



3667 MAIN STREET COLLEGE PARK, GEORGIA 30337

WWW.COLLEGEPAKGA.COM

**WORKSHOP SESSION  
COLLEGE PARK CITY COUNCIL  
FEBRUARY 17, 2025**

**This will be an in-person meeting that will also broadcast via [Facebook Live](#), and [YouTube Live](#).**

A Workshop Session of the Mayor and City Council of the City of College Park shall be held on Monday, February 17, 2025, at 6:00 p.m. in the Council Chambers in the City Hall Complex, 3667 Main Street, College Park, to discuss the following item(s):

1. Discussion on a request for a Special Event Permit from Woodward Academy to host an Alumni Event to be held on March 10, 2025 at Woodward Academy from 4:00 p.m. to 7:00 p.m. This item is being requested by the Deputy City Clerk, Queenie Brown. The event is to be held in Ward 3.
2. Discussion on a request for a special event permit to host "World Natural Hair Show Parade" on April 26, 2025 from starting a 8:30 am to until from Main Street to the Convention Center.
3. Presentation on the Vialytics application, which monitors and records the conditions of streets and roadways within the City of College Park. This is cosponsored by Councilwoman Tracie Arnold and Mr. Raymond Cotton and is budgeted from the Ward 3 Community Enhancements funds.
4. Motion to commence the first of three public hearings to allow citizens to offer their remarks and comments regarding the Council's intent to opt out of the statewide adjusted base year ad valorem homestead exemption for the City of College Park. The hearing will be held at Jack P. Longino City Hall Council Chambers located at 3667 Main St., College Park, GA 30337 on February 17, 2025 at 6:00 PM and pursuant to the requirements of Official Code of Georgia Annotated, O.C.G.A § 48-5-32 does hereby publish the following presentation of the notice to "opt out" of House Bill 581.



3667 MAIN STREET COLLEGE PARK, GEORGIA 30337  
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**CITY OF COLLEGE PARK  
COUNCIL AGENDA MEMO (CAM)  
WORKSHOP SESSION**

**DOC ID: 11762**

**TO:** Honorable Mayor and Council Members

**FROM:** Dr. Emmanuel Adediran, City Manager

**DATE:** February 13, 2025

**TITLE:** Discussion on a request for a Special Event Permit from Woodward Academy to host an Alumni Event to be held on March 10, 2025 at Woodward Academy from 4:00 p.m. to 7:00 p.m. This item is being requested by the Deputy City Clerk, Queenie Brown. The event is to be held in Ward 3.

**RECOMMENDATION:**

Discussion to host the Woodward Academy Alumni Event on March 10, 2025 at Woodward Academy from 4:00 p.m. to 7:00 p.m. to allow on premise consumption.

**BACKGROUND:**

Founded in 1900 by Colonel John Charles Woodward, Woodward Academy has consistently been ahead of its time. Originally established as the Georgia Military Academy in College Park, it aimed not just at imparting knowledge but also instilling qualities such as service, strong character, responsibility, and problem-solving. Over the years, the academy has endured through world wars, the Great Depression, and global pandemics, staying true to Col. Woodward's vision.

Today, Woodward Academy remains a place where engaged citizens are nurtured, equipped with qualities like empathy, thoughtfulness, confidence, tenacity, and resilience. While Col. Woodward may not have foreseen the digital age, his founding principles persist in guiding students through contemporary challenges. The academy's dedicated educators and successful alumni underscore its enduring impact on shaping individuals who make a difference in the world.

This is a yearly event.

**BUDGETED ITEM:**

The City will receive \$50 for the off premise alcohol license for special events. Concept Management of Airport Inc. will be the licensed vendor.

**STRATEGIC CONNECTION:**

Goal II: Quality of Life: 11.1 Advance ways to increase community collaboration and implement initiative to become "One" College Park.

**Attachments**

Special Event - March 10\_ 2025\_Redacted (PDF)

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**Prepared by:** Queenie Brown  
**Department Director:** Kelly Bogner, City Clerk

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Review:

Kelly Bogner	Completed	02/13/2025 3:49 PM
City Clerk	Completed	02/13/2025 3:49 PM
City Manager's Office	Pending	
Mayor & City Council	Pending	02/17/2025 6:00 PM

**RESTAURANT MANAGEMENT GROUP, INC.**

d/b/a **Malone's - Master Account**  
3070 Mercer University Drive, Suite 100  
Atlanta, GA 30341

Wells Fargo Bank  
64-22/610

1/7/2025

PAY TO THE ORDER OF City of College Park

\$\*\*50.00

Fifty and 00/100\*\*\*\*\*

DOLLARS

City of College Park  
Clerk's Office  
3667 Main Street  
College Park, GA 30337

MEMO

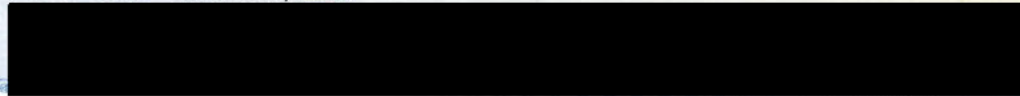
Special Event Permit - March 10, 2025



*[Handwritten Signature]*

AUTHORIZED SIGNATURE

MP



RESTAURANT MANAGEMENT GROUP, INC. d/b/a Malone's - Master Account

City of College Park

1/7/2025

50.00

Cash - Wells Fargo - Special Event Permit - March 10, 2025

50.00

RESTAURANT MANAGEMENT GROUP, INC. d/b/a Malone's - Master Account

City of College Park

1/7/2025

50.00

Cash - Wells Fargo - Special Event Permit - March 10, 2025

50.00

Details on Back Security Features Included



City Clerk's Office  
3667 Main Street  
College Park, GA 30337  
O: (404) 669-3754 F: (404)669-3799  
smoore@collegeparkga.com

## Off Premises/Special Events Permit Application

### Required Documents:

- (1) Approval from College Park
- (2) Electronic application submittal to The Georgia Tax Center 10 days prior to start date of event [www.dor.georgia.gov/special-event](http://www.dor.georgia.gov/special-event)

Please complete below forms and return to the City Clerk's Office. The application will be considered at the first available City Council meeting. The Mayor and City Council meets the first and third Monday of every month at 7:30p.m. unless otherwise noted.

Applicant must request Special Event Permit 10 days prior to the start date of event. The City Clerk's Office will accept request with an earlier event start date but can make no guarantees that the Special Event Permit will be issued in time for the event.

Applicant and holder of the College Park Alcohol license are required to comply with all on-premise consumption regulations as set out in Chapter 3, Article 1 of the City of College Park, Code of Ordinances. Applicant and holder of the College Park Alcohol license must be in good standing with the City of College Park and all debts due and owing to the City must be paid prior to the issuance of any Special Events Permit. Both must be in compliance with all rules and regulations of the City of College Park, Code of Ordinances.

Section 1.  
TO BE COMPLETED BY APPLICANT/EVENT ORGANIZER

Name of Applicant: Concept Management of Airport, Inc. Ferozali Delawalla

Address: 1258 Virginia Avenue, East Point, GA 30344

Home Telephone # [REDACTED] Work# 770.248.0141

Cell # [REDACTED] Best Contact to use: Work

E-mail address [REDACTED]

Name of Location where event will be held: Woodward Academy, College Park, GA

Type of Event: Catering Event

Address where event will be held: 1662 Rugby Avenue, College Park, 30337

**Section 2.**  
TO BE COMPLETED BY BUSINESS WITH COLLEGE PARK ALCOHOL LICENSE

Name of Business holding College Park Alcohol License:

City of East Point..Concept Management of Airport, Inc. Ferozali Delawalla

Address: 1258 Virginia Avenue, East Point, GA 30344

Contact Name: Deanne Spear Phone # 770.248.0141

Please check the type of On-Premise Permit you are applying for:


- Beer/Wine
- Beer/Wine/Liquor

When will Special Event be held: Date: March 10, 2025

Time: Starting ~~3:00pm~~ 4:00m Ending ~~Midnight~~ 7:00pm

State License Number? 0013414 Is State License in good standing? Yes  No

I, Ferozali Delawalla, do solemnly swear, subject to criminal penalties for false swearing, that the statements and answers made by me to the foregoing questions in this application for a City of College Park Off-Premise/Special Event Permit for alcoholic beverages are true and correct and no false or fraudulent statements or answers are made herein to procure the granting of such permit. I understand that the issuance of a special events permit is a privilege. I understand that the City of College Park reserves the right to enforce any and all ordinances and further that it is my/our responsibility to conform to said ordinances in full. I hereby acknowledge that all requirements shall be adhered to. I am in receipt of the Alcohol Beverage Ordinance for the City of College Park. I can read the English language and I freely and voluntarily have completed this statement.

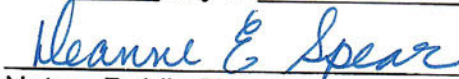
  
Applicant's Signature  
January 7, 2025

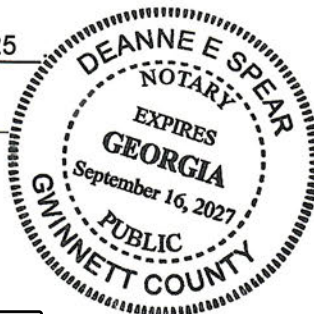
Ferozali Delawalla  
Print Name

Date

I hereby certify that Ferozali Delawalla signed his/her name to the foregoing application stating to me that he/she knew and understood all statements and answers made therein, and under oath actually administered by me, has sworn that said statements and answers are true and correct.

