

GEORGIA

COUNTY GOVERNMENT OVERVIEW

Counties

159

Government Form

Mixed¹

Governing Body Size

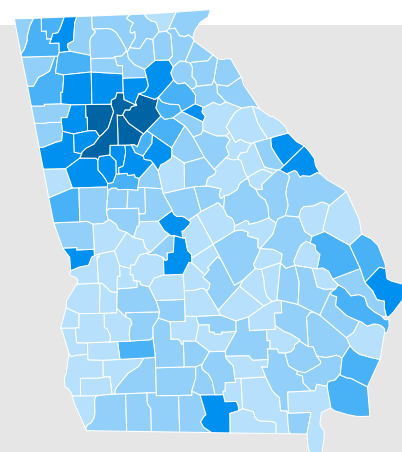
1-11

Population (2020)

10.7 million²

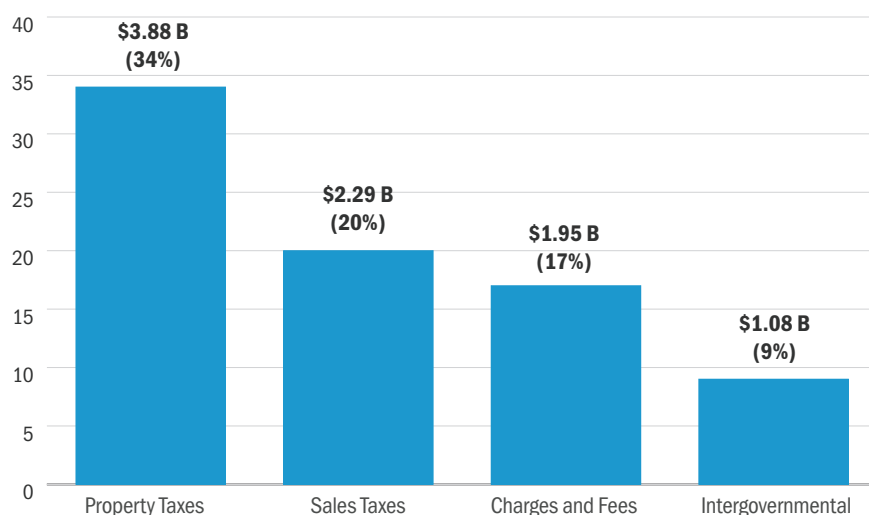
County Authority

Home Rule: Georgia counties are granted home rule powers through the Georgia Constitution. Each county governing authority has the power to adopt clearly reasonable ordinances, resolutions and regulations relating to its property, affairs and local government so long as there is not provision in state law that preempts it and it is not inconsistent with the state constitution or any other applicable law.



60 15,000 50,000 100.0K 500.0K 10.0M

TOP REVENUE SOURCES FOR GEORGIA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties **MUST** provide:

- County road system
- Jails and law enforcement services
- Civil and non-felony judicial services
- Manage records, permits and licenses
- Emergency planning and organization
- Physical and environmental health
- Elections

Services counties **CAN** provide:

- Police, fire, 911 and ambulance services
- Sewage and solid waste services
- Libraries and hospitals
- Planning, zoning and inspections
- Parks and recreation
- Housing and economic development

Services counties **CANNOT** provide:

- Public education services

STRUCTURE/AUTHORITY

SUMMARY

Georgia counties are political subdivisions of the state, but have been granted home rule authority by the state's constitution, giving each county broad authority and autonomy over its governance. A county government's structure is determined through a local act of the General Assembly. The form of government selected determines how and when policymaker and executive roles are used. Most changes to a county's form of government require local legislation adopted by the Georgia General Assembly, but counties with less than 500,000 residents may create a county manager position without such legislation. Georgia is the only state which permits a sole commissioner form of local government, where only one elected commissioner serves as the county's governing body. As of 2021, seven counties use this sole commissioner form of government.

| Row Officers | Elected/ Appointed | Required/ Optional |
|-----------------------------|-----------------------|-----------------------|
| Clerk of the Superior Court | Elected | Mandatory |
| Judge of the Probate Court | Elected | Mandatory |
| Sheriff | Elected | Mandatory |
| Surveyor | Elected/Appointed | Mandatory |
| Tax Commissioner | Elected | Mandatory |
| Treasurer | Elected | Mandatory |



COUNTY STRUCTURE

Legislative Branch: A county board of 1-7 commissioners serve as the sole legislative policy-making body for the county government.

Executive Branch: A county's government form determines wherein lies executive decision-making authority. Under a traditional or sole commissioner form, the county commission retains executive authority. The elected executive has this authority when existent. The distinction between executive and administrative power is nuanced for counties with an administrator, but formally resides with the commission.

