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They Can't Tell Me How to Do My Job! Or Can They?

A Look at the Relationship between the Board of Tax Assessors and Board of Commissioners

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Granny Arloa

- Knows land value
- Smaller tracts worth more than larger tracts

Source: Tony Rowell

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Why This Topic?

- If you don't use it, you lose it
- Don't preach behind a preacher
- Stick with what you know

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We Know Something About:

- ~~Conflicts~~ between . . ..
- Struggles between . . ..
- The relationship between the county governing authority and the board of tax assessors

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A Better Title:

Building Better Relationships with the Governing Authority of My County

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How do we get there? What is our plan?

- Identify the common areas of tension
- Discuss why this tension exists and when it may be worse
- Provide basic legal framework that governs relationship
- Provide insights into how to build meaningful working relationships with your governing authority

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Common Areas of Tension

- Appointment & removal of board members
- Authority to hire and fire chief appraiser
- Budget constraints over ALL other issues
- Contracting with third parties for assistance with performance of duties

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Understanding the County Commissioner

- Manage a fickle group of voters
  - Unlimited demands for government services
  - And best thing. . . IT SHOULD ALL BE FREE!!!
- The sobering reality
  - Revenue generation has limits
  - Some services must be provided and paid for
  - And, READ MY LIPS: Raising taxes is political suicide!

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What Does County Government Do?

COURT SYSTEM

1. State Court**
   - (a) Trial of civil claims** — O.C.G.A. § 15-7-4(a)(2)
   - (b) Trial of Criminal proceedings** — O.C.G.A. § 15-7-4(a)(1)
   - (c) Solicitor-general** — O.C.G.A. § 15-18-65; § 15-18-66
   - (d) Issuance of warrants** — O.C.G.A. § 15-7-4(a)(3)
   - (e) Indigent defense services** — O.C.G.A. § 17-12-1; § 17-12-23; § 17-12-24
2. Probate Court**
   - (a) Probate wills** — O.C.G.A. § 15-9-30(a)(1)
   - (b) Perform marriages/issue licenses** — O.C.G.A. § 15-9-30(b)(7)
   - (c) Commitment of guardianship** — O.C.G.A. § 15-9-30(a)(5)
   - (d) Handle traffic violations — O.C.G.A. § 15-9-30(b)(8)
   - (e) Commitment hearings** — O.C.G.A. § 15-9-30(b)(10)
   - (f) Administer fish & games laws** — O.C.G.A. § 15-9-30(b)(9)
   - (g) Supervise elections — O.C.G.A. § 15-9-30(b)(2)
   - (h) Indigent defense services — O.C.G.A. § 17-12-1; § 17-12-23; § 17-12-24
3. Superior Court**
   - (a) District attorney** — O.C.G.A. § 15-18-6
   - (b) Bailiffs** — O.C.G.A. § 15-6-35
   - (c) Trial of criminal prosecutions** — O.C.G.A. § 15-6-8(1)
   - (d) Trial of civil claims** — O.C.G.A. § 15-6-8(1)
   - (f) Indigent defense services** — O.C.G.A. § 15-6-77(d)
4. Magistrate Court**
   - (a) Trial of civil claims** — O.C.G.A. § 15-10-2(5)
   - (b) Issuance of warrants** — O.C.G.A. § 15-10-2(1)
   - (c) Trial of ordinance violations** — O.C.G.A. § 15-10-2(4)
   - (d) Indigent defense services** — O.C.G.A. § 17-12-1; § 17-12-23; § 17-12-24
5. Juvenile Court**
   - (a) Delinquency proceedings** — O.C.G.A. § 15-11-65; § 15-11-68
   - (b) Appointment of guardians** — O.C.G.A. § 15-11-30.1
   - (c) Deprivation** — O.C.G.A. § 15-11-54; § 15-11-55; § 15-11-56
   - (d) Medical care for juveniles in custody** — O.C.G.A. § 15-11-13; § 15-11-42(a)(5)
   - (e) Juvenile counseling** — O.C.G.A. § 15-11-57; § 15-11-42(a)(5)
   - (f) Indigent defense services** — O.C.G.A. § 15-11-6

