

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

WORKSHOP SESSION COLLEGE PARK CITY COUNCIL JANUARY 21, 2025

This will be an in-person meeting that will also broadcast via <u>Facebook Live</u>, and <u>YouTube Live</u>.

A Workshop Session of the Mayor and City Council of the City of College Park shall be held on Monday, January 21, 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 special event permit from Dominique Huff to host "Experience Tri-Cities" on May 10, 2025 at Charles E. Phillips Park.
- 2. Presentation on Medical Angels of Mercy by Jewel Johnson of Talk Back Georgia
- 3. Presentation and update for Historical Markers temporary location at the College Park Depot for Phase I and proposal for Phase II for the project.
- 4. Discussion: Keep College Park Beautiful (KCPB) appointee stipends. Discussion led by Councilwoman Tracie Arnold
- 5. Presentation on House Bill 581, The Local Opt-out Floating Homestead Exemption



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DOC ID: 11704

| TO: | Honorable Mayor and Council Members |
|--------|--|
| FROM: | Dr. Emmanuel Adediran, City Manager |
| DATE: | January 15, 2025 |
| TITLE: | Discussion on a special event permit from Dominique Huff to host "Experience Tri-Cities" on May 10, 2025 at Charles E. Phillips Park. |

Recommendation

Discussion only.

Attachments

Experience Tri-Cities Letter (PDF)

City of College Park Special Event Form-Experience Tri-Cities May 2025 (PDF)

| Prepared by: Department Director: | Queenie Brown Kelly Bogner, City Clerk |
|--------------------------------------|---|
| Review: | |
| Queenie Brown Pend | ling |
| Queenie Brown Pend | ling |
| City Clerk Pending | |
| City Manager's Office | Pending |
| Mayor & City Council | Pending 01/21/2025 6:00 PM |



3707 Main Street Suite 98 College Park, Ga. 30337

Queenie Brown City Clerk, City of College Park 3667 Main Street College Park, Ga. 30337

Greetings Ms. Brown

We are pleased to announce the creation of Experience Tri-Cities, a festival that will become an annual community tradition for the Tri-Cities area. This event seeks to unite communities, businesses, and visitors for a day to celebrate and embrace the community. The event will feature entertainment from local artists, displays of local businesses, competitions such as a baking contest and chili cook-off, along with providing community resources.

The event is on Saturday, May 10, 2025, and we would like to have it at Phillips Park as it has a large field that can house a stage, vendors, parking, and plenty of room for everyone to have a good time. Some of the proposed components of the event will include:

- Battle of the Bands (we will invite local schools to participate)
- Step Show
- Community Resource Fair (not just a day of fun but one of empowerment to feature non-profits, government services, and others to come and touch the community)
- Opportunities for local groups to come and promote themselves free of charge
- Competitions such as a baking competition and chili cook-off
- Historical Presentations
- Vendor Marketplace (target is local businesses followed by South Fulton County-North Clayton businesses)

We recognize that for the event, we will have to hire College Park Police Officers, rent portable restrooms, and have a certificate of insurance. In addition, we would like to hire a staff member to clean up the park afterward, including using trash cans and recycling bins. Those items will be acquired by the week of the event. Regarding anything needed from the city, we would love for the city to be a promotional partner, perhaps hanging up a banner on Main Street near city hall, Godby Road near Old National Highway, and Riverdale Road at the city limit near McDonald's. The city would be listed as a sponsor if that is done.

We need to know the park's fee and when it must be paid. We also look forward to having a significant event in the city and creating a new tradition.

I am happy to take questions.

Sincerely

Dominique Huff

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



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

DOC ID: 11707

| то: | Honorable Mayor and Council Members |
|--------|--|
| FROM: | Dr. Emmanuel Adediran, City Manager |
| DATE: | January 15, 2025 |
| TITLE: | Presentation on Medical Angels of Mercy by Jewel Johnson of Talk Back Georgia |

Background

Jewel's foray into community service began in the 1980s when she was a City of Atlanta resident. At that time, the city was gripped by fear during the Atlanta Child Murder cases. Parents were anxious for their children's safety, and Jewel, along with other stakeholders, stepped up as neighborhood watchdogs. She patrolled the streets, ensuring children's safety as they played and traveled to and from school bus stops. Her neighborhood, Niskey Lake, was even touched by tragedy as a child's body was found there, making her commitment deeply personal.

Over the years, Jewel has been at the forefront of numerous community discussions, from NPU meetings and town halls to community forums. She has actively engaged in shaping the future of her neighborhood, one of her proudest achievements being her involvement with the Association of West Cascade Communities, which played a crucial role in envisioning and planning the thriving business corridor enjoyed by residents today.

Jewel's role as a parent with children in Fulton County Schools led her to become an active member of the PTAs at Camp Creek Middle and Westlake High School. She not only encouraged parents to connect with teachers and administrators but also advocated for local businesses to invest in the schools. Her efforts also extended to

championing increased programming for Magnet students at Westlake and improved campus amenities.