Judicial Branch: Every county must establish a superior, juvenile, probate and magistrate court, and provide the funding necessary for each. The magistrate court is generally served by an elected chief magistrate. Additionally, the commission may establish a "state court" which serves as the county court and may issue warrants, hear misdemeanors, hold preliminary hearings in criminal cases and try civil matters not reserved for the superior court. The probate court takes on many of these functions in counties without a state court.

Forms of Government:

- Traditional commission
- Sole commissioner
- Elected executive
- Commission-administrator
- Commission-manager
- City-county consolidation



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers subject only to specific limitations expressly imposed by the state. Counties have power to legislate in matters regarding local affairs, property and government.

Ability to Form Partnerships: Counties may cooperate with localities within the state to provide services and facilities. Counties may also enter into mutual aid contracts with local governments outside of the state. Cities and counties may form a city-county consolidated government. Two or more counties may also consolidate, but none have tried to do so.

Call a State of Emergency: Counties may establish a local emergency management organization. Although there is no specific statutory authority for declaring a local emergency, counties may trigger provision of emergency management ordinances without the governor's declaration.

Special Districts: Special districts may be created to provide specific local government services. These districts may levy fees, assessments and taxes to provide such services - usually through a ballot measure (which is not required).

SERVICES

OVERVIEW OF COUNTY SERVICES

Georgia counties have broad jurisdiction over many local services, including original and exclusive jurisdiction over all county roads and bridges, the rules for county police and the policies for public health. The county government also works closely with state agencies to administer services and programs including welfare and mental health services. Counties may also decide to provide utilities, parks, a library system, hospital authorities and more. State statute incentivizes and requires counties and other local government units within the state to consolidate service delivery in cases where doing so will improve efficiency and cost effectiveness in a way that is beneficial to all communities involved.



HEALTH AND HUMAN SERVICES

County Health Department: Every county governing authority must provide funding, equipment and facilities for a health department. The department, with county approval, may establish a health district within one or more counties.

Hospitals: Counties may have a hospital authority to maintain and operate hospitals and other healthcare services in the county. The governing body of each county with a hospital authority is responsible for appointing 5-9 members to the board of the authority.

Senior Care: Counties may provide senior services including food delivery, specialized transportation and senior centers through the use of general funds.

Mental Health Facilities: Funded by the state, community service boards are authorized to provide services in the areas of mental health, addictive disease and developmental disabilities. County governments must appoint members to these boards that partner with the Georgia department of behavioral health and development disabilities to provide community-based mental health services. The board of county commissioners may direct general funds to community boards for mental health services but are not required to do so.

Welfare: Adult and child welfare is primarily a function of the state. However, every county is required to maintain and fund a county department of family and children services, consisting of a county board, a county director and additional employees to provide for the efficient performance of the welfare services of the county.



INFRASTRUCTURE

Roads: A county must construct, manage and maintain a county road system. The county government must also administer and account for funds received for the road system. The county is prohibited from negotiating a contract except for emergency maintenance including but not limited to snow removal, bridge repairs and repairs due to flooding. Counties may receive an annual grant from the state for county road construction and maintenance.

Cable Television: A county governing authority may limit the operation, grant franchise licenses and regulate, by ordinance or resolution, the operation of cable television systems within its territorial limits.

Utilities: A county government may authorize the execution of one or more contracts which specify the rates, fees and other charges to be collected by the county for electric, natural gas and water utility services. Unlike cities, counties cannot levy a franchise fee on electric, natural gas or telephone services.

- **Sewage:** Each county board of health shall have the power and duty to adopt regulations providing standards and requirements governing the installation of on-site sewage management systems in the incorporated and unincorporated areas of the county.
- **Water:** Some counties, such as Cobb County, manage water utility services.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: A county may create a county police force through ordinance and approval from voters. The county governing authority establishes and modifies the rules and regulations for the conduct, management and control of the county police. County police shall have the same powers as the county sheriffs including making arrests and executing and returning criminal warrants and processes.

Code Enforcement: To promote, protect and improve the health, safety and welfare of the county residents, the state authorized the creation of administrative boards with authority to impose administrative fines and other noncriminal penalties for the sake of enforcing county codes and ordinances, especially for pending or repeated violations.

Jails: County sheriffs operate and manage jails in Georgia, while county governing authorities provide the necessary funding. The board of county commissioners must build and repair the jail, but the sheriff functions as the jailer and has the authority to appoint other jailers, subject to the supervision of the county governing authority.

Courthouses: The county governing authority must build and repair the county courthouse. Counties must also furnish fuel, lights, furniture, stationery, records and office supplies for county courthouses and for county officers within the courthouses.

