the unincorporated area of the county, and a municipality may tax businesses and practitioners who maintain a location or office within its corporate

limits. Counties and municipalities are authorized to classify businesses and practitioners and to assess different taxes on different classes of businesses and practitioners. Local governments are required to conduct at least one public hearing before adopting an ordinance or resolution imposing the occupation tax. [§48-13-6] Under certain circumstances, counties or municipalities may levy an occupation tax on out-of-state businesses operating in Georgia that do not maintain an office in the state. [§48-13-7]

Counties and municipalities are authorized to impose and collect regulatory fees to cover the actual costs of regulating certain businesses and professions, but regulatory fees may not be imposed merely to raise additional revenues. Certain businesses and professions are specifically exempted from local regulatory fees. [§§48-13-8, 48-13-9]

Local governments are authorized to set the amount of a regulatory fee for each business, profession, or occupation in the jurisdiction by one of the following methods:

- a flat fee for each business, profession, or occupation conducting business in the jurisdiction;
- a flat fee for each type of permit or inspection requested;
- an hourly rate determined by hourly wage or salary, including employee benefits, of the person or persons assigned to investigate or inspect multiplied by the number of hours estimated for the investigation or inspection to be performed;
- an hourly rate as determined above with the addition of other expenses related to such regulatory activity, such as administrative and travel expenses multiplied by the number of hours estimated for the investigation or inspection to be completed;
- for construction projects that are classified as new construction, the number of square feet of construction or the number of square feet of construction to be served by the system to be installed in conjunction with and limited by the building valuation data

as established periodically by the International Code Council or by similar data and in conjunction with and limited by the above methods of determining hourly rates; and

- for construction projects that are classified as renovation and all other construction projects, the cost of the project in conjunction with and limited by the building valuation data that conforms with the principles and methods established periodically by the International Code Council or by similar data and in conjunction with and limited by the above methods of determining hourly rates. [§48-13-9]

A civil action may be filed to enforce the limits on regulatory fees after the exhaustion of administrative remedies, and the prevailing party shall be awarded reasonable attorney's fees. [§48-13-9.1] Four criteria may be used by counties and municipalities in taxing businesses and professions: number of employees, profitability ratios, gross receipts in combination with profitability ratios, or a flat fee. Certain practitioners are authorized to choose as their occupation tax either the tax levied by the local government or a flat fee of not more than $400.00 set by the county or municipality. [§48-13-10] Classification rules are established for businesses that provide more than one type of service or product. [§48-13-12]

Local governments are prohibited from requiring a business to pay more than one occupation tax for each office; levying an occupation tax on more than 100 percent of the total gross receipts of a business, when taxes of all local governments are totaled; levying a tax on a practitioner whose office is maintained by and who is employed by the federal, state, or local government; requiring a fee to determine if the business has paid an occupation tax to another local government; or levying an occupation tax, regulatory fee, or administrative fee on any state or local authority, nonprofit organization, or vendor operating under a contract with a tax-exempt agricultural fair. [§48-13-13] Procedures are established for taxing businesses with an office in more than

one jurisdiction. [§48-13-14] Special procedures apply to the taxation of real estate brokers. [§48-13-17] No municipality may levy any tax upon an individual for the privilege of working within or being employed within the boundaries of a municipality. [§48-13-19]

All occupation taxes are due and payable annually within 30 days following January 1 or such other date specified in the local government ordinance imposing the tax. If a person commences business on any date after January 1 or the date specified in the local government ordinance, the tax shall be due and payable 30 days following commencement of business. Regulatory fees shall be paid before commencing business or practice of a profession or occupation. [§48-13-20] Regulatory fees may be paid after commencing business or the practice of a profession or occupation when

- the work done or services provided are necessary for the health, comfort, or safety of one or more individuals or protection of property, including but not limited to the repair, service, or installation of heating, ventilation, and air conditioning equipment or systems;
- the work done or services provided have no adverse effects on any other person;
- regulatory fees are tendered to the local government within two business days after commencing business, and all inspections are made in order to ensure compliance with applicable codes; and
- the work is commenced or the services are provided within 24 hours of receiving the request for such work or service and it is not possible for the person conducting the work or providing the service to obtain a permit prior to commencing due to the business hours the local government's offices. [§48-13-20(c)]

Upon the adoption of a consenting resolution of the governing authority of a municipality or county levying an occupation tax or regulatory fee, any person who

performs any business, occupation, or profession and who is subject to an occupation tax or regulatory fee shall provide to the municipality or county levying an occupation tax or regulatory fee, at the time such occupation tax or regulatory fee is due and payable, the following information: (i) the legal name of such business and any associated trade names; (ii) the mailing address of such business and the actual physical address of each location of such business if different than the mailing address; and (iii) the sales and use tax identification number assigned to such business by the department if such business is required to have such number. The municipality or county shall provide written notice to such person that such information, or the refusal to provide such information, shall be provided to the department. The failure or refusal of such person to provide such information shall not toll or extend the time of payment established for the occupation tax or regulatory fee. Within 30 days of the time of payment of the occupation tax or regulatory fee, the municipality or county collecting the occupation tax or regulatory fee and the information from such person shall submit electronically to the Department of Revenue the information received from such person. Such municipality or county shall also submit any applicable North American Industry Classification System Code number or numbers electronically to the Department of Revenue. [§48-13-20.1]

The amount due from any person who commences business on or after July 1 shall be 50 percent of the amount that would have been due for the entire year, except, if the local government levies taxes on gross receipts, it is authorized to levy the customary rate on gross receipts from commencement of business, and a practitioner choosing to be taxed on the flat rate for professions shall receive no reduction. Any administrative fee shall not be reduced. [§48-13-22] Provision is made for issuance of executions against delinquent taxpayers. [§48- 13-26] In any year when revenues from occupation

taxes exceed revenues from such taxes in the preceding year, the local government shall hold one or more public hearings as part of the process of determining how to use the additional revenues. [§48-13-28]

Municipalities and counties may impose an excise tax on charges made for rooms, lodgings, or accommodations furnished by hotels, motels, inns, lodges, tourist camps, tourist cabins, campgrounds, or any other places in which rooms, lodgings, or accommodations are regularly furnished for value. The hotel-motel tax may not be levied on fees or charges for any rooms or accommodations furnished to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty; may not be levied for a period of more than ten consecutive days; may not be levied on fees or charges made for the use of meeting rooms and other such facilities or to any rooms, lodgings, or accommodations provided without charge; and may not be collected from state or local government officers or employees when traveling on official business. The law contains specific guidelines regarding the levy and expenditure of a hotel-motel tax. A county or municipality levying this tax shall expend the tax in the fiscal year during which the tax was collected. Except as provided for a number of counties in particular situations, no hotel-motel tax shall be levied or collected at a rate exceeding 3 percent of the charge to the public for the furnishings. However, there are a number of provisions that authorize certain counties to levy and collect hotel-motel taxes at rates ranging from 5 percent to 8 percent and provide for the expenditures of the higher hotel-motel taxes. [§48-13-51] In order to continue imposing this tax, each county and municipality collecting the hotel-motel tax must annually file with the Department of Community Affairs a report specifying the rate of taxation and amounts collected and expended. Such report must include a schedule of all revenues which are expended for

the promotion of tourism, conventions, and trade shows or any other tourism-related purposes and shall be filed in such form and at such times as specified by the Department of Community Affairs. [§48-13-56] When any innkeeper fails to make any return or to pay the full amount of the tax due, a penalty of 5 percent of the tax or $5.00, whichever is greater, shall be imposed in addition to any other penalties provided by law, if the failure is for not more than 30 days. An additional penalty of 5 percent of the tax due or $5.00, whichever is greater, for each additional 30 days or fraction of 30 days that the failure continues shall be imposed. The penalty for any single violation shall not exceed 25 percent or $25.00 in the aggregate, whichever is greater. If the failure is due to providential cause and such is shown to the satisfaction of the governing authority imposing the tax in an affidavit attached to the return, and the remittance is made within ten days of the due date, the return may be accepted without penalties and interest. In the case of a false or fraudulent return or of a willful failure to file a return for the purpose of defrauding the governing authority of any excise tax on rooms, lodgings, or accommodations, a penalty of 50 percent of the tax due shall be assessed. [§48-13-58] It is unlawful for any innkeeper to fail, neglect, or refuse to collect the hotel-motel tax or to fail to return and pay the taxes due under this law to the appropriate local governing authority. All civil penalties and interest collected by a county or municipality shall be included as revenue for expenditure as authorized by this tax. [§§48- 13-58.1, 48-13-59]

Counties and municipalities may impose an excise tax of 3 percent on the charge for the rental or lease of a motor vehicle for up to 31 consecutive days. This excise tax is imposed only if the rental charge is subject to sales tax and is collected at the time and place of such rental by the entity renting or leasing the vehicle. [§§48-13-91, 48-13-93] The proceeds of this tax are to be used for the purpose of promoting industry, trade,

commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes. [§48-13-90] Local governments imposing and collecting this tax are required, as a part of the annual audit report, to include in a separate schedule a report of the revenues and expenditures pertaining to this tax. [§48-13-96]

An excise tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale of consumer fireworks and any items provided for in paragraph (2) of subsection (b) of Code Section 25-10-1 in this state at a rate of 5 percent per item sold. Moneys collected from the excise tax on the sale of consumer fireworks as provided for under subsection (a) of this Code section, and pursuant to Article III, Section IX, Paragraph VI of the Constitution of Georgia, shall be used as follows:

(1) The amount of 55 percent shall be provided to the Georgia Trauma Care Network Commission for purposes provided for under Code Section 31-11-102;
(2) The amount of 40 percent shall be provided to the Georgia Firefighter Standards and Training Council to be exclusively used for the implementation of a grant program to improve the equipping and training of firefighters and to improve the rating of fire departments in this state by the Insurance Services Office; and
(3) The amount of 5 percent shall be provided to local governments to be used solely for public safety purposes consisting of the operation of 9-1-1 systems under Part 4 of Article of Chapter 5 of Title 46. The commissioner shall include such amount as a part of the 9-1-1 distribution made on or before October 15 of each year to such local governments.

The excise tax imposed by this article shall be paid by the seller and due and payable in the same manner as would be otherwise required under Article 1 of Chapter 8 of this title. [§48-13-131]

Grants and Special Revenue Disbursements (Chapter 14)

If a county contains more than 20,000 acres of state land, and no tax revenues are received from such land, the county may receive from the State Forestry Commission a grant of funds not to exceed the amount it would have received were the land subject to taxation. [§48-14-1]

Funds made available by appropriations of the General Assembly for distribution to counties to be used exclusively for the construction and maintenance of public roads are listed for each county in the Code. The governing authority of each county shall submit to the state auditor a copy of its regular annual audit not later than 180 days after the end of the fiscal year. If the state auditor determines that the amount expended by a county in any year is less than the amount distributed, the amount of the difference shall be deducted and withheld from the next funds to be distributed to the under-expending county. If the under-expending county certifies at the time the audit is submitted, or within a reasonable time of the submission, that it is accumulating the unexpended funds for a specified allowable purpose and submits proof of the deposit or investment of the funds, the county shall be deemed to have complied with the law. [§48-14-3]

If a county contains 20,000 acres or more of unimproved land belonging to the state and under the control of the Department of Natural Resources, and such property exceeds 10 percent of the taxable real property in the county and represents 10 percent or more of the assessed tax digest, the county may be eligible to receive a grant based on the value of the public services provided the Department of Natural Resources. No county shall be authorized to receive a grant of funds pursuant to both §48-14-1 and this Code section. [§48-14-4]

SOCIAL SERVICES (TITLE 49)

County and District Departments, Boards, and Directors of Family and Children Services (Chapter 3)

Members of a county board of family and children services shall serve without compensation, except that they shall receive an allowance for expenses of at least $15.00 per month and shall be reimbursed for traveling and other expenses actually incurred in the performance of their official duties, but the gross expenses assessed against a county shall not exceed the amount of the budget of the county previously set aside and levied by the county for such expenses. [§49-3-2]

Public Assistance (Chapter 4)

The expenses of administration and costs of public assistance of any of the following categories shall be from federal and state appropriations (no county shall be required to participate in the cost of such public assistance):

1. old-age assistance
2. aid to the blind
3. aid to the disabled
4. temporary assistance for needy families, for the benefit of children or pregnant women
5. aid to the aged, blind, and adult disabled persons under a combined plan adopted pursuant to Title XX of the Federal Social Security Act. [§49-4-17]

STATE GOVERNMENT (TITLE 50)

Department of Administrative Services (Chapter 5)

The Department of Administrative Services is authorized to provide any administrative service that it normally provides to the various state departments, agencies, and

institutions of the state to any county or municipality at the discretion of the commissioner of administrative services after receipt of a request for such services from a county or municipality. [§50-5-15] Georgia law authorizes and provides for the purchase of standard items of equipment, supplies, or services and motor vehicles and related material, equipment, and supplies for municipalities and counties by the Department of Administrative Services if the local governing authority determines that a price advantage may be obtained. [§§50-5-100 through 50-5-103] The Department of Administrative Services is authorized to dispose of surplus property to a county or municipality through a negotiated sale. [§50-5-143]

Department of Community Affairs (Chapter 8)

Each county or municipality shall be a member of the regional commission for the region in which it is located and pay annual membership dues. [§50-8-33] The audit report of all funds received, expended, and administered by a regional commission shall be presented to the governing body of each county and municipality within the region. [§50-8-38] Because the property of each regional commission is public property, no center shall be required to pay any state or local ad valorem, sales, use, or income taxes. [§50-8-44] Each county and municipality within a metropolitan area planning and development commission (i.e., regional commission) shall make annual contributions to the commission according to a schedule contained in state law. [§50-8-101]

No "less developed county" (defined at §50-8-213) shall be eligible to receive a state grant in regard to the Rural Facilities Economic Development Act until a comprehensive plan for facilities needs has been submitted to the Department of Community Affairs. [§50-8-218] Each "less developed county" shall be entitled to receive a matching grant from the state in an equal amount for the implementation of all or part of its facilities development plan, subject to the availability of funds appropriated by the General

Assembly. The county governing authority shall be responsible for receiving such state funds and shall be authorized to perform all functions necessary to implement the local plan. [§50-8-220] "Less developed counties" and any municipalities located therein shall annually match any appropriated state funds in a ratio of $1.00 of local funds for every $9.00 of state funds. [§50-8-222]

Public Property (Chapter 16)

For the purpose of maintaining an annual inventory of its property, all county officers, on or before January 15 of each year, shall make a complete inventory of all public property in their charge and shall enter such in a book kept for that purpose. [§§50-16-140, 50-16-141]

State Printing and Documents (Chapter 18)

All public records shall be open for personal inspection and copying, except those which by order of a court of this state or by law are specifically exempted from disclosure. Records shall be maintained by agencies to the extent and in the manner required by Article 5 of this chapter. [§50-18-71(a)] An agency may impose a reasonable charge for the search, retrieval, redaction, and production or copying costs for the production of records pursuant to this article. An agency shall utilize the most economical means reasonably calculated to identify and produce responsive, nonexcluded documents. Where fees for certified copies or other copies or records are specifically authorized or otherwise prescribed by law, such specific fee shall apply when certified copies or other records to which a specific fee may apply are sought. In all other instances, the charge for the search, retrieval, or redaction of records shall not exceed the prorated hourly salary of the lowest paid full-time employee who, in the reasonable discretion of the custodian of the records, has the necessary skill and training to perform the request; provided, however, that no charge shall be made for the first quarter hour. In addition to

a charge for the search, retrieval, or redaction of records, an agency may charge a fee for the copying of records or data, not to exceed 10 cent(s) per page for letter or legal size documents or, in the case of other documents, the actual cost of producing the copy. In the case of electronic records, the agency may charge the actual cost of the media on which the records or data are produced. Whenever any person has requested to inspect or copy a public record and does not pay the cost for search, retrieval, redaction, or copying of such records when such charges have been lawfully estimated and agreed to pursuant to this article, and the agency has incurred the agreed-upon costs to make the records available, regardless of whether the requester inspects or accepts copies of the records, the agency shall be authorized to collect such charges in any manner authorized by law for the collection of taxes, fees, or assessments by such agency. [§50-18-71(c)] Requests by civil litigants for records that are sought as part of or for use in any ongoing civil or administrative litigation against an agency shall be made in writing and copied to counsel of record for that agency contemporaneously with their submission to that agency. The agency shall provide, at no cost, duplicate sets of all records produced in response to the request to counsel of record for that agency unless the counsel of record for that agency elects not to receive the records. [§50-18-71(e)]

Within 30 days after receiving a written request by any law enforcement officer, a local government shall remove the personally identifiable information of such law enforcement officer from all property records that are publicly available on any internet website of the local government. [§50-18-78]

On or before January 1, 2024, each local government shall provide a form for a law enforcement officer to use when requesting removal of personally identifiable information, which may include a process for verification of employment as a law

enforcement officer. Such form shall be made available by the local government on its internet website. [§50-18-78]

All records created or received in the performance of a public duty or paid for by public funds are deemed to be public property and shall constitute public records. The governing bodies of municipalities and counties are required to develop retention schedules based on the legal, fiscal, administrative, and historical needs of the records and a records management plan. [§50-18-99]

Information Technology (Chapter 29)

Any city or county government that has created or maintains a geographic information system (GIS) in electronic form, may contract to distribute, sell, provide access to, or otherwise market records or information maintained in the system and may license or establish fees for providing information or access to the system. Such fees must be based on the recovery of the actual development cost of creating and maintaining the geographic information system. [§50-29-2]

Georgia Regional Transportation Authority (Chapter 32)

Revenue bonds issued by the Georgia Regional Transportation Authority (GRTA) are securities in which all counties and municipalities may properly and legally invest. [§50-32- 33] Local governments within the jurisdiction of the GRTA or within an "activated county" (a county not placed under GRTA's jurisdiction by general law but which requests to come under GRTA's jurisdiction through the adoption of a resolution by the county governing authority) may contract with GRTA for land public transportation and air quality services. If a local government is located within an area over which GRTA has jurisdiction or within an "activated" county under the jurisdiction of GRTA, it may fund such services through special service district fees, taxes, and assessments. [§50-32-50] In

regard to leases, grants, or loans for a land public transportation facility or an air quality facility, the terms of the lease agreement, grant, or loan may require the local government to establish rates and collect fees and charges sufficient to pay for the costs of operation, maintenance, renewal, replacement, and repairs of the facility; to pay for any outstanding bonds, revenue bonds, notes, or other obligations incurred for such facility; and to pay for any amounts due under the terms of the lease agreement, including amounts for the creation and maintenance of any required reserves or special funds. [§50-32-51] A local government that fails or refuses to cooperate with GRTA will become ineligible for any state grants and loans, except for grants for education, physical and mental health, and police protection, and will be ineligible for transportation funds. By resolution, the authority may restore eligibility for funding and receipt of grants when the local government demonstrates to the satisfaction of the authority that it is taking or shall take appropriate action to cooperate with the authority. [§50-32- 53] If a local government fails to collect and remit the full amount due GRTA under any lease agreement, grant, or loan on the date such amounts are due, GRTA shall notify the director of the Office of Treasury and Fiscal Services, who shall withhold all funds of the state and any of its entities that have been allotted to the local government, excluding funds for educational purposes, until the amount due is remitted. However, such failure by a local government shall not mandate the withholding of any funds allocated to a local government that would violate a contract to which the state is a party, the requirements of federal law imposed on the state, or the judgments of any court. [§50-32-54]