Throughout the years, Jewel Johnson became a familiar face at zoning meetings, city council gatherings, and neighborhood events. She was always willing to lend her expertise to neighboring communities seeking solutions. In her own words, community service doesn't have an official retirement, and Jewel gradually handed over the reins to new leaders. But in 2014, a significant opportunity came knocking, and she couldn't stay on the sidelines.

| Prepared by: Department Director: | Queenie Brown Kelly Bogner, City Clerk |
|--------------------------------------|---|
| Review: | |
| Queenie Brown Comp | oleted 01/15/2025 3:17 PM |
| Kelly Bogner Pending | |
| City Clerk Pending | |
| City Manager's Office | Pending |
| Mayor & City Council | Pending 01/21/2025 6:00 PM |



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

| COUNCIL | COLLEGE PARK AGENDA MEMO (CAM) OP SESSION | DOC ID: 11684 | |
|---|--|-------------------------|--|
| TO: | Honorable Mayor and Council Members | | |
| FROM: | Dr. Emmanuel Adediran, City Manager | | |
| DATE: | January 15, 2025 | | |
| TITLE: | Presentation and update for Historical Markers temporary location at the College Park Depot for Phase I and proposal for Phase II for the project. | | |
| Council Mt PHOAA 10 PHOAA Ins Estimate 6 08-23 08-2 | AttachmentsCouncil Mtg_College Park Historical Marker Project_Jan2025(PPTX)PHOAA 10 Sites Announcement Sign_DRAFT_city council (PDF)PHOAA Instructions Sign_DRAFT_city council (PDF)Estimate 69472 Temporary Signage \$1084.43 (PDF)08-23 08-21 CAM 10651 Regular Session Historical Markers \$ 12500(PDF)08-21-2023 Action Items(PDF) | | |
| Prepared I Departme | by:Michelle Johnsonnt Director:Michelle Johnson, Director of Re- | creaton & Cultural Arts | |
| Review: | | | |
| Michelle Jo | ohnson Completed 01/14/2025 1:36 PM | | |

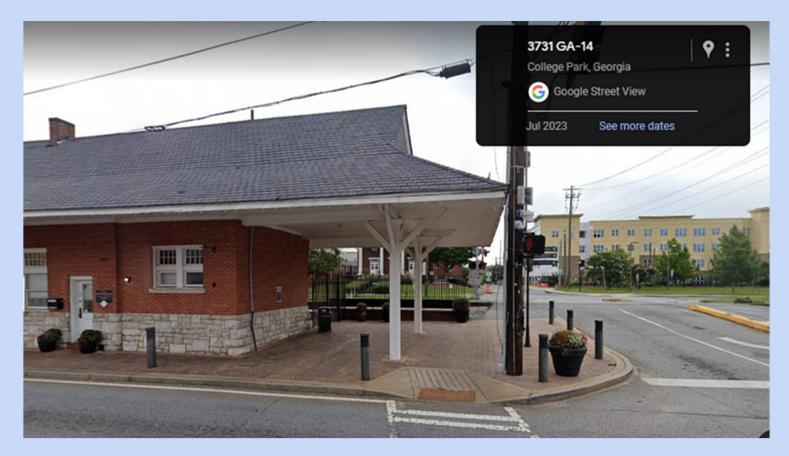
City Clerk Pending

City Manager's Office Pending

Mayor & City Council Pending 01/21/2025 6:00 PM

COLLEGE PARK ONE SQUARE MILE HISTORICAL MARKER PROJECT

Proposed Location of Temporary Signage from Phase 1



Proposed Installation Method



Two Pin Mounted Signs

1/4" thick weatherproof PVC sign material

Cleats or pins attach to back of sign and require small drill holes into mortar

Security locks ensure stability

One Square Mile Uncovering College Park's African American History

In the 1890s, the original African American community in College Park, Georgia was situated within one square mile west of Main Street. This once-thriving community was a place of great possibilities and achievements. The blocks were filled with homes, places to worship, businesses, schools, and entertainment - and community pride was strong. By the later half of the 1900s, urban renewal programs and the airport abatement efforts uprooted this community and razed this village within the city.

As new development comes to this area of College Park today, the City is partnering with community historians from PHOAA: Preserving the Heritage of the Original African Americans of College Park, and Georgia State University's Master in Heritage Preservation Program to shine light on the people and places that have contributed to the legacy of College Park.











Planned Historical Markers

Jefferson Franklin Beavers Elementary School

Bussey's Grocery Store

Mount Zion African Methodist

Laster Chapel United Methodist

Friendship Baptist Church

Sophie Mae Avery Elementary

Shiloh Baptist Church

Banks Funeral Home

Episcopal Church

Dr. Otis McCree, Sr.

Church

School

G&W Cab Companies

Processing the Neurope action DENIXYA Other an Association of College July, C.S.

Planned Signs

Main sign introducing the project and 10 sites



Share Your History

One Square Mile is an on-going community research and interpretation project. Currently, the project leaders are planning for new historical markers telling the stories of 10 sites across the original African American neighborhood of College Park.

These stories only just begin to represent the richness of the community's history. We need your help to tell the full story.

Do you have a story to contribute?

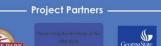
If your family lived, worked, or went to school in the original African American neighborhood of College Park - West of Main Street and North of what is now Camp Creek Parkway - we want to hear from you.

Do you or your family have photos or memories from any of the Planned Historical Marker sites?

Please reach out to us by email or through the QR code below to ask questions, gain assistance from project leaders, or submit any of the following:

Photos Home video footage

Or email: iesquaremile.collegepark@gmail.cor



Planned Signs

Supporting sign asking for community engagement.