This 7th day of January, 2025

  
Notary Public Signature



Rev 4/28

**My Commission Expires  
September 16, 2027**



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**CITY OF COLLEGE PARK  
COUNCIL AGENDA MEMO (CAM)  
WORKSHOP SESSION**

**DOC ID: 11760**

**TO:** Honorable Mayor and Council Members

**FROM:** Dr. Emmanuel Adediran, City Manager

**DATE:** February 13, 2025

**TITLE:** Discussion on a request for a special event permit to host "World Natural Hair Show Parade" on April 26, 2025 from starting a 8:30 am to until from Main Street to the Convention Center.

**RECOMMENDATION:**

Discussion only

**BACKGROUND:**

Founded and still black owned, the Taliah Waajid Brand by Taliah Waajid centers around not just black hair but HEALTHY black hair care. Taliah started her Natural Haircare start-up business at the age of 14 and then continued to follow her passion for natural hair care. She founded the World Natural Hair Show and has always been at the core of the natural hair movement. Taliah has inspired many others to follow in her footsteps. The Taliah Waajid Brand now offers 4 collections of healthy hair product lines that range from Natural Hair Care, Curly Hair Care, Protective Styling, and Children's Hair Care. Taliah launched her men's line, Uncle Jimmy Products, which is named after her favorite uncle. The line consists of natural products for total grooming for all men. The Uncle Jimmy Brand includes products for hair, beard, and body care. Taliah Waajid is also the founder and presenter of the Taliah Waajid Natural Hair & Healthy Lifestyle Event which is now in its 25th year. The event brings in over 30 thousand attendees over the two-day weekend. It is the first, the largest, and the best event that celebrates natural beauty and healthy living.

**BUDGETED ITEM:**

The city is asking for 3 patrol cars, a clean up crew for after the parade and approval from Georgia Department of Transportation to approve the parade route. Also, approval of the banner to hang over Main Street.

**STRATEGIC CONNECTION:**

Goal II: Quality of Life: 11.1 Advance ways to increase community collaboration and implement initiative to become "One" College Park.

**Attachments**

City of College Park Special Event Form- WNHS Parade (PDF)

Tentative Parade Route (JPG)

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**Prepared by:** Queenie Brown  
**Department Director:** Kelly L. Bogner, City Clerk

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Review:

City Manager's Office Skipped 02/13/2025 2:53 PM  
Queenie Brown Completed 02/13/2025 2:53 PM  
Kelly Bogner Skipped 02/13/2025 2:53 PM  
City Clerk Completed 02/13/2025 3:50 PM  
City Manager's Office Pending  
Mayor & City Council Pending 02/17/2025 6:00 PM



# City of College Park | Special Event Form

3667 Main Street  
College Park, GA 30337

**Organizer Name:**

**Event Title:**

**Type of Event:**

**Event Organizer's Name/Organization:**

**Mailing Address:**

**E-Mail Address:**

**Contact Number:**

**Event Information:**

**Date:**

**Location of the Event:**

**Time:** Start: End:

**Anticipated Attendance:**

**Will the City of College Park incur any expenses? If yes, explain:**

**Will there be a need for City Staff to work this event (i.e., Police, Fire, Public Works)? If yes, list needed staff. Expenses incurred are the responsibility of the Event Organizer.**

**What responsibilities will the Event Organizer assume?**

**Event materials (flyers, banners, signs, agendas, handouts, etc.) will be the responsibility of:**

**The Event Organizer is requesting that the City be responsible for providing:**

**What methods of advertising will be used?**

# City of College Park | Special Event Form

3667 Main Street  
College Park, GA 30337

**City mandated deadlines:**

**It is the responsibility of the Event Organizer to obtain Special Event Insurance. Please provide a copy of the Certificate of Insurance. Insurance attached? Yes or No**

**It is the responsibility of the Event Organizer to notify property owners/lease holders and obtain approval to hold the event on their property. Please provide documentation of notification to and subsequent approval from property owners/lease holders.**

**Please include any other special needs:**

## **Certification of Applicant**

I certify the the information contained in the foregoing application is true and correct. I have read and understand and agree to abide by the rules and regulations under the City of College Park's Code of Ordinances. Applicant agrees to comply with all other requirements of the City, County, State, Federal Government and any other applicable entity which may pertain to the use of the Event venue and conduct of the Event. I further agree to abide by these rules, and further certify that I, on behalf of the Host Organization, am also authorized to commit that organization, and therefore agree to be financially responsible for any costs and fees that may be incurred or on behalf of the Event to the City of College Park.

**Host/Producing Organizer Name**

**Title**

**Applicant Signature**

**Date**

Search along the route

Restaurants

Coffee

Groceries

Things to do

1.2.b

College Park Elementary School

3667 Main Street

College Park

College Park

Enterprise Rent-A-Car

28 min  
1.3 miles

North Economy Parking

AC Hotel Atlanta Airport Gateway

Southwest Airlines

Google

Airport



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**CITY OF COLLEGE PARK  
COUNCIL AGENDA MEMO (CAM)  
WORKSHOP SESSION**

**DOC ID: 11768**

**TO:** Honorable Mayor and Council Members

**FROM:** Dr. Emmanuel Adediran, City Manager

**DATE:** February 13, 2025

**TITLE:** Presentation on the Vialytics application, which monitors and records the conditions of streets and roadways within the City of College Park. This is co-sponsored by Councilwoman Tracie Arnold and Mr. Raymond Cotton and is budgeted from the Ward 3 Community Enhancements funds.

**Attachments**

Vialytics - The Intelligent Road Management System (PDF)

Vialytics College Park GA Condition Assessment (PDF)

vialytics-Q-11397\_-\_College\_Park%2C\_GA\_Order\_Form-31-Jan-2025-14-07-21 (PDF)

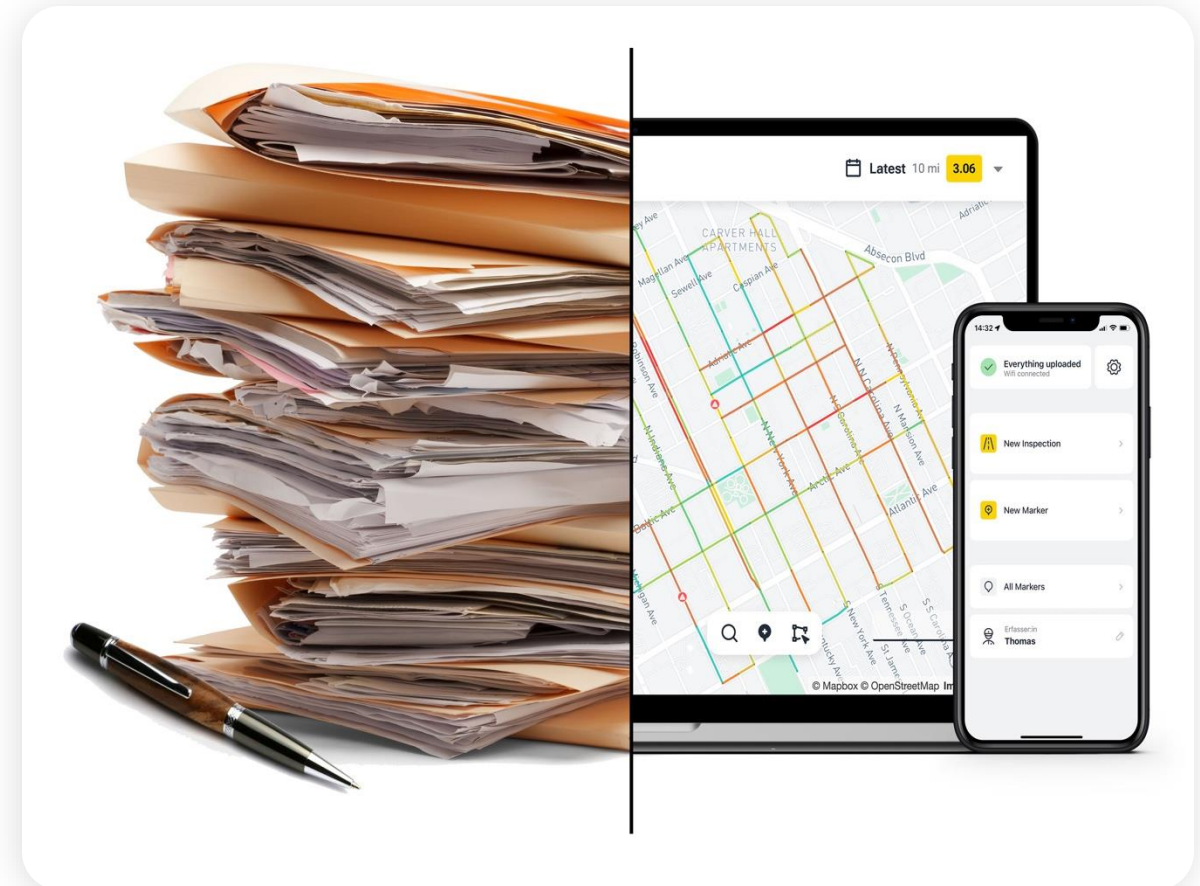
**Prepared by:** Melanie Stephens  
**Department Director:** Councilwoman Tracie Arnold