OneGeorgia Authority (Chapter 34)

Bonds issued by the OneGeorgia Authority are securities in which all local governments of the state may properly and legally invest. [§50-34-9]

Verification of Lawful Presence (Chapter 36)

Each agency or political subdivision subject to any of the requirements provided in Code Sections 13-10-91, 36-60-6, 36-80-23, and 50-36-1 shall submit an annual immigration compliance report to the department by December 31 that includes the information required under subsection (d) of this Code section for the annual reporting period. If an agency or political subdivision is exempt from any, but not all, of the provisions of subsection (d) of this Code section, it shall still be required to submit the annual report but shall indicate in the report which requirements from which it is exempt. [§50-36-4(b)]

The immigration compliance report provided for in subsection (b) of this Code section shall contain the following: (1) The agency or political subdivision's federal work authorization program verification user number and date of authorization; (2) The legal name, address, and federal work authorization program user number of every contractor that has entered into a contract for the physical performance of services with a public employer as required under Code Section 13-10-91 during the annual reporting period; (3) The date of the contract for the physical performance of services between the contractor and public employer as required under Code Section 13-10-91; (4) A listing of each license or certificate issued by a county or municipal corporation to private employers that are required to utilize the federal work authorization program under the provisions of Code Section 36-60-6 during the annual reporting period, including the name of the person and business issued a license and his or her federally assigned employment eligibility verification system user number as provided in the private employer affidavit submitted at the time of application; (5) A listing of each public benefit administered by the agency or political subdivision and a listing of each public benefit for which SAVE program authorization for verification has not been received;

and (6) The agency or political subdivision's certificate of compliance with Code Section 36-80-23. [§50-36-4(d)]

WATERS OF THE STATE, PORTS, AND WATERCRAFT (TITLE 52)

Georgia Ports Authority (Chapter 2)

Revenue bonds issued by the Georgia Ports Authority are securities in which all municipalities may properly and legally invest. [§52-2-29]

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Georgia Constitution and State Statute Compliance Checklist

(Each question is followed by three response options: "yes," "no," or "not applicable." A "no" response indicates some potential compliance problems.)

ASSETS

Cash and Investments

1. Were the local government's investments limited to: obligations of this state or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of this state? [§36-83-4(a)]

   Yes ☐ No ☐ N/A ☐

2. In managing its cash and investments, did the local government require pledges of collateral from depository institutions as required by state law? [§36-83-5; §45-8-12; §50-17-59]

   Yes ☐ No ☐ N/A ☐

3. Did the local government invest bond proceeds only in authorized investments? [§36-82-7]

   Yes ☐ No ☐ N/A ☐

4. If the local government maintains a retirement system, are the system's assets invested in eligible investments as prescribed by the Public Retirement Systems Investment

   Yes ☐ No ☐ N/A ☐

Authority? [§47-1-12; §§47-20-4, 47-20-83; §§47-20-83.1, 47-20-84]

5. If the local government utilizes a cash and investment pool, was the interest earned credited to the loaning or advancing fund (i.e., the fund from which the cash originated)? [§36-83-6(b)(4)]

Yes ☐ No ☐ N/A ☐

Other Assets

6. If the local government acquired, leased, or disposed of real or personal property, did it adhere to certain formalities and specific conditions as provided for in state law? [§36-9-3 (counties); §§36-37-1 through 36-37-10 (municipalities)]

Yes ☐ No ☐ N/A ☐

7. If the local government sold, leased, or transferred real property located in a redevelopment area, were these transactions made

   a. with the approval of the redevelopment plan by the local governing authority? [§36-61-10(a)]

Yes ☐ No ☐ N/A ☐

   b. through the competitive bidding procedure as provided by state law? [§36-61-10(b)(1)]

Yes ☐ No ☐ N/A ☐

8. Did the county maintain a complete inventory of all its public property? [§50-16-141]

Yes ☐ No ☐ N/A ☐

BUDGET PREPARATION

9. Did the government adopt by ordinance or resolution an annual balanced budget for the general fund, each special revenue fund, and each debt-service fund in use by the local government? [§36-81-3]

Yes ☐ No ☐ N/A ☐

10. For each capital projects fund used by the local government, did the government adopt and operate under a project-length balanced budget? [§36-81-3]

Yes ☐ No ☐ N/A ☐

11. If the local government amended its budget during the fiscal year to provide for an increase in appropriation at the legal level of control or to establish a more detailed level of budgetary control, were the amendments adopted by ordinance or resolution of the governing authority? [§36-81-3]

Yes ☐ No ☐ N/A ☐

12. Was the proposed budget submitted to the governing authority? [§36-81-5]

Yes ☐ No ☐ N/A ☐

13. Was the proposed budget placed on file for public inspection? [§36-81-5]

Yes ☐ No ☐ N/A ☐

14. Was a public hearing held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution was considered? [§36-81-5]

Yes ☐ No ☐ N/A ☐

15. Is the proposed budget, at a minimum, an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority? ("Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.) [§36-81-2; §36-81-5]

Yes ☐ No ☐ N/A ☐

16. Does the budget document, at a minimum, provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control? [§36-81-5]

Yes ☐ No ☐ N/A ☐

17. Does the budget document, in accordance with the minimum required legal level of control, at a minimum, provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required? [§36-81-5]

Yes ☐ No ☐ N/A ☐

18. Was the budget adopted at a properly advertised public meeting? [§36-81-6]

Yes ☐ No ☐ N/A ☐

19. If the local government was petitioned by at least 10 percent of the registered voters to appropriate funds to provide for establishment, maintenance, and operation of a recreation system, did the local government appropriate such funds? [§36-64-8(a)]

Yes ☐ No ☐ N/A ☐

20. If the local government decreased the budget of a police department with 25 or more full-time or part-time certified law enforcement officers by more than 5 percent from the previous year's appropriation or over a rolling five-year period decreased the police budget by more than 5 percent without falling under one of the statutory exceptions, did it adopt that rate at a public hearing after placing a newspaper notice and placing on their website the proposed percentage reduction? [§§36-8-8, 36-80-29]

Yes ☐ No ☐ N/A ☐

EXPENDITURES

Salary and Compensation

21. Did the local government electronically transmit in a PDF the following documents to the Carl Vinson Institute of Government?

    a. The budget for the upcoming year no later than 30 calendar days following the adoption of the budget ordinance or resolution. [§36-80-21]

    Yes ☐ No ☐ N/A ☐

    b. The audit concurrent with submission to the state auditor as required by §36-81-7(d). [§36-80-21]

    Yes ☐ No ☐ N/A ☐

c. The annual report by local law enforcement agencies concurrent with submission as required by subsection (g) of Code Section 9-16-19. [§36-80-21] Yes ☐ No ☐ N/A ☐

22. Was the compensation of the county treasurer no more than $3,600.00 per annum? [§36-6-12] Yes ☐ No ☐ N/A ☐

23. If the local government provided a subsistence allowance for law enforcement officers, was the portion of the compensation payable to sheriffs, deputy sheriffs, patrolmen, policemen, and other law enforcement officers for each day spent by the officer in the performance of his/her duties $5.00 or less? [§35-1-3] Yes ☐ No ☐ N/A ☐

24. If the county's probate judge is compensated on a salary basis,

a. was the salary equal to or greater than the minimum salary based upon the population of the county? [§15-9-63] Yes ☐ No ☐ N/A ☐

b. and after January 1, 2022 if the probate judge also served as chief magistrate or magistrate, was the salary increased by an amount based on a minimum annual amount of $14,162.10? [§15-9-63.1] Yes ☐ No ☐ N/A ☐

c. was the salary increased by the same percentage as the cost=of-living increase given to state employees? [§15-9-63] Yes ☐ No ☐ N/A ☐

d. was the salary increased $482.28 per month if the probate judge was responsible for traffic cases? [§15-9-64] Yes ☐ No ☐ N/A ☐

e. was the minimum salary—including amounts received for serving as chief magistrate or magistrate, holding elections, and hearing traffic cases—increased by multiplying the salary by the percentage that equals 5 percent times the number of completed four-year terms served after December 31, 1999, effective the first day of January following the completion of each four-year period of service? [§§15-9-65, 15-9-63.1] Yes ☐ No ☐ N/A ☐

f. were fees as provided for in state law paid into the county treasury? [§15-9-60] Yes ☐ No ☐ N/A ☐

25. With regard to the salary of magistrates,

a. were all full-time chief magistrates compensated on a salary basis, based on the population of the county? [§15-10-23] Yes ☐ No ☐ N/A ☐

b. was the monthly salary of other chief magistrates equal to the hourly rate that the full-time chief magistrate will receive times the number of hours worked? [§15-10-23] Yes ☐ No ☐ N/A ☐

c. did each magistrate other than the chief magistrate receive a minimum monthly salary of $4,685.00 or 90 percent of the monthly salary that the chief magistrate is entitled to by law, whichever is less? [§15-10-23(a)(4)] Yes ☐ No ☐ N/A ☐

d. did all magistrates, other than the chief magistrate, who serve in less than a full-time capacity or on call receive a monthly salary of $27.07 per hour for each hour worked or 90 percent of the monthly salary that the full-time magistrate would receive, whichever is less? [§15-10-23(a)(5)] Yes ☐ No ☐ N/A ☐

e. did all magistrates who serve in less than a full-time capacity receive a monthly salary of not less than $720.86 per month unless the magistrate waives, in writing, the minimum monthly salary? [§15-10-23(a)(5)] Yes ☐ No ☐ N/A ☐

f. did the chief magistrates receive the same cost-of-living increase as was granted to state employees? [§15-10-23(c)] Yes ☐ No ☐ N/A ☐

g. were magistrate salary changes limited to an increase? [§15-10-23] Yes ☐ No ☐ N/A ☐

h. were the salaries and supplements of senior magistrates paid at a per diem rate equal to the compensation paid to the magistrate of the county? [§15-10-23] Yes ☐ No ☐ N/A ☐

26. With regard to juvenile courts,

a. were expenditures and expenses paid out of county funds with the approval of the governing authority? [§15-11-54] Yes ☐ No ☐ N/A ☐

b. was the insurance and other benefits for judges paid out of county funds, with the right of pro rata contributions from other counties in the judicial district based on the population of the county? [§15-11-54] Yes ☐ No ☐ N/A ☐

c. were the salaries of associate juvenile court judges, traffic judges, clerks, and probation officers appointed by the juvenile court judge paid from county funds with the approval of the governing authority? [§§15-11-60, 15-11-71, 15-11- 63, 15-11-66] Yes ☐ No ☐ N/A ☐

27. With regard to the sheriff's salary,

	Yes	No	N/A
a. was the salary equal to or greater than the minimum salary based upon the population of the county? [§15-16-20]	☐	☐	☐
b. was the salary increased by the same percentage as the cost-of-living increase given to state employees? [§15-16-20]	☐	☐	☐
c. was the salary supplemented by at least $323.59 per month for duties performed for other courts in the county? [§15-16-20.1]	☐	☐	☐
d. was any change in sheriff's salary limited to an increase? [§15-16-20]	☐	☐	☐

	Yes	No	N/A
28. In a civil case in which an outside attorney was hired to represent the county (because the county attorney is ethically prevented from doing so), were the fees and expenses of the outside attorney consistent with the rate of the county attorney or a schedule of rates adopted by the governing authority? [§45-9-21]	☐	☐	☐

29. With regard to compensation of the district attorney and staff,

a. was the amount of the salary supplement paid to the district attorney an amount as authorized by a local act or as determined by the county governing authority, whichever is greater? [§15-18-10] Yes ☐ No ☐ N/A ☐

b. were the salaries of additional assistant district attorneys, deputy district attorneys, and other employees or independent contractors paid by the county or counties that make up the judicial circuit? [§15-18-20] Yes ☐ No ☐ N/A ☐

30. With regard to the compensation of the clerk of superior court, was the salary

a. equal to or greater than the minimum salary based on the population of the county? [§15-6-88] Yes ☐ No ☐ N/A ☐

b. increased by the same percentage as the cost-of-living increase given to state employees? [§15-6-88] Yes ☐ No ☐ N/A ☐

c. increased by $385.90 per month if the clerk of superior court also served as clerk of state court, city court, juvenile court, or civil court under any applicable law? [§15-6-89] Yes ☐ No ☐ N/A ☐

d. increased by multiplying the salary by the percentage that equals 5 percent times the number of completed four-year terms of office served after December 31, 1976? [§15-6-90] Yes ☐ No ☐ N/A ☐

31. Was the solicitor general of state court compensated from county funds as provided by local law? [§15-18-67] Yes ☐ No ☐ N/A ☐

32. With regards to all state-paid personnel employed by the superior court judges,

a. was compensation taken from state funds appropriated or otherwise available for the operation of the superior court? [§15-6-27] Yes ☐ No ☐ N/A ☐

b. did the governing authority of any county or counties comprising a judicial circuit supplement the salary or fringe benefits of any state-paid personnel within the office of the superior court only with the approval of the superior court judge? [§15-6-27] Yes ☐ No ☐ N/A ☐

33. Were court reporters' compensation and allowances paid by the county governing authority the same for both state and superior courts? [§15-7-47] Yes ☐ No ☐ N/A ☐

34. Were the constables of the magistrate court paid from county funds on a salary basis? [§15-10-100] Yes ☐ No ☐ N/A ☐

35. Was the clerk of the magistrate court paid

a. from county funds? [§15-10-105] Yes ☐ No ☐ N/A ☐

b. at least $393.66 per month? [§15-10-105] Yes ☐ No ☐ N/A ☐

36. In administering county and municipal elections and primaries,

a. was the compensation for the superintendent of municipal elections fixed and paid by the municipal governing authority from municipal funds? [§21-2-70.1] Yes ☐ No ☐ N/A ☐

b. was the qualifying fee set at 3 percent of the annual salary of any salaried office; or, if there is no salaried office, was the fee set at 3 percent or less of income received by the office in the preceding year or not more than $35.00 for a municipal office? [§21-2-131] Yes ☐ No ☐ N/A ☐

c. was the chief registrar paid at least $61.00 per day and other registrars at least $48.00 per day or, in lieu of per diem compensation, at least $272.00 and $242.00 per month, respectively? [§21-2-212(d)] Yes ☐ No ☐ N/A ☐

d. was the chief deputy registrar paid at least $349.60 per month? [§21-2-213] Yes ☐ No ☐ N/A ☐

37. In counties with a sole county commissioner, was the commissioner's salary at least as much as the salary received by the sheriff? [§36-5-25] Yes ☐ No ☐ N/A ☐

38. With regard to the salary and compensation of county commissioners,

    a. if the county governing authority increased its own salary, compensation, and expenses, did the increases take effect in January after the next general election? [§36-5-24] Yes ☐ No ☐ N/A ☐

    b. did any member of the county governing authority who completed (and received a certificate for completing) the voluntary training course offered by the University of Georgia receive a compensation supplement of $100.00 per month? [§36-5-27] Yes ☐ No ☐ N/A ☐

    c. was the cost-of-living increase given to all members of the county governing authority the same percentage increase granted state employees? [§36-5-28] Yes ☐ No ☐ N/A ☐

39. Were municipal law enforcement officials compensated by salary only? [§36-30-9] Yes ☐ No ☐ N/A ☐

40. If the probate judge was compensated on a fee basis,

a. was the rate of commissions as provided for in state law? [§15-9-60] Yes ☐ No ☐ N/A ☐

b. and if he or she was compensated for serving as a local custodian, local registrar, or special abstracting agent of vital records, did the probate judge submit a quarterly report to the county governing authority? [§15-9-68] Yes ☐ No ☐ N/A ☐

41. When the first grand jury was impaneled in the fall term,

a. did it fix the rate of compensation for court bailiffs and the expenses of jurors, including grand jurors, at a minimum of $5.00 per day? [§15-12-7] Yes ☐ No ☐ N/A ☐

b. and if the amounts set in item (a) were increased over the prior year, were the increases approved by the county governing authority? [§15-12-7] Yes ☐ No ☐ N/A ☐

42. If the county tag agent (i.e., tax commissioner) is a salaried employee and received a salary in excess of $7,999.00 per year, did the tag agent turn over all tag-related fees to the county fiscal authority? [§40-2-33] Yes ☐ No ☐ N/A ☐

43. If the tax commissioner was compensated on a fee basis, were such fees based on net digest amounts and the schedule of the rate of commissions contained in state law? [§48-5-180] Yes ☐ No ☐ N/A ☐

44. With regard to the salary of the tax commissioner that is paid from county funds,

	Yes	No	N/A
a. was the salary equal to or greater than the minimum salary based on the population of the county? [§48-5-183]	☐	☐	☐
b. did the tax commissioner receive the same percentage increase as the increase granted to state employees? [§48-5-183]	☐	☐	☐
c. if the county supplemented the salary of the tax commissioner, was the supplement not decreased during the tax commissioner's term of office? [§48-5-183]	☐	☐	☐

	Yes	No	N/A
45. Did members of the county board of family and children services serve without compensation except for an allowance for expenses of not less than $15.00 per month and for traveling and other expenses incurred in the performance of their official duties? [§49-3-2]	☐	☐	☐
46. Was each member of the board of equalization compensated at a rate not less than $25.00 per day? [§48-5-311(k)]	☐	☐	☐

47. Was each member of the board of tax assessors compensated at a rate not less than $20.00 per day? [§48-5-294]

Yes ☐ No ☐ N/A ☐

Purchasing

48. In letting public works contracts, did the local government

a. make written contracts with private persons and entities avail- able for public inspection? [§§36-91-20, 36-91-21(a)]

Yes ☐ No ☐ N/A ☐

b. appropriately advertise and award contracts on the basis of either competitive sealed bidding or competitive sealed proposals? [§36-91-21]]

Yes ☐ No ☐ N/A ☐

c. adhere to the competitive award requirements, except in those cases specifically exempted by state law? [§36-91-22]

Yes ☐ No ☐ N/A ☐

d. adhere to all applicable bonding requirements? [§§36-91-40, 36-91-50, 36-91-51, 36-91-70]