** Mandated Services, Functions or Offices

6. Coroner or medical examiner** — O.C.G.A. § 45-16-1
7. Superior Court Clerk**
   - (a) Land Records** — O.C.G.A. § 15-6-61(a)(4)(C)
   - (b) Recording of maps and plats** — O.C.G.A. § 15-6-61(a)(4)(C); § 15-6-67
   - (c) Jury pools** — O.C.G.A. § 15-12-40; § 15-12-43
   - (d) Recording military service records** — O.C.G.A. § 15-6-73
   - (e) Collect fees and fine add-ons for the State of Georgia** — O.C.G.A. § 15-6-61(a)(3); § 15-6-61(a)(2)
   - (f) Business records** — O.C.G.A. § 15-6-61(a)(4)(C); § 15-6-61(a)(2)

VITAL RECORDS (BIRTH/DEATH RECORDS, ETC)** — O.C.G.A. § 31-10-6; § 31-10-9; § 31-10-23

JAILS** — O.C.G.A. § 42-4-4 (All of Chapter 4)

HEALTH SERVICES** (ALL OF TITLE 31, CHAPTER 5)

1. Physical Health & Disease Control** — O.C.G.A. § 31-3-4
2. Environmental Health/Septic tanks** — O.C.G.A. § 31-3-6; § 32-2-7
3. Mental Health/Substance Abuse** — O.C.G.A. § 37-2-4; § 37-3-2 (All of Title 37)
4. Mental Retardation** — O.C.G.A. § 37-5-5; §

PUBLIC SAFETY/FIRE AND EMERGENCY SERVICES**

1. EMS** — O.C.G.A. § 49-3-1; § 49-3-5; § 49-5-4
2. Indigent health care — O.C.G.A. § 31-8-1; § 31-8-4
- EMERGENCY/DISASTER MANAGEMENT** — O.C.G.A. § 38-3-27
- PROPERTY TAX APPRAISAL** — O.C.G.A. § 48-5-263; § 48-5-264
- TAX APPEALS/BOARD OF EQUALIZATION** — O.C.G.A. § 48-5-311

TAX COMMISSIONER**

1. Prepare property tax digest** — O.C.G.A. § 48-5-278
2. Collect taxes — O.C.G.A. § 48-5-127
3. Schedules tax liens/delinquent collections** — O.C.G.A. § 48-5-146; § 48-5-161
4. License tags** — O.C.G.A. § 40-2-27

COUNTY LAW LIBRARY — O.C.G.A. § 36-15-4 (All of Chapter 15)

ELECTIONS AND REGISTRATION** — O.C.G.A. § 21-2-45; § 21-2-70; § 21-2-215

COOPERATIVE EXTENSION SERVICES — O.C.G.A. § 2-4-5

** Mandated Services, Functions or Offices

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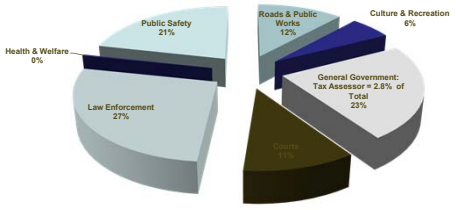
What Does County Government Do?

