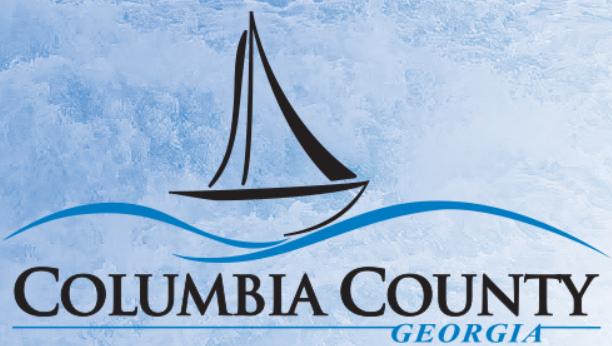


Fiscal Feasibility of a Proposed Columbia City



Center for
SOUTH GEORGIA
REGIONAL IMPACT
VALDOSTA STATE UNIVERSITY

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Executive Summary

Valdosta State University is a Regional Comprehensive University within the University System of Georgia. As a comprehensive university, VSU provides educational programs across the State of Georgia and around the world via on-line programs and course offerings while placing a special focus on the University's 41-county service region. The seven colleges within the University are the College of Science & Mathematics, the College of Humanities & Social Sciences, the Langdale College of Business Administration, the Dewar College of Education & Human Services, the College of the Arts, the College of Nursing & Health Sciences, and the Honors College. VSU offers five associate programs, fifty-eight bachelor programs, forty-two master programs, and seven doctoral programs. In 2021, the Commission on Colleges of the Southern Association of Colleges and Schools reaffirmed VSU's regional accreditation as a part of its 10-year review process with no findings or recommendations.

The Valdosta State University Center for South Georgia Regional Impact was established in 2018 to partner with community leaders, county and municipal officials, education leaders, healthcare providers, and the business community to identify broad as well as localized issues that can be addressed through the combined interdisciplinary expertise of VSU's highly accomplished faculty, talented staff, and vibrant student body. To date, the Center has engaged in over 300 projects and Executive Director Darrell Moore has testified before the United States House of Representatives Committee on Oversight & Reform on the Center's work on the 2020 Census.

The Georgia House of Representatives Governmental Affairs Committee requires legislation proposing incorporation to have a corresponding feasibility study conducted before said legislation may be considered. The Committee recently changed its rules to allow any qualified University System of Georgia Institution to conduct the study. Valdosta State University meets the Committee's criteria as a qualified institution having conducted fiscal impact studies, feasibility studies, and other related peer-reviewed research projects led by highly qualified, terminally degreed faculty, staff members with high levels of experience and expertise, and closely supervised graduate and undergraduate students.

This feasibility study is intended to provide members of the House Governmental Affairs Committee, members of the General Assembly, and the public with accurate information to help explore the fiscal feasibility of a new municipality. The main

purpose of the analysis is to estimate the ability of a proposed municipality to meet financial obligations with available revenues.

Interviews were conducted with individuals at related institutions and governments, in addition, state and local statutes were consulted.

Columbia County's Annual Comprehensive Financial Report (FY2023) was thoroughly reviewed for this report and several points are worth highlighting. Both long-term and short-term indicators underscore Columbia County's financial feasibility. The government's total revenues were \$280,095,553, which was an increase from FY22's revenues (\$248,407,550). Consequently, the government's net position increased to \$82,738,776 in FY2023. Similarly, the long-term balance sheet also attests to the financial health of Columbia County. The government's total assets (current and capital assets) were valued at \$1,118,803,223 in FY23, which was up from the FY22 figure of \$1,056,923,486. The county's Total Liabilities decreased in FY23 to \$175,313,198 (FY22 liabilities were \$196,718,803).

Based on these estimates and given the assumptions that are detailed in this report, we have concluded that a proposed Columbia City would be financially feasible.

Columbia County	Fiscal Year 2022	Fiscal Year 2023
Total Revenues	\$248,407,550	\$280,095,553
Total Expenditures	\$191,804,722	\$197,356,777
Surplus (Deficit)	\$56,602,828	\$82,738,776

**TABLE 1. Summary of
ESTIMATED REVENUES AND EXPENDITURES**

Introduction

The Center for South Georgia Regional Impact (CSGRI), at Valdosta State University responded to a request for proposal (RFP) and was selected to develop an analysis of the fiscal feasibility of the proposed Columbia City. The analysis's purpose is to estimate the study area's ability to meet its expenditures with available revenue sources. This report provides estimates of revenues and expenditures that a potential Columbia City, if incorporated, could expect in providing certain municipal services for a single fiscal year. We also spoke with individuals at related institutions and governments and researched current legislation at the state and local level.

