



Miscellaneous Topics

Impact Fee Program

Summary Scope of Services:

Advice and assistance to the County on impact fees in general,

Assistance with the appointment of an Impact Fee Advisory Committee within the guidelines of the Georgia Development Impact Fee Act,

The preparation of an Impact Fee Methodology Report which will include all impact fee calculations for each public facility category and a Maximum Impact Fee Schedule for a multitude of land use categories,

The preparation of a Capital Improvements Element prepared for Regional and State review that will conform to the Georgia Department of Community Affairs (DCA) requirements for inclusion in the County's Comprehensive Plan,

The preparation of an Impact Fee Ordinance in conformance to current state law requirements, and including discussion with the Board of Commissioners regarding the final impact fees to be charged, and

Impact Fee Program

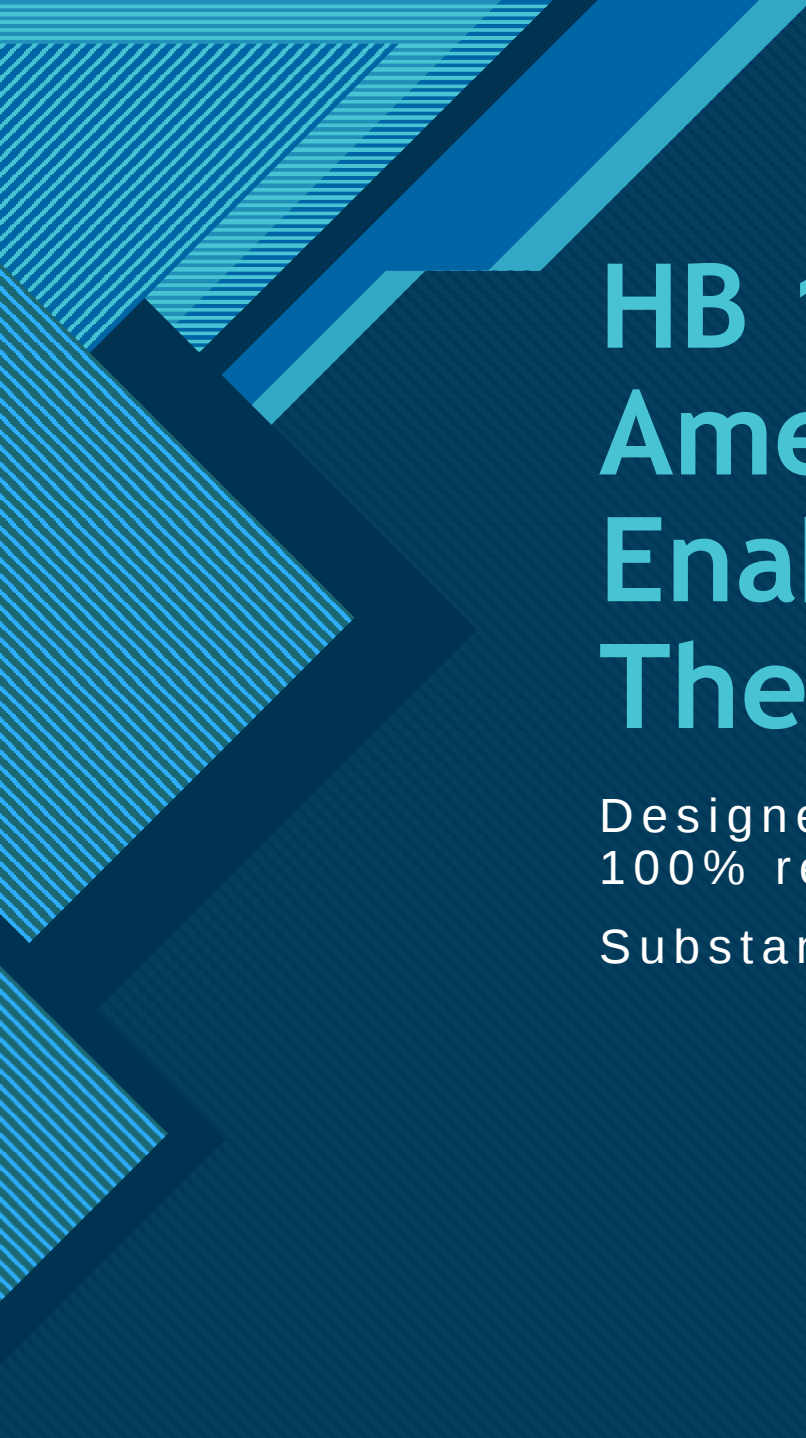
Summary Scope of Services Continued:

Preparation of an Administrator's Procedures Manual, and assistance in creating an Impact Fee Assessment program for County staff as well as advice to your Finance Director regarding impact fee collection and accounting approaches, along with the required annual reporting functions to DCA.