SHERIFF**	
1. Transportation of inmates**	O.C.G.A. § 42-4-4(a)(3)
2. Pistol/concealed weapon permits**	O.C.G.A. § 16-11-129
3. Transportation of mentally ill**	O.C.G.A. § 37-3-2(2)
4. Jail management**	O.C.G.A. § 42-4-4
5. Court security and related duties**	O.C.G.A. § 15-16-10(a)(10)
6. Serves papers**	O.C.G.A. § 15-16-10(a)(1)
7. Collects delinquent taxes	O.C.G.A. § 48-5-141(c)(2)
8. Law enforcement/patrol	O.C.G.A. § 15-16-1; § 15-16-10(a)(8), (c)
Law enforcement: county police	O.C.G.A. § 36-8-1; § 36-8-5
Law enforcement: dive team	
Law enforcement: investigations	O.C.G.A. § 35-3-4.1
Law enforcement: drug task forces	
Fire protection	O.C.G.A. § 25-3-1 (All of Chapter 3)
Senior services	O.C.G.A. § 49-6-2, 3; § 49-6-42
Water supply	O.C.G.A. § 12-5-470; § 12-5-474
Water quality	O.C.G.A. § 36-5-5
Sewage collection	O.C.G.A. § 36-5-5
Sewage treatment	O.C.G.A. § 36-5-5
Solid waste collection	O.C.G.A. § 12-8-21.1
Solid waste disposal	O.C.G.A. § 12-8-21.1
Erosion and sedimentation control	O.C.G.A. § 12-7-4; § 12-7-6
Stormwater management	O.C.G.A. § 12-7-4; § 12-7-6
Public hospitals/support for hospitals	O.C.G.A. § 31-7-5
Libraries	O.C.G.A. § 36-5-5.1
Cable TV/cable franchising	O.C.G.A. § 36-18-2, 3
Animal control	
1. Dangerous dog control**	O.C.G.A. § 4-8-23
Road and street lighting	O.C.G.A. § 32-6-43
Airports	O.C.G.A. § 6-3-26
911 Services	O.C.G.A. § 46-5-126; § 46-5-133; § 46-5-138
Public transportation	O.C.G.A. § 32-5-11; § 32-9-2(a)
Planning & zoning	O.C.G.A. § 36-66-2
GIS	O.C.G.A. § 36-22-13; § 36-22-8(a)
Building inspections	O.C.G.A. § 8-2-26
Economic development	O.C.G.A. § 36-7-8(8), (18)
Public housing	O.C.G.A. § 8-3-32; § 8-3-106
Ambulance/paramedic services	O.C.G.A. § 32-12-2
Street & bridge maintenance and construction	O.C.G.A. § 32-4-21; § 36-14-1
Parks & Recreation	O.C.G.A. § 12-3-1(a)(3); § 12-3-3(a)(1); § 12-3-13

** Mandated Services, Functions or Offices

How County Dollars are Spent

Budget Expense By Functional Area



Why Last 8 Years So Difficult?

RECESSION

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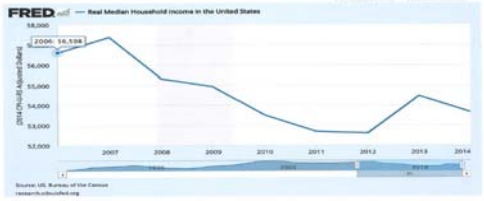
Real Median Household Income in U.S. ↓10%

Real Median Household Income in the United States

2014: **53,657** 2014 CPI-U-RS Adjusted Dollars
Annual, Not Seasonally Adjusted, MEHOINUSA672N, Updated: 2015-10-21 1:11 PM CDT



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Statewide Per Student Digest ↓ 17.5%

Table 2. Georgia Districts' Change in Net School Tax Digest by Urban Classification FY 2009 and FY 2014

	COUNT OF DISTRICTS	PERCENTAGE OF STUDENTS	FY09-14 CHANGE IN NOMINAL PER FTE NET DIGEST	SHARE OF STATEWIDE NET DIGEST CHANGE	FY09-14 MILLAGE RATE INCREASE[1]	FY09-14 CHANGE IN NOMINAL PER FTE LOC. REV.	SHARE OF STATEWIDE LOC. REV. CHANGE[2]
City: Large (Atlanta)	1	3.0%	-20.46%	9.44%	0.00 (21.64)	-16.99%	19.43%
City: Mid-size	4	6.7%	-3.23%	0.34%	0.78 (19.03)	7.54%	-10.67%
City: Small	9	6.8%	-6.87%	1.66%	0.30 (14.61)	-0.63%	-2.45%
Suburb: Large	14	39.9%	-25.53%	58.57%	1.32 (17.78)	-18.72%	99.02%
Town: Fringe	2	0.9%	-11.74%	0.24%	1.00 (14.52)	-0.74%	-0.47%
Town: Distant	24	5.3%	-7.49%	1.98%	1.26 (14.12)	7.16%	-4.13%
Town: Remote	11	2.6%	-3.07%	0.10%	0.74 (14.06)	7.70%	-2.56%
Rural: Fringe	60	26.5%	-15.08%	22.62%	1.30 (15.13)	-3.17%	9.52%
Rural: Distant	40	6.9%	-10.72%	4.21%	1.47 (14.84)	5.63%	-3.99%
Rural: Remote	15	1.4%	-4.35%	0.83%	2.46 (12.16)	23.09%	-3.71%