Yes ☐ No ☐ N/A ☐

e. provide that all public works contracts with a value in excess of $250,000.00 have performance and payment bonds consistent with requirements in state law? [§§36-91-70, 36-91-716; 36-91-90]

Yes ☐ No ☐ N/A ☐

49. If the municipality contracted for street improvements that would be reimbursed through special assessments, were these contracts awarded to the lowest responsible bidder? [§§36-39-9, 36-39-11]

Yes ☐ No ☐ N/A ☐

50. If the county purchased goods or services from a store in which a county official had an interest or was an employee, was such action sanctioned by a majority of the members of the governing authority, or were the goods purchased as cheap as or cheaper than they could be purchased elsewhere? [§36-1-14]

Yes ☐ No ☐ N/A ☐

51. . If the local government contracted for or purchased supplies, materials, equipment, or agricultural products (with certain exceptions), was reasonable and practical preference given to those stated items that are produced or manufactured in the state? [§36-84-1]

Yes ☐ No ☐ N/A ☐

52. At the sheriff's sale of property, did the sheriff or his or her deputy refrain from purchasing any property, directly or indirectly? [§15-16-18]

Yes ☐ No ☐ N/A ☐

53. If any real or personal property was sold to the local government by an officer or employee of that government,

    a. were the sales of personal property valued at less than $800.00 per calendar quarter? [§16-10-6] Yes ☐ No ☐ N/A ☐

    b. were sales made through sealed or competitive bids? [§16-10-6] Yes ☐ No ☐ N/A ☐

    c. was appropriate disclosure made for sales of real property? [§16-10-6] Yes ☐ No ☐ N/A ☐

54. If the local government installed a traffic-control monitoring device,

    a. did it compensate any arresting officer or judicial officer on a salary basis only? [§40-14-21] Yes ☐ No ☐ N/A ☐

    b. did it pay the manufacturer or vendor for the value of the equipment only, rather than an amount based on the number of traffic citations issued or the amount of revenue generated? [§40-14-21] Yes ☐ No ☐ N/A ☐

55. If a county commissioner sold real property to the county, were all of the following conditions met? Yes ☐ No ☐ N/A ☐

    a. Was the property sold adjacent to a landfill owned and operated by the county? [§45-10-60] Yes ☐ No ☐ N/A ☐

b. Was the property to be used in connection with the operation of the landfill? [§45-10-60]

Yes ☐ No ☐ N/A ☐

c. Did the sale price of the property not exceed the lowest of three appraisals of the property made by three appraisers appointed by the probate judge? [§45-10-60]

Yes ☐ No ☐ N/A ☐

d. Was disclosure of the sale made as required by state law? [§45-10-60]

Yes ☐ No ☐ N/A ☐

Contracts

56. In the process of hiring, did the local government

a. register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees? [§13-10-91(a)]

Yes ☐ No ☐ N/A ☐

b. permanently post the employer's federally issued user identification number and date of authorization, as established by the agreement for authorization, on the employer's website? [§13-10-91(a)]

Yes ☐ No ☐ N/A ☐

c. if a local public employer does not maintain a website, did the local government submit such information to the Carl Vinson Institute of Government of the University of Georgia to be posted by the institute on the website created for local government audit and budget reporting? [§13-10-91(a)]

Yes ☐ No ☐ N/A ☐

d. provide an annual report to the Department of Audits and Accounts pursuant to Code Section 50-36-4 as proof of compliance with this subsection? [§13-10-91(b)]

Yes ☐ No ☐ N/A ☐

57. If the sheriff contracted with the governing body of any municipality located within his or her respective county to provide law enforcement,

Yes ☐ No ☐ N/A ☐

a. did the sheriff have the written consent of the county's governing body? [§15-16-13]

Yes ☐ No ☐ N/A ☐

b. was the county reimbursed for all costs incurred under this contract? [§15-16-13]

Yes ☐ No ☐ N/A ☐

c. were these reimbursements made to the county's general fund? [§15-16-13]

Yes ☐ No ☐ N/A ☐

58. If the local government contracted with a person, government, or governmental agency for the purpose of building or improving roads,

a. was the contract in writing? [§§32-4-61, 32-4-111] Yes ☐ No ☐ N/A ☐

b. was the contract approved by a resolution of the governing authority? [§§32-4-61, 32-4-111] Yes ☐ No ☐ N/A ☐

c. was the roadwork let by public, competitive, sealed bids? [§§32-4-64, 32-4-114] Yes ☐ No ☐ N/A ☐

d. was the contract and process for submitting bids advertised for two weeks in a local paper with details on the bidding process and the work to be contracted for? [§§32-4-65, 32-4-115] Yes ☐ No ☐ N/A ☐

e. were all bids under consideration, other than one solely for engineering or other professional services, accompanied by a proposal guaranty in the form of a certified check or some other acceptable security payable to the local government? [§§32-4-67, 32-4-117] Yes ☐ No ☐ N/A ☐

f. was the contract awarded to the lowest reliable bidder? [§§32-4-68, 32-4-118] Yes ☐ No ☐ N/A ☐

59. If the local government contracted with a transit agency for transit services or facilities, and those services or facilities are funded by fees, assessments, or taxes levied within a special district, Yes ☐ No ☐ N/A ☐

a. was the contract approved by the voters of that local government? [§32-9-11]

Yes ☐ No ☐ N/A ☐

b. was a plan for transit services adopted by the governing authority of the county and any municipalities within which services are to be provided? [§32-9-11]

Yes ☐ No ☐ N/A ☐

60. If the governing authority of the local government (i.e., municipality or county) executed contracts specifying the rates, fees, or other charges to be collected by the local government for electric, natural gas, or water utility services to be provided by the local government, did the contract

a. limit the term of the contract to 10 years with the exception of contracts for solar utility services or for wind utility services which shall not be for a term in excess of 20 years, and include adjustments for inflation or deflation for contracts of more than 2 years in duration? [§36-1-26; §36-30-3]

Yes ☐ No ☐ N/A ☐

b. include provisions relieving the local government from its obligations under the contract in the event that the government's ability to comply with the contract is impaired by war, natural disaster, or other emergency? [§36-1-26; §36-30-3]

Yes ☐ No ☐ N/A ☐

61. If the local government contracted for industrial wastewater treatment services,

    a. was the contract for a period of 50 years or less? [§36-60-2]

    Yes ☐ No ☐ N/A ☐

    b. was the amount charged at least equal to the actual cost of providing the services? [§36-60-2]

    Yes ☐ No ☐ N/A ☐

62. If the local government had any multiyear leases, purchase agreements, or lease purchase contracts that provided for automatic renewal,

    a. was the contract terminated at the close of each calendar or fiscal year in which it was executed and at the close of each succeeding calendar or fiscal year for which it was renewed? [§36-60-13(a)]

    Yes ☐ No ☐ N/A ☐

    b. did the contract specify the total obligation of the local government? [§36-60-13(a)]

    Yes ☐ No ☐ N/A ☐

    c. did the title of any supplies, material, equipment, or other personal property remain with the vendor until the obligation was liquidated? [§36-60-13(a)]

    Yes ☐ No ☐ N/A ☐

d. did the contract include a clause allowing the local government to terminate the contract if funds were not appropriated? [§36-60-13(b)(1)]

Yes ☐ No ☐ N/A ☐

63. If a local government entered into a contract that created debt,

a. did the contract limit the obligation of the local government to payments only for sums due in the calendar year of execution or in the renewal term, if renewed? [§36-60-13(c) and (d)]

Yes ☐ No ☐ N/A ☐

b. when the debt is added to the local government's outstanding debt, did its outstanding debt stay within the debt limit (10 percent of its assessed valuation)? [§36-60-13(e)]

Yes ☐ No ☐ N/A ☐

c. and if the property being financed by this contract was involved in any failed referenda within the preceding four years, did the governing authority certify that the property was required to be financed by either a court order or the threat of a court order? [§36-60-13(f)]

Yes ☐ No ☐ N/A ☐

d. for the acquisition of real property, did the local government hold a public hearing prior to entering into the contract? [§36-60-13(g)]

Yes ☐ No ☐ N/A ☐

e. for the acquisition of real property, was this debt limited to the lesser of (1) average and annual payments not exceeding 7.5 percent of the governmental fund revenues of the local government for the preceding calendar year, plus the proceeds of any special-purpose local option sales taxes; or (2) an outstanding principal balance on the aggregate of all such contracts not exceeding $25 million? [§36-30-13(h)]

Yes ☐ No ☐ N/A ☐

64. If a local government entered into a lease or contract with private persons, firms, associations, and corporations for the design, construction, repair, reconditioning, replacement, maintenance, or operation of all or a portion of its wastewater treatment system, storm-water system, water system, sewer system, or a combination of such systems (and the law relating to public works bidding will apply),

a. was the lease limited to a maximum of 20 years? [§36-60-15.1]

Yes ☐ No ☐ N/A ☐

b. did the governing authority solicit competitive sealed proposals and establish criteria for evaluating the applicants who submitted proposals? [§36-60-15.1]

Yes ☐ No ☐ N/A ☐

c. was the award made to the applicant whose proposal was most advantageous to the governmental entity? [§36-60-15.1]

Yes ☐ No ☐ N/A ☐

65. If the local government (city, county, or development authority) purchased or accepted title to real property located in an adjoining county to be exchanged for property belonging to the federal government, did it obtain the written consent of the governing authority of the adjoining county? [§36-60-18; §36-62-6.1]

Yes ☐ No ☐ N/A ☐

66. If the local government imposed a 9-1-1 charge for support of its dispatch center, did it have on duty at all times at least one communications officer who is certified in the use of telecommunications for the deaf? [§36-60-19]

Yes ☐ No ☐ N/A ☐

67. If the local government contracted with or licensed a person to finance, construct, maintain, own, or operate a toll road or toll bridge,

a. did all debt associated with the contract conform with the requirements of the state constitution? [§36-60-21]

Yes ☐ No ☐ N/A ☐

b. did the government refrain from making improvements or otherwise expending funds on property owned or leased to a person for a toll road or toll bridge? [§36-60-21]

Yes ☐ No ☐ N/A ☐

c. did the contract comply with the requirements, restrictions, and procedures for the exercise of eminent domain? [§36-60-21]

Yes ☐ No ☐ N/A ☐

68. If the local government entered into agreements and contracts with localities in other states for the joint provision of services regarding any of the powers, privileges, or authority they are authorized to provide,

a. did the agreement specify the manner of financing the joint or cooperative undertaking and of maintaining a budget for such undertaking? [§36-69A-4]

Yes ☐ No ☐ N/A ☐

b. did the contract also state the total obligation of the county or municipality for the calendar year of the agreement's execution and the total obligation which will be incurred in each calendar year renewal term? [§36-69A-4]

Yes ☐ No ☐ N/A ☐

c. did the separate legal or administrative entity created by interlocal agreement not assess, levy, or collect ad valorem taxes; issue general obligation bonds; or exercise the power of eminent domain? [§36-69A-4]

Yes ☐ No ☐ N/A ☐

d. did the county or municipality appropriate funds or sell, lease, give, or otherwise supply the administrative board or other legal or administrative entity created to operate the joint or cooperative undertaking by providing such personnel or services that are only within its legal power to furnish? [§36-69A-7]

Yes ☐ No ☐ N/A ☐

69. If the local government proposed to enter into a contract for a regional facility,

a. did the government conduct at least one hearing with respect to the proposed contract? [§§36-73-2, 36-73-4]

Yes ☐ No ☐ N/A ☐

b. and if the regional facility is to be located outside the government, and the contract requires the expenditure of governmental funds, was a financial feasibility study conducted prior to entering into the contract? [§§36-73-2, 36-73-4]

Yes ☐ No ☐ N/A ☐

c. and if a joint feasibility study (involving parties to the contract) was conducted, did the study separately address the fiscal concerns of each party to the proposed contract? [§§36-73-2, 36-73-4]

Yes ☐ No ☐ N/A ☐

70. As relates to public safety and judicial facilities authorities

a. if the local government contracted with a public safety and judicial facilities authority, was the contract for a term not exceeding 50 years? [§36-75-7(5)]

Yes ☐ No ☐ N/A ☐

b. if any bonds or other obligations were incurred by a public safety and judicial facilities authority, did such bonds, obligation, or indebtedness not constitute or create an indebtedness of any county or municipality? [§36-75-9]

Yes ☐ No ☐ N/A ☐

71. If more than one local governing authority and local authority agrees to participate in consideration and implementation of providing for the planning, financing, construction, acquisition, leasing, operation, and maintenance of certain water supply or wastewater management facilities projects,

a. did each local governing authority and local authority have not less than one representative as agreed to by the participating local governing authorities and local authorities and have the right to participate in all aspects of such implementation? [§36-91-102(b)]]

Yes ☐ No ☐ N/A ☐

b. did the representatives designate one of their number to be the lead authority? [§36-91-102(b)]]

Yes ☐ No ☐ N/A ☐

c. did the lead authority issue a written request for proposals and was public notice of such request for proposal made at least 90 days prior to the date set for receipt of proposals? [§36-91-102(c)]]

Yes ☐ No ☐ N/A ☐

d. did the lead authority accept public comments for a period of 90 days beginning at least 10 days after the receipt of the proposals? [§36-91-102(c)]]

Yes ☐ No ☐ N/A ☐

e. did the lead authority hold at least one public hearing within the jurisdiction of each participating local governing authority, participating local authority, or affected local government not later than the conclusion of the period for public comment? [§36-91-102(c)]]

Yes ☐ No ☐ N/A ☐

f. was a contract or contracts not exceeding 50 years in duration entered into with selected respondents subject to approval by each participating entity and by each affected local government? [§36-91-102(c)]]

Yes ☐ No ☐ N/A ☐

Training

72. Did the local government (city or county as applicable) provide funding for training according to the specified laws for

a. judges of the various courts? [§15-1-11]

Yes ☐ No ☐ N/A ☐

b. clerks of superior and juvenile courts? [§15-6-50; §15-11-65]

Yes ☐ No ☐ N/A ☐

c. probate judges, if funding was not available from the Institute of Continuing Judicial Education? [§15-9-1.1]

Yes ☐ No ☐ N/A ☐

d. magistrates? [§15-10-25]

Yes ☐ No ☐ N/A ☐

e. judges exercising juvenile court jurisdiction? [§15-11-65]

Yes ☐ No ☐ N/A ☐

f. the election superintendent and at least one registrar of the county or city? [§21-2-100]

Yes ☐ No ☐ N/A ☐

g. firefighters? [§25-7-7]

Yes ☐ No ☐ N/A ☐

h. police officers? [§35-4-7]

Yes ☐ No ☐ N/A ☐

i. public safety officials (e.g., law enforcement officers, firefighters, and correctional officers)? [§35-5-5]

Yes ☐ No ☐ N/A ☐

j. police chiefs, department heads of law enforcement agencies, and wardens of state institutions (for travel expenses and salaries)? [§§35-8-20, 35-8-20.1]

Yes ☐ No ☐ N/A ☐

k. clerks of the governing authority? [§36-1-24; §36-45-20] Yes ☐ No ☐ N/A ☐

l. all elected members to the county governing authority (who were not serving on July 1, 1990)? [§36-20-4] Yes ☐ No ☐ N/A ☐

m. all elected members to the municipal governing authority (who were not serving on July 1, 1990)? [§36-45-4] Yes ☐ No ☐ N/A ☐

n. municipal court judges and all judges of courts exercising municipal court jurisdiction and municipal court clerks (does not apply to courts of record)? [§36-32-11; 36-32-13] Yes ☐ No ☐ N/A ☐

o. coroners? [§45-16-6] Yes ☐ No ☐ N/A ☐

p. tax commissioners? [§48-5-126.1] Yes ☐ No ☐ N/A ☐

q. members of the county board of equalization? [§48-5-311] Yes ☐ No ☐ N/A ☐

Reimbursements

73. If the county administered municipal elections, did the municipality pay the county for all costs incurred in performing the election function? [§21-2-45] Yes ☐ No ☐ N/A ☐

74. If the county administered municipal elections, and if the county registrar, serving as municipal registrar, issued new voter registration cards in the municipality, was the county reimbursed by the municipality for postage for mailing the new cards to the voters? [§21-2-226]

Yes ☐ No ☐ N/A ☐

75. If the local government acquired any right-of-way around which no construction occurred within 10 years after the title was transferred to the Department of Transportation (DOT), was a reimbursement solicited from the DOT for the cost of the right-of-way? [§32-5-26]

Yes ☐ No ☐ N/A ☐

76. Was the county reimbursed from state funds for expenditures when capital felony cases and appeals of capital felony cases exceeded 5 percent of county revenue for the calendar year in which the conviction occurred? [§17-11-22]

Yes ☐ No ☐ N/A ☐

77. If the local government was reimbursed from state funds for costs incurred in altering precinct boundaries, was the reimbursement amount limited to $0.25 (or less) per registered voter? [§21-2-264]

Yes ☐ No ☐ N/A ☐

78. With regard to state reimbursement for hospital care provided to indigent persons, did the county or hospital

a. follow specific state-imposed procedures? [§§31-8-4, 31-8-5]

Yes ☐ No ☐ N/A ☐

b. submit a program budget containing an estimate of funds needed? [§§31-8-4, 31-8-5]

Yes ☐ No ☐ N/A ☐

c. maintain accurate records of the cost of providing care to nonresident indigent patients? [§§31-8-30 through 31-8-37]

Yes ☐ No ☐ N/A ☐

79. If the right of way or real property was acquired for public road purposes and an outdoor advertising sign was located upon such property, did the local government

a. relocate the outdoor advertising sign through agreement of the owner of the property and owner of the outdoor advertising sign? [§32-3-3.1]

Yes ☐ No ☐ N/A ☐

b. if no relocation site that meets the requirements of Code section 32-3-3.1 exists, was just and adequate compensation paid by the department to the owner of the outdoor advertising sign? [§32-3-3.1]

Yes ☐ No ☐ N/A ☐

c. if a sign is eligible to be relocated but the new location would result in a conflict with local ordinances and no variance was granted, was just and adequate compensation paid by the local governing authority to the owner of the outdoor advertising sign? [§32-3-3.1]

Yes ☐ No ☐ N/A ☐

80. If the local government provided explosive ordinance disposal support under a mutual aid agreement to another local government, state agency, or authority, was it reimbursed for the compensation paid its employees during the furnishing of such aid, maintenance expenses of such employees, and compensation paid or owed employees for personal injury or death occurring while the employees were engaged in rendering aid? [§35-8-25]

Yes ☐ No ☐ N/A ☐

81. If the local government provided emergency management services through a mutual aid agreement, did the local government receiving aid pay and reimburse other local governments for their costs in rendering aid? [§38-3-30]