Fire: Counties are authorized to establish fire departments. County fire departments have the authority to protect life and property against fire, explosions, hazardous materials or electrical hazards; detect and prevent arson; and administer and enforce the laws of the state.

Ambulance: Counties may provide or contract to provide ambulances and EMS services. Counties may partner with other counties to provide public or private regional ambulance and EMS services.

Emergency Management Agency: The governing body of each county may establish a local organization for emergency management in accordance with the state emergency management plan and program. Counties have the power to provide for the health and safety of persons and property, including emergency assistance to the victims of any emergency or disaster resulting from artificial or natural causes and to direct and coordinate the development of emergency management plans and programs in accordance with the policies and plans set by the federal and state emergency management agencies.



SCHOOLS

Education, Generally: Counties have no authority over schools or colleges. Boards of education govern K-12 education and the state board of regents and technical college association govern colleges. Counties do not have any powers to establish school boards, levy taxes for school funding, set education policy or finance public school facilities and operations.

School Board: Members of local boards of education must be elected for terms of not less than 4 years and each local board of education must have no more than seven members.

Community Colleges: Counties may not operate public colleges. Community colleges are governed and financed through the state board of regents or through the technical college association.

County Leadership Training: Newly elected county officers must attend a course of training and education on matters pertaining to the administration and operation of county government, provided through the Georgia County Leadership Academy.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties may set aside land to be publicly used as parks and recreational areas. County governments are responsible for the funding and maintenance of their parks and recreation facilities. Any combination of two or more counties or municipalities may jointly provide, establish, maintain and conduct a recreation system and may jointly acquire property to establish and maintain playgrounds, recreation centers, parks and other recreational facilities.

Libraries: A county may establish a public library system. State statutes also establish a board of trustees for each county law library, with members from the court system. The governing body of the county is required to furnish their county law library with necessary utilities, furnishings and amenities.

Abandoned Cemeteries and Burial Grounds: Counties are authorized by state statute to preserve and protect any abandoned cemetery or any burial ground within the county.



ZONING AND DEVELOPMENT

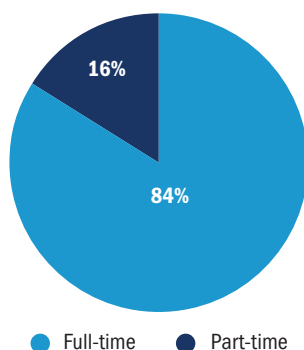
Zoning Power: Counties are authorized to develop a comprehensive plan in collaboration with incorporated municipalities and may develop, establish and implement land use regulations which are consistent with the comprehensive plan. County governments may exercise their zoning powers by ordinance or resolution.

Zoning Restriction: Not every county has authority over zoning. Each county with zoning power must adopt standards governing the exercise of the power, and such standards may include any factors which the county finds relevant for promoting the public health, safety, morality and general welfare of the county and its residents.

Housing Authority: State law establishes a housing authority in each county when needed. To determine need, the governing body may make its own motion or do so upon the filing of a petition signed by 25 county residents. The authority provides housing to persons of low-income. Two or more authorities may join and cooperate to finance, construct and operate housing.

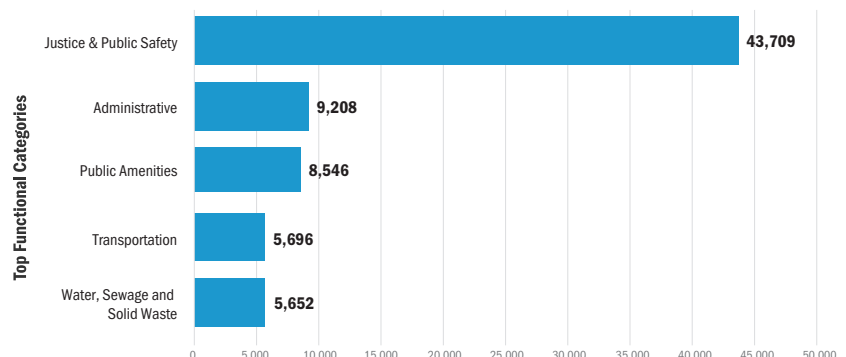
Urban Redevelopment: Any county may formulate a workable program for utilizing appropriate private and public resources to eliminate and prevent the development or spread of pockets of blight, to encourage needed urban rehabilitation or to provide for the redevelopment of pockets of blight.

GEORGIA COUNTIES EMPLOY 83,190 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

GEORGIA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Georgia counties have broad taxing and revenue powers. For general revenues, a county may levy property taxes, an alcoholic beverage excise tax and other types of taxes. Counties and municipalities may also impose a joint special local option sales and use tax to provide for specific funds or capital projects. Counties are also authorized to impose specific excise and occupation taxes, most of which can only be levied in unincorporated areas or in municipalities that do not already impose a similar tax. A board of commissioners may decide to incur long-term debt, but any new debt is subject to voter approval.