Preparation of the first Annual Capital Improvements Element (CIE) Update report, which will cover the audited fiscal year after impact fee collections have commenced and will be due to DCA for review and approval.

As-needed advice and guidance, free of charge, for one year after implementation of the Impact Fee Program.

The results of our proposed services will be the design and creation of an impact fee program, the adoption of the County's Development Impact Fee Ordinance incorporating the approved fee schedule, and guidance on initiation of impact fee collections and administrative activities.



HB 1114 Constitutional Amendment & HB 1116 Enabling Legislation The “Home Act”

Designed to give homestead property owners
100% relief from property taxes

Substantial Impact to County Funding

Key Points of the New Legislation

100% Elimination of Homestead Taxes by 2032

Phased in homestead exemptions over 4 years

Phased In Elimination of Homestead Exemptions

- 2027-2028 \$10,000
- 2029-2030 \$30,000
- 2031 \$60,000
- 2032 100%

Results in significant loss of property tax revenues for the County and City. Approximately \$12.1 million based on 2025 digest.

How would the County backfill the loss in revenue?

Replacement of Lost Sales Tax Revenue

Use FLOST (Renegotiation of IGA)

- WARNING!
 - State is NOT going to change law by adding more than the total of 5 pennies for sales taxes.
 - BOE will only get 2 pennies
 - ELOST
 - SPLOST
- County and City to share 3 pennies
- County and City Pennies Right Now
 - NHOST - New
 - FLOST - New
 - SPLOST
- County/City gains a penny, but BOE will be adversely affected.



BOE is already Capped.

Create a or Convert FLOST to NHOST

- For local governments, County would need to approve a resolution – no referendum
- County holds funds in separate interest-bearing account until distributions made by the tax commissioner on December 1 of each year.
- Taxes apportioned based on the proportion of ad valorem taxes each jurisdiction has forgone due to homestead exemptions
- Excess proceeds over amount to cover homestead exemptions will remain in an interest-bearing account and roll-over to the next year to account for increasing homestead exemptions.
- If and when the amount covers the full homestead digest, excess is apportioned to reduce millage rates within the district (non-homestead)

Replacement of Lost Sales Tax Revenue?



Example using 2025 tax digest

https://accg1914-my.sharepoint.com/:x/g/personal/egreen_e_accg_org/IQA_zfqoadyHQaCulm7Y6rr9AbYWu3i_7y0z8K3r35V0RUg

FLOST

For FLOST approved by voters from 2027 to 2032, FLOST will expire 2037 and then automatically renew for ten years without a referendum.

A new SPLOST after January 1, 2027 can be done in fractional pennies in .05 increments.

Local Assessments

Capital Projects

Essential Services

Required government expenditures – expenses from elections to constitutional officers

Replacement of Lost Sales Tax Revenue?



Assessments – Are you kidding me?

Capital projects assessments – local election to approve (smells like a tax to me???)

Service assessments – approved by the General Assembly in a local act

Limitations – **CANNOT** exceed actual costs of providing service or building project & local governments must roll back millage rate for homestead property based on proceeds from any assessment services.

Who collects? Billed and collected by local government

What if they aren't paid? Loss in homestead exemptions

If that weren't bad enough and what does this mean?

- Beginning on January 1, 2032, no government may adopt a budget resolution that would increase revenue by more than 3% raised by property tax revenue unless approved by voters in local election.
- Combined, the City and County lose \$5.3 million in sales tax revenues annually to increase the homestead exemption to 100% by 2032.
- Essentially, we will be losing a significant portion of revenue to fund capital improvements and new construction.
- Need to consider banking current sales tax revenues and raising millage for M&O and possibly JP for 2026 and beyond to build in a capital expenditure portion for our millage before we are capped at 3%.

You're the Reason...

Customer Service Campaign



Listening to citizen concerns

Encouraging public input on major initiatives

Supporting local organizations and partnerships

Investing in programs that improve quality of life

Creating opportunities for questions, feedback, and engagement

Hosting our Meet Your Government event

Giving citizens direct access to department leaders

Public meetings that are accessible and documented

Clear reporting on budgets, projects, and spending

You're the Reason: Customer Service Campaign

- Expanding outreach through digital updates and accessible public-facing materials
- Launching a countywide customer service survey to gather direct citizen feedback
- Using survey results and community input to guide operational improvements
- Hosting events like Meet Your Government to strengthen transparency and face-to-face engagement
- Hosting Customer Service Training Workshops for Depts
- Committing to open communication, accountability, and continuous improvement in how we serve





Web Site Update

- Redesign Pages
- Transparency Page
- Easier Navigation
- Adding a Search Bar



Historic Bell Update



Other Commissioner Items?

Are there other items would the Board
would like us to look over the next
year...