**Review:**

Emmanuel Adediran	Pending	
City Clerk	Completed	02/13/2025 3:51 PM
City Manager's Office	Pending	
Mayor & City Council	Pending	02/17/2025 6:00 PM



The **Intelligent** Road Management System



# Top 5 Trending Technologies



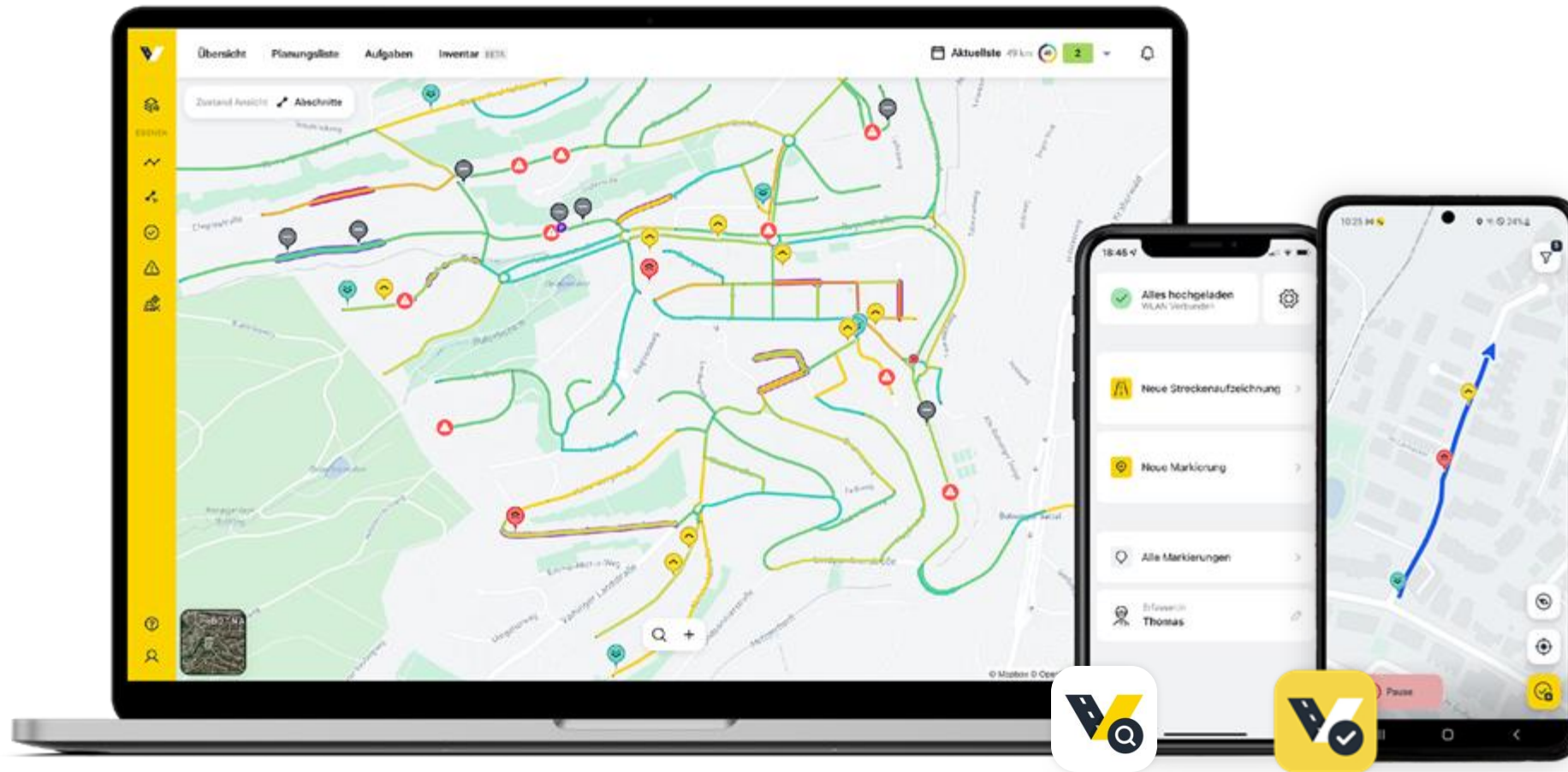
Every year since 2018, APWA holds an annual contest to determine the Top Trending Technologies in Public Works for the upcoming year. APWA's Technical Committees, Standing Committees, and the Council of Chapters all give input and suggestions with the top 16 technologies ultimately selected. Then the voting begins. Technologies battle it out until the ultimate victors are chosen. After two rounds and 4,590 total votes across 915 bracket entries, the winners for 2024 are:

- **Artificial Intelligence Condition Assessment Data Collection**
- Availability of Centralized Community GIS mapping data
- Lead Service Line Identification
- Microgrids
- Sustainability Due to Severe Events—Improving Transportation Infrastructure

All these were chosen because they are either rapidly developing technologies, or they are being used in new and innovative ways. Continue reading to learn more about the five Top Trending Technologies selected by this year's voters. Throughout 2024, APWA's educational offerings will take deeper dives into each of these technologies to offer timely and relevant ideas and best practices that can be applied to public works operations going forward.



# The Intelligent Road Management System



Web System

Condition To-Do



# How It Works



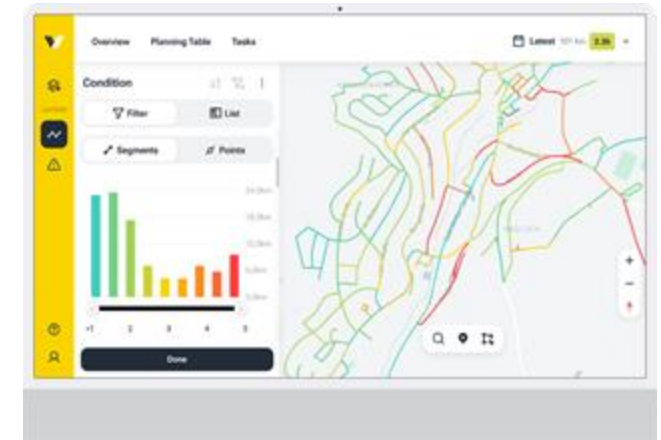
## Image Collection

Condition Assessment  
Collection of Tasks and Inventory



## AI Data Processing

ca. 1 day for Tasks  
ca. 5 days for Condition Assessment  
(max. 30 days)



## Workflows in the web system

Real-time Image Data  
Task Management  
Digital Report & Planning Tool

# Objective Results



# Road Control Inspection **On-the-Go**



# Easy Data Collection

## The Basics:

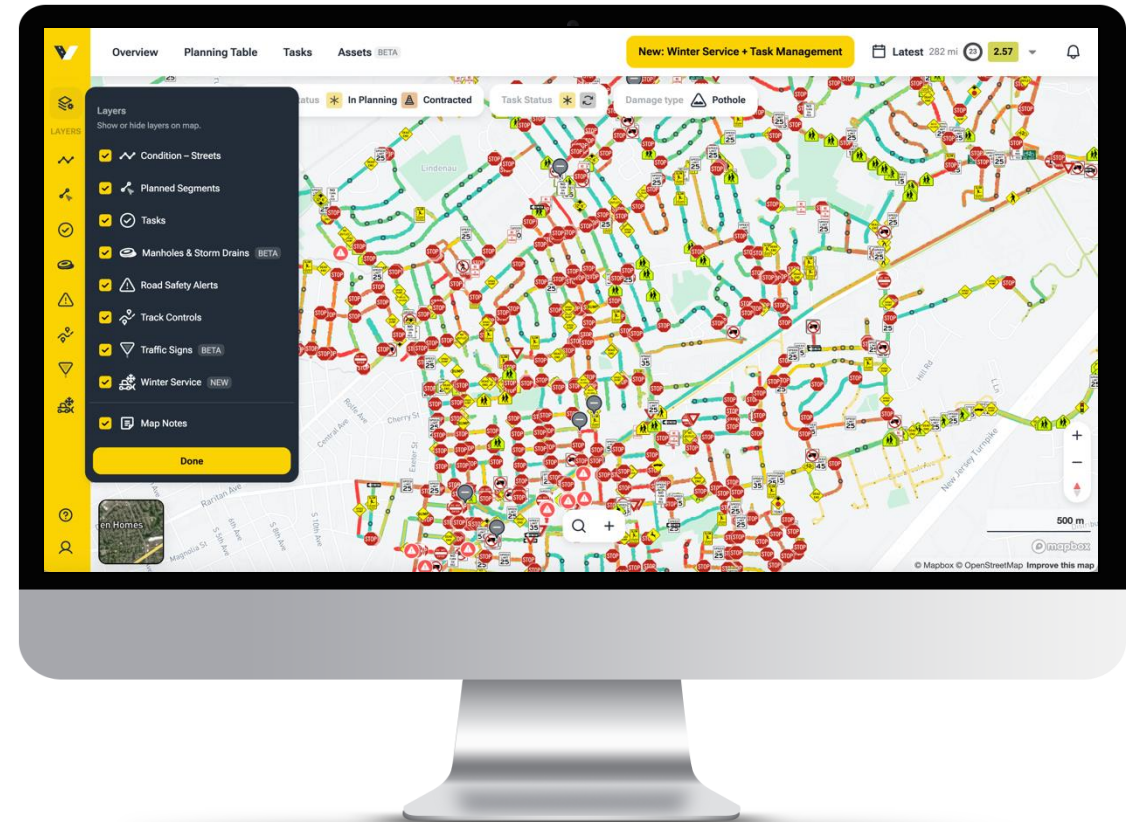
- A user-friendly solution with no expensive hardware, training, or maintenance.
- Collect image data on every drive using our smartphone app.
- Our Artificial Intelligence works for you, automatically detecting damage as you drive.