Yes ☐ No ☐ N/A ☐

82. If the local government's court tried cases involving a state inmate, did the local government recover all costs from the state associated with these trials? [§§42-5-3, 42-5-4]

Yes ☐ No ☐ N/A ☐

83. If a local government arrested a person who needed medical treatment in a county with no health care facility, and the sheriff assumed custody of the arrestee, did the governing authority pay all the costs related to the medical release of the arrestee? [§42-4-12]

Yes ☐ No ☐ N/A ☐

84. If the local government provided medical care to an inmate while incarcerated in its facility, did it seek reimbursement from the inmate or from the inmate's health insurance carrier? [§42-4-51]

Yes ☐ No ☐ N/A ☐

85. Did the local government reimburse reasonable expenses of the property tax performance review board while it was engaged in its duties, including mileage, meals, lodging, and cost of materials? [§48-5-295.1]

Yes ☐ No ☐ N/A ☐

Other Expenditures

86. If the county and the affected municipalities in the county used an alternative dispute resolution to reach agreement on their service-delivery strategy, were the mediation costs shared pro rata by the affected governments, based on population? [§36-70-25.1]

Yes ☐ No ☐ N/A ☐

87. Did the county and the cities in the county review and revise their service-delivery strategy in response to changes in their comprehensive plans; changes in their service-delivery or revenue-distribution arrangements; creation, abolition, or consolidation of local governments in the county; or upon expiration of the existing strategy? [§36-70-28]

Yes ☐ No ☐ N/A ☐

88. Did the local government provide for a general codification of all ordinances and resolutions, post it on the Internet, and furnish a copy to the county law library (if one exists)? [§36-80-19]

Yes ☐ No ☐ N/A ☐

89. If the local government operated a solid waste disposal facility, did it

    a. impose a fee for each ton of solid waste received, which was equal to, or was a portion of, the actual cost of providing solid waste management services? [§12-8-39]

    Yes ☐ No ☐ N/A ☐

    b. report its total annual costs of providing solid waste management services to the Department of Community Affairs? [§12-8-39.2]

    Yes ☐ No ☐ N/A ☐

90. If the county has a board of health,

    a. did the county pay $25.00 or less per diem for members of the county board of health for their attendance at meetings? [§31-3-7]

    Yes ☐ No ☐ N/A ☐

    b. did the county board of health maintain accounting records that include all receipts and disbursements? [§31-3-8]

    Yes ☐ No ☐ N/A ☐

    c. did the county provide offices and equipment? [§31-3-9]

    Yes ☐ No ☐ N/A ☐

91. As pertains to a city, county, or consolidated government contracting with the circuit public defender office for the provision of criminal defense of indigent persons,

    a. if the county or counties comprising the judicial circuit elected to provide travel advances or expense reimbursements, were the expenses limited to those not reimbursed by the state in the performance of his or her official duties? [§17-12-26(c)(4)]

    Yes ☐ No ☐ N/A ☐

    b. if the governing authority or any county or municipality comprising the judicial circuit elected to supplement the salary or fringe benefits of any state-paid position within the office of public defender, were the amounts as authorized by a local act or determined by the county or counties, whichever was greater? [§17-12-25; §§17-12-30(c)(6) and (7)]

    Yes ☐ No ☐ N/A ☐

    c. if the county or counties comprising the judicial circuit provided compensation for additional employees employed by the circuit public defender or contracted with the Department of Administrative Services (DOAS) to provide such additional personnel, was the amount of compensation paid in agreement as set by the local act or by the circuit public defender with the approval of the county or counties of the judicial circuit? [§§17-12-31, 17-12-32]

    Yes ☐ No ☐ N/A ☐

d. did the governing authority of the county, in conjunction and cooperation with the other counties in the district and in a pro rata share according to the population of each county, appropriate offices, utilities, telephone expenses, materials, and supplies as necessary to equip, maintain, and furnish the office or offices of the circuit public defender? [§17-12-34]

Yes ☐ No ☐ N/A ☐

92. If the local government received a state grant to assist in the construction or improvement of publicly owned and operated medical facilities and health centers, in determining the local match, did the local government comply with the matching formula devised by the state in accordance with the priority system approved by the state and the U.S. secretary of health and human services? [§§31-7-52, 31-7-53]

Yes ☐ No ☐ N/A ☐

93. If the county participated in the state Hospital Care for the Indigent Program,

a. were the costs of providing care to nonresident indigent patients paid from the Nonresident Indigent Health Care fund? [§§31-8-30 through 31-8-37]

Yes ☐ No ☐ N/A ☐

b. did the county assume the costs associated with the medical services provided to indigent pregnant women as provided for in state law? [§§31-8-40 through 31-8-46]

Yes ☐ No ☐ N/A ☐

94. Did the local government, prior to an expenditure of any public funds for the establishment, maintenance, and operation of a fixed guideway transit in any county that is a mass transportation regional system participant, obtain approval from a majority of qualified voters of the county in a separate referendum question? [§36-1-27]

Yes ☐ No ☐ N/A ☐

95. Did the local government, prior to the issuance of the call for the referendum, adopt a resolution which specified the type and location of a fixed guideway transit, the capital costs to establish such fixed guideway transit, the date upon which the capital costs to establish such fixed guideway transit shall be paid in full, and an estimate of the projected annual costs for maintenance and operation of such fixed guideway transit? [§36-1-27]

Yes ☐ No ☐ N/A ☐

96. If the county received funds from the state or federal government for the sale of timber harvested from military installations and facilities in Georgia,

a. was 50 percent of these funds allocated to the county board of education? [§36-80-15]

Yes ☐ No ☐ N/A ☐

b. were the funds allocated to the county governing authority expended only for the county road system? [§36-80-15]

Yes ☐ No ☐ N/A ☐

97. If firefighters in municipalities that have a population of 20,000 or more were engaged in collective bargaining with the municipality, and mediation was required, did the municipality pay its expenses incurred in connection with the mediation and half of the expenses incurred by any third mediator? [§25-5-11]

Yes ☐ No ☐ N/A ☐

98. Were county tax revenues expended only for purposes specified in general law? [§48-5-220]

Yes ☐ No ☐ N/A ☐

99. With regard to all claims (i.e., payroll, accounts, and contracts payable) against the county

a. were they limited to claims presented to the county within 12 months after they accrued? [§36-11-1]

Yes ☐ No ☐ N/A ☐

b. were they all audited by the county governing authority? [§36-11-2]

Yes ☐ No ☐ N/A ☐

c. had each claimant received an order on the treasurer specifically designating the fund from which payment was to be made? [§36-11-2]

Yes ☐ No ☐ N/A ☐

d. were all claims paid after five days from date and delivery unless specifically ordered? [§36-11-3]

Yes ☐ No ☐ N/A ☐

100. In administering local government elections and primaries,

a. did the county or municipal superintendent conform to the requirements of state law? [§§21-2-70, 21-2-71]

Yes ☐ No ☐ N/A ☐

b. did the county or municipal governing authority appropriate such funds as necessary for performance of the duties of the county and municipal superintendents, respectively? [§§21-2-70, 21-2-71]

Yes ☐ No ☐ N/A ☐

c. did the county comply with all requirements in state law related to polling places, technical support, and the cost of training? [§21-2-300]

Yes ☐ No ☐ N/A ☐

d. were all members of the local governing authority or any other persons involved in the reexamination of any direct electronic recording voting system free of any financial interest in any such equipment or in its manufacture or sale? [§21-2-379.2(g)]

Yes ☐ No ☐ N/A ☐

101. If a county, municipality, or consolidated government owns and operates motor vehicles, did it provide for the payment of claims, settlements and judgments, and costs arising out of claims for the negligent use of a covered vehicle by self-insurance, the purchase of insurance, creation of a fund in the government's budget, or participation in an interlocal risk management agency? [§§36-92-2, 36-92-4]

Yes ☐ No ☐ N/A ☐

102. If a county's governing authority, by majority vote, objects to a petition for annexation and an arbitration panel is appointed, was the cost of arbitration divided equally between the county and city? [§36-36-115(a)(4) and (5)]

Yes ☐ No ☐ N/A ☐

REVENUE

General Tax

103. In regard to tax commissioners and sheriffs and constables who collect county funds

    a. did the tax commissioner, sheriff, and constables in any county with a population of 30,000 or more pay over to the county governing authority each week the county taxes including, but not limited to, any interest, penalties, or other amounts due the county that were collected during the week? [§48-5-141(a)]

Yes ☐ No ☐ N/A ☐

b. did the tax commissioner, sheriff, and constables in any county with a population of less than 30,000 pay over to the county governing authority every two weeks the county taxes including, but not limited to, any interest, penalties, or other amounts due the county that were collected during the two weeks? [§48-5-141(b)]

Yes ☐ No ☐ N/A ☐

c. if the tax commissioner failed or refused to make payment, did the county governing authority report such nonpayment to the governor? [§48-5-145]

Yes ☐ No ☐ N/A ☐

104. If the local government levied taxes on charges made from rooms, lodgings, or accommodations furnished by hotels, motels, inns, lodgings, tourist camps, tourist cabins, campgrounds, or any places in which rooms, lodgings, or accommodations are regularly furnished for value,

a. did the levy adhere to exclusions (e.g., persons displaced from their homes by fire or other casualty, state and local government officers, or employees traveling on official business) as specified in state law? [§48-13-51]

Yes ☐ No ☐ N/A ☐

b. was the tax levied and collected in the amount appropriate for the particular local government? [§48-13-51]

Yes ☐ No ☐ N/A ☐

c. did the local government expend, in the fiscal year during which the tax was collected, the funds in compliance with the guidelines? [48-13-51]

Yes ☐ No ☐ N/A ☐

d. did the local government file an annual report with the Department of Community Affairs specifying the rate of taxation and amounts collected and expended? [§48-13-56]

Yes ☐ No ☐ N/A ☐

105. Was a real estate transfer tax imposed on all realty sold or otherwise transferred when the value or the cost of the interest sold exceeded $100.00? [§48-6-1]

Yes ☐ No ☐ N/A ☐

106. If the county tax commissioner collected an intangible recording tax

a. was the amount with respect to single notes always less than $25,000.00? [§§48-6-60, 48-6-61]

Yes ☐ No ☐ N/A ☐

b. was the distribution of the proceeds from this tax to the state and various local taxing districts based on relative millage rates? [§48-6-72]

Yes ☐ No ☐ N/A ☐

c. in counties with populations of more than 650,000, did the tax commissioner retain 4 percent of the taxes collected as compensation for services rendered, or if the tax commissioner was on salary, was the 4 percent paid into the county treasury? [§48-6-73]

Yes ☐ No ☐ N/A ☐

107. If the local government received revenue from an excise tax (3 percent) imposed on the charge for rental or lease of a motor vehicle,

a. were the proceeds of the tax used for promoting industry, trade, commerce, and tourism; for providing convention, trade, sports, and recreational facilities; or for public safety purposes? [§48-13-90]

Yes ☐ No ☐ N/A ☐

b. did the government report the revenues and expenditures pertaining to this tax in a separate schedule contained in the annual audit report? [§48-13-96]

Yes ☐ No ☐ N/A ☐

108. If the local government levied a tax on the gross direct premiums on all insurance companies operating in the area (other than life insurance companies),

a. did the tax rate remain within the established rate of 2.5 percent? [§33-8-8.2]

Yes ☐ No ☐ N/A ☐

b. were the proceeds of these taxes received by the county separated from other county funds? [§33-8-8.3]

Yes ☐ No ☐ N/A ☐

c. were the proceeds received by the county used to fund specified services provided primarily for the benefit of unincorporated residents or, if none of the specified services were provided to unincorporated residents, to reduce ad valorem taxes for inhabitants of the unincorporated area? [§33-8-8.3]

Yes ☐ No ☐ N/A ☐

109. If the county taxed the practice of fortune telling, phrenology, astrology, palmistry, or other related activities, was the tax equal to or less than $1,000.00 per year? [§36-1-15]

Yes ☐ No ☐ N/A ☐

110. If the local government levied an occupation tax,

a. did the government adhere to all requirements and procedures related to the imposition of the tax as required in state law? [§§48-13-6, 48-13-7; §§48-13-10, 48-13-12, 48- 13-13, 48-13-14, 48-13-17, 48-13-19; §§48-13-20, 48-13- 20(c); §§48-13-22, 48-13-26, 48-13-28]

Yes ☐ No ☐ N/A ☐

b. did the government base its tax on the criteria specified in state law? [§48-13-10]

Yes ☐ No ☐ N/A ☐

c. and if any business began operation after July 1, was the occupation tax limited to 50 percent of the tax for the entire year unless otherwise required by state law? [§48-13-22]

Yes ☐ No ☐ N/A ☐

d. did the government submit to the Department of Revenue the required information within 30 days of the time of payment of the occupation tax or regulatory fee? [§48-13-20.1]

Yes ☐ No ☐ N/A ☐

Property Tax

111. Did the local government tax all real and personal property as provided for by state law? [§§48-5-3, 48-5-7, 48-5-7.5; §§ 48- 5-7.7, 48-5-271, 48-5-32, 48-5-32.1]

Yes ☐ No ☐ N/A ☐

112. Did the county governing authority submit to the state revenue commissioner evidence of its compliance with the requirements for adoption of a millage rate at the time of submitting the county tax digest? [§48-5-32.1]

Yes ☐ No ☐ N/A ☐

113. Did the local government grant property tax exemptions and deferrals as required by state law? [§§48-5-44, 48-5-40 through 48-5-84]

Yes ☐ No ☐ N/A ☐

114. Did the local government tax motor vehicles, mobile homes, and heavy-duty equipment in accordance with state law? [§§8-2-180 through 8-2-191; §48-5-441; §§48-5-442.1, 48-5-449, 48-5-471, 48-5-470, 48-5-470.1, 48-5-470.2; §§ 48-5-472, 48-5-478, 48-5-478.1, 48-5-478.2, 48-5-478.3, 48-5-478.4, 48- 5-490, 48-5-492, 48-5-494, 48-5-495; §§48-5-501, 48-5-507]

Yes ☐ No ☐ N/A ☐

115. Was the county tax digest approved by the state revenue commissioner? [§§48-5-342, 48-5-343, 48-5-344, 48-5-346]

Yes ☐ No ☐ N/A ☐

116. If the county digest was not approved by the state revenue commissioner, did the county comply with state law on the interim use of a disapproved digest, the disapproval of a subsequent digest, and the appeal of disapprovals? [§§48-5-348, 48-5-349.2 through 48-5-349.4]

Yes ☐ No ☐ N/A ☐

117. Did the county board of tax assessors provide annual dated notice to taxpayers of the current assessment of taxable real property conforming with the statewide uniform assessment notice established by the state revenue commissioner and containing a statement of the taxpayer's right to an appeal and an estimate of the current year's taxes for all levying authorities mailed no later than the dates specified? [§48-5-306]

Yes ☐ No ☐ N/A ☐

118. Did the local government publish a report in a newspaper of general circulation and posted on such authority's website, if available, specifying the assessed taxable value of all property within its taxing jurisdiction; the millage rates and total ad valorem taxes for each of the preceding five years; and the proposed millage rate and total amount of ad valorem taxes for the current year? [§48-5-32]

Yes ☐ No ☐ N/A ☐

119. Did the county tax commissioner certify the total net assessed value added by reassessments in the tax digest? [§48-5-32.1]

Yes ☐ No ☐ N/A ☐

120. If the local government proposed to adopt a millage rate exceeding the rollback rate, did it advertise its intent to increase property taxes and hold at least three public hearings? [§48-5-32.1]

Yes ☐ No ☐ N/A ☐

121. If the municipality levied and collected property taxes to provide financial assistance to its development authority or a joint municipal and county development authority, was the tax rate limited to three mills per dollar upon the assessed value of the property? [§48-5-350]

Yes ☐ No ☐ N/A ☐

122. Was all real property, up to 2,000 acres for any single property owner, which is devoted to bona fide agricultural purposes, assessed at 75 percent of the value at which other real property is assessed (75% x 40% = 30%)? [Art. 7, Sec. 1, Para. 3]

Yes ☐ No ☐ N/A ☐

123. If the local government levied property taxes for recreation purposes, were these taxes used exclusively for recreation purposes? [§36-64-11]

Yes ☐ No ☐ N/A ☐

124. Did the tax commissioner submit all ad valorem taxes collected for county purposes to the county treasurer? [§48-5-233]

Yes ☐ No ☐ N/A ☐

125. Beginning in 2013 tax year, did the tag agent (i.e. tax commissioner) submit to the state revenue commissioner within 30 days following the end of each calendar month the state title ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties, and interest less an amount retained by the tag agent not to exceed 1% of the total amount? [§48-5C-1(c)(2)]

Yes ☐ No ☐ N/A ☐

126. Did the county receive interest from delinquent ad valorem taxes due (at a rate of 1 percent per month until paid)? [§48-5-148]

Yes ☐ No ☐ N/A ☐

127. If the local government designated areas as enterprise zones

a. did the value of property tax exemptions granted to qualifying businesses and service enterprises exceed 10 percent of the value of the government's property tax digest? [§36-88-8]

Yes ☐ No ☐ N/A ☐

b. did the property tax incentives granted to businesses and service enterprises remain in effect for a full 10-year period, even if the enterprise zone was terminated? [§36-88-10]

Yes ☐ No ☐ N/A ☐

Sales and Use Tax

128. If the local government received revenue from the local option sales and use tax,

a. were the proceeds of the tax distributed according to the specific criteria set forth in state law? [§48-8-89]

Yes ☐ No ☐ N/A ☐

b. were distribution agreements renegotiated and received by the revenue commissioner by December 30 of the second year after the decennial census was conducted? [§48-8-89]

Yes ☐ No ☐ N/A ☐

c. did the tax bill of each property taxpayer show the reduced local government millage rate resulting from the receipt of sales tax revenue from the previous year, as well as the reduced dollar amount of the individual's property tax resulting from the receipt of such revenue by the local government? [§48-8-91]

Yes ☐ No ☐ N/A ☐

129. If the county received revenue from a homestead option sales and use tax,

a. was the tax subject to voter approval? [§§48-8-102, 48-8-103]

Yes ☐ No ☐ N/A ☐

b. and if the county received such revenue in the year preceding the effective date of the homestead exemption, were the proceeds of the levy used to fund general county services? [§§48-8-102, 48-8-103]

Yes ☐ No ☐ N/A ☐

c. and if the county received such revenue after the date the homestead exemption became effective, were the proceeds used to fund capital outlays and services within the county equal to the revenue lost to the homestead exemption? [§48-8-104]

Yes ☐ No ☐ N/A ☐

d. were any excess revenues used first to adjust the millage rate, or if the rollback exceeded the millage rate for county taxes, were excess revenues expended for general county services? [§48-8-104]