Cost

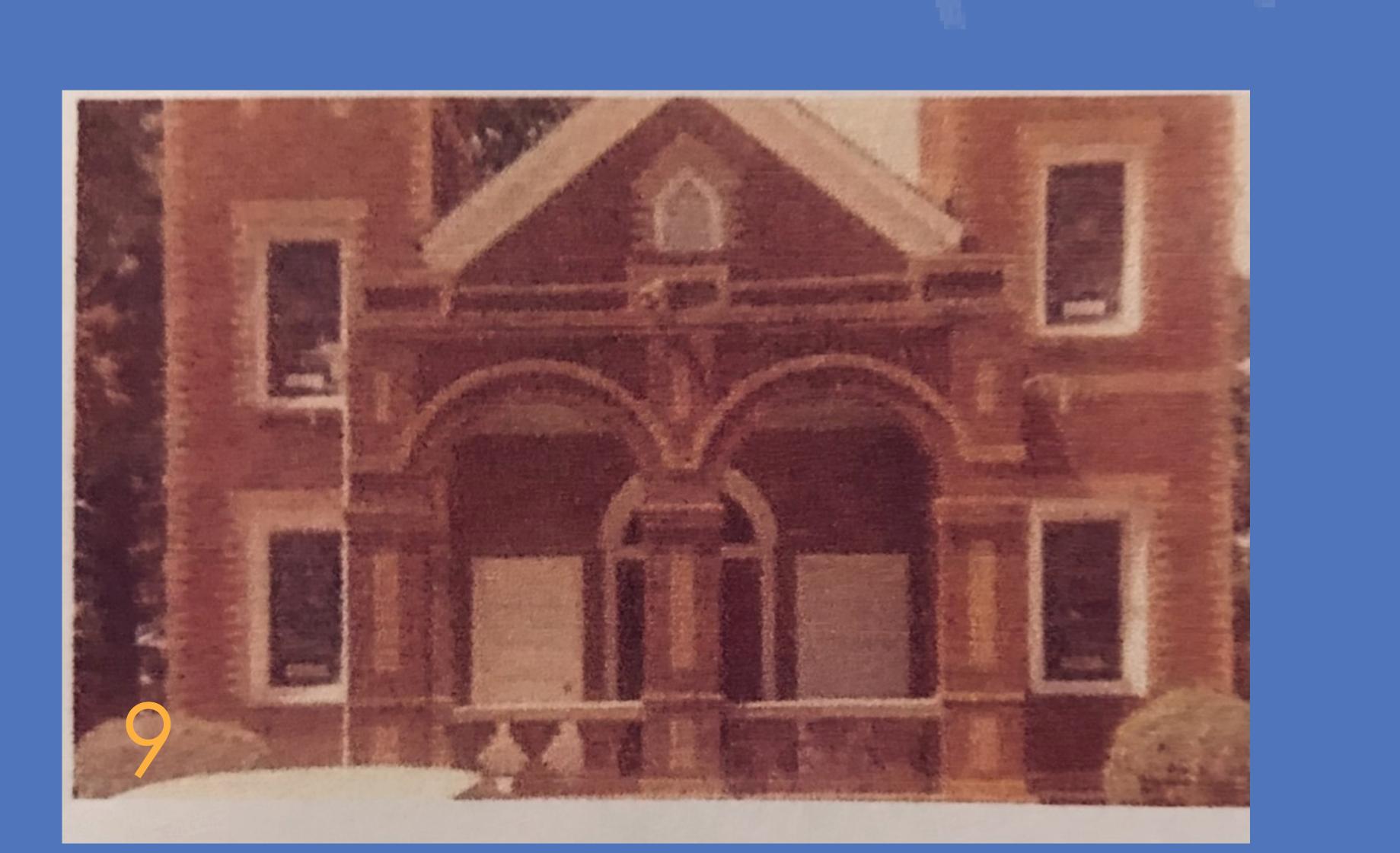
| VENDOR | Colorchrome |
|--------------------------------------|---------------------------|
| Printing Delivery Installation | \$527.10 \$95 \$425 |
| TOTAL installation | \$1,084.43 with |

| 1 | Product: Flatbed Prints Description: 1 @ 71.5 x 47.5" Direct Print to 1/4" White PVC | 1 | \$363.13 | \$363.13 | \$363.13 |
|-----|---|--------------------|---------------------------------|------------|------------|
| | 1/2" Black PVC Cleat w/ (2) T-Bolt Security Botton 1-71.5 in (W) x 47.5 in (H) Single Sided Print(s) made from E | | MM White 48 x 96 stock mater | ial | |
| | | Quantity | Price | Unit Price | Subtotal |
| 2 | Product: Flatbed Prints | 1 | \$163.97 | \$163.97 | \$163.97 |
| - | Description: 1 @ 23.5 x 36" Direct Print to 1/4" White PVC 1/2" Black PVC Cleat w/ Center PVC Support & (| 1) T-Bolt Security | Bottoms | | |
| | • 1- 23.5 in (W) x 36 in (H) Single Sided Print(s) made from Exp | panded PVC - 6M | IM White 48 x 96 stock material | | |
| | | Quantity | Price | Unit Price | Subtotal |
| 3 | Product: Courier Delivery | 1 | \$95.00 | \$95.00 | \$95.00 |
| Ŭ | Description: Cargo Van Courier Delivery to Main Street, City of | f College Park | | | |
| | 1 Package(s) to be shipped on 1/14/2025 | | | | |
| | | Quantity | Price | Unit Price | Subtotal |
| 4 | Product: Installation | 1 | \$425.00 | \$425.00 | \$425.00 |
| · · | Description: Installations - Non-Electric Signs - approx \$425 | | | | |
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| | | | Estimate Total | : | \$1,047.10 |
| | | | Subtotal: | | \$1,047.10 |
| | | | Taxes: | | \$37.33 |
| | | | Total: | | \$1,084.43 |