**Result:** Gain objective data. Make informed decisions.



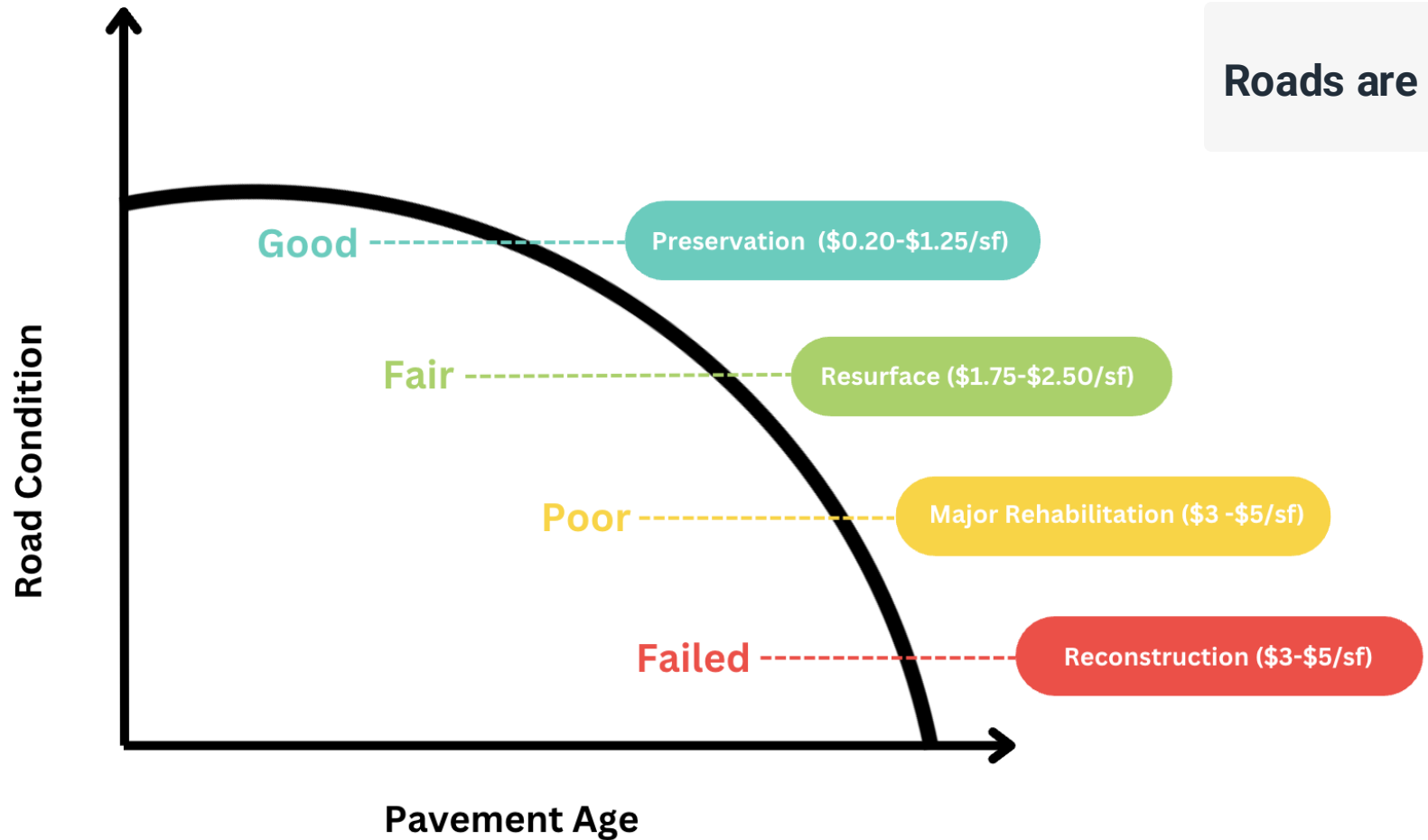
# Dynamic Road Condition Assessments

- Automatic image recording every 12 ft.
- AI provides 15 categories of damage
- Analyze your roads as frequently as you want



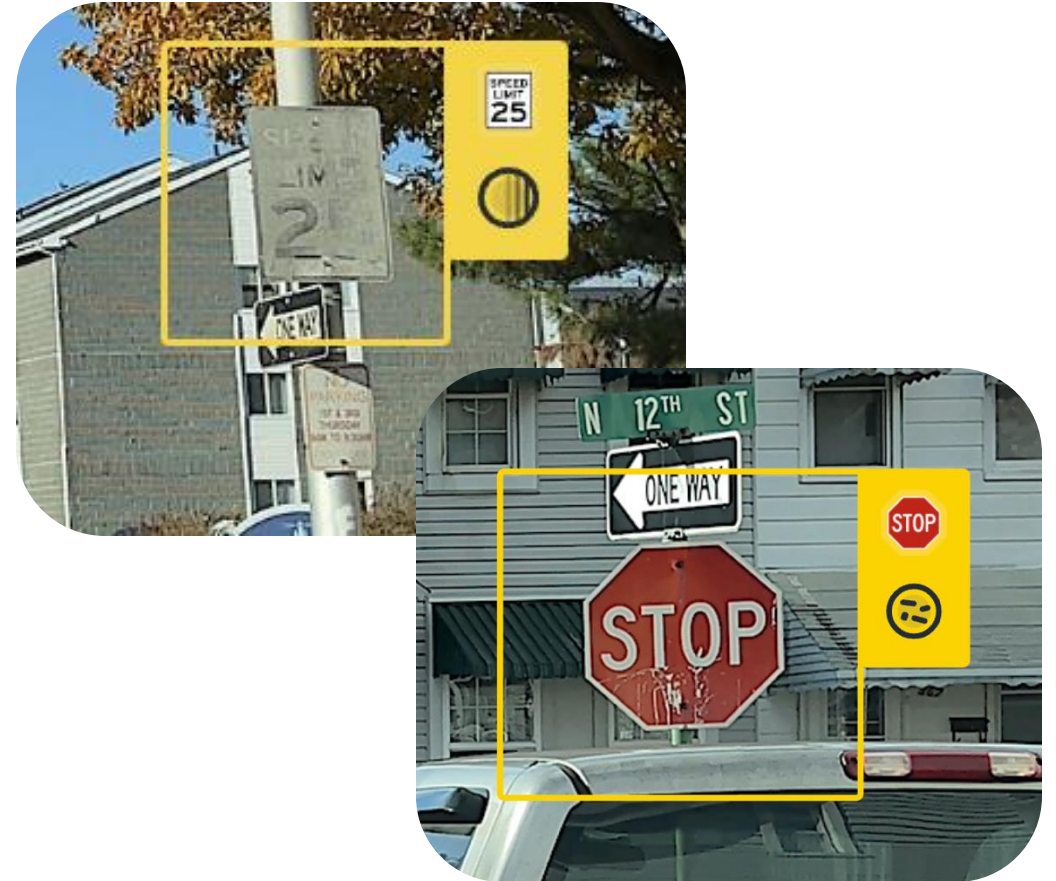
# Preserve the life of your roads

Roads are a municipality's largest asset.



# Intelligent Asset Detection

- Identify & record damage to manholes, catch basins, and street signs
- Quickly create a response plan and delegate responsibilities



# Asset-Based Task Management

Identify & catalog assets in the web system like:

- Playground equipment
- Benches
- Trashcans
- Trees and more!

Keep track of regular inspections of the assets and assign responsive maintenance tasks

The screenshot displays the Vialytics web application interface, specifically the 'Assets BETA' section. The interface is divided into several panels:

- Top Navigation:** Includes 'Overview', 'Planning Table', 'Tasks', and 'Assets BETA'. A 'Demo Environment' badge is visible in the top right corner.
- Assets Panel (Left):** Shows a list of assets with filters and a 'List' button. The list includes:
  - Playground equipments:** Double swing, Im Laimacker 29, 79249 Merzhausen.
  - Guard rails:** Playground barriers, Im Laimacker 29, 79249 Merzhausen.
  - Bicycle stands:** Playground bicycle stand, Im Laimacker 29, 79249 Merzhausen.
  - Dog waste bag holders:** Im Laimacker 29, 79249 Merzhausen.
- Map (Center):** A map view showing the location of assets (represented by icons) in a park area. A 'Create Asset' button is visible at the bottom of the map.
- Asset Details Panel (Right):** Shows details for a selected asset, 'Double swing'. It includes:
  - Open Tasks:**
    - Visual check (monthly) - Regular checks (01.05.2024)
    - Function check (quarterly) - Regular checks (01.07.2024)
  - Closed Tasks:**
    - Renew broken seats - Repairs (03.04.2024)
    - Visual check (monthly) - Regular checks (02.04.2024)