Information from the Columbia County Tax Assessor's Office, Department of Community Affairs (DCA) Report of Local Government Finances, the 2023 Annual Comprehensive Financial Report for Columbia County, and the April 2023 DCA Uniform Chart of Accounts (**ATTACHMENT A**) were used as the primary sources to identify potential revenue streams.

Figure 1 provides a geographic overview of the composition of study area land use by land use category. The study area land use is predominantly residential by surface area, with concentrated pockets of industrial and commercial area, and areas owned by religious groups (with many of those larger areas containing schools or healthcare facilities used by those organizations).

The methodology is research driven and fact based using publicly available and government collected data. While it is our hope that this report assists with the public consideration of the proposed Columbia City, Valdosta State University has no opinion for or against the proposed consolidation issue.

Study Area

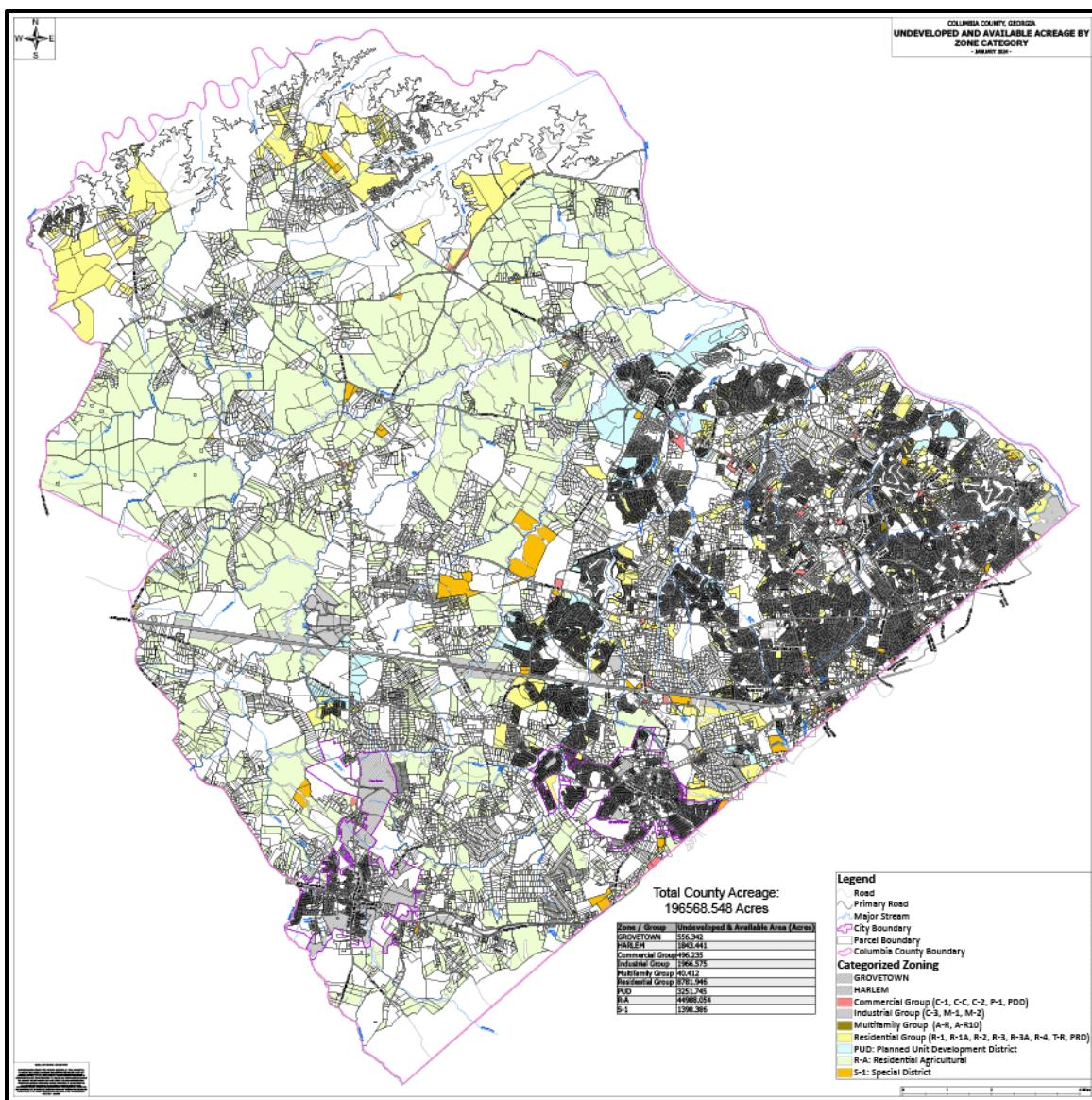


Figure 1: Study Area Land Use Distribution Map

The County, established in 1790 and named in honor of Christopher Columbus, is in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta/Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating the County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta/Richmond County, and on the west by McDuffie County.

A five-member Board of Commissioners governs the County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four-year staggered terms. A County Manager, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 163,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.

Since 2000, the County has grown 3.8% annually to an estimated 163,500 residents. No other county in the region is currently experiencing this intensity of growth. Rapid job creation, a high standard of living, and recreational amenities have led to the County's frequent recognition in nationwide surveys like NerdWallet, CNN Money, and Family Circle. Most recently, Martinez was recognized as the #21 Best Place to Live in the United States for 2021 by Money Magazine! This is quite remarkable given that Evans was recognized last year as the #1 Best Place to Live. Columbia County is thriving!

