County Authority

**Home Rule:** Georgia counties are granted home rule powers through the Georgia Constitution. Each county governing authority may adopt reasonable ordinances, resolutions and regulations relating to its property, affairs and local government if it is not preempted by state law and is consistent with the state constitution or any other applicable law.

**Summary of County Services**

- **Services counties MUST provide:**
  - Construct and maintain a county road system.
  - Build, repair and fund jails.
  - Appoint members to community service boards.
  - Fund and equip health department facilities.

- **Services counties MAY provide:**
  - Create police, fire, 911 and ambulance services.
  - Establish libraries and hospital authorities.
  - Develop a comprehensive plan for land use.
  - Establish parks and recreation areas.

- **Services counties CANNOT provide:**
  - Oversee public education services.

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**TOP REVENUE SOURCES FOR GEORGIA COUNTIES**

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Revenue</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$3.88 B</td>
<td>(34%)</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>$2.29 B</td>
<td>(20%)</td>
</tr>
<tr>
<td>Charges and Fees</td>
<td>$1.95 B</td>
<td>(17%)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$1.08 B</td>
<td>(9%)</td>
</tr>
</tbody>
</table>

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

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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.”

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

Georgia counties are 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 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 Georgia counties use this sole commissioner form of government.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/Appointed</th>
<th>Required/Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerk of the Superior Court</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Judge of the Probate Court</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Surveyor</td>
<td>Elected/Appointed</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Tax Commissioner</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

COUNTY STRUCTURE

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

**Executive Branch:** A county’s government form determines where executive decision making authority lies. Under a sole commissioner form, the county commission retains executive authority. The elected executive has this authority when existent. The executive and administrative power formally resides with the commission, but is more nuanced for counties with an administrator.

**Judicial Branch:** Every county must establish and fund a superior, juvenile, probate and magistrate court. 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 powers subject only to limitations expressly imposed by the state. Counties may legislate 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 yet 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 emergency management ordinances without the governor’s declaration.

**Special Districts:** Counties may create special districts to provide specific services. These districts may levy fees, assessments and taxes to provide such services - typically through an optional ballot measure.
OVERVIEW OF COUNTY SERVICES

Georgia counties have broad jurisdiction over many local services, including original and exclusive jurisdiction over all county roads and bridges, rules for county police and public health policies. Counties work closely with state agencies to administer programs including welfare and mental health services. Counties may also 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 to improve efficiency and cost effectiveness.

HEALTH AND HUMAN SERVICES

County Health Department: Counties 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. Each county with a hospital authority must appoint 5-9 members to the hospital authority board.

Senior Care: Counties may provide senior services including food delivery, specialized transportation and senior centers.

Mental Health Facilities: Counties must appoint members to community service boards that partner with the Georgia department of behavioral health and developmental disabilities to provide community based mental health services. These boards are funded by the state and may provide mental health, addictive disease and developmental disability services. Counties may also direct general funds to community boards for mental health services.

Welfare: The state primarily administers adult and child welfare. However, counties must maintain and fund a county department of family and children services, consisting of a county board, a county director and additional employees.

INFRASTRUCTURE

Roads: Counties must construct, manage and maintain a county road system. Counties must also administer and account for funds received for the road system. Counties cannot negotiate 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 road construction and maintenance.

Cable Television: Counties may limit the operation, grant franchise licenses and regulate the operation of cable television systems.

Utilities: Counties may authorize contracts which specify the rates, fees and other charges to be collected by the county for electric, natural gas and water utility services. Counties cannot levy a franchise fee on electric, natural gas or telephone services.

- Sewage: Counties must adopt regulations providing standards and requirements governing the installation of on-site sewage management systems.

- Water: Some counties, such as Cobb County, manage water utility services.
SERVICES, CONTINUED

PUBLIC SAFETY

Law Enforcement: Counties may create a county police force if voters approve. Counties establish and modify the rules and regulations for the conduct, management and control of the county police. County police have the same powers as county sheriffs, including making arrests and implementing criminal warrants and processes.

Code Enforcement: Counties may create administrative boards to impose fines and other noncriminal penalties to enforce county codes and ordinances. Enforcement is to promote, protect and improve the health, safety and welfare of county residents, especially for pending or repeated violations.

Jails: Counties must build, repair and fund jails. County sheriffs operate and manage the jails and may appoint other jailers if the county governing authority approves.

Courthouses: Counties 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 may establish fire departments. County fire departments may protect life and property against fire, explosions, hazardous materials or electrical hazards; detect and prevent arson; and administer and enforce state laws.

Ambulance: Counties may provide or contract to provide ambulances and EMS services. Counties may also partner with other counties to provide these services publicly or privately.

Emergency Management Agency: Counties may establish a local organization for emergency management in accordance with the state emergency guidelines. Counties may provide for the health and safety of people and property through emergency assistance, plans and programs.

SCHOOLS

Education, Generally: Counties cannot establish school boards, levy taxes for school funding, set education policy or finance public school facilities and operations. Boards of education govern K-12 education and the state board of regents and technical college association govern colleges.

County Leadership Training: Newly elected county officers must attend an educational training course on the administration and operation of county government provided through the Georgia County Leadership Academy.
**PUBLIC AMENITIES**

**Parks and Recreation:** Counties may set aside land for parks and recreational areas. Counties must fund and maintain their parks and recreation facilities. Any combination of two or more counties or municipalities may provide, establish, maintain and conduct a recreation system and acquire property to establish and maintain playgrounds, recreation centers, parks and other recreational facilities.