Yes ☐ No ☐ N/A ☐

130. If the county received revenue from a homestead option sales and use tax and a sales tax for purposes of a metropolitan area system of public transportation,

a. was the tax subject to voter approval? [§§48-8-109.2,48-8- 109.5]

Yes ☐ No ☐ N/A ☐

b. was one percent of the amount collected paid into the general fund of the state treasury in order to defray the costs of administration? [§§48-8-109.2,48-8-109.5]

Yes ☐ No ☐ N/A ☐

c. were the remaining proceeds disbursed to the governing authority of the county with the special district, and each municipality located wholly or partially therein? [§§48-8- 109.2,48-8-109.5]

Yes ☐ No ☐ N/A ☐

d. were the proceeds used to roll back, and eliminate if possible, the millage rates for any county ad valorem property tax line items levied uniformly throughout the county on homestead properties, including in all municipalities? [§§48-8-109.2,48-8-109.5]

Yes ☐ No ☐ N/A ☐

e. were any remaining proceeds used to roll back at an equal and uniform rate, and eliminate if possible, the millage rates for any county ad valorem property tax line items levied only in unincorporated portions of the county on homestead properties and the millage rates for any municipal ad valorem property tax line items levied in every municipality located wholly or partially in the county on homestead properties but not in unincorporated portions of the county? [§§48-8-109.2,48-8-109.5]

Yes ☐ No ☐ N/A ☐

f. was the tax divided between the unincorporated portions of the county and the municipalities on a per capita basis? [§§48-8-109.2,48-8-109.5]

Yes ☐ No ☐ N/A ☐

131. If the county received revenue from a transportation special purpose local option sales and use tax,

a. was at least 30 percent of the estimated revenue from the tax expended on projects included in the state-wide strategic transportation plan? [§48-8-261]

Yes ☐ No ☐ N/A ☐

b. was there a schedule for distributing proceeds from the tax to qualified municipalities which included the priority or order in which transportation purposes will be fully or partially funded? [§48-8-261]

Yes ☐ No ☐ N/A ☐

c. were the proceeds from the tax maintained in separate accounts and utilized exclusively for the specified purposes? [§48-8-261]

Yes ☐ No ☐ N/A ☐

d. was the rate of the tax less than or equal to 1 percent if an intergovernmental agreement was entered into? [§48-8-261]

Yes ☐ No ☐ N/A ☐

e. if an intergovernmental agreement was not entered into by the county and all qualified municipalities, did the maximum rate of the tax not exceed .75 percent? [§48-8-261]

Yes ☐ No ☐ N/A ☐

f. was any tax imposed under this article at a rate of less than 1 percent, in an increment of .05 percent? [§48-8-264]

Yes ☐ No ☐ N/A ☐

g. was the money collected first applied to taxpayer's liability for taxes owed the state? [§48-8-265]

Yes ☐ No ☐ N/A ☐

h. was one percent of the amount collected paid into the general fund of the state treasury? [§48-8-267]

Yes ☐ No ☐ N/A ☐

i. was the remainder distributed either pursuant to the intergovernmental agreement, if one exists, or did the county and each qualified municipality receive a proportional amount of proceeds of the tax based upon the amount of expenditures made for transportation in the most recent three fiscal years? [§48-8-267]

Yes ☐ No ☐ N/A ☐

j. were the proceeds received from the tax used by the county and qualified municipalities within the special district exclusively for the transportation purposes specified in the resolution calling for imposition of the tax? [§48-8-269.5]

Yes ☐ No ☐ N/A ☐

k. Were the proceeds kept in a separate account from other funds of any county or qualified municipality receiving proceeds of the tax and not in any manner commingled with other funds of any county or qualified municipality prior to the expenditure? [§48-8-269.5]

Yes ☐ No ☐ N/A ☐

l. was any general obligation debt issued under this article payable first from the separate account in which were placed the proceeds received by the county from the tax? [§48-8-269.5]

Yes ☐ No ☐ N/A ☐

m. were any tax proceeds in excess of the maximum cost of the transportation projects used solely for the purpose of reducing any indebtedness of any county or qualified municipality within the special district other than indebtedness incurred pursuant to this article? [§48-8-269.5]

Yes ☐ No ☐ N/A ☐

n. did the governing authority publish annually, in a newspaper of general circulation in the boundaries of such county or municipality, a simple, nontechnical report which shows for each purpose in the resolution calling for the imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year not later than December 31 of each year? [§48-8-269.6]

Yes ☐ No ☐ N/A ☐

o. did the report include a statement of what corrective action the county or qualified municipality intends to implement with respect to each purpose which is underfunded or behind schedule and a statement of any surplus funds which have not been expended for a purpose? [§48-8-269.6]

Yes ☐ No ☐ N/A ☐

132. If the local government received revenue from the special purpose local option sales tax (SPLOST):

a. was the tax collected for no more than five years? [§§48-8-111.1, 48-8-112(b)]

Yes ☐ No ☐ N/A ☐

b. was the maximum cost of the project to be funded by the tax equal to no more than the maximum amount of the net proceeds to be raised by the tax? [§48-8-111]

Yes ☐ No ☐ N/A ☐

c. were the proceeds received from this tax used exclusively for the purpose(s) specified in the ordinance or resolution calling for the imposition of this tax? [§48-8-121]

Yes ☐ No ☐ N/A ☐

d. were the proceeds from this tax kept in a separate account from other county resources and not commingled with other funds prior to expenditure? [§48-8-121]

Yes ☐ No ☐ N/A ☐

e. was a schedule included in each county and municipal audit for any county or municipality receiving proceeds from this tax that showed the estimated amount for each project listed in the ordinance or resolution calling for the imposition of the tax, amounts expended in prior years and in the current year, and the estimated percentage of completion of each project? [§48-8-121]

Yes ☐ No ☐ N/A ☐

f. did the local government auditor verify and test expenditures of each project sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements? [§48-8-121]

Yes ☐ No ☐ N/A ☐

g. is there an intergovernmental agreement entered into to address the use of unspent SPLOST funds? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

h. if no intergovernmental agreement, did the city remit the excess funds back to the county? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

i. were the excess funds used solely for the purpose of reducing any indebtedness of the county within the special district other than indebtedness incurred pursuant to this SPLOST? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

j. if there is no other indebtedness or, if the excess proceeds exceed the amount of any such other indebtedness, were the excess proceeds paid into the general fund of the county within the special district, with the intent that any funds so paid into the general fund of the county be used for the purpose of reducing ad valorem taxes? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

k. did the local government publish, not later than 180 days following the close of each fiscal year, in a newspaper of general circulation and in a prominent location on their website a simple nontechnical report which shows for each project the original estimated cost, amount expended in prior fiscal years and the most recently completed fiscal year, any excess proceeds, estimated completion date and the actual completion cost of any project completed during the most recently completed fiscal year? [§48-8-122]

Yes ☐ No ☐ N/A ☐

l. . if the local government is financing capital projects from SPLOST funds and expending the tax proceeds in an enterprise fund, did the local government first report the tax revenue in the SPLOST fund and then transfer the proceeds to the enterprise fund? [§36-81-3(e)]

Yes ☐ No ☐ N/A ☐

m. if a county passed a referendum levying a 1% sales and use tax to retire general obligation debt and the purposes in the referendum limited the use of these taxes to retire debt, were the net assets in this fund reported as restricted? [§48-8-111]

Yes ☐ No ☐ N/A ☐

n. if the local government issued general obligation debt along with the SPLOST, was such general obligation debt payable first from the separate account in which are placed the proceeds received by the county or qualified municipality within the special district issuing such debt from the tax? [§48-8-111]

Yes ☐ No ☐ N/A ☐

o. was any liability on such debt which is not satisfied from the proceeds of the tax authorized by this part satisfied from the general funds of the county or qualified municipality within the special district issuing such debt? [§48-8-111]

Yes ☐ No ☐ N/A ☐

p. if the imposition of the tax was approved at the special election, was the tax imposed on the first day of the next succeeding calendar quarter which begins more than 80 days after the date of the election at which the tax was approved by the voters? With respect to services which are regularly billed on a monthly basis, however, did the resolution become effective with respect to was the tax applied to services billed on or after the effective date specified in the previous sentence? [§48-8-112]

Yes ☐ No ☐ N/A ☐

q. did the tax cease to be imposed on the earliest of the following dates:

(1) If the resolution or ordinance calling for the imposition of the tax provided for the issuance of general obligation debt and such debt is the subject of validation proceedings, as of the end of the first calendar quarter ending more than 80 days after the date on which a court of competent jurisdiction enters a final order denying validation of such debt;

Yes ☐ No ☐ N/A ☐

(2) On the final day of the maximum period of time specified for the imposition of the tax; or

Yes ☐ No ☐ N/A ☐

(3) As of the end of the calendar quarter during which the commissioner determines that the tax will have raised revenues sufficient to provide to the county and qualified municipalities within the special district net proceeds equal to or greater than the amount specified as the estimated amount of net proceeds to be raised by the tax, unless the provisions in paragraph (1) of subsection (b) or subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the final day of the tax shall be based upon the length of time for which the tax was authorized to be levied by the referendum? [§48-8-112]

Yes ☐ No ☐ N/A ☐

r. at any time, was no more than a single 1 percent tax under this part imposed within a special district? [§48-8-112]

Yes ☐ No ☐ N/A ☐

s. if the governing authority of a county in a special district in which a tax was authorized by this part, while the tax is in effect, wishes to adopt a resolution or ordinance calling for the reimposition of a tax as authorized by this part upon the termination of the tax then in effect;

(1) was a special election held for this purpose while the tax is in effect using proceedings for the reimposition of a tax in the same manner as proceedings for the initial imposition of the tax, with the newly authorized tax being imposed until the expiration of the tax then in effect? [§48-8-112]

Yes ☐ No ☐ N/A ☐

(2) in the event of emergency conditions under which a county is unable to conduct a referendum so as to continue the tax then in effect without interruption, did the commissioner, if feasible administratively, waive the limitations of this Code section to the minimum extent necessary so as to permit the reimposition of a tax, if otherwise approved as required under this Code section, without interruption, upon the expiration of the tax then in effect? [§48-8-112]

Yes ☐ No ☐ N/A ☐

t. following the expiration of a tax under this part, did the governing authority of a county within a special district initiate proceedings for the reimposition of a tax under this part in the same manner as provided in this part for initial imposition of such tax? [§48-8-112]

Yes ☐ No ☐ N/A ☐

u. was a tax levied pursuant to this part exclusively administered and collected by the commissioner for the use and benefit of the county and qualified municipalities within such special district imposing the tax? [§48-8-113]

Yes ☐ No ☐ N/A ☐

v. were all moneys collected from each taxpayer by the commissioner applied first to such taxpayer's liability for taxes owed the state? [§48-8-113]

Yes ☐ No ☐ N/A ☐

w. were dealers allowed a percentage of the amount of the tax due and accounted for and reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the time of payment? [§48-8-113]

Yes ☐ No ☐ N/A ☐

Licenses, Fees, and Charges

133. If the local government permits the package sale of alcoholic beverages,

a. did it collect an annual license fee for the package sale of distilled spirits of not more than $5,000.00 per license? [§3-4-48]

Yes ☐ No ☐ N/A ☐

b. and if it levied an excise tax on the sale of distilled spirits and wines at the wholesale or retail level, was the tax limited to $0.22 per liter? [§3-4-80; §§3-6-60, 3-7-60]

Yes ☐ No ☐ N/A ☐

c. and if it levied an excise tax for the sale of distilled spirits by the drink, was the tax limited to 3 percent of the charge to the public per drink? [§3-4-130]

Yes ☐ No ☐ N/A ☐

d. and if it levied an excise tax on the wholesale dealer for malt beverages sold in bulk or in barrels, was the tax limited to $6.00 on containers no larger than 151 /2 gallons? [§3-5-80]

Yes ☐ No ☐ N/A ☐

e. and if it levied an excise tax on malt beverages sold in bottles, cans, or other containers except barrel or bulk containers, was the tax limited to $0.05 per 12-ounce container? [§3-5-80]

Yes ☐ No ☐ N/A ☐

f. and if it levied an excise tax on the sale of wine, was the tax limited to a maximum of $0.22 per liter? [§3-6-60]

Yes ☐ No ☐ N/A ☐

g. is there an intergovernmental agreement entered into to address the use of unspent SPLOST funds? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

h. if no intergovernmental agreement, did the city remit the excess funds back to the county? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

i. were the excess funds used solely for the purpose of reducing any indebtedness of the county within the special district other than indebtedness incurred pursuant to this SPLOST? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

j. if there is no other indebtedness or, if the excess proceeds exceed the amount of any such other indebtedness, were the excess proceeds paid into the general fund of the county within the special district, with the intent that any funds so paid into the general fund of the county be used for the purpose of reducing ad valorem taxes? [§48-8-121(g)(2)]

Yes ☐ No ☐ N/A ☐

k. if the local government is financing capital projects from SPLOST funds and expending the tax proceeds in an enterprise fund, did the local government first report the tax revenue in the SPLOST fund and then transfer the proceeds to the enterprise fund? [§36-81-3(e)]

Yes ☐ No ☐ N/A ☐

l. if a county passed a referendum levying a 1% sales and use tax to retire general obligation debt and the purposes in the referendum limited the use of these taxes to retire debt, were the net assets in this fund reported as restricted? [§48- 8-111]

Yes ☐ No ☐ N/A ☐

m. if the local government issued general obligation debt along with the SPLOST, was such general obligation debt payable first from the separate account in which are placed the proceeds received by the county or qualified municipality within the special district issuing such debt from the tax? [§48-8-111]

Yes ☐ No ☐ N/A ☐

n. was any liability on such debt which is not satisfied from the proceeds of the tax authorized by this part satisfied from the general funds of the county or qualified municipality within the special district issuing such debt? [§48-8-111]

Yes ☐ No ☐ N/A ☐

o. if the imposition of the tax was approved at the special election, was the tax imposed on the first day of the next succeeding calendar quarter which begins more than 80 days after the date of the election at which the tax was approved by the voters? With respect to services which are regularly billed on a monthly basis, however, did the resolution become effective with respect to was the tax applied to services billed on or after the effective date specified in the previous sentence? [§48-8-112]

Yes ☐ No ☐ N/A ☐

p. did the tax cease to be imposed on the earliest of the following dates:

(1) If the resolution or ordinance calling for the imposition of the tax provided for the issuance of general obligation debt and such debt is the subject of validation proceedings, as of the end of the first calendar quarter ending more than 80 days after the date on which a court of competent jurisdiction enters a final order denying validation of such debt;

Yes ☐ No ☐ N/A ☐

(2) On the final day of the maximum period of time specified for the imposition of the tax; or

Yes ☐ No ☐ N/A ☐

(3) As of the end of the calendar quarter during which the commissioner determines that the tax will have raised revenues sufficient to provide to the county and qualified municipalities within the special district net proceeds equal to or greater than the amount specified as the estimated amount of net proceeds to be raised by the tax, unless the provisions in paragraph (1) of subsection (b) or subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the final day of the tax shall be based upon the length of time for which the tax was authorized to be levied by the referendum? [§48-8-112]

Yes ☐ No ☐ N/A ☐

q. at any time, was no more than a single 1 percent tax under this part imposed within a special district? [§48-8-112]

Yes ☐ No ☐ N/A ☐

r. if the governing authority of a county in a special district in which a tax was authorized by this part, while the tax is in effect, wishes to adopt a resolution or ordinance calling for the reimposition of a tax as authorized by this part upon the termination of the tax then in effect;

(1) was a special election held for this purpose while the tax is in effect using proceedings for the reimposition of a tax in the same manner as proceedings for the initial imposition of the tax, with the newly authorized tax being imposed until the expiration of the tax then in effect? [§48-8-112]

Yes ☐ No ☐ N/A ☐

(2) in the event of emergency conditions under which a county is unable to conduct a referendum so as to continue the tax then in effect without interruption, did the commissioner, if feasible administratively, waive the limitations of this Code section to the minimum extent necessary so as to permit the reimposition of a tax, if otherwise approved as required under this Code section, without interruption, upon the expiration of the tax then in effect? [§48-8-112]

Yes ☐ No ☐ N/A ☐

s. following the expiration of a tax under this part, did the governing authority of a county within a special district initiate proceedings for the reimposition of a tax under this part in the same manner as provided in this part for initial imposition of such tax? [§48-8-112]

Yes ☐ No ☐ N/A ☐

t. was a tax levied pursuant to this part exclusively administered and collected by the commissioner for the use and benefit of the county and qualified municipalities within such special district imposing the tax? [§48-8-113]

Yes ☐ No ☐ N/A ☐

u. were all moneys collected from each taxpayer by the commissioner applied first to such taxpayer's liability for taxes owed the state? [§48-8-113]

Yes ☐ No ☐ N/A ☐

v. were dealers allowed a percentage of the amount of the tax due and accounted for and reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the time of payment? [§48-8-113]

Yes ☐ No ☐ N/A ☐

134. If a municipality within the county imposes a tax on wine sold by the package, did the county refrain from imposing, levying, or collecting the same tax in that portion of the county? [§3-6-60]

Yes ☐ No ☐ N/A ☐

135. If a local government issued a temporary permit for use of consumer fireworks outside of the normally allowed times, did it collect a fee not to exceed $100? [§25-10-2]

Yes ☐ No ☐ N/A ☐

136. If a local government issued a license for a distributor to sell fireworks from a temporary retail sales stand, did it collect a fee of $500 per location? [§25-10-5.1]

Yes ☐ No ☐ N/A ☐

137. If the local government imposed an occupation or professional regulatory fee,

a. did the amount of the fee approximate the actual cost of the regulation performed by the local government? [§§48-13-8, 48-13-9]

Yes ☐ No ☐ N/A ☐

b. was the government authorized by state law to regulate the business or profession? [§§48-13-8, 48-13-9]

Yes ☐ No ☐ N/A ☐

c. did the local government refrain from attempting to license those businesses and professions exempted from local regulation by state law? [§§48-13-8, 48-13-9]

Yes ☐ No ☐ N/A ☐

d. did it refrain from imposing the fees for the purpose of raising additional revenues? [§§48-13-8, 48-13-9]

Yes ☐ No ☐ N/A ☐

e. did it follow one of the approved methods in setting the amount of the regulatory fee? [§48-13-9]

Yes ☐ No ☐ N/A ☐

138. If insurance companies did business within the municipal corporate limits, and the municipality imposed an annual license fee,

a. was the amount collected based upon the specified population schedule? [§33-8-8]

Yes ☐ No ☐ N/A ☐

b. and if the municipality collected an additional fee for each separate business location owned and operated by such company within the same municipality, was the amount the same as the license fee based upon population? [§33-8-8]