Urban Centric Codes are provided by The National Center for Education Statistics. (1) Change in the average maintenance and operations millage rates across the applicable districts. The number in parenthesis is the millage rate in FY 2009. (2) Share of statewide local revenue change is the aggregate local revenue change in the urban classification divided by the statewide aggregate local revenue change. This does not incorporate any decline in per FTE local revenue due to growth in FTEs, and this is why declining per FTE local revenues in the column to the left can actually be paired with a negative share in the statewide local revenue change.

The Great Recession and School District Property Tax Revenues in Georgia cslf.gsu.edu • 4

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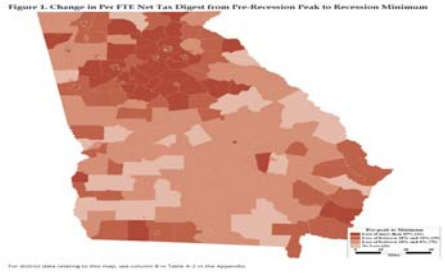
How Counties are Affected

Figure 1. Change in Per FTE Net Tax Digest from Pre-Recession Peak to Recession Minimum



For district data relating to this map, see column B in Table A-2 in the Appendix.

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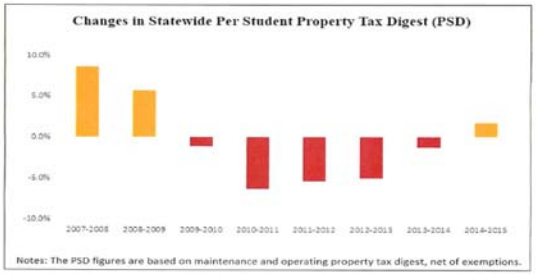
Statewide Digest



(http://cslf.gsu.edu/files/2015/12/Nick-Blog.jpg)

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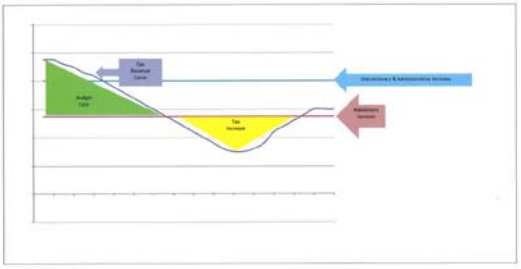
Comparative Chart



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It's All About the Green

- Tension over Budgets
- The Rules
  - Mandatory budget issues for tax assessor
    - Tax appeals/board of equalization
      - Required to pay BOE members/hearing officers/etc. (O.C.G.A. 48-5-311)
    - Minimum Property Appraisal Staff
      - Minimum set by statute based upon class of county (O.C.G.A. 48-5-262)

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It's All About the Green (cont.)

- Discretionary budget issues
  - Everything Else! Including but not limited to:
    - Contracts with outside vendors
    - Vehicles/gas
    - Technology/software
    - Copier/paper
    - Additional staff beyond minimum required
    - Employee benefits

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Things You Need to Know About Budget Process

- Salary – Salary Surveys – Classification
- Technology
- Supplies/Equipment
- How relate to other departments
- Unique changes requiring more resources
- Situational vs. reoccurring expenses

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Maintenance & Operations vs. SPLOST

- Budget Reduction Plan
- Capital Improvement Plan
- SPLOST once every 5 – 6 years

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You Must Learn the Budget Process

- Attend Meetings
- Engage County Manager/Administrator
- Carl Vincent School of Government
- Association County Commissioners of Georgia (ACCG)

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You Must Know the Personality of Your Board of Commissioners

- Individual Characteristics/Personality
- Politics
- Board's Personality
- Build Trust & Confidence

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Educate the Board of Commissioners

- Quarterly Reports
- Provide important facts
- They must understand why 40% matters to <u>you</u>
- Day in the life of an appraiser
- <u>Establish Credibility</u>

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Fun Fact

- The first property tax in Georgia was implemented pursuant to the Tax Act of 1804
- 1732 Established as a colony
- 1788, Jan. 2, ratified U.S. Constitution – 4th state in union
- 16 years later have 1st property tax

A Brief History of the Property Tax in Georgia, David L. Sjoquist, FRC Report No. 182, August 2008, Pg. 2.