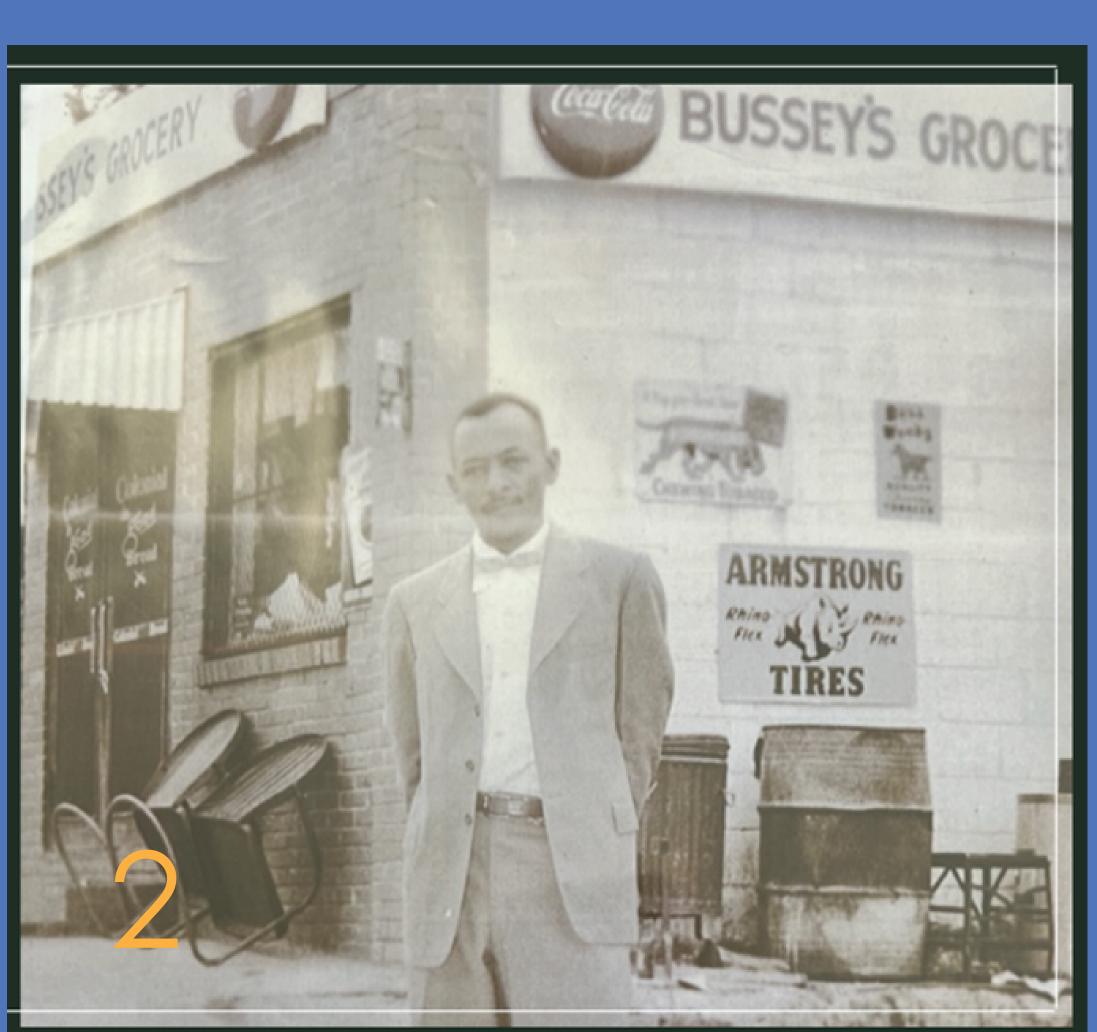
One Square Mile Uncovering College Park's African American History