Yes ☐ No ☐ N/A ☐

c. and if the municipality collected a fee from any insurance company not subject to the above license fee and operated by a business engaged in the solicitation and taking of applications of insurance, was the fee limited to $10.00 or 35 percent of the appropriate fee, whichever was greater? [§33-8-8]

Yes ☐ No ☐ N/A ☐

139. If a local government operated or contracted for operation of an emergency 9-1-1 system or an enhanced wireless 9-1-1 system,

a. did the local government adopt a resolution and hold a public hearing to impose a monthly 9-1-1 charge on telephone subscribers who have access to 9-1-1 service, and did such resolution fix the effective date of the charge and the imposition and collection of the 9-1-1 charge to be at least 120 days after the date of the adoption of the resolution unless the system was in existence prior to March 7, 1988? [§46-5-134]

Yes ☐ No ☐ N/A ☐

b. was the 9-1-1 charge $1.50 per month and the wireless-enhanced 9-1-1 charge $1.50 per month per connection? [§46-5-134]

Yes ☐ No ☐ N/A ☐

c. did the local government collect from the 9-1-1 service supplier all charges for 9-1-1 and wireless-enhanced 9-1-1 with the exception of up to 1 percent of the gross charges (not to exceed 1 cents on every dollar so remitted to the local government)? [§46-5-134(c) and (d)]

Yes ☐ No ☐ N/A ☐

d. did the local government deposit all 9-1-1 and wireless enhanced 9-1-1 charges in a separate restricted revenue fund known as the Emergency Telephone System Fund? [§46-5-134(c) and (d)]

Yes ☐ No ☐ N/A ☐

e. did the local government document the amount of funds collected and expended from 9-1-1 charges or wireless enhanced charges for any fiscal year beginning on or after July 1, 2005, and did the local government certify in its audit that 9-1-1 funds were expended in compliance with expenditure requirements? [§46-5-134(m)]

Yes ☐ No ☐ N/A ☐

f. if the government was involved in a newly created joint 9-1-1 authority, was the charge to cover a shortfall in estimated revenue in the first 18 months limited to $2.50 per month or less? [§46-5-138.1]

Yes ☐ No ☐ N/A ☐

g. if the government was involved in a joint 9-1-1 authority and the 9-1-1 system was not operational on the original projected date and upon written notice from the joint authority and each participating government to the service provider, was the monthly 9-1-1 charge collected for an additional 18 months or until the 9-1-1 service became fully operational, whichever occurred first? [§§46-5-138(f), 46-5- 138.1(a)(3)]

Yes ☐ No ☐ N/A ☐

140. If the local government operated a 9-1-1 public safety answering point, including those operated under a multijurisdictional or regional 9-1-1 system or created under a joint authority,

a. did the local government authorize by ordinance or resolution a prepaid wireless 9-1-1 charge in the amount of 75 cents per retail transaction and file a certified copy of such ordinance or resolution and amendments with the Commissioner of Revenue? [§46-5-134.2(b); §46-5- 134.2(j)(1)]]

Yes ☐ No ☐ N/A ☐

b. did the local government deposit funds received from the commissioner from the prepaid wireless 9-1-1 charge in the Emergency Telephone System Fund, a separate restricted revenue fund? [§46-5-134.2(j)(5)]]

Yes ☐ No ☐ N/A ☐

141. If the local government (city or county as applicable) collected,

a. fees for permits and inspections related to the enforcement of minimum standard codes, did the government adhere to statutory requirements? [§§8-2-26, 8-2-26.1]

Yes ☐ No ☐ N/A ☐

b. fees for services rendered by the clerk of the superior court, were the fees paid into the county treasury? [§§15-6-70, 15-6-77 through 15-6-77.3]

Yes ☐ No ☐ N/A ☐

c. fees, costs, and other funds collected by officers of the magistrate, were they paid into the county treasury at least once a month? [§§15-10-80 through 15-10-85]

Yes ☐ No ☐ N/A ☐

d. qualifying fees from a person qualifying as a candidate of a political body and the qualifying fee is paid to the county or municipal superintendent, was 50 percent of the qualifying fee transmitted to the state executive committee of the appropriate political body and 50 percent retained by the superintendent? [§21-2-100]

Yes ☐ No ☐ N/A ☐

e. revenues from the Secretary of State for qualifying fees paid directly to the Secretary of State, were the amounts equal to their proportionate share based on population? [§21-2-131]

Yes ☐ No ☐ N/A ☐

f. fees for the provision of mental health and other public health services provided by the county board of health, did the revenues supplement rather than supplant state or federal funding? [§31-3-4]

Yes ☐ No ☐ N/A ☐

g. fees for environmental health services, was the schedule of fees for such services approved by the county governing authority? [§31-3-4]

Yes ☐ No ☐ N/A ☐

h. fees charged to dog owners by veterinarians for immunizations against rabies, was the fee $.50? [§31-19-7]

Yes ☐ No ☐ N/A ☐

i. fees collected by courts to be used specifically for the county law library, was the fee limited to $5.00 for each civil and criminal case? [§36-15-9]

Yes ☐ No ☐ N/A ☐

j. a penalty of 25 percent and a $3.00 fee imposed on vehicle owners who did not register their vehicles during the prescribed period, was the late registration penalty paid to the appropriate city or county? [§40-2-40]

Yes ☐ No ☐ N/A ☐

k. licenses or fees for providing information or access to its geographic information system (GIS), did the government base the fees solely on the recovery of the actual development cost of creating and maintaining the GIS? [§50-29-2]

Yes ☐ No ☐ N/A ☐

l. an additional fee of $5.00 for filing documents pertaining to real estate or personal property by the clerk of the superior court, were the fees paid to the Georgia Superior Court Clerks' Cooperative Authority? (Note: The fees are to be collected only until December 31, 2020.) [§15-6-98]

Yes ☐ No ☐ N/A ☐

m. an additional fee of $15.00 for receiving a marriage application and issuing marriage licenses by the judge of the probate court, were the fees paid to the Georgia Superior Court Clerks' Cooperative Authority with no part of this fee paid to the Judges of Probate Courts Retirement Fund of Georgia? [§15-9-60.1]

Yes ☐ No ☐ N/A ☐

n. fees received from the Georgia Department of Driver Services for reports of convictions of violations of laws regulating driver licensing and the operation of vehicles, did the clerk of the courts pay into the general fund of the city or county operating the court? [§40-5-53]

Yes ☐ No ☐ N/A ☐

142. If a prosecuting attorney created a pretrial intervention and diversion program,

a. were the fees collected from each offender $1,000.00 or less, and were they paid into the political subdivision in which the case was prosecuted? [§15-18-80]

Yes ☐ No ☐ N/A ☐

b. were funds collected as restitution disbursed to victims? [§15-18-80]

Yes ☐ No ☐ N/A ☐

143. If the county tax commissioner charged a fee of $1.00 for each license plate and revalidation decal, did the county receive $.25 for each license plate or revalidation decal in excess of 4,000 in a calendar year, and were these amounts deposited in the county treasury? [§40-2-33]

Yes ☐ No ☐ N/A ☐

144. If the county tag agent (i.e., tax commissioner) collected a $25.00 fee for all special and prestige license plates, except those for which there is no fee, were these fees remitted to the state revenue commissioner? [§40-2-86 et seq.]

Yes ☐ No ☐ N/A ☐

145. If the local government imposed a development impact fee,

a. did the calculation and imposition of the fee comply procedurally with state law? [§§36-71-4, 36-71-6]

Yes ☐ No ☐ N/A ☐

b. were all collected fees maintained in one or more interest-bearing accounts where the interest is treated as an integral part of the fund? [§36-71-2(20)]

Yes ☐ No ☐ N/A ☐

c. were accounting records maintained for each category of system improvements and for the service area where the fees are collected? [§36-71-8]

Yes ☐ No ☐ N/A ☐

d. were revenues from the impact fees expended only for the category of system improvements for which they are collected and in the service area where they are collected? [§36-71-8]

Yes ☐ No ☐ N/A ☐

e. were refunds of development impact fees (with prorated interest) made when the services for which the fee was assessed were denied or if the fee remained unencumbered six years after collection? [§36-71-9]

Yes ☐ No ☐ N/A ☐

146. If the county served as a child support receiver, was the paying party charged an additional fee that was limited to 5 percent of the amount of each payment (not to exceed $2.00 per payment), and was the fee deposited in the county treasury? [§15-15-5]

Yes ☐ No ☐ N/A ☐

147. If a community development district was established in the county, was the fee for establishing the district collected by the superior court and limited to an amount of not more than $100.00? [§3-12-2]

Yes ☐ No ☐ N/A ☐

148. If the probate judge requires an applicant for a handgun permit to complete a waiver authorizing a mental treatment facility to provide a statement on whether the applicant was an inpatient and to make a recommendation on whether to issue the permit, was $3.00 per applicant collected from the applicant and remitted to the treatment facility? [§16-11-129]

Yes ☐ No ☐ N/A ☐

149. For every person on active probation and paying a supervisory fee, is an additional $9.00 per month collected by the supervising entity and remitted monthly to the Georgia Crime Victims Compensation Board? [§17-15-13]

Yes ☐ No ☐ N/A ☐

150. If a local government designates public streets within its jurisdiction for use by personal transportation vehicles:

a. and requires registration and licensing of such personal transportation vehicles, was the fee collected for such registration and licensing $15.00 or less? [§40-6-331]

Yes ☐ No ☐ N/A ☐

b. were warning signs erected and the cost of such signs funded entirely by the local governing authority? [§40-6-331]

Yes ☐ No ☐ N/A ☐

c. did delivery personnel for a commercial delivery company which has at least 10,000 persons employed in this state and who operates PTVs within a residential subdivision with speed limits of 25 miles per hour or less and meets the requirements of 40-6-331 remit a $50.00 fee every five years to each local authority where a PTV is operated?

Yes ☐ No ☐ N/A ☐

Fines and Forfeitures

151. With regard to court-imposed fines and bond forfeitures,

a. was the money paid to the treasury in the county where the court was located? [§15-21-2]

Yes ☐ No ☐ N/A ☐

b. was the money kept separate and distinct from other funds in the county treasury, with separate accounts for specific courts? [§15-21-3]

Yes ☐ No ☐ N/A ☐

c. was an additional penalty in a sum equal to 5 percent of the original fine imposed on fines for any criminal case or ordinance violation and the funds paid to the Georgia Superior Court Clerks' Cooperative Authority for distribution, and were the funds used to support victim assistance programs or activities? [§15-21-131; §15-21-132]

Yes ☐ No ☐ N/A ☐

d. was an additional penalty equal to 50 percent of the original fine imposed on fines in any case involving an offense under the laws concerning marijuana, controlled substances, and other drugs, for the creation and maintenance of a county drug abuse treatment and education fund? [§§15-21-100, 15-21-101]

Yes ☐ No ☐ N/A ☐

e. was an additional penalty equal to 10 percent of the original fine imposed on fines for driving under the influence of alcohol or drugs, and did the proceeds from the additional penalty go to the Brain and Spinal Injury Trust Fund? [§§15-21-149, 15-21-150]

Yes ☐ No ☐ N/A ☐

f. was a penalty equal to the bond plus the lesser of an additional $100.00 or 10 percent of the original fine imposed on fines for any criminal or traffic offense, and were the funds derived from the penalty paid to the Georgia Superior Court Clerks' Cooperative Authority for law enforcement or prosecutorial officers' training? [§§15-21-73, 15-21-74, 15-21-77]

Yes ☐ No ☐ N/A ☐

g. was an additional penalty equal to the lesser of $26.00 or 11 percent of the original fine imposed on fines for driving under the influence of alcohol or drugs, and were the proceeds of the additional penalty paid to the Georgia Superior Court Clerks' Cooperative Authority for remittance to the Georgia Crime Victims Emergency Fund? [§§15-21-112, 15-21-113]

Yes ☐ No ☐ N/A ☐

h. if an additional penalty of $10.00 was collected in each civil action or case for the purpose of providing court-connected or court-referred alternative dispute resolution programs, were the funds remitted monthly to the Board of Trustees of the County Fund for the Administration of Alternative Dispute Resolution Programs? [§§15-23-1 through 15-23-12]

Yes ☐ No ☐ N/A ☐

i. if a court imposed a fine for any criminal case or ordinance violation that included costs for any criminal offense or any criminal ordinance violation, was an annual financial report submitted by the county governing authority that includes the total amount of funds received, the purposes for which the funds were expended, and the number of victims served? [§§15-21-131, 15-21-132]

Yes ☐ No ☐ N/A ☐

j. if a law enforcement agency is employing speed detection devices, were the fines levied based on the use of those devices for speeding offenses equal to or less than 35 percent of the municipal or county law enforcement agency's budget? [§40-14-11(d)]

Yes ☐ No ☐ N/A ☐

152. With regard to any funds coming into possession of the prosecuting attorney, an officer of the court, or any other person as part of the fine and bond forfeiture fund,

a. were these revenues paid into the treasury of the county? [§15-21-52]

Yes ☐ No ☐ N/A ☐

b. were all surplus funds (after all legal claims against the fund had been paid) paid into the county's general fund for use as specified in the law? [§15-21-55]

Yes ☐ No ☐ N/A ☐

153. Was any property or money that was used or was intended to be used to facilitate a violation of the Georgia Controlled Substances Act seized and placed into forfeiture, distributed to the appropriate local government(s), and used by the local government(s) as provided in state law? [§16-13-49, §9-16-19]

Yes ☐ No ☐ N/A ☐

154. If the local government seized property that was used in any manner in the commission of or to facilitate the commission of a burglary or armed robbery,

a. were all moneys or proceeds from the sale of the forfeited property used by the local government as provided for in state law? [§16-16-2, §9-16-19]

Yes ☐ No ☐ N/A ☐

b. was an annual report submitted to the local governing authority with the law enforcement agency's budget request itemizing property received during the fiscal year and the utilization made thereof? [§16-16-2, §9-16-19]

Yes ☐ No ☐ N/A ☐

155. Were all moneys collected for violations of law regarding the specific height, weight, or length limitation on all motor vehicles operating on the state's public roads retained, after the appropriate statutory deductions were made, by the governing authority of the county in which the violation occurred and deposited in the county treasury? [§§32-6-27, 32-6-28]

Yes ☐ No ☐ N/A ☐

156. If a jurisdiction's local government code enforcement board assessed an administrative fine, was the amount of the fine $1,000.00 per day or less? [§36-74-1 et seq.]

Yes ☐ No ☐ N/A ☐

157. Were 20 percent of all marriage license fees, $2.00 of each civil filing, $1.00 of the fee for each application for a license to carry a pistol or revolver

a. paid to the board by the 20th of the month following the month in which such fees were collected? [§47-11-50]

Yes ☐ No ☐ N/A ☐

b. used to make retirement benefits available to judges of the probate courts and to pay the costs of administration incurred by the board? [§47-11-50]

Yes ☐ No ☐ N/A ☐

158. Was the sum of $2.00 from each fine and bond forfeiture collected in criminal or quasi-criminal cases paid over to the superior court clerks' retirement fund? [§47-14-50]

Yes ☐ No ☐ N/A ☐

159. Was the sum of $1.00 from fees charged in civil suit, action, case, or proceeding filed in the superior courts (or other courts if the clerk is eligible for this retirement system) paid over to the Board of Commissioners of the Superior Court Clerks' Retirement Fund? [§47-14-50]

Yes ☐ No ☐ N/A ☐

160. Was a sum of $2.00 from each fine or bond forfeiture collected in criminal and quasi-criminal cases allocated to the Sheriffs' Retirement Fund? [§47-16-60]

Yes ☐ No ☐ N/A ☐

161. Was $1.00 collected for each civil action, case, or proceeding filed in superior, state, or magistrate court allocated to the Sheriffs' Retirement Fund? [§47-16-61]

Yes ☐ No ☐ N/A ☐

162. Was a portion of each fine and forfeiture bond collected in criminal or quasi-criminal cases turned over to the Peace Officers' Annuity and Benefit Fund? [§47-17-60]

Yes ☐ No ☐ N/A ☐

163. Was $3.00 collected for each civil matter or proceeding filed in the magistrate court paid on a quarterly basis to the board of commissioners of the Magistrates Retirement Fund of Georgia? [§47-25-60]

Yes ☐ No ☐ N/A ☐

164. Were all fines and bond forfeitures collected for criminal violations cited by enforcement officers of the Department of Driver Services paid into the fine and bond forfeiture fund of the county treasury, after deductions for amounts due the Peace Officers' Annuity and Benefit Fund and the Sheriff's Retirement Fund? [§40-16-7]

Yes ☐ No ☐ N/A ☐

165. Did the county treasurer report to the grand jury the amounts of fines and bond forfeitures received and to whom the amounts were disbursed for each six-month period? [§15-21-7]

Yes ☐ No ☐ N/A ☐

166. Were all fines related to traffic offenses deposited in the treasury of the local government whose courts disposed of such violations? [§§40-13-22, 40-13-26]

Yes ☐ No ☐ N/A ☐

167. If a fine was imposed on a person abandoning a derelict vehicle, was the fine paid into the general fund of the municipality or county in which the offense was committed? [§40-11-9]

Yes ☐ No ☐ N/A ☐

Intergovernmental Revenue

168. If the municipality received a state grant under Title 36, did it

a. use these funds for public expenditures other than for salaries of elected municipal officials? [§36-40-20]

Yes ☐ No ☐ N/A ☐

b. hold at least six regular meetings in the 12 months preceding the grant request? [§36-40-21]

Yes ☐ No ☐ N/A ☐

c. levy and collect an ad valorem tax on real estate within the municipality for one year prior to seeking funds; or did it perform at least two of the following services: water, sewerage, garbage collection, police protection, fire protection, assessment and collection of business licenses, or municipal street lighting? [§36-40-21]

Yes ☐ No ☐ N/A ☐

169. If the municipality received state funds for capital outlay under Title 36, did it

a. hold six regular meetings in the 12 months preceding the grant request? [§§36-40-40, 36-40-42]

Yes ☐ No ☐ N/A ☐

b. levy taxes or fees of any type for the operation of the government; or did it receive a franchise tax from any utility, firm, or corporation within the same period? [§§36-40-40, 36-40-42]

Yes ☐ No ☐ N/A ☐

170. If funds were received from the governor's emergency fund or from a special project appropriation and the amount is greater than $5,000.00,

a. did the local government and the local government auditor certify that the grant funds were used solely for the express purpose(s) for which the grant was made? [§36-81-8.1(b)]

Yes ☐ No ☐ N/A ☐

b. was the grant certification form filed with the annual audit for the year in which such grant funds were expended or remain unexpended? [§36-81-8.1(b)]