FINANCES, TAXES AND LIMITATIONS

Property Tax: County ad valorem property taxes may be levied and collected for specified public purposes. Tangible real and personal property for counties is assessed at 40 percent of the market value.

Personal Property: Personal property can be assessed for property taxes.

Income Tax: No local government can levy or collect an income tax.

Local Option Sales and Use Tax: Counties may impose a sales tax on tangible property consumption subject to voter approval. There are several types of local sales and use taxes including, but not limited to: Local Option Sales Taxes, Special Purpose Local Options Sales Taxes, Regional Transportation Sales Taxes and Homestead Options Sales Taxes. Each type of sales tax comes with its own set of rules for levying and expending funds.

Mineral Tax: Counties cannot impose a mineral tax.

Gas/Fuel Taxes: Counties cannot levy any local fees or taxes on motor fuel.

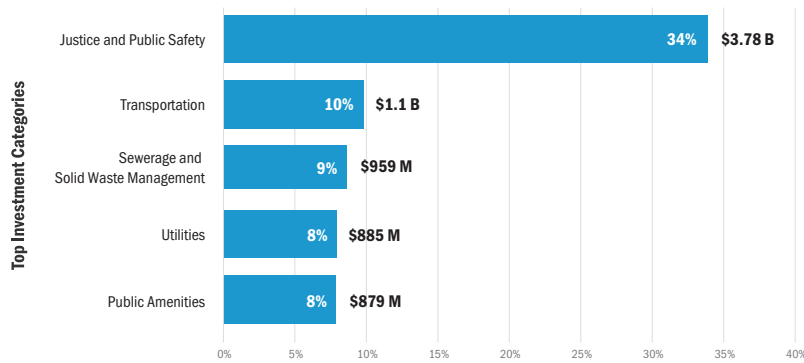
Debt and Debt Limit: Counties may incur any bonded debt as permitted by the state constitution through elections. Counties also have the power to issue revenue bonds. The debt incurred by any county, including debt incurred on behalf of any special district, cannot exceed 10 percent of the assessed value of all taxable property within such county. No such county shall incur any new debt without the assent of a majority of the qualified voters of such county voting in an election held for that purpose.

Misc. Tax Info:

- **Alcoholic Beverage Excise Tax:** Counties may levy an excise tax of no more than 22 cents per liter of wine and distilled spirits, but not within a city already
- **imposing an excise tax.** The state requires counties to impose a 5-cent tax on all 12-ounce bottles and cans. Draft beer may be taxed \$6 for every 15.5 gallons in unincorporated portions of the county.
- **Local Option Mixed Drink Tax:** A county may impose a tax of up to 3 percent on distilled spirits but not within cities imposing an excise tax.
- **Franchise Tax:** Counties may levy a tax on private cable and video television systems in unincorporated areas or municipalities only by agreement. The tax may not exceed 5 percent of the company's revenue.
- **Occupation Tax:** Counties may levy occupational taxes in unincorporated areas.
- **Financial Institutions Business License Tax:** Counties may levy a business license tax on banks and savings and loans at a rate of 0.25 percent with the minimum tax being \$1,000.
- **Hotel-Motel Tax:** Counties in Georgia may impose an excise tax ranging from 1-3 percent or 5-8 percent on the occupancy rate of any hotel, motel, vacation home rental, cabin, tourist camp or lodge. This tax can only be collected by the county in unincorporated areas, or within cities who do not otherwise impose the tax.
- **Energy Excise Tax:** Counties may levy and collect an excise tax upon the energy used in manufacturing to replace lost revenue from a sales tax exemption on said energy. Before implementing this tax, the county must first confer with its municipalities to give them the opportunity to participate.
- **Excise Tax on Rental Motor Vehicles:** Counties may impose an excise tax on the rent or lease of motor vehicles at a rate of 3 percent.

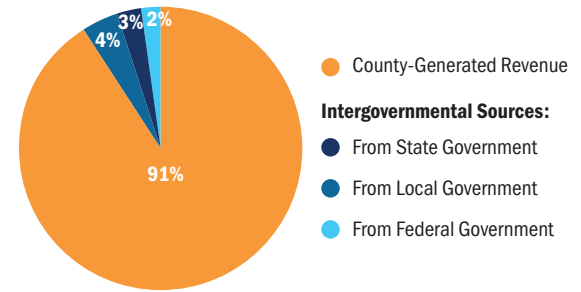
TAXATION/FINANCES, CONTINUED

GEORGIA COUNTIES INVEST \$11.1 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

GEORGIA COUNTIES RECEIVE \$1.1 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017