# Community Impact

# Scalable to **road networks** of all sizes



**North Tonawanda, NY, USA**  
110 Miles



**Bethel, CT, USA**  
88 Miles



**Lebanon, PA, USA**  
97 Miles



**Prague, CZECH REPUBLIC**  
2,200 Miles



**Crafton, PA, USA**  
14 Miles



**Edison, NJ, USA**  
250 Miles



**Grand Paris Seine Quest, FRN**  
220 Miles



**Washington Township, NJ**  
155 Miles

# Counties we serve



**Huntington County, IN**  
675 mi



**Fountain County, IN**  
325 mi

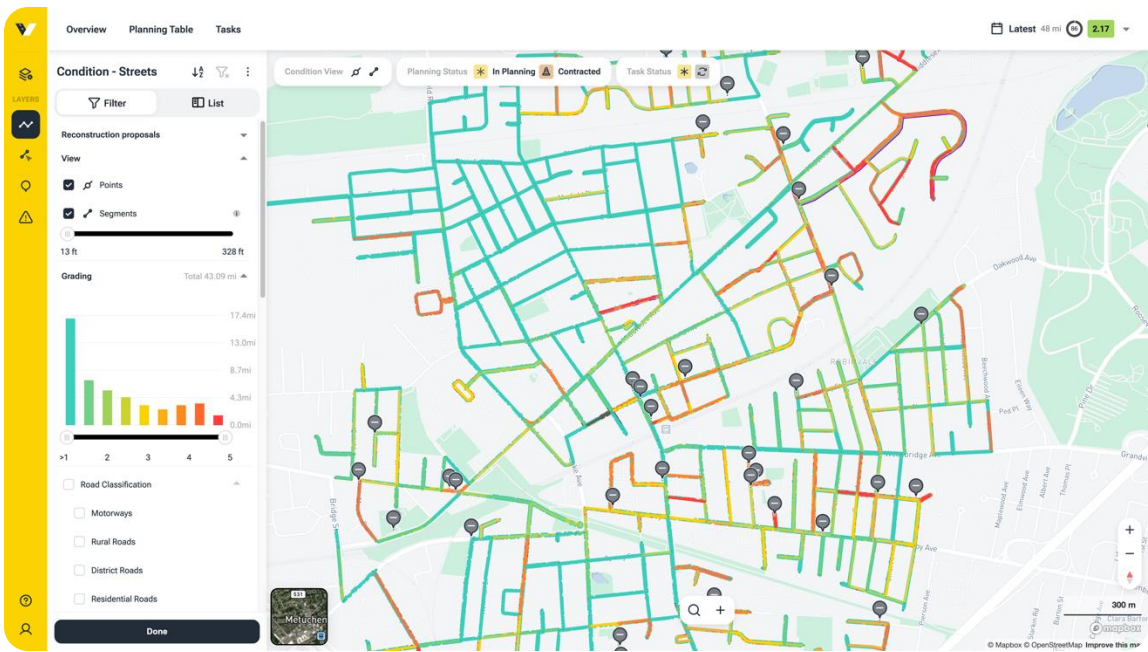


**Wells County, IN**  
400 mi



**Morgan County, IN**  
368 mi

# Case Study: Metuchen, NJ



*“Using the vialytics technology has **revolutionized our processes!** We have **real-time data on our roadways** in one place where we can **identify future tasks and plan for upcoming budget cycles.**”*

**Melissa Perilstein** | Borough Administrator, Metuchen, NJ



### vialytics Inventory Management™

- ✓ Automatic Inventory
- ✓ Detection of damaged Traffic Signs and Manholes
- ✓ Advanced Road Safety Alerts



### vialytics Maintenance™

- ✓ AI Condition Assessment of roads and cycle paths
- ✓ Planning Tool for Maintenance Prioritization
- ✓ Intelligent Road Safety Alerts



### vialytics Core™

- ✓ Automatic Image Documentation of the entire road network
- ✓ Digital Track Control and Winter Service Documentation
- ✓ Integrated Task Management





# Thank you

Marcello Garofalo  
 Vice President, Channel Partnerships  
 m.garofalo@vialytics.com



Overview Road Database BETA Planning Tasks Assets Latest 2 mi 0 PCI: 53 BETA ? 🔔 🔍

Condition View Planning Status In Planning Contracted Task Status Distress type Pothole



Point #462 More ... ✕

📍 1877 Cambridge Avenue, Atlanta

Details Grading **PCI: 56**

Road Name ZIP Code  
Cambridge Avenue 30337

Classification  
Local Roads

📅 01.23.2025 🕒 12:19 PM 📍 33.66171, -84.45034

Create Task

## vialytics Order Form

Company Information		Customer Account Payable Information	
<p><b>Licensee</b> Doing business as            College Park, GA</p> <p><b>Payment method</b>            ACH</p> <p><b>Primary Billing Contact</b> Name                            Raymond Cotton Email                            rcotton@collegeparkga.com</p> <p><b>Shipping Address</b> Street                          3667 Main St. City                             College Park Zip                              30337 State                            Georgia</p>		<p><b>Purchase Order</b></p> <p><b>AP Software registration required?</b> No</p> <p><b>AP contact Name</b> Name Email</p> <p><b>Billing Address</b> Street                          3667 Main St. City                             College Park Zip                              30337 State                            Georgia</p>	
Order Summary			
<p>Vialytics Rep name    Marcello Garofalo</p> <p>Payments              Due 14 days after receipt</p> <p>Term                    36 months</p> <p>Billing frequency    One-time</p>	<p>Start date              03-29-2025</p> <p>End date                03-28-2028</p> <p>Opt Out Date           -</p> <p>Order Number        vialytics-Q-11397</p> <p>Sales Tax              Applicable Tax will be assessed/ included upon invoicing</p> <p>Automatic renewal    No</p>		
Customer Remittance Information			
<p><b>Payment by wire</b></p> <p>Bank Name:            PNC Bank</p> <p>Bank Address:        VIALYTICS AMERICAS INC 1483 State Route 24 Suite 4 Kinnelon, NJ 07405</p> <p>Routing No.:         031 207 607</p> <p>Account No.:         814 168 9258</p>		<p><b>Payment by check</b></p> <p>Bank Name:            PNC Bank</p> <p>Bank Address:        VIALYTICS AMERICAS INC 23 Dalton Place Edison, NJ 08817</p>	



**recurring services**

Item Name	Quantity	Unit Price	Article Discount	Net per Year	Gross Total per Year (incl. VAT)
vialytics Core™ - Main Roads	89	\$168.00	57.41%	\$6,368.06	\$6,368.06
vialytics M™ Maintenance - Main Roads	89	\$72.00	58%	\$2,691.36	\$2,691.36
vialytics IM™ Inventory Management - Main Roads	89	\$72.00	58%	\$2,691.36	\$2,691.36
vialytics Smart Phone	2	\$800.00	0%	\$1,600.00	\$1,600.00
Free User Accounts	5	0	0%	0	0
				<b>\$13,350.78</b>	<b>\$13,350.78</b>

**Onetime Service Fees**

Item Name	Quantity	Unit Price	Net Price	Gross Total (inkl. VAT)	
vialytics Web System Setup	1	\$6,500.00	\$6,500.00	\$6,500.00	
Hardware Package	2	\$250.00	\$500.00	\$500.00	
Professional Services	1	0	0	0	
				<b>\$7,000.00</b>	<b>\$7,000.00</b>

**General Terms and Conditions**

The parties agree to be bound by the terms of the vialytics General Terms and Conditions ("GTC") available at <https://www.vialytics.com/gtc>, which is incorporated herein by reference. This Order and the GTC together constitute the entire agreement between vialytics and Licensee governing the products and services referenced above (the "Agreement"), to the exclusion of all other terms. To the extent there is any conflict between this Order and the GTC, this Order shall govern. The signatory below represents that he or she has the authority to bind Licensee to the terms of this Agreement. The terms of this Order are vialytics confidential information.

Buyer company name	
Name	Raymond Cotton
Title	Superintendent Highways Streets & Storm Water
Signature	
Date	

Seller company name	
Name	
Title	
Signature	
Date	



3667 MAIN STREET COLLEGE PARK, GEORGIA 30337  
WWW.COLLEGE PARKGA.COM

**CITY OF COLLEGE PARK  
COUNCIL AGENDA MEMO (CAM)  
WORKSHOP SESSION**

**DOC ID: 11758**

**TO:** Honorable Mayor and Council Members

**FROM:** Dr. Emmanuel Adediran, City Manager

**DATE:** February 13, 2025

**TITLE:** Motion to commence the first of three public hearings to allow citizens to offer their remarks and comments regarding the Council's intent to opt out of the statewide adjusted base year ad valorem homestead exemption for the City of College Park. The hearing will be held at Jack P. Longino City Hall Council Chambers located at 3667 Main St., College Park, GA 30337 on February 17, 2025 at 6:00 PM and pursuant to the requirements of Official Code of Georgia Annotated, O.C.G.A § 48-5-32 does hereby publish the following presentation of the notice to "opt out" of House Bill 581.

**Recommendation**

**Commence the first of three public hearings to allow citizens to offer their remarks and comments regarding the Council's intent to opt out of the statewide adjusted base year ad valorem homestead exemption for the City of College Park. Pursuant to the requirements of Official Code of Georgia Annotated, O.C.G.A § 48-5-32 does hereby publish the following presentation of the notice to opt out.**

**Background**

**Property taxes are critical to funding City operations. During the 2024 legislative sessions, concerns arose with the rapid rise in property values and its direct correlation to increased property taxes. HB 581 Floating Homestead Exemption was imagined by the General Assembly and introduced in the Senate. It will provide some cost certainties. By not opting out, residents can be sure that home values may not increase more than the rate of inflation. Another component of HB 581 is the FLOST, which College Park is ineligible since we have MOST (Municipal Option Sales Tax)**

The Official Code of Georgia Annotated, O.C.G.A., Section 48-5-32, requires advertisements in the local South Fulton Neighbor and Clayton News Daily newspapers seven days in advance that the public hearings will be set by the Mayor and City Council on February 17, 2025 at 6:00PM and 7:30 PM at the Jack P. Longino City Hall Council Chambers. The other public hearing date is scheduled for February 24, 2025 respectively.