Yes ☐ No ☐ N/A ☐

c. if the cost of audit certification was deducted from the funds to be disbursed, did the cost of performing such audit not exceed 2 percent of the amount of the grant or $250.00 per grant, whichever is less? [§36-81-8.1(b)]

Yes ☐ No ☐ N/A ☐

171. If funds were received from the governor's emergency fund or from a special project appropriation and the amount is less than $5,000.00,

a. did the local government certify that the grant funds were used solely for the express purpose(s) for which the grant was made and submit the grant certification form to the state auditor? [§36-81-8.1(c)]

Yes ☐ No ☐ N/A ☐

b. if the grant is to a subrecipient of the local government, did the local government receive from an executive officer of the subrecipient and submit to the state auditor a notarized affidavit certifying that the funds were used solely for the purpose(s) for which the grant was made? [§36-81-8.1(c)]

Yes ☐ No ☐ N/A ☐

172. If the local government is under the jurisdiction of the Georgia Regional Transportation Authority (GRTA) or located in an "activated" county and if it has entered into a lease agreement or has received a loan for a land public transportation facility or for an air quality facility, has the local government

a. established rates and collected fees and charges that are sufficient to pay for the costs of the facility, any financing obligations incurred for the facility, and any other amounts that may be due under the lease or loan? [§50-32-51]

Yes ☐ No ☐ N/A ☐

b. cooperated with GRTA, thereby maintaining its eligibility for state grants and loans and for transportation funds? [§50-32-53]

Yes ☐ No ☐ N/A ☐

c. collected and remitted in a timely manner the full amounts due GRTA? [§50-32-54]

Yes ☐ No ☐ N/A ☐

173. If the local government failed to adopt a verified service-delivery strategy that minimized noncompatible municipal and county land use plans, minimized inefficiencies resulting from duplication of services and competition between local governments, and provided a mechanism for resolving disputes between local governments over service delivery, funding equity, and land use, did the government lose all state-administered financial assistance, grants, loans, and permits? [§36-70-27]

Yes ☐ No ☐ N/A ☐

174. If the county or municipality received a Homeowner Tax Relief Grant,

a. did the county or municipality give credit for county taxes to each qualified homestead? [§36-89-4]

Yes ☐ No ☐ N/A ☐

b. did the county or municipal fiscal authority notify the Department of Revenue of the amount of tax revenue that would be generated by applying the millage rate to the assessed value of each qualified homestead in the county or municipality? [§36-89-4]

Yes ☐ No ☐ N/A ☐

c. did the county or municipality show the credit amount on the ad valorem tax bill, indicating that the reduction is the result of tax relief enacted by the governor and General Assembly? [§36-89-4]

Yes ☐ No ☐ N/A ☐

d. did the county or municipality return any excess funds from the grant to the Department of Revenue? [§36-89-5]

Yes ☐ No ☐ N/A ☐

175. If the county received a state grant under the Rural Facilities Economic Development Act, did it match the appropriated state funds in a ratio of $1.00 of local funds for every $9.00 of state funds? [§§50-8-220, 50-8-222]

Yes ☐ No ☐ N/A ☐

176. If a court, using the probation services of the state Department of Corrections, sentenced a defendant to probation, pretrial release, or diversion, did the court impose the appropriate probation fees required by law, and were such fees remitted to the Superior Court Clerks' Cooperative Authority on a monthly basis? [§42-8-34]

Yes ☐ No ☐ N/A ☐

Other Revenue

177. If the local government created any community improvement districts for the provision of certain governmental services within the district, were the proceeds from taxes, fees, and assessments used for providing only services specially required within that district due to the density of development? [Art. 9, Sec. 7, Para. 3]

Yes ☐ No ☐ N/A ☐

178. If the municipality undertook street improvements to be funded through special assessments, and some of the assessments were paid in installments,

a. was the interest limited to 7 percent or less? [§36-39-16] Yes ☐ No ☐ N/A ☐

b. did the municipal treasurer publish notice of the due date for assessment installments in a newspaper of general circulation no less than 30 and no more than 50 days before the maturity of the installments? [§36-39-19] Yes ☐ No ☐ N/A ☐

179. If a municipality had an independent school system, were the levied and collected taxes expended only for educational purposes? [§48-5-405] Yes ☐ No ☐ N/A ☐

180. If the local government (city or county, as applicable) collected revenues from

a. the sale of seized vehicles and conveyances of every kind and description and all boats and vessels of every kind and description used in conveying, removing, concealing, or storing any distilled spirits in violation of the law, was the revenue distributed as prescribed by law? [§3-10-11] Yes ☐ No ☐ N/A ☐

b. the sale of impounded livestock, were statutory conditions and procedures followed? [§§4-3-7, 4-3-8]

Yes ☐ No ☐ N/A ☐

c. the sale of animals impounded for not receiving humane care, were statutory conditions and procedures followed? [§4-11-9.6]

Yes ☐ No ☐ N/A ☐

d. inspections or operating permits for elevators, escalators, manlifts, etc., were the proceeds paid to the local government that employed the enforcement authority? [§8-2-105]

Yes ☐ No ☐ N/A ☐

e. the sale of vehicles, trailers, and equipment used in the unauthorized dumping of sanitary sewage or commercial waste into public sanitary or storm sewers, were the proceeds paid to the county, municipality, or district owning the sewer system? [§12-8-2]

Yes ☐ No ☐ N/A ☐

f. the sale of vehicles, airplanes, and vessels used in or derived from gambling activities, were they paid to the county where the seizures occurred? [§16-12-32]

Yes ☐ No ☐ N/A ☐

g. the sale of property used in or derived from racketeering activities, were the proceeds distributed according to the procedures set out in Chapter 16 of Title 9 [§16-14-7]

Yes ☐ No ☐ N/A ☐

h. the sale of any device used as a weapon in the commission of a crime and owned by the person convicted, were the proceeds paid in accordance with the procedures set forth in Chapter 16 of Title 9? [§§17-5-51, 17-5-52, 9-16-19]

Yes ☐ No ☐ N/A ☐

i. the disposal of unclaimed personal property that was the subject of a criminal investigation or trial, were the proceeds disposed of as required by state law? [§17-5-54, 9-16-19]

Yes ☐ No ☐ N/A ☐

j. the sale of vehicles seized from persons declared habitual violators for driving under the influence of alcohol or drugs, were such proceeds paid in accordance with the procedures set forth in Chapter 16 of Title 9? [§40-6-391.2, 9-16-19]

Yes ☐ No ☐ N/A ☐

181. If a hospital owned by a hospital authority or by a county or municipality is sold or leased, were the proceeds (other than the funds required to pay off bonded indebtedness) held in an irrevocable trust fund and used to provide health care for indigent residents? [§31-7-75.1]

Yes ☐ No ☐ N/A ☐

182. If the local government seized real or personal property for nonpayment of any taxes, was the property advertised and sold in the same manner as provided for in judicial sales? [§48-4-1]

Yes ☐ No ☐ N/A ☐

183. If the local government operated a solid waste disposal facility, did it

a. impose a cost reimbursement fee upon each ton of solid waste received that was equal to, or a portion of, the true cost for providing such service? [§12-8-39]

Yes ☐ No ☐ N/A ☐

b. report the total annual cost for providing the service to the Department of Community Affairs? [§12-8-39.2]

Yes ☐ No ☐ N/A ☐

184. Did the clerk of superior court collect $.50 for each deed or other writing subject to the real estate transfer tax and, if the clerk is compensated by a salary, pay such an amount into the county treasury? [§48-6-5]

Yes ☐ No ☐ N/A ☐

185. In maintaining the county law library

a. were funds received for the law library deposited in the county law library fund? [§36-15-5]

Yes ☐ No ☐ N/A ☐

b. were all funds received in excess of those used for authorized expenditures in the law library fund dispersed by the board of trustees to charitable tax-exempt organizations providing civil legal representation for low-income people, used to purchase software, equipment, fixtures, or furnishings for any office related to county judicial facilities or services, including, but not limited to, courtrooms and jury rooms; or turned over to the county commissioners and used by the county commissioners for the purchase of software, equipment, fixtures, or furnishings for the courthouse. [§36-15-7]

Yes ☐ No ☐ N/A ☐

c. if the courts imposed a fee on each civil or criminal case for support of the county law library, was the fee $5.00 or less? Or, in counties without a law library that used the fee for establishing and maintaining a code of county ordinances, was the amount transferred to the county governing authority for codification equal to or less than the cost of establishing or maintaining the codification? [§36-15-9]

Yes ☐ No ☐ N/A ☐

186. In issuing tax executions for nonpayment of taxes, did the local government follow procedures specified in state law? [§§48-3-1 through 48-3-28]

187. In assessing and disposing of unreturned property,

Yes ☐ No ☐ N/A ☐

a. did the sheriff advertise the property in the newspaper in which sheriff's sales are advertised at least once a week for four weeks before the day of sale? [§48-4-2]

b. was the surplus from the sale, after payment of taxes and costs, deposited with the county government as part of the educational fund? [§48-4-2]

Yes ☐ No ☐ N/A ☐

Debt

188. With regard to redevelopment programs, were the issuance of tax allocation bonds, incurrence of other obligations, and entering of contracts limited to a period not to exceed 30 years? [Art. 9, Sec. 2, Para. 7]

Yes ☐ No ☐ N/A ☐

189. With regard to redevelopment programs and powers, if general funds are used, pledged, or otherwise obligated for payment or security for payment of tax allocation bonds,

a. were those general funds derived from the designated tax allocation district that issued the bonds for the redevelopment of that district? [§36-44-20]

Yes ☐ No ☐ N/A ☐

b. were those general funds used only to the extent that positive tax increments or lease or other contract payments in that district's special fund are insufficient at any time to pay the principal and interest due on the bonds? [§36-44-20]

Yes ☐ No ☐ N/A ☐

190. Was the amount of general obligation debt limited to 10 percent of the assessed value of all taxable property located within the boundaries of the local government? [Art. 9, Sec. 5, Para. 1]

Yes ☐ No ☐ N/A ☐

191. Was all newly issued general obligation debt approved by a majority of the qualified voters voting on the issue? [Art. 9, Sec. 5, Para. 1]

Yes ☐ No ☐ N/A ☐

192. If a local government issued general obligation bonds,

a. were all general obligation bonds issued for a period of 30 years or less? [Art. 9, Sec. 5, Para. 6]

Yes ☐ No ☐ N/A ☐

b. did the local government assess and collect annual taxes sufficient to pay the principal and interest of the debt within 30 years? [Art. 9, Sec. 5, Para. 6]

Yes ☐ No ☐ N/A ☐

c. were the taxes used exclusively for the retirement of the principal and interest of that debt? [Art. 9, Sec. 5, Para. 6]

Yes ☐ No ☐ N/A ☐

193. If the local government incurred debt on behalf of any special district created pursuant to the Georgia Constitution,

a. did the local government provide for the assessment and collection of an annual tax within the special district sufficient to pay the principal and interest on such debt within a period of 30 years from incurring such bonded debt? [Art. 9, Sec. 5, Para. 2]

Yes ☐ No ☐ N/A ☐

b. did the local government have majority assent of special-district voters voting on the issue? [Art. 9, Sec. 5, Para. 2]

Yes ☐ No ☐ N/A ☐

c. were the tax proceeds placed in a sinking fund (i.e., the debt-service funds) held on behalf of the special district? [Art. 9, Sec. 5, Para. 2]

Yes ☐ No ☐ N/A ☐

d. were the tax proceeds used exclusively for the principal and interest on such debt? [Art. 9, Sec. 5, Para. 2]

Yes ☐ No ☐ N/A ☐

194. If the local government refunded general obligation debt, did the government refrain from

a. extending the term of the original debt (i.e., the refunded debt)? [Art. 9, Sec. 5, Para. 3; §36-82-1]

Yes ☐ No ☐ N/A ☐

b. issuing refunding debt at an interest rate higher than the original issue (i.e., the refunded debt)? [Art. 9, Sec. 5, Para. 3; §36-82-1]

Yes ☐ No ☐ N/A ☐

c. expending the proceeds of the refunding debt for anything other than the retirement of the original debt (i.e., the refunded debt)? [Art. 9, Sec. 5, Para. 3; §36-82-4.2]

Yes ☐ No ☐ N/A ☐

d. exceeding the principal amount being refunded, except to reduce the total principal and interest payments over the remaining term of the original issue? [Art. 9, Sec. 5, Para. 3; §36-82-1]

Yes ☐ No ☐ N/A ☐

e. [*for municipalities only*] increasing the total principal and interest payments of the refunding debt over the total principal and interest payments of the refunded debt? [§§36-38-20, 36-38-21]

Yes ☐ No ☐ N/A ☐

195. Were all temporary (short-term) loans

a. limited to 75 percent of the total gross income from taxes collected in the prior year? [Art. 9, Sec. 5, Para. 5]

Yes ☐ No ☐ N/A ☐

b. repaid by December 31 of the calendar year in which the loan was made? [Art. 9, Sec. 5, Para. 5]

Yes ☐ No ☐ N/A ☐

c. issued only when no other temporary loan was outstanding from a prior year? [Art. 9, Sec. 5, Para. 5]

Yes ☐ No ☐ N/A ☐

196. If the local government created a development authority,

a. was the authority exempt from all taxes upon any property acquired by the authority or upon any income generated through fees, rentals, charges, or otherwise? [§36-62-3]

Yes ☐ No ☐ N/A ☐

b. were the bonds of the authority exempt from all state and local taxation, except from sales and use taxes on property purchased by the authority or for use by the authority? [§36-62-3]

Yes ☐ No ☐ N/A ☐

197. If a development authority of a local government(s) was dissolved, did all of its assets and debts and rights of obligations devolve to the local government(s)? [§36-62-14]

Yes ☐ No ☐ N/A ☐

198. If the local government guaranteed the bonds, obligations, and indebtedness of a regional solid waste authority, were such guarantees paid solely from revenues pledged to such payments (i.e., rentals, sales proceeds, insurance proceeds, and condemnation awards)? [§12-8-59]

Yes ☐ No ☐ N/A ☐

199. If the local government declared that a regional solid waste authority is no longer needed and therefore allowed to become dormant, did the local government ensure that either the authority had no outstanding bonds or notes or that appropriate arrangements were made by the affected local governments for the assumption of all obligations of the authority and for the operation or disposal of all assets of the authority? [§12-8-59.2]

Yes ☐ No ☐ N/A ☐

200. If a hospital authority issued debt, was it clear on the face of the revenue certificates and other obligations that such debt is not debt of the county, municipality, state, or any political subdivision? [§31-7-79]

Yes ☐ No ☐ N/A ☐

201. If the county or municipality entered into a contract for real property financing,

    a. was the property not the subject of a failed referendum within the preceding four years, unless certified by the governing authority that financing was required by court order or imminent threat thereof? [§36-60-13(f)]

    Yes ☐ No ☐ N/A ☐

    b. was a public hearing held prior to entering into the contract for the purchase of real property? [§36-60-13(g)]

    Yes ☐ No ☐ N/A ☐

c. were the average annual payments for all such outstanding contracts for the purchase of real property less than 7.5 percent of the governmental fund revenues of the preceding calendar year, plus the proceeds of any special county 1 percent sales and use tax? [§36-60-13(h)]

Yes ☐ No ☐ N/A ☐

d. was the outstanding principal balance on the aggregate of all such outstanding contracts less than $25 million? [§36-60-13(h)]

Yes ☐ No ☐ N/A ☐

202. If the local government had insufficient funds to pay all forms of indebtedness,

a. were all debts paid ratably? [§36-11-4]

Yes ☐ No ☐ N/A ☐

b. was interest paid on the orders? [§36-11-5]

Yes ☐ No ☐ N/A ☐

203. If the local government issued bonds to finance urban redevelopment projects, were such bonds retired solely from revenues related to the redevelopment project? [§36-61-12]

Yes ☐ No ☐ N/A ☐

204. If a development authority issued debt, was such debt retired solely from revenues related to the development project? [§36-62-10]

Yes ☐ No ☐ N/A ☐

205. In issuing bonded debt, did the local government adhere to state-imposed procedures? [§36-82-1]

Yes ☐ No ☐ N/A ☐

206. If the local government spent bond funds for purposes other than those stated in the public bond notice, did the local government adhere to state-imposed procedures? [§36-82-4.2]

Yes ☐ No ☐ N/A ☐

207. Were the proceeds of any bonds issued by a county or municipality placed in authorized investments? [§36-82-7]

Yes ☐ No ☐ N/A ☐

208. If the local government issued pension obligation bonds

a. were they certified by the state auditor before their issuance? [§36-82-9]

Yes ☐ No ☐ N/A ☐

b. did the local government and all of its political subdivisions, departments, agencies, authorities, retirement system, and pension fund refrain from purchasing them? [§36-82-9]

Yes ☐ No ☐ N/A ☐

209. If the local government issued bonds in an amount greater than $1 million, was it reported to the Georgia Department of Community Affairs? [§36-82-10]

Yes ☐ No ☐ N/A ☐

210. If the local government sold or refunded general obligation bonds, did the issuer follow procedures specified in general law regarding the validation of bonds? [§§36-82-20 through 36-82-47]

Yes ☐ No ☐ N/A ☐

211. If the local government issued revenue bonds, did it

a. limit the maturity schedules to 40 years or less? [§36-82-64]

Yes ☐ No ☐ N/A ☐

b. limit the interest rate to 9 percent or less? [§36-82-64]

Yes ☐ No ☐ N/A ☐

c. validate the bonds in conformance with requirements and procedures specified in general law? [§§36-82-73 through 36-82-83]

Yes ☐ No ☐ N/A ☐

212. Were all revenue bonds retired only from revenue generated from the funded project and not from general tax revenues? [Art. 9, Sec. 6, Para. 1; §§36-82-60 through 36-82-85]

Yes ☐ No ☐ N/A ☐

213. If the county or municipality issued bonds in the amount of $5 million or more,

a. was an ongoing performance audit or performance review performed on the expenditure of the proceeds by a certified public accountant, outside auditor, consultant, or other provider accredited or certified in the field of performance audits of reviews? [§36-82-100(b) and (c)]

Yes ☐ No ☐ N/A ☐

b. was the cost of the performance audit reasonable and paid from the proceeds of the bonds? [§36-82-100(d)]

Yes ☐ No ☐ N/A ☐

214. If an ongoing performance audit or performance review was not performed for bonds issued in the amount of $5 million or more, did the legal advertisement within the public notice soliciting public approval of the bond issue contain in bold type a specific waiver of public accountability expressly stating that no performance audit or review shall be conducted with respect to the bond issue? [§36-82-100(d)]

Yes ☐ No ☐ N/A ☐

Auditing and Financial Reporting

215. Did the local government adopt and use the Uniform Chart of Accounts for Local Governments in Georgia in its accounting records, audited financial statements, and reports to state agencies? [§36-81-3]

