

GEORGIA

COUNTY GOVERNMENT OVERVIEW

Counties

159

Government Form

Mixed¹

Governing Body Size

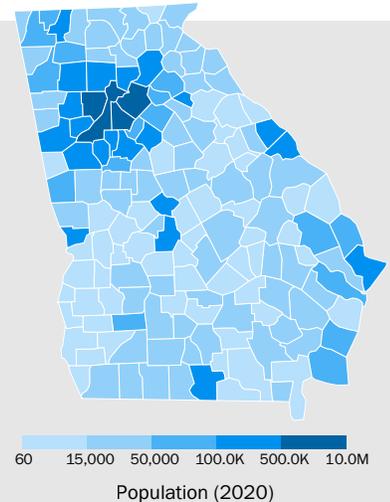
1-11

Population (2020)

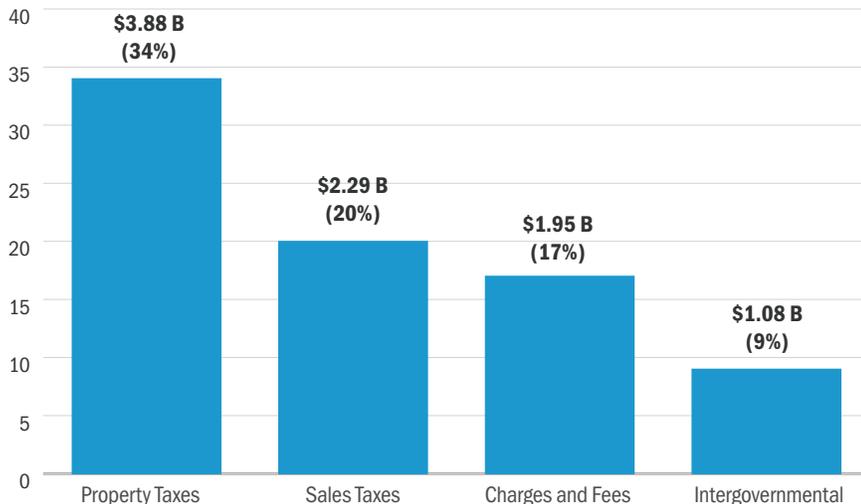
10.7 million²

County Authority

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



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:

- 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, programs and facilities.

Services counties CANNOT provide:

- Oversee public education services.

STRUCTURE/AUTHORITY

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 General Assembly, but counties with less than 500,000 residents may themselves create a county manager as long as the position is given administrative powers only. 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 form of government.

Row Officers	Elected/ Appointed	Mandatory/ 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



COUNTY STRUCTURE

Legislative Branch: A county board of commissioners, typically 1-7 members, serves as the sole legislative policy-making body for the county. Consolidated governments may have up to 11 commissioners.

Executive Branch: A county's government form determines who wields executive decision-making authority, except in a sole commissioner form where that person exercises executive authority. The executive and administrative power typically resides with the board of commissioners, but is more nuanced for counties with a manager or administrator.

Judicial Branch: Every county must establish and fund superior, juvenile, probate and magistrate courts. Additionally, the legislature 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 board of commissioners
- Sole commissioner
- Elected chief executive officer
- Commission-administrator
- Commission-manager



COUNTY AUTHORITY

Executive Power: A county may exercise powers subject only to limitations expressly imposed by the state. Counties exercise wide home rule powers.

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 if a referendum is approved by a majority vote in each county that is consolidating, 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 of an emergency.

Special Districts: Counties may create special districts to provide local government services. These districts may be created directly by the county, or under conditions specified by state law. Fees, assessments and taxes may be levied to provide such services.

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, 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 typically receive an annual grant from the state for road construction and maintenance.

Cable Television: Counties **may** 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:** Counties **may** manage water and sewer utility services directly or through a local authority.

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 some, but not all of 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 ambulances and EMS services directly or via contract. 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, set education policy or finance public school facilities and operations. Counties are, however, required to levy such property taxes for schools as are certified to the county by the board of education. Boards of education govern K-12 education and the state board of regents and technical college association govern colleges.

SERVICES, CONTINUED



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

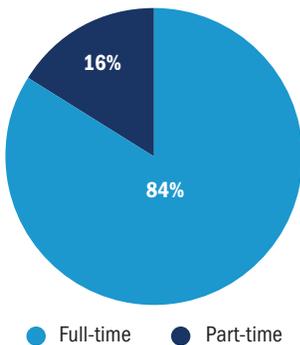
Zoning Power: Counties **may** develop a comprehensive plan and may do so in collaboration with incorporated municipalities and may develop, establish and implement land use regulations. If a county does not develop such a plan, it loses eligibility for certain state funds and permits. County governments may exercise their zoning powers by ordinance or resolution.

