



ACCG Policy Council's Proposed 2024 Policy Objectives

The Policy Objectives are the guide for the ACCG policy team to influence legislative and administrative actions at the state and federal levels on behalf of Georgia counties. ACCG's Policy Council reviewed the recommendations from the seven policy committees and has recommended the below Policy Objectives and Guiding Principles for the membership's consideration and for adoption during the Business Session at the Legislative Leadership Conference on October 12, 2023 in Glynn County, GA. Also included is a list of potential top Legislative Priorities selected from the list of Policy Objectives as recommended by the Policy Council. The recommended Legislative Priorities will be voted on by the membership.

STATE:

1. Single-County TSPLOST – Under the current single-county TSPLOST (Transportation Local Option Sales Tax) law, the tax may be levied up to 5 years at a fractional rate of up to 1% in 0.05% increments if there is an IGA with all qualified cities within the county. If any municipality in the county does not agree to the IGA, the tax can only be levied up to 0.75%. ACCG asks the General Assembly to adjust the current single-county TSPLOST law to incorporate language from the local option sales tax (LOST) law so that once a city or cities making up 50% or more of the municipal population signs the IGA, the tax may be levied up to the full 1% and the remaining cities that do not sign will be considered absent municipalities and will receive a share of the tax based on no less than their proportionate share of the municipal population in the county.

2. SDS and LOST Negotiations

Service Delivery Strategy (SDS) Negotiations continue to pose challenges to counties and cities alike. Technical amendments and clarifications are needed to facilitate implementation and minimize disputes. At a minimum, in order to reduce conflict in future revisions to local service delivery strategies, the Service Delivery Strategies (SDS) Act should be amended as follows:

- Key definitions and principles detailed in the joint SDS handbook authored by ACCG, GMA, DCA and CVIOG should be clearly set forth in the statute.
- The frequency and scheduling of future revisions to local service delivery strategies should be clarified.
- Require SDS renegotiations only once every 10 years and for these to be completed in the same years as LOST (Local Option Sales Tax) negotiations.
- Replace the judicial dispute resolution procedures in current law with a process resembling Georgia’s Annexation Arbitration Process. Authorize a panel to decide whether the city or county’s best and final offer is more equitable when settling failed SDS negotiations.
- Ensure that cities cannot charge higher utility rates or fees to unincorporated residents unless that cost is “reasonably” related to the cost of providing the service.
- Amend current law to clarify that all revenues generated by taxes and fees levied or imposed primarily in the unincorporated areas of the county may be used by the county to offset the cost of county services.
- Any service area granted to a government outside their jurisdiction should be able to be changed without an agreement if the authorized government is asked to provide the service and fails to do so.
- Enact legislation that would result in all taxpayers being treated equitably whether they live within a municipality or in unincorporated areas.
- Enact legislation to prevent the subsidization of city operations by counties and unincorporated taxpayers through utility franchise fees, through county property tax exemptions on municipal profit-making enterprises, and through ‘double-dip’ distributions of sales tax revenues that provide inequitable benefits to municipal residents.

Local Option Sales Tax (LOST) Negotiations are a one-cent sales tax split between the counties and cities according to a distribution certificate filed with the Department of Revenue. The stated purpose of LOST is to provide a property tax rollback on the tax bill and to fund services that would otherwise have to be paid for through property tax.

- ACCG supports clarification or elimination of the eight LOST criteria to provide negotiators with assistance in allocating the tax based on its stated purpose.
- ACCG supports improvements to the dispute resolution process so that counties and cities may more readily come to an agreement when both sides are at an impasse.

- ACCG opposes the expansion of MOST (Municipal Option Sales Tax) to additional cities or any tax that applies to an area smaller than a whole county.

3. Housing Affordability and Accessibility – ACCG continues to work with various stakeholders to develop meaningful solutions to address Georgia’s critical shortage of market-rate workforce housing. While ACCG continues to oppose preempting local government zoning and land use regulations, the association supports state-authorized flexibility and incentives to encourage the development of more housing that someone making 120% or less of the median income of the area can afford. Examples include, but are not limited to:

- Allowing counties to create workforce housing zones where they could waive or reduce impact fees and employ fast-track permit approvals and more flexibility in design standards to receive state financial assistance and lower-interest loans for infrastructure.
- Providing expedited review for DRI, EPD and septic tank permitting in targeted areas.
- Allowing qualified third parties to approve septic system installations.
- Authorizing local governments to implement rental registries to help with inspecting and remediating housing code violations.