The following table provides additional context for the study area's relative scale to the existing Cities in Columbia County as it exists today.

	Columbia County	Harlem	Grovetown
Land Area (Acres)	196,568	4,209	3,433
Undeveloped (Acres)	63,323	1,843	556
Population (2022)	162,419	3,682	17,148

Source: Columbia County GIS Department; US Census Bureau- Population Estimates July1, 2022; Census Reporter- 2022

Process

The Georgia House of Representatives Governmental Affairs Committee requires legislation proposing incorporation to have a corresponding feasibility study conducted before said legislation may be considered.

The summaries and conclusions reached in this report demonstrate the financial feasibility of Columbia County. These findings are based on careful reviews of the county's 2023 Annual Comprehensive Report, the 2022 Report of Local Government Finance (RLGF), U.S. Census data, meetings with local officials, reviews of previous consolidation documents, and discussions with various state officials. Following this review, Columbia County's current provision of numerous existing services coupled with its overall sound financial status indicates that moving forward with the consolidation in question will provide the community and citizens with opportunities that outweigh the costs and concerns that may be present.

To codify such a change, Columbia County's path forward will likely differ in notable ways from past efforts to consolidate. Indeed, Columbia County's situation is distinct from past efforts seen in the cases of Macon-Bibb, Augusta-Richmond, Athens, and DeKalb. In some ways, the current situation resembles Echols County's consolidated city-county government proposal several years ago. However, there are two communities, Harlem and Grovetown, in present Columbia County, interested in remaining independent of the consolidation effort. Consequently, while there is no Georgia constitutional prohibition against it, there have not been preceding attempts to establish what is currently under consideration.