Zoning Restriction: Each county is granted zoning power. If it chooses to exercise that power by adopting zoning regulations, then it **must** adopt standards under state zoning procedures law 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.

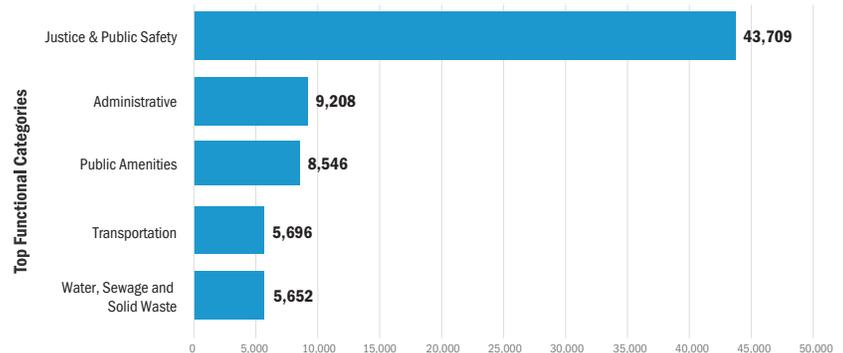
Urban Redevelopment: Counties **may** appropriate private and public resources to eliminate and prevent blight, encourage urban rehabilitation or redevelop pockets of blight.

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

OVERVIEW OF COUNTY FINANCE STRUCTURE

Georgia 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

Property Tax: Counties **may** tax real as well as personal property. Most property is assessed at 40 percent of the market value.

Income Tax: Counties **cannot** tax income.

Local Option Sales and Use Tax: Counties **may** tax sales on tangible property consumption, subject to voter approval. There are several types of optional local sales and use taxes, including local option, special purpose, regional or county transportation and homestead options. Each type of sales tax has its own set of rules for levying and expending funds.

Mineral Tax: Counties **cannot** impose a mineral tax.

Gas/Fuel Taxes: Counties **cannot** impose a motor fuel tax, but most local sales taxes do apply to motor fuel sales, to an extent.

Debt and Debt Limit: 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.

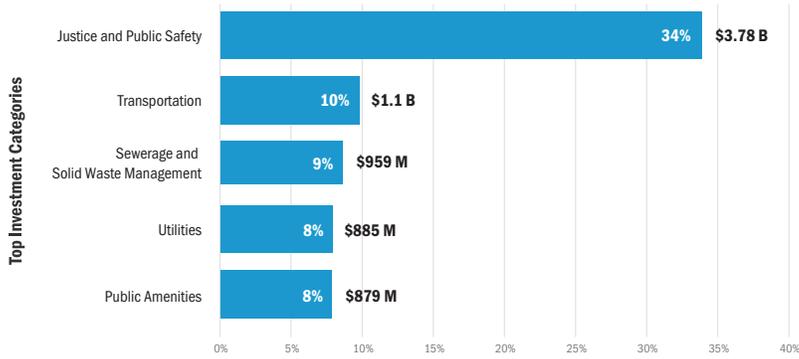
Misc. Tax Info:

- **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. 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.
- **Local Option Mixed Drink Tax:** Counties **may** impose a tax of up to 3 percent on distilled spirits but not within cities imposing an excise tax.
- **Franchise Tax:** By agreement, counties **may** tax private cable and television systems. The tax may not exceed 5 percent of the company's revenue.

- **Occupation Tax:** In unincorporated areas, counties **may** levy occupational taxes.
- **Financial Institutions Business License Tax:** 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.
- **Hotel-Motel Tax:** Counties **may** impose an excise tax not to exceed 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** 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.
- **Excise Tax on Rental Motor Vehicles:** Counties **may** impose a 3 percent excise tax on the rent or lease of motor vehicles.
- **Insurance Premium Tax:** Counties **may** impose a tax at the rate of 1% of the gross direct premiums of life insurance companies, and 2.5% of the gross direct premiums of insurance companies other than life insurance, received from persons in the unincorporated area of the county.
- **Title Ad Valorem Tax:** New and used motor vehicle sales are exempt from sales tax, but are subject to a 6.6% Title Ad Valorem Tax which is split between the state and local governments.
- **Impact Fees:** Counties who have adopted a comprehensive plan **may** impose development impact fees as a condition of development approval.

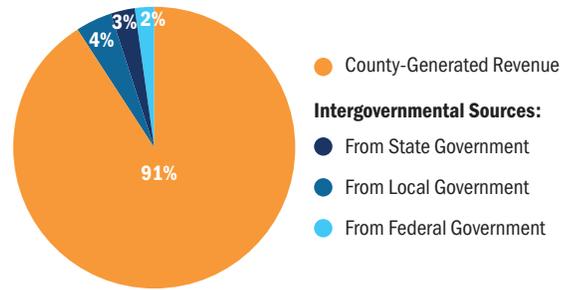
TAXATION/FINANCES, CONTINUED

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