4. Public Works Bidding – Currently, Georgia law requires local governments to bid out public works projects that have an estimated value of \$100,000 or more. As this amount has not been changed in over two decades, inflation and material costs have increased, and many vendors elect not to go through the time and effort to submit bids for small projects. ACCG asks the General Assembly to raise this bid threshold from \$100,000 to \$250,000. This will save counties time and money by not having to bid-out smaller projects and should increase competition among vendors who otherwise may not be willing to go through the bid process.

5. Tort Reform – The cost of doing business in Georgia has grown substantially due to the increased expense of litigation. Tort reform legislation is needed to make Georgia’s legal system more fair and equitable for local governments and their constituents, which should help contain the rising cost of insurance premiums driven by increasing claims costs. ACCG recommends the following tort reform measures.

- ***County Liability: Failure to Wear Seat Belts*** – Change Georgia statute to allow counties to invoke the comparative negligence doctrine in defending

claims made by plaintiffs whose injuries are in whole or in part related to their failure or their choice not to wear a seatbelt.

- ***Direct Appeals from Denial of Immunity*** – Sovereign Immunity and Official Immunity protects state and local government entities and employees from certain lawsuits, and thereby protects taxpayer funds from expenditure on lawsuits and judgments. ACCG believes that the denial of immunity by a trial court order in a given case should be immediately appealable to avoid the expense of further litigation and trial because of an erroneous ruling.
- ***Collateral Source*** – Allow defendants to introduce evidence of the amount a plaintiff actually paid for medical expenses in a case instead of, under Georgia’s current collateral source rule, allowing plaintiffs to present evidence of the “amount charged” even if that amount is wildly inflated and was not expected to be paid by anyone. This will provide a statutory framework to level the playing field to prevent such inflated figures from being presented to juries.
- ***Litigation Funding*** – Similar to collateral source, litigation funding (by a third party) increases the overall cost of litigation. It encourages plaintiffs to “roll the dice” on claims that might not otherwise get filed. A third party offers to fund the litigation (often non-recourse so plaintiff owes nothing if there is no recovery) for a percentage of the recovery. ACCG asks for a statutory framework that allows defendants to show the existence of the funding agreement as the company and any experts they refer have a financial incentive to support plaintiff’s claims, and plaintiffs have additional incentive to magnify their claims to cover the amounts they will owe the funding companies.
- ***Settlement Offers and Agreements*** – Prelitigation demands pursuant to Georgia law have been used to set up excess verdicts and potential bad faith claims based on the timing of the payment, which could affect all organizations, individuals, and their insurers. ACCG urges the General Assembly to add a clarifying statement to O.C.G.A. § 9-11-67.1(g) to provide that the payment made within the specified period will satisfy the payment obligation.

- 6. Emergency Medical Services (EMS)** – ACCG is requesting that the General Assembly adjust EMS reimbursement rate policies so that EMS providers can have the necessary funding to continue to provide high quality emergency medical services and to provide adequate pay to their EMS workforce. Therefore, ACCG is urging the General Assembly to:

 - Expand Medicaid reimbursement for licensed ambulance services to cover the first 10 miles of transport.
 - Increase the EMS Medicaid rate to the rural and urban Medicare rate.
- 7. Mental Health** – ACCG is encouraging the General Assembly to address mental health reform through the expansion of crisis centers, co-responder programs, accountability courts, jail diversion initiatives, and supportive housing. ACCG also supports the passage of House Bill 520.
- 8. Healthcare Cost in Jails** – ACCG asks that the General Assembly explore options to help counties provide and finance health care for jail and correctional institution (CI) inmates.
- 9. Soil Amendments Derived from Industrial By-Products** – Counties seek partnership with the Georgia Department of Agriculture to better ensure that soil amendments are appropriately applied, and the program rules are enforced. Without enhanced oversight and enforcement over the application of soil amendments, rural quality of life is threatened. ACCG requests legislation or department rules that would require information sharing between the Department of Agriculture and county governing authorities. Additionally, counties want to know where soil amendments are being applied in their respective counties, have the ability to inspect locations where soil amendments are being applied, and have clearly defined enforcement.
- 10. Funding for State Prisoners Housed in County Jails and Correctional Institutions** – ACCG urges the General Assembly to assume full financial responsibility for state prisoners housed at local jails and county correctional institutions. This would also include state prisoners who are housed in local jails on probation revocation proceedings. We are requesting that they increase the per diem reimbursement rate per state prisoner.
- 11. Include Digital Services in the Sales Tax Base** – 2020’s marketplace facilitator legislation provided for taxation of goods sold on platforms creating the markets, and 2023’s digital goods legislation improved parity between digital goods and