Yes ☐ No ☐ N/A ☐

216. Did the local government examine and audit the accounts of all officers having the care, management, keeping, collection, or disbursement of money belonging to the county or appropriated for its use and benefit and the settling of the same? [§36-5-22.1]

Yes ☐ No ☐ N/A ☐

217. If the local government had a population in excess of 1,500 persons or expenditures of $550,000.00 or more, was an annual audit conducted? [§36-81-7(a)]

Yes ☐ No ☐ N/A ☐

218. Was the local government's audit conducted in conformity with generally accepted governmental auditing standards? [§36-60-8; §36-81-7(b)]

Yes ☐ No ☐ N/A ☐

219. Were financial statements presented in conformity with generally accepted governmental accounting principles? [§36-60-8; §36-81-7(c)]

Yes ☐ No ☐ N/A ☐

220. In regard to local governments that are required to have annual audits,

a. was the independent audit forwarded to the state auditor within 180 days of the end of the fiscal year? [§36-81-7(d)]

Yes ☐ No ☐ N/A ☐

b. in addition to the independent audit, were written comments on the findings and recommendations in the audit (including a plan for corrective action, taken or planned) and comments on the status of the corrective action taken on prior findings forwarded to the state auditor within 30 days of the due date of the audit? [§36-81-7(d)]

Yes ☐ No ☐ N/A ☐

221. In regard to local governments that are only required to have audits prepared every two years,

a. was the independent audit forwarded to the state auditor within 180 days after the close of the second fiscal year? [§36-81-7(d)]

Yes ☐ No ☐ N/A ☐

b. in addition to the independent audit, were written comments on the findings and recommendations in the audit (including a plan for corrective action, taken or planned) and comments on the status of the corrective action taken on prior findings forwarded to the state auditor within 30 days of the due date of the audit? [§36-81-7(d)]

Yes ☐ No ☐ N/A ☐

222. Did the local government electronically transmit a PDF concurrent with submission to the state auditor a copy of its audit to the Carl Vinson Institute of Government? [§36-80-21]

Yes ☐ No ☐ N/A ☐

223. If the local government received any state grant funds, did it provide all of the audits required by law within the preceding five years? [§36-81-7(d)]

Yes ☐ No ☐ N/A ☐

224. If the local government had a contract with a hospital authority or was in some way affiliated with a hospital authority,

a. was the hospital authority audited, and were copies of the audit filed with the clerk of the superior court? [§§31-7-91, 31-7-92]

Yes ☐ No ☐ N/A ☐

b. did the hospital authority prepare and file with the clerk of superior court in the county and with the governing bodies of the authority's participating units an annual community benefit report disclosing the cost of indigent and charity care provided by the authority in the preceding year? [§31-7-90.1]

Yes ☐ No ☐ N/A ☐

225. If the municipality received state funds for capital outlay, did the municipality submit to the state auditor a copy of its annual audit within six months after the end of the fiscal year for which the audit was made? [§36-40-46]

Yes ☐ No ☐ N/A ☐

226. If the county has a board of health, were all accounting records subject to an audit? [§31-3-8]

Yes ☐ No ☐ N/A ☐

227. If the county has a county law library, were all financial affairs, books, and accounts of the county law library board of trustees subject to an annual audit? [§36-15-13]

Yes ☐ No ☐ N/A ☐

228. If the local government used development impact fees, did the local government prepare an annual report describing the amount of the development impact fees collected, encumbered, and used during the preceding year by category of public facility and service area? [§36-71-8]

Yes ☐ No ☐ N/A ☐

229. Did the county publish a financial statement detailing receipts and expenditures? [§36-1-6]

Yes ☐ No ☐ N/A ☐

230. Did the judge of probate court, county treasurer, clerk of superior court, and sheriff submit reports setting forth receipts and expenditures to the grand jury, accompanied by a copy of the most recent financial statement or annual audit of the financial affairs of their county offices? [§36-1-7]

Yes ☐ No ☐ N/A ☐

231. With regard to reports submitted to the Georgia Department of Community Affairs,

a. did the local government submit an annual immigration compliance report to the Department of Audits and Accounts by December 31? [§36-80-23; §50-36-4]

Yes ☐ No ☐ N/A ☐

b. did the local government submit an annual financial report? [§36-81-8(b) and (c)]

Yes ☐ No ☐ N/A ☐

c. did the local government, which levees an excise tax on rooms, lodgings, and accommodations, submit a schedule of all revenues from the taxes that are expended for the promotion of tourism, conventions, and trade shows or any other tourism-related purpose that is specified at §48-13-51? [§36-81-8(b) and (c); §48-13-56]

Yes ☐ No ☐ N/A ☐

d. did the schedule referred to in question 211(b) include each expenditure identified by both the project(s) involved and the contracted entity? [§36-81-8(b) and (c)]

Yes ☐ No ☐ N/A ☐

232. Was a review of any special purpose local option sales tax funds that were received by any county or municipality conducted and verified by the local government auditor as required by state law? [§48-8-121]

Yes ☐ No ☐ N/A ☐

233. Did the tax commissioner

a. provide an account of his or her official actions regarding county taxes and funds—including making available books, vouchers, accounts, and other items pertaining to the commissioner's office—for inspection by the county governing authority? [§48-5-140]

Yes ☐ No ☐ N/A ☐

b. submit a report to the county governing authority each week (in counties with populations less than 30,000, every two weeks) conveying the aggregate amount of taxes collected for the state and the county? [§48-5-142]

Yes ☐ No ☐ N/A ☐

c. report to the county governing authority by December 20 (if requested by the county), and every 30 days thereafter until settlement, the amount of county taxes remaining unpaid on the tax digest, including the amount of interest collected from delinquent or defaulting taxpayers? [§48-5-153]

Yes ☐ No ☐ N/A ☐

234. If the tax commissioner refused to make a payment, made a false return, or failed to file a report as required by state law, did the county governing authority report such acts to the governor? [§48-5-145]

Yes ☐ No ☐ N/A ☐

235. Did the copy of the regular county audit submitted to the state auditor contain sufficient information for the state auditor to determine whether or not there had been an underexpenditure of the state funds appropriated for each county for the construction and maintenance of public roads? [§48-14-3]

Yes ☐ No ☐ N/A ☐

236. If the county contracted with the Association County Commissioners of Georgia Group Health Benefits Program, Inc., did the county receive an audit of the benefit system? [§§36-21-3 through 36-21-5]

Yes ☐ No ☐ N/A ☐

Other

237. If the local government was party to an intergovernmental contract creating an interlocal risk management agency, did the local government

a. correctly apply for a certificate of authority for the group to function as an interlocal risk management agency? [§§36-85-5, 36-85-6]

Yes ☐ No ☐ N/A ☐

b. maintain the minimum amount of money specified by law? [§36-85-7]

Yes ☐ No ☐ N/A ☐

c. follow specified procedures for the investment of assets? [§36-85-8]

Yes ☐ No ☐ N/A ☐

238. Did the local government provide and maintain sufficient insurance coverage on each member of the fire department to pay claims for injuries sustained en route to, during, and returning from fire calls, other emergencies and disasters, and scheduled training sessions? [§25-3-23]

Yes ☐ No ☐ N/A ☐

239. If the local government has a legally organized fire department, did it provide and maintain sufficient insurance coverage on each member of the fire department who is a firefighter to pay claims for cancer diagnosed after having served 12 consecutive months as a firefighter with such fire department?

Yes ☐ No ☐ N/A ☐

240. Did the local government develop retention schedules for its records based on legal, fiscal, administrative, and historical needs; and did it prepare a records management plan? [§50-18-99]

Yes ☐ No ☐ N/A ☐

241. Did the sheriff violate his or her oath of office and engage directly or indirectly in a private security, private investigation, bail bonding, or wrecker towing business in the county in which the sheriff has jurisdiction? [§15-16-4.1]

Yes ☐ No ☐ N/A ☐

Appendix A: State Required Reports and Audits

State law requires that specifically defined audits and reports be provided to the following state departments.

DEPARTMENT OF COMMUNITY AFFAIRS

Every county and municipality is required to file an annual report on the status of solid waste management in its jurisdiction to the Department of Community Affairs. [§12-8-31.1]

Every county and municipality is required to report to the Department of Community Affairs the total annual cost of providing solid waste management services. [§12-8-39.2]

Every county and municipality is required to adopt and use the uniform chart of accounts adopted by the Department of Community Affairs and approved by the Department of Audits and Accounts. [§36-81-3]

Every local government shall submit an annual report of its finances, which shall include the revenues, expenditures, assets, and debts of all funds and a description of any actions to incur indebtedness, to the Department of Community Affairs. [§36-81-8]

Any local government that issues more than $1 million in any type of debt must file a report with the Department of Community Affairs. [§36-82-10]

In order to continue imposing the hotel-motel tax, each county and municipality collecting the tax must annually file with the Department of Community Affairs a report specifying the rate of taxation and the amounts collected and expended. [§§36-81-8, 48-13-56]

Local governments must report the designation of enterprise zones to the Department of Community Affairs. [§36-88-9]

DEPARTMENT OF AUDITS AND ACCOUNTS (STATE AUDITOR)

In receiving state grants for capital outlay items, each municipality must submit a copy of its annual audit to the state auditor within six months after the end of the fiscal year for which the audit was made, so as to enable the state to determine whether or not less than the full amount of the grant has been expended or set aside (invested or deposited) for a specific purpose. [§36-40-46]

All local governments that are required to have annual audits prepared shall forward a copy of the audit report to the state auditor within 180 days after the close of the fiscal year, and all local governments that are required to have audits prepared only once every two years shall forward a copy of the audit report to the state auditor within 180 days after the end of the second fiscal year. [§36-81-7]

Within 30 days after the due date of its audit report, each local government is required to forward to the state auditor written comments on the findings and recommendations of the audit report, a plan for corrective action or a statement why corrective action is not necessary, and the status of any prior corrective action. [§36-81-7]

A grant of state funds from the governor's emergency fund or from a special project appropriation is conditioned upon the local government filing a grant certification form with the state auditor along with its annual audit in any year in which grant funds are expended or remain unexpended. [§36-81-8.1]

In order for the state to determine whether or not there has been an under-expenditure of state funds appropriated to a county for the construction and maintenance of public roads, the governing authority of each county shall submit to the state auditor a copy of its regular annual audit not later than 180 days after the end of the fiscal year for which the audit was made. [§48-14-3]

DEPARTMENT OF COMMUNITY HEALTH

Counties wishing to participate in the Hospital Care for the Indigent Program must annually submit a program budget to the Department of Community Health. [§§31-8-4, 31-8-5]

Birth and death certificates, spontaneous fetal death reports, and other specified vital records shall be filed monthly with the state registrar of vital records at the Department of Community Health. [§§31-10-1 through 31-10-8]

DEPARTMENT OF DRIVER SERVICES

Courts are required to report violations of driver's license and motor vehicle violations to the Department of Driver Services. [§40-5-53]

CARL VINSON INSTITUTE OF GOVERNMENT

Any law enforcement agency, multijurisdictional task force, district attorney, or state agency receiving property and proceeds forfeited and any income resulting from the sale of forfeited property, including property distributed in kind, shall submit an annual report specifying the property and proceeds forfeited and any income resulting from the sale of forfeited property received during its reporting year and shall clearly identify the use of such property, proceeds, and income, including the specifics of all monetary expenditures and funds on deposit with a financial institution to the Carl Vinson Institute of Government. [§9-16-19]

Every public employer, including, but not limited to, every municipality and county, shall register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees. Upon federal authorization, a public employer shall permanently post the employer's federally issued user identification number and date of authorization, as established by the agreement for authorization, on the

employer's website; provided, however, that if a local public employer does not maintain a website, then the local government shall submit such information to the Carl Vinson Institute of Government of the University of Georgia to be posted by the institute on the website created for local government audit and budget reporting. [§13-10-91]

As soon as a local government has adopted, by ordinance or resolution, a final budget for an upcoming fiscal year, a copy of the budget shall be electronically transmitted in a Portable Document Format (PDF) file to the UGA Institute of Government and posted on the website by the UGA Institute of Government as soon as practicable. In no event shall the PDF copy of the budget be transmitted to the UGA Institute of Government more than 30 calendar days following the adoption of the budget ordinance or resolution. [§36-80-21]

After the close of a fiscal year, a copy of the audit of each local government shall be electronically transmitted in a Portable Document Format (PDF) file to the UGA Institute of Government and posted on the website by the UGA Institute of Government as soon as practicable. The PDF copy of the audit of a county, municipality, or consolidated government shall be transmitted to the UGA Institute of Government concurrent with submission of the audit to the state auditor as required by subsection (d) of Code Section 36-81-7. [§36-80-21]

The audit of a school district shall be transmitted to the UGA Institute of Government concurrent with submission of the audit to the State Board of Education as required by rule and regulation of the State Board of Education. [§36-80-21]

Concurrent with the submission of the annual report by local law enforcement agencies required by subsection (g) of Code Section 9-16-19, a copy of such report shall be electronically transmitted in a Portable Document Format (PDF) file to the UGA Institute

of Government and posted on the website by the UGA Institute of Government as soon as practicable. [§36-80-21]

Appendix B: Relevant State Departments and Agencies

Listed here are the names, addresses, phone numbers, and Web sites of the main offices of a number of state departments, offices, and agencies that auditors and local government finance officers will find relevant to the conduct of a county or municipal audit at its various stages.

EXECUTIVE DEPARTMENTS AND OFFICES

Department of Administrative Services

200 Piedmont Avenue SE
Suite 1804, West Tower
Atlanta, Georgia
30334-9010
Telephone: 404-656-5514
www.doas.ga.gov

Department of Audits and Accounts

(State Auditor)
270 Washington Street SW
Room 4-101
Atlanta, Georgia 30334-8400
Telephone: 404-656-2180
www.audits2.ga.gov

Department of Banking and Finance

2990 Brandywine Road
Suite 200
Atlanta, Georgia 30341-5565
Telephone: 770-986-1633
Toll free: 888-986-1633
www.dbf.ga.gov

Department of Community Affairs

60 Executive Park South NE
Atlanta, Georgia 30329
Telephone: 404-679-4840
Toll free: 800-359-4663
www.dca.ga.gov

Department of Community Health

2 Martin Luther King Jr. Drive SE
East Tower
Atlanta, Georgia 30334
Telephone: 404-656-4507
www.dch.ga.gov

Department of Education

205 Jesse Hill Jr. Drive, SE
Atlanta, GA 30334
Telephone: 404-656-2800
Toll free: 800-311-3627
www.gadoe.org

Department of Human Services

2 Peachtree Street NW
Suite 29-213
Atlanta, Georgia 30303
Telephone: 1-877-423-4746
www.dhs.georgia.gov

Department of Natural Resources

2 Martin Luther King Jr. Drive SE
Suite 1252 East Tower

Atlanta, Georgia 30334
Telephone: 404-656-3505
www.gadnr.org

Department of Public Safety

959 United Avenue SE
Atlanta, Georgia 30316
Telephone: 404-624-7700
www.dps.georgia.gov

Department of Revenue

1800 Century Boulevard NE
Atlanta, Georgia 30345
Telephone: 404-417-2100
www.dor.georgia.gov

Department of Transportation

One Georgia Center
600 West Peachtree Street NW
Atlanta, Georgia 30308
Telephone: 404-631-1990
www.dot.ga.gov

Office of the Attorney General

40 Capitol Square SW
Atlanta, Georgia 30334
www.law.georgia.gov

Office of Commissioner of Insurance and Safety Fire

2 Martin Luther King Jr. Drive
Suite 702, West Tower
Atlanta, Georgia 30334
Telephone: 404-656-2070
Toll free: 800-656-2298
oci.georgia.gov

Office of the Governor

206 Washington Street
111 State Capitol
Suite 203
Atlanta, Georgia 30334
Telephone: 404-656-1776
www.gov.georgia.gov

Office of the Lieutenant Governor

240 State Capitol
Atlanta, Georgia 30334
Telephone: 404-656-5030
www.ltgov.georgia.gov

Office of the Secretary of State

214 State Capitol
Atlanta, Georgia 30334
Telephone: 404-240-5060
www.sos.ga.gov

Office of the State Inspector General

2 Martin Luther King Jr. Drive SE
Suite 1102, West Tower
Atlanta, Georgia 30334
www.oig.georgia.gov

State Accounting Office

200 Piedmont Avenue SE
Suite 1604, West Tower
Atlanta, Georgia 30334-9010
Telephone: 404-656-2133
www.sao.georgia.gov

EXECUTIVE AGENCIES

Georgia Emergency Management and Homeland Security Agency

935 United Avenue SE
PO Box 18055
Atlanta, Georgia 30316-0555
Telephone: 404-635-7200
Toll free: 1-800-TRY-GEMA (879-4362)
www.gema.georgia.gov

Georgia Peace Officer Standards and Training Council

Physical Address:
5000 Austell-Powder Springs Road
Suite 280
Austell, Georgia 30106
Mailing Address:
Georgia Peace Officers Standards and Training Council
PO Box 349
Clarkdale, GA, 30111
Telephone: 770-732-5604
www.gapost.org

Georgia Governor's Office of Planning and Budget

2 Capitol Square
Atlanta, Georgia 30334
Telephone: 404-656-3820
opb.georgia.gov

Office of the State Treasurer

200 Piedmont Avenue
Suite 1204, West Tower
Atlanta, Georgia 30334
Telephone: 404-656-2168
ost.georgia.gov

EXAMINING AND LICENSING BOARDS

Georgia State Board of Accountancy

200 Piedmont Avenue, SE
Suite 1604, West Tower
Atlanta, GA 30334
Telephone: 404-463-0365
www.gsba.georgia.gov

LEGISLATIVE AGENCIES

Georgia House of Representatives (Clerk of the House)

206 Washington Street SW
Atlanta, Georgia 30334
Telephone: 404-656-5015
www.legis.ga.gov/house

Georgia Senate (Secretary of the Senate)

353 State Capitol
Atlanta, Georgia 30334
Telephone: 404-656-5040
www.legis.ga.gov/senate

Legislative Fiscal Office

434 State Capitol
Atlanta, Georgia 30334
Telephone: 404-656-5054
www.legis.ga.gov

OTHER

Carl Vinson Institute of Government

University of Georgia
201 North Milledge Ave.
Athens, Georgia 30602-5482
Telephone: 706-542-2736
www.cviog.uga.edu

The Clerks Authority

1875 Century Boulevard
Suite 100
Atlanta, GA 30345

Telephone: 404-327-9058
www.gsccca.org

Institute of Continuing Judicial Education

University of Georgia 1150 South Milledge Avenue
Athens, Georgia 30605
Telephone: 706-542-1160
icje.law.uga.edu