**Attachments**

HB 581 FAQ (PDF)

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**Prepared by:** Queenie Brown  
**Department Director:** Kelly L. Bogner, City Clerk

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Review:

City Manager's Office	Pending	
Queenie Brown	Pending	
City Clerk	Completed	02/13/2025 3:52 PM
City Manager's Office	Pending	
Mayor & City Council	Pending	02/17/2025 6:00 PM



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ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA & GEORGIA MUNICIPAL ASSOCIATION

## **HB 581 (2024): Frequently Asked Questions Document**

### **The Local Opt-out Floating Homestead Exemption & Floating Local Option Sales Tax (FLOST)**

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and was signed into law by Governor Kemp on April 18, 2024.

HB 581 provides for several significant changes impacting local government revenue. Counties and cities must understand these changes and be prepared to make critical decisions in the coming months that will have lasting impacts. In general, HB 581 has three major components: first, the bill provides for some procedural changes to property tax assessments and appeals; second, the bill provides for a new statewide homestead exemption that applies to local governments unless the local government affirmatively opts out; third, the bill creates a new local option sales tax available to be used for property tax relief.

This document provides frequently asked questions (FAQs) to give an overview of the key provisions of the bill, the statewide homestead exemption and new local option sales tax, and the considerations local governments must have in mind. Appendix A then includes an outline of these key provisions to help guide local decision making.

#### **A. Generally**

##### **1. In a nutshell, what is HB 581 (2024) about?**

HB 581 contains multiple provisions related to property tax and sales tax. Most relevant to this FAQ, the bill:

- a. Grants a statewide homestead exemption that limits the increases in the taxable value of homes to no more than the inflation rate that occurred over the prior year;
- b. Allows local governments to elect to opt out of this homestead exemption within their jurisdiction so that it will not apply to their taxable values; and
- c. Authorizes most local governments with the new homestead exemption (or equivalent) to levy a new sales tax to be used for property tax relief.

## 2. Where did this proposal come from and what was the reason?

Entering the 2024 legislative session, many legislators were concerned with the rapid rise in property values across the state, and in turn, the rise in property taxes. The homestead exemption proposal came from the General Assembly and was first introduced in the Senate. The reason was to provide more certainty to homeowners who are concerned about the significant increases to the taxable value of homes in recent years. Under this bill, if the local government does not opt out, then the homeowner knows their value may not increase by more than the rate of inflation, which prevents large jumps and helps them budget.

The sales tax provision (FLOST) came from the House and was originally designed as a flexible new sales tax to act in place of sales tax laws written to apply to only one jurisdiction, such as that for the Coliseum SPLOST for Augusta-Richmond County; however, it changed throughout the legislative process to become a method to reduce millage rates imposed on all properties (homestead and non-homestead).

## B. The Homestead Exemption of HB 581

### 1. What type of homestead exemption does HB 581 provide? Is there a difference between floating, base-year, adjusted base-year, and frozen homestead exemptions?

The core purpose of any base-year, floating, or frozen homestead exemption is to reduce or eliminate the tax impact of increases in the fair market value of a homesteaded property that occur following the purchase of a home. The terms are generally synonymous and used to describe either the practical or technical effect of the exemption. The key difference is whether such an exemption allows for adjustments to the base year value based on a standard rate or the inflation rate.

For a base-year, floating, or frozen homestead exemption *without* an adjustment factor, the value of the exemption changes or floats each year to always equal and exempt the full difference between the base-year value of the home and the current value of the home, so that the taxable value of the home never increases (but the millage rate may still increase). These are most often called frozen exemptions because the assessed value of the home is blocked from increasing (and often, from decreasing).

For a base-year, floating, or frozen homestead exemption *with* an adjustment factor, the base year and the base year value for a homestead does not change, but the base year value is adjusted annually by a percentage equal to either a set rate or the inflation rate that occurred during the prior year. These are best called adjusted base-year homestead exemptions.

In the case of HB 581, practically speaking, the homestead exemption limits the amount of any increase in the assessed value of homes to no more than the rate of inflation experienced over the prior year—it does not freeze the value. This is best described as an adjusted base-year homestead exemption, because it grants an exemption equal to the difference between the homestead's adjusted base-year value—generally the value for the year prior to the homeowner's application for the exemption plus an inflation factor for each year since the exemption was first granted—and the current year's true value.

It is important to note that most of these homestead exemptions do account for substantial changes in the property. For example, if a homeowner doubles the size of their house, then the base-year value may be increased, regardless of any freeze or limitation, but thereafter, the new base-year value enjoys the benefit of the exemption. Also important to note, these exemptions do not stay with the property nor the property owner when a change in ownership occurs. If an individual sells their home, the taxable value of that home resets to fair market value for the next owner. Similarly, the individual cannot carry the value of the exemption to their new home.

## **2. How is the value of the HB 581 homestead exemption determined?**

The value of the exemption is unique to each individual property and will generally change each year for such properties. The core purpose of a base-year or floating homestead exemption is to reduce or eliminate the impact of increases to the fair market value of a homestead. In the case of HB 581, the homestead exemption prevents rapid increases in the assessed value of homes but does not freeze the value.

HB 581 is considered an adjusted base-year homestead exemption, because it allows the homestead's base-year value to increase annually by up to the inflation rate determined by the State Revenue Commissioner (likely the consumer price index) which occurred during the prior year. The value of the exemption is the difference between the adjusted base-year value and the fair market value. Even if two properties begin with identical base year values, if the fair market value of the properties diverge over time, then the property with the higher fair market value will receive the larger exemption while potentially paying the same in property taxes.

## **3. If my local government wants to opt out of the HB 581 homestead exemption, how can we do that?**

As authorized through a constitutional amendment (HR 1022 (2024)) and outlined in HB 581, the opt-out process is very similar to the "public notification of tax increase" process that is required when a local government does not fully rollback its millage rate. The local government seeking to opt out of the HB 581 homestead exemption must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State. The process may not begin until the effective date of the bill on January 1, 2025, and must be completed by March 1, 2025. Each local government (county, city, school) may independently make the decision whether to opt out; any combination may elect to do nothing or opt out of the HB 581 floating homestead exemption. If a local government opts out, its taxpayers will not receive the benefit of the exemption, and their property will be taxed (absent other exemptions) at the property's fair market value.

## **4. Should my local government opt out of the homestead exemption if we already have another form of a floating, base-year, or frozen homestead exemption?**

There are at least a few things to consider when answering this question for your jurisdiction.

First, how far does your current floating homestead exemption extend? Does it cover all millage rates, including those for special districts? The reason that this is important to answer is that the HB 581 homestead exemption extends to all millage levies except for any bond levies.

Second, does your current homestead exemption incorporate any form of inflationary or automatic increase? The value of the HB 581 homestead exemption for each homeowner is, in effect, reduced annually by the amount of inflation that occurred over the prior year, which allows the taxable value of the homestead to rise over time in-line with inflation. If your jurisdiction has a set rise over time that is expected to exceed the inflation factor in HB 581, then your jurisdiction may want to opt out.

Third, if the homestead exemptions are equivalent, you may want to consider opting out of the HB 581 floating homestead exemption to reduce confusion. Your jurisdiction would still have access to the new sales tax for property tax relief (FLOST) assuming all the conditions to impose the tax are met.

**5. Does the HB 581 homestead exemption apply to community improvement districts (CIDs)?**

For all practical purposes, the homestead exemptions would not apply to CID's as CID's may only levy taxes on nonresidential property. Ga. Const. Art. IX, Sec. VII, Para. III(c).

**6. How does the HB 581 homestead exemption affect tax allocation districts (TADs)?**

The homestead exemption could potentially reduce the amount of expected property tax revenue growth within the TAD by limiting the assessed value increase of homestead property over time. This question requires analysis specific to the TAD in question.

**7. Can the HB 581 floating homestead exemption be later repealed for my county or city?**

If a jurisdiction elects not to opt out of the HB 581 homestead exemption, they will not have an opportunity to opt out in the future and will have the homestead exemption permanently. There may be a method to remove such jurisdictions in the future, but it would require a change to general law or a constitutional amendment done by the legislature.

**8. Will the HB 581 homestead exemption affect a homeowner's existing homestead exemptions?**

HB 581 does not eliminate any existing homestead exemptions for any jurisdiction, regardless of the type of homestead exemption, but it may override existing floating, base-year, and frozen exemptions, if the HB 581 exemption provides a greater benefit to the taxpayer.

- a. If your local government has an existing non-floating homestead exemption, such as an exemption for \$5,000 of assessed value, that will be unaffected by HB 581. The floating homestead exemption is calculated first, and then the non-floating exemptions are calculated on the back end. That said, if the existing, non-floating local homestead exemption says that it may not be applied in addition to any other homestead exemption, then it may not be applied.
- b. If your local government has an existing base-year homestead exemption, then the taxpayer will receive whichever provides them with the largest benefit in any given year. Your tax assessor's office will be responsible for tracking both floating homestead exemption values in addition to the fair market value.