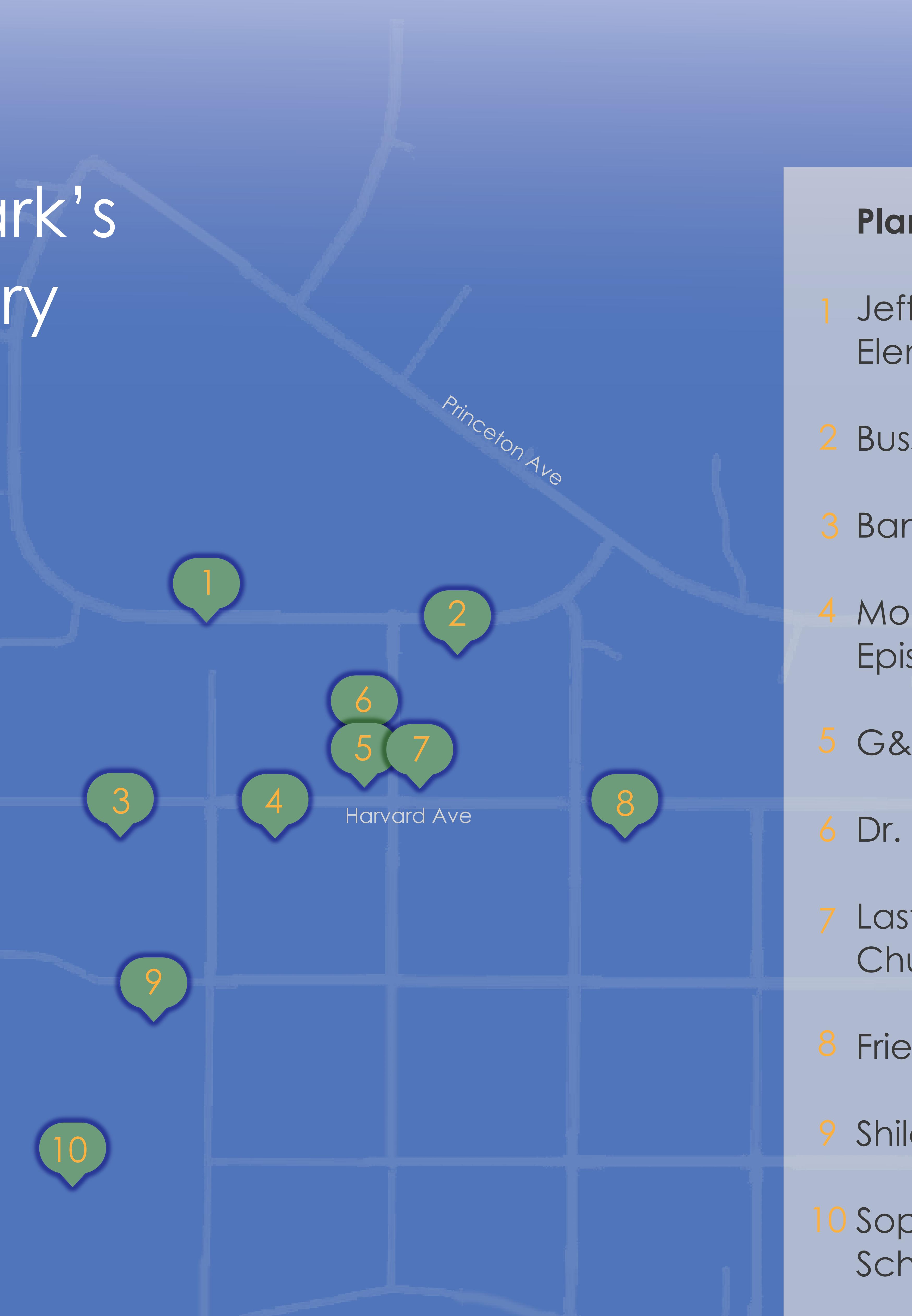
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As new development comes to this area of College Park today, the City is partnering with community historians from PHOAA: Preserving the Heritage of the Original African Americans of College Park, and Georgia State University's Master in Heritage Preservation Program to shine light on the people and places that have contributed to the legacy of College Park.