their physical counterparts. However, the sales tax code has not caught up to capture rentals and subscriptions. ACCG asks the General Assembly to clarify that all digital services, including rental and subscription services, should be taxed in the same manner as their physical counterparts to provide parity with brick-and-mortar stores and to expand the sales tax base.

12. Property Tax Assessment and Appeal Reform - The property tax assessment and appeal systems are confusing for taxpayers and often taken advantage of. To reduce confusion and promote fairness in taxation, ACCG recommends the following.

- Tax Estimate on Assessment Notice – The tax estimate required to be published on the assessment notice is confusing and misleading because it does not take into consideration the millage rates that have not been set and any new exemptions on the property. This estimate should not be mandated.
- Property Tax Appeals: Three-Year Lock – the three-year lock in assessed values after a property tax appeal is very easy to get and results in many frivolous appeals, tying up scarce local resources. Many of these appeals are from commercial properties, which are shifting millions of dollars in property taxes to residential properties. This places an additional tax burden on all other properties in the county and has the largest impact on our homeowners, which is punishing the people who live in our communities. This tax shift is favoring out-of-state and foreign businesses over our citizens. ACCG asks the General Assembly to place restrictions on the three-year lock to protect homeowners and local governments.
- Settlement Conference Loophole – Settlement conferences occur when an appeal is made to Superior Court by the taxpayer or tax assessor. When a property is under this type of appeal, the tax commissioner may bill and collect at 85% of value until the appeal is resolved. Under current law, there is no mechanism to require the taxpayer to attend the settlement conference, thereby allowing the taxpayer an indefinite 15% discount on their property taxes for refusing to attend the settlement conference in good faith. ACCG asks the General Assembly to provide a mechanism to compel the taxpayer to attend the settlement conference, and to allow the appeal to be terminated if the taxpayer does not pay the required appeal filing fees.

FEDERAL:

13. Behavioral Health Services – ACCG urges the federal government to advance legislative and administrative changes that will enhance the counties' ability to provide comprehensive behavioral health services. ACCG also supports federal funding for existing mental and behavioral health services through enhancements

to programs like the Community Mental Health Services block grant, the Substance Abuse Prevention and Treatment block grant, and support for expansion of broadband and telehealth resources for behavioral health providers, particularly in rural communities. Furthermore, ACCG supports other measures to meet the growing needs for behavioral health services, including developing and expanding the workforce, building an infrastructure for behavioral health crisis response, fully implementing, and expanding mental health parity, expanding access to health information technology, and the clarification of data privacy provisions.

14. Next Generation 911 (NG911) – ACCG urges Congress to pass legislation along with adequate funding to assist with the transition from obsolete analog 911 systems to an Internet Protocol (IP) based system also known as Next Generation 911 (NG911). Technology exists for emergency communication centers to have access to multi-media data sources of information. However, 911 systems across the country struggle to move from the analog 911 systems built over 50 years ago to digital IP-based 911 systems. Once fully implemented, NG911 systems will process multi-media data and provide greater security, sustainability, and reliability than the aging analog 911 systems.

15. Housing Affordability and Accessibility – ACCG urges Congress to provide dedicated direct federal funding resources to increase the ability for counties and local governments to assist with housing shortages. This includes updating current regulatory policies to allow flexibility for the use of funds for a needs assessment plan and alternative homes (e.g., tiny homes). The federal government should implement a national housing policy that provides clear housing goals, adequate and predictable funding levels, and an assessment needs platform. Furthermore, it should offer incentives for energy efficient buildings and build on partnerships with state and local governments and the private and nonprofit sectors in support of new construction and rehabilitation for rental and homeownership properties relating to workforce housing needs.