For example, if there is an existing base-year or floating homestead exemption that does not have inflationary increases, then it would generally provide the larger benefit to the taxpayer. Similarly, if the base-year of a homestead exemption that is comparable to HB 581 pre-dates HB 581's base-year, then the older base year will likely provide the larger benefit.

**9. Will it affect the county's ability to impose a FLOST if another city opts out of the homestead exemption granted by HB 581?**

Yes, if a city that imposes a property tax opts out, then the county and all cities within the county will be ineligible for the FLOST. If a city that does not levy a property tax opts out, then it would not affect the ability for the county to levy a FLOST. If even one city that opts out does levy a property tax at such time, then the FLOST would not be permitted. Of course, jurisdictions may opt out and not impact eligibility if the jurisdiction has another eligible homestead exemption in place.

**10. If the county opts out of the homestead exemption will this impact a municipality's ability to impose a FLOST?**

Yes. Similarly, if a county opts out all municipalities in the county will be ineligible for the FLOST unless the county has another eligible homestead exemption in place.

**11. If a municipality or a county opts out of the HB 581 homestead exemption will homesteads have multiple assessed values for tax assessment?**

Yes, if the homestead exemption applies for some but not all jurisdictions, the taxable value of the property will essentially be different. The fair market value of a property is the same for all taxing jurisdictions where the property is subject to property tax. Homestead exemptions are applied after the fair market value of the home is determined and reduce the taxable value of the home—the taxable value may be different among jurisdictions based on applicable homestead exemptions.

Every county assessor's office is required to maintain a set of books with the fair market value of the property. The assessor's office will be required to maintain two or more sets of values if there are one or more floating homestead exemptions. Each homestead may have a different base-year value across multiple jurisdictions, but this will be tracked by the assessor's office.

**12. For a home that has an exemption under HB 581, what happens if the home is substantially improved or is destroyed? How are changes to the home's value that do not result from market forces handled?**

Substantial changes to the property are considered when assessing the property. Any substantial change will increase or decrease the adjusted base year value of the home.

Example: The adjusted base year value of a home as of January 1, 2028, was \$500k. During 2028, the homeowner doubles the square-footage of her home and adds a swimming pool. As of January 1, 2029, the tax officials for the county determine that the changes to the home increase the value by \$200k. The adjusted base year value for the 2029 tax year = \$500k (the 2028 ABYV) + \$200k (substantial change value) + any applicable inflation factor.

**13. If my local government opts out of the floating homestead under HB 581, can we opt in at a later date?**

If your local government opts out, there is no future opportunity for the local government to unilaterally opt-in or rejoin the HB 581 exemption.

However, a local government may still obtain a similar homestead exemption in a traditional manner. The General Assembly may pass a local Act creating an equivalent local floating homestead exemption. This would require 2/3's vote in the General Assembly and a local referendum. The General Assembly may do this against the will of the local government. We encourage you to maintain a dialogue with your local legislators, especially if you intend to opt out.

**14. If my local government opts out of the HB 581 floating homestead exemption and our legislative delegation disagrees with that decision, can they take action to mandate the floating homestead exemption on my local government?**

If your local government opts out of the HB 581 floating homestead exemption and your legislative delegation disagrees with that decision, your local delegation can pass a local Act to impose a floating homestead exemption within the jurisdiction. HB 581 has not changed the ability of the legislature to create specific homestead exemptions for local governments. This local Act would be subject to 2/3 vote in the General Assembly and approval by the voters in a local referendum. If the referendum is successful, then your local government would be subject to the homestead exemption provided for in the local Act, even though you opted out of the HB 581 exemption.

Note: A local government could elect to opt out of the HB 581 exemption and ask their local delegation to proceed with a more customized version of the homestead exemption.

**15. Can the floating homestead exemption be transferred to a new owner of the home?**

No, the homestead exemption is not portable or transferable—it is tied both to the property owner and the home. However, in the case of a surviving spouse who was not on the deed at the time of their spouse's death, said surviving spouse may continue the homestead exemption in the same manner as the deceased spouse, provided that the surviving spouse is otherwise eligible for the homestead exemption.

For anyone else that acquires the home as a homestead, the base-year and base-year value will be reset to the year prior to the person's acquisition of the home and to the actual value for the home for such prior year.

**16. How much land can be included in a qualified floating homestead exemption?**

Georgia state law states that the homestead exemption applies to the homestead and the land immediately surrounding the homestead; there is no specification for acreage. Many local homestead exemptions do limit the total acreage. It is likely up to local interpretation as to what

land constitutes the land “immediately surrounding” the homestead. The exemption would not include buildings or structures on the property, which are not part of the homestead dwelling, itself.

**17. Does the HB 581 floating homestead exemption apply to special service districts?**

Yes, the HB 581 floating homestead exemption applies to all millage rates except for millage rates to retire bonded indebtedness.

Point to consider: If the local government has an existing floating homestead exemption that *does not* apply to special service districts, then you may want to consider opting out, so your special service district millage levies are unaffected.

**18. If a homeowner’s assessed value was locked following their appeal to the Board of Equalization in 2022, would that value be used for the 2024 base year for the purposes of the HB 581 exemption?**

The homestead’s final assessed value for the base year is the base year value for the purposes of the HB 581 exemption. Code Section 48-5-44.2(a)(3)(A). Accordingly, if the locked assessed value from 2022 is what was lawfully used as the homestead’s final assessed value for 2024, then that taxpayer would have their HB 581 2024 base year assessed value set at that same amount.

**19. Will the market value or the adjusted base year value be used when calculating value increases to the tax digest that are factored into the rollback millage rate that cannot be exceeded without advertising a tax increase?**

The digest value for rollback purposes utilizes the net taxable digest, which is the value of the digest *after* exemptions are accounted for.

## C. The Floating Local Option Sales Tax (FLOST)

### 1. Generally, what is the FLOST?

The Floating Local Option Sales Tax or FLOST (named for its relation to the floating homestead exemption) is a new sales tax that can be levied up to 1 percent and collected county-wide. Funds are split between the county and cities based upon an intergovernmental agreement (IGA) and used for property tax relief.

### 2. What are the minimum requirements for a given county or municipality to be eligible to levy a FLOST?

- a. The county or municipality must levy a property tax and have a base-year or floating homestead exemption in effect<sup>1</sup>;
- b. All other municipalities within the county that currently levy a property tax must also have a base-year or floating homestead exemption in effect<sup>2</sup>;
- c. The county or municipality must have available room under the overall sales tax cap<sup>3</sup>;
- d. The county and the applicable number of municipalities must enter into an intergovernmental agreement as required under Code Section 48-8-109.31(d)(1)(B);
- e. Hold a successful local referendum<sup>4</sup>; and
- f. Utilize the proceeds for property tax relief and in accordance with the IGA<sup>5</sup>.

### 3. Who must sign the intergovernmental agreement to authorize the referendum for the FLOST?

The county must reach an intergovernmental agreement with municipalities levying a property tax that represent at least 50% of the total municipal population within the county. This minimum requirement does not preclude more municipalities than those representing 50% of the municipal population from signing the IGA if all parties agree.<sup>6</sup>

Any municipality that does not sign the IGA is treated as an 'absent municipality' and will receive proceeds from the FLOST based upon the size of its population relative to the total municipal population within the county, excluding any municipalities that do not levy a property tax. Municipalities that do not levy a property tax are excluded from the calculations and from sharing in FLOST revenues.<sup>7</sup>

<sup>1</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>2</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>3</sup> Code Section 48-8-6(a).

<sup>4</sup> Code Section 48-8-109.32.

<sup>5</sup> Code Section 48-8-109.42.

<sup>6</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>7</sup> Code Section 48-8-109.31(d)(2).

**4. What must an IGA to levy FLOST include?**

- a. The rate of the tax: incremental in .05% increments up to a full 1.0%;
- b. The duration of the tax: up to 5<sup>8</sup> years;
- c. Provisions for calling the referendum for the tax, including the question for the ballot;
- d. The distribution schedule<sup>9</sup> apportioning proceeds among:
  - i. County
  - ii. Municipalities
  - iii. Absent Municipalities
- e. The IGA is not required to specify how property tax relief is to be applied but may do so.

**5. How is the sales tax referendum scheduled?**

First, there must be a valid intergovernmental agreement between the county and cities specifying the distribution of the tax. Next, the county may call for the sales tax referendum similar to other sales tax referenda.<sup>10</sup>

**6. Is a local referendum necessary to impose the FLOST even if the ballot measure in November is successful?**

Yes. It is important to note that the ballot question in November of 2024 proposes a constitutional amendment which enables the homestead exemption. If this amendment is not approved, all of HB 581 (including the FLOST) is repealed. If the constitutional amendment is approved, a subsequent referendum within the county is still required to levy the FLOST. Counties and cities should be mindful that the FLOST must be approved by voters in the county to be levied when making policy decisions concerning the homestead exemption.

**7. Does FLOST revenue affect the rollback millage rate that is calculated for the purposes of Code Section 45-5-32.1 (Taxpayer Bill of Rights), which requires the advertising of a property tax increase, if exceeded?**

Yes. Unlike LOST, the total amount of FLOST collected in the preceding calendar year must be subtracted from the millage equivalent calculated to provide the jurisdiction with the same net proceeds from the current year's net taxable digest value as those derived from the previous year's millage rate when multiplied by the previous year's net taxable digest value.