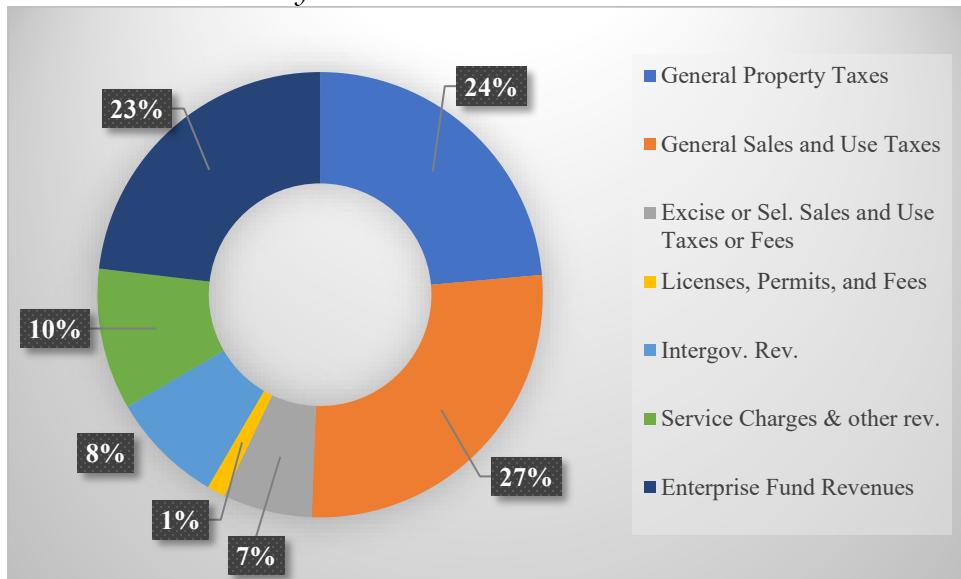
After discussing this situation with numerous state officials, the most appropriate course of action would include facilitating public awareness campaigns, soliciting constituent feedback, citizen referendum, reviewing service agreements, etc. Upon satisfactory review of these sources, county leaders would then work with local delegates along with representatives of the Senate and Local Governmental Operations and Government Affairs committees, to draft special legislation that would authorize this consolidation. If this legislation is passed and signed by the governor, the consolidation plans would then become official. At this point, existing service contracts would become binding, and the new government would have up to six months to ratify other private contracts.

Revenues

Revenues:

After reviewing Columbia County's 2022 Report of Local Government Finance (RLGF), the county's total revenue amounted to \$240,889,439. The figure below provides an illustration of the distribution of the 2022 revenue.

2022 Columbia County Revenue Breakdown



The tables below present the revenues generated from various sources. General property taxes, General sales and use taxes, and Enterprise fund revenues are the leading revenue sources.

Section A: General property taxes:

Real property taxes	\$35,114,145
Real property taxes, timber taxes	\$19,590
Real property taxes, other	\$7,821,488
Personal property taxes, motor vehicle taxes	\$377,549
Personal property taxes, title ad valorem tax (TAVT)	\$10,785,691
Personal property taxes, mobile home taxes	\$59,088
Personal property taxes, intangibles	\$1,966,150
Personal Property taxes, railroad equipment tax	\$13,891
Penalties and interest on delinquent taxes	\$632,763
<i>Total:</i>	\$56,790,354

Section B: General sales and use taxes:

Local Option Sales Taxes (LOST)	\$28,531,303
Special Purpose Local Option Sales Tax (SPLOST)	\$32,983,922
Special Purpose Local Option Sales Tax (TSPLOST)	\$3,588,853
Regional	
<i>Total:</i>	\$65,104,078

Section C: Excise or selective sales and use taxes or fees:

Intangible-Real estate transfer tax	\$738,497
Franchise taxes-Cable television	\$1,556,923
Hotel/Motel Tax (HMT)	\$1,726,427
Alcoholic beverage excise taxes (beer and wine)	\$1,938,878
Excise tax on energy used in manufacturing	\$114,129
Business and occupation tax	\$1,141,568
Insurance premiums tax	\$8,395,707
Franchise tax-electric	\$0
Franchise tax-water	\$0
Franchise tax-gas	\$0
Franchise tax-sewage	\$0
Franchise tax-telephone	\$0
<i>Total</i>	\$15,612,130

Section D: Licenses, Permits, and Fees:

Alcoholic beverage license fees	\$519,173
Regulatory building permits/inspection fees	\$2,289,959
Regulatory fees-other	\$421,035
<i>Total</i>	\$3,230,167

Part 2: Intergovernmental Revenues

Intergovernmental Revenue-State	\$17,203,602
Local maintenance improvement grants	\$1,678,316
Crime and corrections grants	\$126,457
Other intergovernmental revenue (state)	\$15,398,829
Intergovernmental Revenue-Local	\$6,000
Other intergovernmental revenue (local)	\$6,000
Intergovernmental Revenue-Federal	\$2,543,248
Payment in lieu of taxes	\$90,590
Other intergovernmental revenue	\$24,452,658
<i>Total</i>	<i>\$19,752,850</i>