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Why Commissioners Want to Replace Board Members and/or Chief Appraisers

- Complaints:
  - Staff Behavior
  - Property Valuations
  - Appeals
  - Unresponsive explanations about any of the above

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Why Commissioners Want to Replace Board Members and/or Chief Appraisers (cont.)

- Surprises:
  - Regarding Digest
  - Material Class of Property
  - Big Taxpayer

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What are the Rules?

- **Removal of BOA members**
  - BOA members are appointed by county governing authority.
  - BOA members can be removed by the governing authority only for cause shown.
    - failure to perform the duties or to meet the qualifications imposed by law
    - performance review board
    - hearing before superior court judge
  - superior court judge may remove BOA member upon petition by 100 or more real property owners.

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What are the Rules? (Cont.)

- **Authority to Hire and Fire Chief Appraiser**
  - Board of Tax Assessors has authority to hire and fire Chief Appraiser.
  - Although the BOA has the right to hire and fire the Chief Appraiser, this right, and the terms of employment attendant thereto, must be exercised subject to the approval of the Board of Commissioners. Therefore, any expenses, including salary, must be approved by the BOC through the budgetary process.

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What are the Rules? (Cont.)

- **BOA Authority to Contract for Assistance with Performance of Duties**
  - BOA may contract with individuals and firms for staff assistance in performing its duties, the cost of which is paid out of county funds (with county governing authority approval).

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Fun Fact

- Where did the 40% assessment ratio come from?
- Hiram Undercofler as State Tax Commissioner, somewhat arbitrarily, set the ratio against which all current property is valued.

A Brief History of the Property Tax in Georgia, David L. Sjoquist, FRC Report No. 182, August 2008, Pg. 11.

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What is the Antidote to Public Complaints?

- Educate Commission on your Duties
- Report Successes
- Positive Management Style
- Dogged Adherence to Process
- Must Personify Impartiality
- People Demand Equal Treatment
- The Taxpayer is not the Enemy
- Eliminate Surprises for Commission

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Don't be a Politician, but Learn to Think Like One

- Understand sensitivity to budget issues
- Understand the enormous public pressure over taxes and services that is applied directly to elected officials
- Understand how frustrating it is to be criticized over management of an office you pay for, but the daily operations of which you have little control
- **Walk a mile in their shoes**

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Rowell, They Should Walk a Mile In My Shoes

- They will IF:
  - You educate about what matters
  - You establish credibility through performance
  - You are consistent
  - You are smart about the relationship

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The Time is Now

- Relationships forged out of controversy make for strong steel
- Relationships forged out of trust and understanding make for unlimited iron ore

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Disclosure

This paper represents only 40% of what I had to say about this topic.

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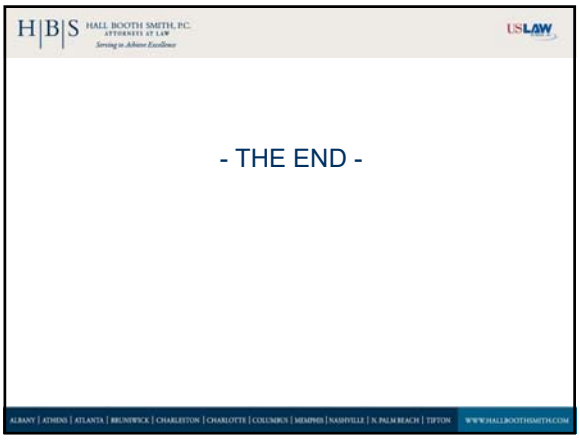
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