11684 : Historical Markers Temporary Location & Phase II



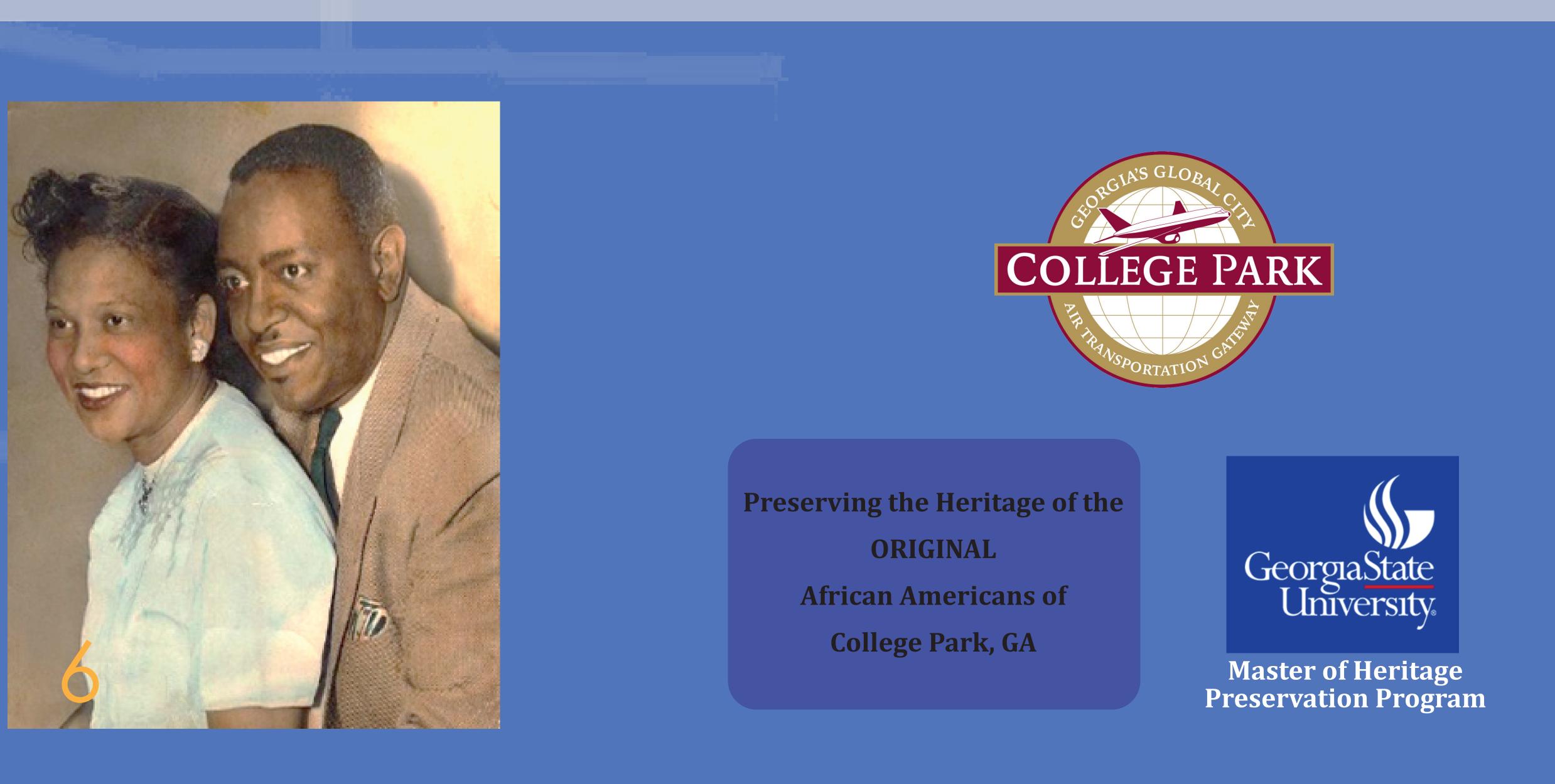


Yale Ave









1.3.b

Packet Pg. 16

Planned Historical Markers

Jefferson Franklin Beavers Elementary School

Bussey's Grocery Store

Banks Funeral Home

Mount Zion African Methodist Episcopal Church

G&W Cab Companies

Dr. Otis McCree, Sr.

Laster Chapel United Methodist Church

Friendship Baptist Church

Shiloh Baptist Church

Sophie Mae Avery Elementary School

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Do you or your family have photos or memories from any of the Planned Historical Marker sites?

Please reach out to us by email or through the QR code below to ask questions, gain assistance from project leaders, or submit any of the following:





C Photos By Home video footage Stories from elders

Use your smart phone camera to scan this code.

Or email: onesquaremile.collegepark@gmail.com

Project Partners



Preserving the Heritage of the ORIGINAL

African Americans of

College Park, GA



Master of Heritage **Preservation Program** 1.3.c



Colorchrome Atlanta, Inc.

5555 Oakbrook Parkway Suite 555 Norcross, GA 30093 Ph: (404) 321-0009 FAX: (404) 321-7989 Web: http://www.colorchrome.com



Page 1 of 1 ART & GRAPHIC SOLUTIONS 1/7/2025 2:50:14PM Sarah Dylla **Created Date:** Prepared For: Anette Fosner Contact: Sarah Dylla Salesperson: (757) 329-3131 Email: anette@colorchrome.com **Office Phone:** (404) 321-0009 Not Specified: Email: sarah.dylla@gmail.com Not Specified: (404) 321-7989 Norcross, GA Address: Entered by: Anette Fosner Description: City of College Park, GA Signage Quantity Price **Unit Price** Subtotal Product: Flatbed Prints 1 \$363.13 \$363.13 \$363.13 1 Description: 1 @ 71.5 x 47.5" Direct Print to 1/4" White PVC 1/2" Black PVC Cleat w/ (2) T-Bolt Security Bottoms • 1- 71.5 in (W) x 47.5 in (H) Single Sided Print(s) made from Expanded PVC - 6MM White 48 x 96 stock material Quantity Price **Unit Price** Subtotal 1 \$163.97 \$163.97 \$163.97 Product: Flatbed Prints 2 Description: 1 @ 23.5 x 36" Direct Print to 1/4" White PVC 1/2" Black PVC Cleat w/ Center PVC Support & (1) T-Bolt Security Bottoms • 1- 23.5 in (W) x 36 in (H) Single Sided Print(s) made from Expanded PVC - 6MM White 48 x 96 stock material Quantity **Unit Price** Price Subtotal \$95.00 \$95.00 \$95.00 Product: Courier Delivery 1 3 Description: Cargo Van Courier Delivery to Main Street, City of College Park 1 Package(s) to be shipped on 1/14/2025 Quantity Price Unit Price Subtotal 1 \$425.00 \$425.00 \$425.00 Product: Installation 4 Description: Installations - Non-Electric Signs - approx \$425

| | | Estimate Total: | \$1,047.10 |
|---|--------|-----------------|------------|
| | | Subtotal: | \$1,047.10 |
| | | Taxes: | \$37.33 |
| | | Total: | \$1,084.43 |
| Payment Terms: Balance due upon receipt. | | | |
| Client Reply Request | | | |
| Estimate Accepted "As Is". Please proceed with Order. | Other: | | |
| Changes required, please contact me. | SIGN: | | Date: / / |

Print Date: 1/7/2025 2:55:27PM

11684 : Historical Markers Temporary Location & Phase II

Prices valid for 30 days



3667 MAIN STREET COLLEGE PARK, GEORGIA 30337

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CITY OF COLLEGE PARK CITY COUNCIL AGENDA MEMO REGULAR SESSION MEETING

DOC ID:10651

- TO: Honorable Mayor and Council Members
- **FROM:** Stanley D Hawthorne, City Manager
- **DATE:** August 21, 2023
- **TITLE:** Motion to install College Park Historical Markers for business and residential places of distinction located in the new Six West Development and old Ward 2 Community costing an estimated \$12,500

RECOMMENDATION

Install College Park Historical Markers for business and residential places of distinction located in the new Six West Development and old Ward 2 Community costing an estimated \$12,500.