Part 3: Service Charges and Other Services

Section A Service Charges	\$23,018,098
General Government-Court fees and charges	\$1,721,216
General Government-Planning/development fees	\$70,625
General Government-other	\$77,271
Public safety-Fire protection services	\$15,043,397
Public safety-Jail detention & correction services	\$375,281
Public safety-E-911 fees	\$3,540,237
Special assessments	\$2,190,071
Section B Other Revenues	\$1,685,912
Animal control and shelter fees	\$113,678
Culture and recreation charges	\$1,512,454
Other charges for services	\$160,176
Fines and forfeitures-court fees	\$1,492,543
Forfeitures-confiscations	\$61,516
Public safety-speeding violation fees	\$474,440
Interest revenues	\$1,343,225
Contributions and donations from private sources	\$247,163
Rents and royalties	\$2,314,148
Telephone commissions-jail	\$266,714
Proceeds of capital asset disposition	\$27,877
All additional revenue	\$213,341
Unrealized gain/loss on investments	(\$6,541,362)
<i>Total</i>	<i>\$3,230,167</i>

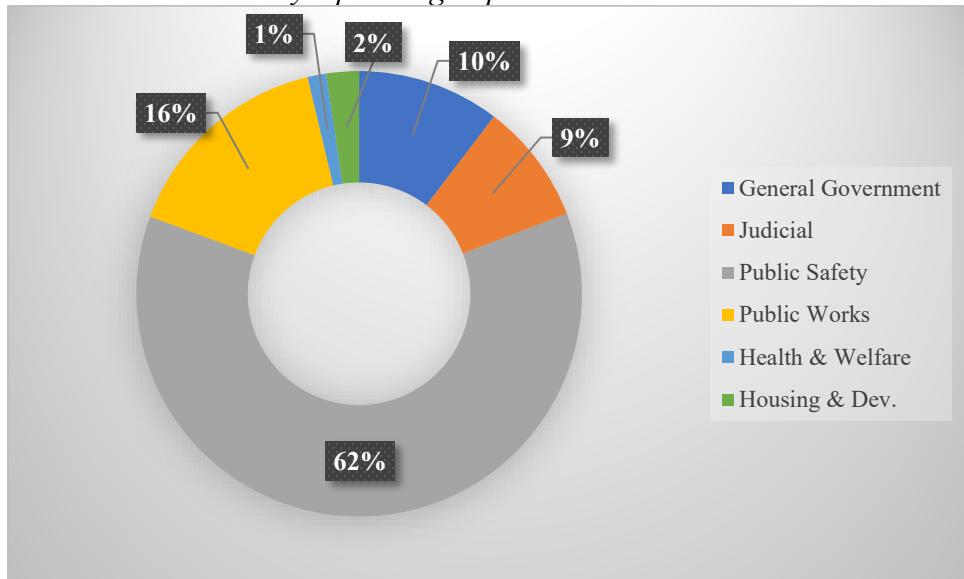
Enterprise Fund Revenues:

Sanitation fees-solid waste recycling fees	\$101,881
Water charges	\$22,938,091
Sewerage charges	\$16,782,406
Storm water utility charges	\$5,898,730
Transit charges	\$24,655
Telecommunications charges	\$1,421,764
Other utility/enterprise fund charges	\$8,528,322
<i>Total</i>	<i>\$55,695,849</i>

Expenditures

After reviewing Columbia County's 2022 Report of Local Government Finance (RLGF), the following expenditures are noted:

2022 Columbia County Operating Expenditure Breakdown



Staffing & Personnel:

Columbia County's 2022 personnel expenditures are presented in the table below. Something to consider is the extent to which staffing needs may change (or increase) in a newly consolidated community with possibly more responsibilities or broader coverage areas.

Personnel Expenditures	Amount
Employee benefits	\$12,589,674
Salaries and wages for current operations	\$63,571,501
Salaries and wages for construction	\$1,605,912
<i>Total:</i>	\$77,767,087

Concluding thoughts:

The overall financial health of Columbia County is strong. The 2022 total operating expenditures was just over \$143 million while total revenues totaled more than \$240 million. Meanwhile, total net capital assets were valued at over \$363 million in 2022.

The consolidation initiative would likely provide the county with additional possibilities to serve their constituents. Such options could include:

1. **Franchise Fees:** Franchise fees in Georgia typically refer to fees paid by companies or utilities for the right to operate within a municipality's or county's jurisdiction. These fees are often associated with utilities like electric, gas, water, cable television, or telecommunications companies that use public rights-of-way or infrastructure to provide their services.

These fees are not specific to Georgia alone but are common across many municipalities and counties throughout the United States. They are regulated and imposed at the local level, allowing the local government (city or county) to charge companies for the use of public property or resources to conduct their business operations.