<sup>8</sup> Code Section 48-8-109.32(a).

<sup>9</sup> Code Section 48-8-109.36(2).

<sup>10</sup> Code Section 48-8-109.32.

## 8. What can the FLOST revenues be used for?

FLOST revenue must be used for property tax relief. Per Code Section 48-8-109.42, FLOST revenues:

- “[S]hall be used exclusively for tax relief and in conjunction with all limitations provided in the intergovernmental agreement authorizing the tax for such political subdivision.”
- Additionally:
  - “Each taxpayer's ad valorem tax bill shall clearly state the dollar amount by which the property tax has been reduced as a result of the imposition of the tax imposed under this article”; and
  - “The roll-back rate for the political subdivision, which is calculated under Code Section 48-5-32.1 [Taxpayer Bill of Rights], shall be reduced annually by the millage equivalent of the net proceeds of the tax authorized under this article, which proceeds were received by the political subdivision during the prior taxable year.”

## 9. In what ways may the local government calculate and apply the FLOST property tax relief to the property tax bill?

Outside of the parameters in Code Section 48-8-109.42, jurisdictions have latitude to apply the funds for legal purposes within the special district and as may be provided for in the intergovernmental agreement.

- The tax relief must be applied uniformly across all forms of tangible property within the given taxing jurisdiction for which it applies. For these purposes, taxing jurisdictions for which property tax relief may be granted can be the county, a municipality, or a special district, provided that the application is uniform within the given taxing jurisdiction.
- When the credit or reduction is shown on the taxpayer's property tax bill, it MUST be applied as property tax relief, which would be a reduction in a charge that is assessed and levied upon the value of a property. The credit *cannot* reduce any charge or fee, which is not levied upon the value of the property (ad valorem). If a flat dollar amount is shown on the property tax bill, said dollar amount must be derived from the taxpayer's savings from the reduction in the millage rate or assessed value.
- While not required, the best practice is to include within the required IGA exactly how the proceeds of the FLOST will be applied as property tax relief.

## 10. What types of communities would benefit most from a FLOST?

Communities that wish to supplant property taxes with sales tax would benefit from FLOST. It is a policy decision that would be expected to shift some of the tax burden imposed on the local government's property owners to those who make purchases within such jurisdiction. Accordingly, communities with sales tax revenues derived disproportionately from those living outside of the local government's jurisdiction would expect to see a net benefit for its property owners by shifting the tax burden to consumers; whereas those communities that have disproportionately few property owners among its many resident consumers would find only a shifting of the tax burden within the jurisdiction.

**11. How often does the FLOST have to be voted on?**

FLOST may be implemented for up to 5 years at a time, so at least every 5 years. Moreover, all FLOST renewals require a local Act of the General Assembly, so there is no renewal without a local Act and a new IGA, and passage in a local referendum.<sup>11</sup> While there is no requirement of a local Act to initially levy the FLOST any subsequent renewal does require a local Act from the General Assembly.

**12. My county doesn't have a LOST. How will this affect my county, city, etc.?**

Having a LOST is not a requirement for the FLOST. LOST is the most similar sales tax to the FLOST, but the way property tax relief is calculated under FLOST is more flexible than LOST.

**13. Does this bill require the Department of Revenue to provide point-of-sale information?**

This bill does not require DOR to provide point of sale information but does require such information to be furnished to DOR by the retail establishments that are required to collect the tax. All sales for FLOST occur countywide (within the special district which is coterminous with the boundaries of the county), except in the case of a county containing a municipality that levies the Water and Sewer Projects Cost Tax (MOST), in which case the FLOST is not collected within the boundaries of the MOST city.

**14. Are Water and Sewer Projects Cost Tax (MOST) cities ineligible for a FLOST?**

Yes, the cities that levy a MOST tax are ineligible to levy or receive proceeds from FLOST. This means that they are not counted when determining the municipal population in the county levying the LOST, the city levying the MOST cannot share in the proceeds of the FLOST, and the FLOST may not be levied within the municipal boundaries of the city levying the MOST.

Currently, the MOST cities are: Atlanta, East Point, College Park, and Hapeville.

**15. If the school board opts out of the floating homestead exemption, can the county and municipalities still levy the FLOST tax?**

Yes, if the school board opts out, you can still levy the tax assuming all other requirements are met. Schools generally cannot receive revenues from sales taxes other than those authorized by the Constitution (ESPLOST) and certain existing Local Constitutional Amendments (ELOSTs), so it would require such a constitutional amendment specifically authorizing or requiring that school districts receive a share in the FLOST.

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<sup>11</sup> Code Section 48-8-109.33(c)

**16. If my jurisdiction opts out of the HB 581 floating homestead exemption and has an existing base-year or floating homestead exemption, but which only applies to the general maintenance and operations (M&O) levy, would my jurisdiction be blocked from participating in the FLOST?**

No, not on that basis alone. If your local government has an existing floating or base-year homestead exemption of any kind, you may still qualify for the FLOST, even if you opt out of the HB 581 floating homestead exemption. HB 581 only requires that you have some form of a base-year or floating homestead exemption to participate in FLOST. Such exemption can either be a local floating homestead exemption (predating HB 581 or added after) or the HB 581 floating homestead exemption. Please note that the HB 581 floating homestead exemption will apply to all levies, including special service districts, except for bonded indebtedness.

**17. If my county or city decides to opt of the homestead exemption, is it forever ineligible to levy the FLOST?**

No. First, your city or county may already have a homestead exemption in place making them eligible for the FLOST. Second, if there is no homestead exemption in place and your county or city opts out, it can once again become eligible to levy the FLOST in the future through a subsequent eligible homestead exemption put in place by a local Act of the General Assembly.

**18. What happens if we pass a FLOST and our legislative delegation does not approve the renewal, or the voters do not renew it?**

If you pass a FLOST and your legislative delegation does not approve the renewal or the voters do not renew it, then the most likely outcome is an increase in the applicable millage rates. Since FLOST is sales tax being used to offset property tax, if the FLOST expires, the local government will have to cut expenses, raise property taxes, or some combination thereof.

**19. If my county has an ELOST, can we utilize the FLOST?**

If your county has an ELOST, the availability of FLOST depends on a few factors:

- a. Does the exact verbiage of the local constitutional amendment (LCA) limit the distribution of proceeds in the way that FLOST requires? Some of the LCAs are very permissive, and others are very restrictive. Please consult with your local jurisdiction's attorney for a legal opinion.
- b. Is the jurisdiction otherwise eligible to levy a FLOST?
- c. Does the jurisdiction have sufficient room under its local sales tax cap to levy a FLOST? See Code Section 48-8-6(a).

ELOST Counties: Habersham County; Chattooga County; Catoosa County; Harris County; Pickens County; Walton County; Houston County; Towns County.



## Appendix A: HB 581 - Timeline/Decision Tree

- 1) November 5, 2024: Statewide ballot measure determining approval of constitutional amendment enabling homestead exemption.
  - a) If the ballot question is not approved, HB 581 is repealed in its entirety. No further action is needed by local governments. All other property tax changes and the FLOST are repealed as well.
  - b) If the ballot question is approved, counties, cities, and school boards may independently determine whether they would like to “opt out” of the homestead exemption and not have the exemption apply to their homeowners.
- 2) Beginning January 1, 2025 through March 1, 2025, local governments may “opt out” and not have their homeowners receive the HB 581 floating homestead exemption.
  - a) If the local government decides not to “opt out” no action is required by the local government and the homestead exemption will go into effect.
    - i) The HB 581 homestead exemption does not replace existing locally enacted homestead exemptions.
      - (1) If your local government has an existing flat dollar homestead exemption, the 581 exemption will be in addition to that exemption.
      - (2) If your local government has an existing base year or adjusted base year exemption, the taxpayer will receive the more beneficial exemption.
    - b) If your local government decides to opt out, it must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State by March 1, 2025.
- 3) If the November 2024 ballot question is approved, your county or city may decide whether to levy a FLOST for property tax relief. You must determine if you are eligible for the FLOST.
  - a) If your county/city does not levy a property tax, you are not eligible to levy/participate in the FLOST.
  - b) If you levy a property tax:
    - i) Your county/city must have a base year or adjusted base year homestead exemption in place.
 

\*This may either be the homestead exemption provided by HB 581 or an existing base year or adjusted base year homestead exemption created by a local Act.
    - ii) The county and every municipality in the county that levies a property tax must also have a base year or adjusted base year homestead exemption in place (HB 581 or existing).

- iii) If the county or any city that levies a property tax does not have an eligible homestead exemption in place, the county and all cities within are not eligible for the FLOST.
- c) If the eligibility criteria is met:
  - i) The county and city or cities representing at least 50% of the municipal population of cities levying a property tax must sign an intergovernmental agreement (IGA) for the levy of the tax. This IGA will set the rate (up to 1%), duration (up to 5 years), distribution of proceeds among the county and cities, and the ballot question to be used.
  - ii) The levy of the FLOST must be approved by the voters across the county in a referendum.
- d) The FLOST may then be levied for up to 5 years before needing to be renewed. Prior to the expiration of the tax a renewal requires: A local Act by the Georgia General Assembly approving the renewal for the jurisdiction, a subsequent IGA between the eligible county and cities, and a subsequent referendum for the voters to approve the renewal of the tax.

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