**Libraries:** A county may establish a public library system. The state also requires a board of trustees to be established for each county law library that consists of members from the court system. Counties must furnish law libraries with utilities, furnishings and amenities.

**Cemeteries:** Counties may preserve and protect any abandoned cemetery or any burial ground within the county.

**ZONING AND DEVELOPMENT**

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

**Zoning Restriction:** Each county with zoning power must adopt standards governing the exercise of the power, including factors promoting public health, safety, morality and general welfare.

**Housing Authority:** Counties may establish a housing authority on their own or if 25 or more county residents file a petition. The authority provides housing to persons of low-income. Two or more authorities may join to finance, construct and operate housing.

**Urban Redevelopment:** Counties may appropriate private and public resources to eliminate and prevent blight, encourage urban rehabilitation or redevelop pockets of blight.

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**GEORGIA COUNTIES EMPLOY 83,190 GOVERNMENT EMPLOYEES**

16% **Full-time**

84% **Part-time**

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

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**GEORGIA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES**

- **Justice & Public Safety:** 43,709
- **Administrative:** 9,208
- **Public Amenities:** 8,546
- **Transportation:** 5,896
- **Water, Sewage and Solid Waste:** 5,852

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017
### OVERVIEW OF COUNTY FINANCE STRUCTURE

Geography counties have broad taxation and revenue powers. A county may levy property taxes, an alcoholic beverage excise tax, and other types of taxes for general revenues. Counties and municipalities may impose a joint special local option sales and use tax for specific funds or capital projects. Counties may impose excise and occupation taxes, most of which may 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, subject to voter approval.

### FINANCES, TAXES AND LIMITATIONS

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Property Tax:</strong></td>
<td>Counties may tax property. Tangible real and personal property is assessed at 40 percent of the market value.</td>
</tr>
<tr>
<td><strong>Personal Property:</strong></td>
<td>Counties may tax personal property.</td>
</tr>
<tr>
<td><strong>Income Tax:</strong></td>
<td>Counties cannot tax income.</td>
</tr>
<tr>
<td><strong>Local Option Sales and Use Tax:</strong></td>
<td>Counties may tax sales on tangible property consumption, subject to voter approval. There are several types of local sales and use taxes, including local option, special purpose local options, regional transportation and homestead options. Each type of sales tax has its own set of rules for levying and expending funds.</td>
</tr>
<tr>
<td><strong>Mineral Tax:</strong></td>
<td>Counties cannot impose a mineral tax.</td>
</tr>
<tr>
<td><strong>Gas/Fuel Taxes:</strong></td>
<td>Counties cannot tax motor fuel.</td>
</tr>
<tr>
<td><strong>Debt and Debt Limit:</strong></td>
<td>Counties may take on bonded debt if voters approve in an election. Counties also may issue revenue bonds. Debt cannot exceed 10 percent of the assessed value of all taxable property within the county.</td>
</tr>
<tr>
<td><strong>Misc. Tax Info:</strong></td>
<td></td>
</tr>
<tr>
<td>• <strong>Alcoholic Beverage Excise Tax:</strong></td>
<td>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. Counties must 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 areas.</td>
</tr>
<tr>
<td>• <strong>Local Option Mixed Drink Tax:</strong></td>
<td>Counties may impose a tax of up to 3 percent on distilled spirits but not within cities imposing an excise tax.</td>
</tr>
<tr>
<td>• <strong>Franchise Tax:</strong></td>
<td>By agreement, counties may tax private cable and television systems. The tax may not exceed 5 percent of the company’s revenue.</td>
</tr>
<tr>
<td>• <strong>Occupation Tax:</strong></td>
<td>In unincorporated areas, counties may levy occupational taxes.</td>
</tr>
<tr>
<td>• <strong>Financial Institutions Business License Tax:</strong></td>
<td>Counties may levy a business license tax on banks, savings and loans at a rate of 0.25 percent with a minimum tax of $1,000.</td>
</tr>
<tr>
<td>• <strong>Hotel-Motel Tax:</strong></td>
<td>Counties 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.</td>
</tr>
<tr>
<td>• <strong>Energy Excise Tax:</strong></td>
<td>Counties may tax energy used in manufacturing to replace lost revenue from a sales tax exemption on said energy. Before implementing this tax, the county must first give municipalities the opportunity to participate.</td>
</tr>
<tr>
<td>• <strong>Excise Tax on Rental Motor Vehicles:</strong></td>
<td>Counties may impose a 3 percent excise tax on the rent or lease of motor vehicles.</td>
</tr>
</tbody>
</table>
GEORGIA COUNTIES INVEST $11.1 BILLION ANNUALLY

<table>
<thead>
<tr>
<th>Top Investment Categories</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Justice and Public Safety</td>
<td>$3.78 B</td>
<td>34%</td>
</tr>
<tr>
<td>Transportation</td>
<td>$1.1 B</td>
<td>10%</td>
</tr>
<tr>
<td>Sewerage and Solid Waste Management</td>
<td>$959 M</td>
<td>9%</td>
</tr>
<tr>
<td>Utilities</td>
<td>$885 M</td>
<td>8%</td>
</tr>
<tr>
<td>Public Amenities</td>
<td>$879 M</td>
<td>8%</td>
</tr>
</tbody>
</table>

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

GEORGIA COUNTIES RECEIVE $1.1 BILLION FROM INTERGOVERNMENTAL SOURCES

- From State Government: 4%
- From Local Government: 91%
- From Federal Government: 5%
- County-Generated Revenue: 0%

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