BACKGROUND

The former airport abatement and land acquisition of the former Ward 2 Community, coupled with the current Six West Development Project, creates an opportunity for the City of College Park to recognize the once thriving and well-established community through historical markers. Such recognition of businesses and residents will memorialize and preserve the rich contributions of this community.

Phase I of the proposed College Park Historical Markers Project will consist of an established partnership between neighbors and staff of College Park along with representatives of Georgia State University. Under the leadership and direction of Chad Keller, Director of the Heritage Preservation Program at Georgia State, the University will provide research assistance, project management, community outreach, and marketing support.

Preserving the History of the Original African Americans (PHOAA) of College Park have identified a preliminary list of ten businesses to memorialize with historical markers to include the following:

1. Banks Funeral Home

- 2. Dr. Otis McCree, Sr.
- 3. Friendship Baptist Church
- 4. Glover Williams-G. W. Cab Companies
- 5. Jefferson Franklin Beavers Elementary School
- 6. Laster Chapel United Methodist Church
- 7. Mount Zion African Methodist Episcopal Church
- 8. Bussey's Grocery Store
- 9. Shiloh Baptist Church
- 10. Sophie Mae Avery Elementary School

The total estimated cost for Phase I is \$ 12,500 for the project. The cost would cover hiring expenses for a research assistant, project consultant, temporary signage production, community outreach, and a formal unveiling.

RESOURCE IMPACT

Although this agenda item is not budgeted, staff has identified a potential funding source through the Brown Field Grant to assist with community outreach and information gathering activities related to this project along with contingency funding to be identified administratively; alternatively, the funding for the project can be directed to be budgeted for the next fiscal year budget.

STRATEGIC CONNECTIONS

Goal I: Local Economy and Growth-Create and implement a holistic economic development plan that fosters business development throughout Six West, renews the once-thriving economy of Old National and restores Main Street to its former splendor and untapped potential. I.2 Build a robust Economic Development team inclusive of functional specialties such as program management at Six West, marketing, and recruitment, focus on existing redevelopment projects, expansion of existing businesses

Attachments1,

College Park Historical Marker Project PHASE 1 Proposed Budget College Park Historical Marker Project

| Prepared by: Department Director: Reviewed by: | Michelle Johnson, Director of Recreation and Cultural Arts Michelle Johnson, Director of Recreation and Cultural Arts Michelle Alexander, Director of Economic Development, Tasha Hall-Garrison, Willis Moody, Purchasing Agent, Althea Philord-Bradley, Director of Finance and Accounting, |
|--|--|
| | Shavala Ames, City Clerk |

THE CITY OF COLLEGE PARK MAYOR AND CITY COUNCIL AUGUST 21, 2023

ACTION ITEMS

- Present: Mayor Bianca Motley Broom; Councilmen Ambrose Clay, Joe Carn, Ken Allen and Roderick Gay; City Manager Stanley Hawthorne; City Attorney Winston Demark; City Clerk Shavala Ames
- Absent: None

REGULAR SESSION

- 1. Councilman Carn moved to replace 7d. Motion to approve an intergovernmental agreement (IGA) between the City of College Park and Fulton County for a tiny homes development with 7d. BIDA Board Appointee, seconded by Councilman Allena and motion carried.
- 2. Councilman Clay moved to add 7h. City Manager Direction to Staff to the agenda, seconded by Councilman Carn and motion carried.
- 3. Councilman Clay moved to approve Regular Session Minutes dated August 21, 2023, with corrections, seconded by Councilman Allen and motion carried;

Packet Page 20, line 892 s/b "infeasible"

- 4. Councilman Clay moved to approve Workshop Session Minutes dated August 21, 2023, seconded by Councilman Carn and motion carried.
- Councilman Allen moved to approve a public hearing date of September 5, 2023 for a rezoning of property at 1950 Sullivan Road from business park (BP) to office park (OP) and allow a Kindergarten-12th grade (K-12) educational facility/school, seconded by Councilman Clay and motion carried.
- Councilman Clay moved to approve a public hearing date of September 5, 2023 for a conditional use permit (CUP) for an educational facility/school (Kindergarten to 12th Grade) at 1950 Sullivan Road, seconded by Councilman Carn and motion carried.
- 7. Councilman Carn moved to approve the installation of the College Park Historical Markers for business and residential places of distinction located in the new Six West Development and old Ward 2 Community costing an estimated \$12,500 with proviso that the contract states the rights to the City of College Park, seconded by Councilman Clay and motion carried.

08/21/2023

- 8. Councilman Clay moved to accept \$5,000 donation from Clean Spark for activities in southside corridor, seconded by Councilman Carn and motion carried.
- 9. Councilman Allen moved to find funds for the walking trail at the Tracey Wyatt Recreation Center, seconded by Councilman Clay, motion withdrawn.
- 10. Councilman Clay moved to appoint Sherry Godfrey as the Ward 1 Business & Industrial Development Authority (BIDA) board member, seconded by Councilman Allen and motion carried.
- 11. Councilman Clay moved to approve the renewal of fleet contract with Moody's Garage, Inc. for the fiscal year July 1, 2023 to June 30, 2024 with changes to the 7 miles verbiage, seconded by Councilman Gay and motion carried.
- 12. Councilman Clay moved to approve the announcement that the millage rate will be set at a meeting to be held at Jack P. Longino City Hall Council Chambers located at 3667 Main St., College Park, GA 30337 on October 16, 2023 at 7:30 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 current year's tax digest and levy, along with the history of the tax digest and levy for the past five years, seconded by Councilman Carn and motion carried.
- 13. Councilman Clay moved to approve to amend the City of College Park Purchasing Policies & Procedures Manual, Section XII Bonds and Insurance to clearly outline the process when payment of performance bond is legally required, seconded by Councilman Allen and motion carried.