The specifics of franchise fees in Georgia can vary based on local ordinances and agreements negotiated between the local government and the utility companies. Some key points include:

- a) **Franchise Agreements:** These agreements specify the terms, conditions, and fees that utility companies must pay for using public rights-of-way or other facilities within the municipality or county.
- b) **Revenue Generation:** Franchise fees often generate revenue for the local government, which can be used for various purposes such as infrastructure improvements, public services, or general funding needs.
- c) **Regulations and Compliance:** Utility companies operating within a specific jurisdiction in Georgia must comply with the terms outlined in the franchise agreements, including payment of the stipulated fees and adherence to any other regulatory requirements.
- d) **Local Variations:** The specific fees and regulations can differ from one city or county to another in Georgia, as they are determined by local ordinances and negotiated agreements.

The franchise fees collected by municipalities or counties are generally meant to compensate for the use of public property or resources by these utility companies and are an important source of revenue for local governments.

For the scope of this analysis, we examine franchise fees associated with Georgia Power. As per the effective March 2023 Municipal Franchise Fee Schedule, the current rate for the county franchise fee stands at 1.1839% of usage cost, applied prior to other fees and taxes. This rate is subject to change based on the terms within the franchise agreement between the proposed incorporated county and Georgia Power. Presently, Georgia Power's municipal franchise fee rate is 3.0647% of usage cost.

This signifies that residents in Columbia County would experience a slight increase in their monthly power bills due to incorporation. The average Georgia Power consumer pays \$155.67 monthly for electricity. With the updated franchise fee, this would translate to an additional \$1.91 per month (\$22.92 per year) for the average resident.

However, it's important to note that franchise fees collected are paid by the utility company to the municipality for using public property or resources. These funds can be allocated by the municipality for various purposes such as infrastructure enhancements, public services, or general funding necessities. Thus, the rise in franchise fees could be balanced out by the advantages of incorporation.

Additionally, the newly incorporated municipality could use the franchise fees received to alleviate the tax burden on its residents. It's essential to acknowledge that franchise fees are distributed based on population. As the sixth largest city in Georgia, the incorporated county stands to receive a substantial amount in franchise fees, estimated to be approximately \$8.4 million annually. Though the precise amount is presently unknown due to the formula for redistribution not being readily available, approximations based on comparable cities in Georgia—such as Augusta-Richmond, Columbus-Muscogee, Macon-Bibb, and Savannah—show an average franchise fee per capita of \$56.18. Thus, the \$22.92 increase in the average resident's power bill would be offset by the \$56.18 received in franchise fees.

This expected revenue could help reduce the current millage rate (presently at 4.895) by 0.808 mills to 4.087. The table below approximates the net difference between the reduction in the millage rate and the increase in franchise fees. Overall, any rise in franchise fees could potentially be offset by the benefits brought about by incorporation.

2. **Millage Rate Reduction:** If Columbia County opted to implement or collect franchise fees, this additional revenue could then be used to justify a reduction in local millage rates. Lowering the property tax burden for constituents would be politically popular and financially justified if offset by added franchise fees.
3. **Hotel/Motel Tax (HMT):** According to DCA records, the current HMT for Columbia County is 5% and brought in around \$1.7 million in 2022 HMTs. Increasing this tax to 7-8% could bring in substantially more money to the community, especially given the 79% increase in short-term rentals in 2022. Such a move could generate considerably more revenue without adversely affecting Columbia constituents.
4. **Grants:** Possibilities exist to bring in added funding through grants. The 2022 RLGF showed that the county secured just over \$1.6 million in Local Maintenance Improvement and \$126,000 in Crime and Corrections grants, but several possibilities exist for added grant programs pending successful consolidation.
5. **Code Enforcement and Miscellaneous Items:** Expanded code enforcement is another way to create funds to add to the operating budget each year. This may, or may not, be a politically feasible tool to use for a newly formed governmental entity. Additional tax options not utilized in Columbia County include:
 - a. Alt Apportioned Vehicles (AAVT)
 - b. Local Option Sales Tax-Homestead (HOST)
 - c. Alcoholic Beverage Excise Taxes (mixed drinks, e.g.)
 - d. Financial Institutions Tax
 - e. General Business Licenses
 - f. Non-business licenses and permits
 - g. Penalties and interest on delinquent taxes
 - h. Consumer fireworks excise tax (5%)
 - i. Divorcing parents, child support, and substance abuse treatment fees
 - j. Cemetery and bad check fees