Adjourned 8:23 p.m.

Action Items

11684 : Historical Markers Temporary Location & Phase II



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| | AGENDA MEMO (CAM) OP SESSION | DOC ID: 11692 |
|--------|--|------------------|
| TO: | Honorable Mayor and Council Members | |
| FROM: | Dr. Emmanuel Adediran, City Manager | |
| DATE: | January 15, 2025 | |
| TITLE: | Discussion: Keep College Park Beautiful (KCPB) apportion Discussion led by Councilwoman Tracie Arnold. | pintee stipends. |

<u>Attachments</u> Keep College Park Beautiful (KCPB) Board Stipends Discussion (PDF)

| Prepared by: Department Director: | Melanie Stephens Councilwoman Tracie Arnold |
|--------------------------------------|--|
| Review: | |
| Emmanuel Adediran | Pending |
| City Clerk Pending | |
| City Manager's Office | Pending |
| Mayor & City Council | Pending 01/21/2025 6:00 PM |

Keep College Park Beautiful (KCPB) Board Stipends Discussion January 21, 2025

This document is an excerpt from the **Budget Minutes #2** from the **City of College Park's budget workshop** held on May 2, 2024.

The comments from the **City Manager Emmanuel Adediran** and **Councilman Joe Carn** about stipends can be found on **pages 17** of the document. The summary is below:

- 1. Page 17, Lines 436-439:
 - Councilman Joe Carn suggested that if the stipend for one board (e.g., BIDA) is increased to \$150, all city boards should receive the same amount to ensure fairness. He noted an exception for the DMO, which, per the city charter, cannot receive stipends.

2. Page 17, Lines 441-445:

 City Manager Emmanuel Adediran acknowledged this suggestion and noted that he had received an inquiry from a board chair of Keep College
 Park Beautiful about stipends. He stated that the council's approval would determine the final stipend amount.

COUNCILMAN CARN: Also on this last page, three of four, so we're looking at upping the stipends to \$150. If we're going to do that, I'm suggesting you do that with all of the boards, because for our beautiful (INDISCERNIBLE), I want to be fair across the board if we're doing this. So if that's the number, then we want to make sure everybody's covered, getting the same amount. With the exception of the DMO, which going by the charter -- the charter, they don't get a stipend at all. They can't get that.

441 CITY MANAGER ADEDIRAN: Councilor I received an email from one of the board chair for 442 Keep College Park Beautiful, and I let him know that's something that is being considered by 443 council in this budget, that it was something that (INDISCERNIBLE) for all the board members.

444 COUNCILMAN CARN: But you understand that's not until after July?

445 CITY MANAGER ADEDIRAN: Oh, yes. Yes, sir. And you know, I mean, the amount depends 446 on what you approve.

Budget Session #2

Page 17 of 25

05/2/2024

Sponsored by Councilwoman Tracie Arnold



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



DOC ID: 11708

TO: Honorable Mayor and Council Members
FROM: Dr. Emmanuel Adediran, City Manager
DATE: January 15, 2025
TITLE: Presentation on House Bill 581, The Local Opt-out Floating Homestead Exemption

Recommendation

Discussion on HB 581

Background

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.

Attachments

HB-581-FAQs-FINAL_1_b7vwht (PDF)

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

Review:

Queenie Brown Completed 01/15/2025 3:35 PM

Kelly Bogner Pending

City Clerk Pending

City Manager's Office Pending

Mayor & City Council

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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.

<u>HB 581</u> 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. <u>The process may not begin until the effective date of the bill on January 1, 2025, and must be completed by March 1, 2025.</u> 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.

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 effect¹;
- b. All other municipalities within the county that currently levy a property tax must also have a base-year or floating homestead exemption in effect²;
- c. The county or municipality must have available room under the overall sales tax cap³;
- 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 referendum⁴; and
- f. Utilize the proceeds for property tax relief and in accordance with the IGA⁵.

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.⁶

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.⁷

¹ Code Section 48-8-109.31(d)(1)(A).

² Code Section 48-8-109.31(d)(1)(A).

³ Code Section 48-8-6(a).

⁴ Code Section 48-8-109.32.

⁵ Code Section 48-8-109.42.

⁶ Code Section 48-8-109.31(d)(1)(A).

⁷ 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 5^8 years;
- c. Provisions for calling the referendum for the tax, including the question for the ballot;
- d. The distribution schedule⁹ 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.¹⁰

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.

⁸ Code Section 48-8-109.32(a).

⁹ Code Section 48-8-109.36(2).

¹⁰ 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.¹¹ 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 conterminous 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.

¹¹ 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 <u>not</u> 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 <u>not eligible</u> 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 <u>not</u> have an eligible homestead exemption in place, the county and all cities within are <u>not eligible</u> 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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