Constituent Impact

Although there are various positive developments that would likely result from a Columbia County consolidation, there are various constituent impacts that warrant consideration. These include:

1. **Address and US postal impacts:** the authors of this report have reached out to various U.S. Post Office officials to ascertain the probability of existing residents keeping their mailing addresses. Based on our current understanding, Columbia County residents should be able to keep their addresses under a new Columbia County governmental structure.
2. **City of Grovetown:** following a discussion with Grovetown's city administrator, Elaine Mathews, concerns were raised regarding to what extent county-wide incorporation would stifle county-wide growth. Also, what happens to Appling and/or Evans' identities vis-à-vis mailing addresses in the wake of a new governmental structure? Financial questions were also raised. How will IGAs work in this new arrangement? How will sales tax be redistributed? Finally, how will franchise fee information be clearly conveyed to constituents?
3. **City of Harlem: after discussions with Harlem's mayor, Roxanne Whittaker, in January 2024, several items were raised.** Specifically, the official questioned whether unincorporated areas could be annexed into Harlem or Grovetown. Representation questions were raised as well. These included: what will be the role of the sheriff; and what will be the organizational structure of the new government? Lastly, questions were raised of how a landlocked Harlem would continue to grow.
4. **Additional Considerations for Harlem and Grovetown: Assuming** the intergovernmental agreements (IGAs) between Columbia County and Harlem and Grovetown remain unchanged, the impact on the communities will be minimal. However, two key considerations are:

- a. **Property Taxes:** As the 2023 CAFR underscores, Columbia County has often reduced millage rates. Pending a successful consolidation, an added millage rate reduction is likely. As county residents subject to the county millage rate, the property tax rate for Harlem and Grovetown residents could potentially be reduced. A detailed explanation of the conditions for this reduction is discussed below.
- b. **Annexation:** The county incorporation would prevent future expansion of Harlem and Grovetown. To this end, Harlem and Grovetown would need to consider additional growth strategies within their current boundaries. According to the Columbia County Geographic Information Systems (GIS) Department, there are currently 1,843.441 acres of undeveloped and buildable land in Harlem and 556.342 acres of developable land in Grovetown.

Conclusion

The report provides a feasibility analysis for the potential City of Columbia. The report focuses on the revenue and expenditures of the potential consolidated city and offers evidence based on currently available data on the fiscal viability of this new city. The report does not address other criteria that are also important to the new city including social, political, and governance issues. Valdosta State University and the Center for South Georgia Regional Impact do not provide any normative judgment on whether the City of Columbia should incorporate; however, we state our findings regarding the financial viability of the new city.

It is important to note the limitations of these types of studies. They cannot predict every possible variable that may occur in the future with a potential impact on the costs of government. Additionally, the study is not intended to be a model budget for a new city. A newly elected city council will try to represent their constituencies and will have priorities that may impact taxing and spending patterns.

Based on our analysis, we find existing revenues of \$248 million exceed likely expenditures for the services identified to be provided, projected at \$191 million, and therefore have concluded that the City of Columbia is likely fiscally feasible.

ATTACHMENT A – DCA Uniform Chart of Accounts

4th Edition

May 2020 (Amended April 2023)

UNIFORM CHART OF ACCOUNTS

FOR LOCAL GOVERNMENTS IN GEORGIA



As required by the Georgia General Assembly (O.C.G.A. §36-81-3(e))

Adopted and approved by:
Georgia Department of Community Affairs
Georgia Department of Audits and Accounts

Prepared in cooperation with:
Association County Commissioners of Georgia (ACCG) and
Georgia Municipal Association (GMA), with assistance from
the Carl Vinson Institute of Government at the University of Georgia

**ATTACHMENT B – 2023 Columbia County
Annual Comprehensive Financial Report**



**ANNUAL COMPREHENSIVE FINANCIAL REPORT
COLUMBIA COUNTY, GEORGIA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

ATTACHMENT D – Municipal Franchise Fees

ELECTRIC SERVICE TARIFF: MUNICIPAL FRANCHISE FEE SCHEDULE: “MFF-9”			
			
PAGE 1 of 1	EFFECTIVE DATE With Bills Rendered for the Billing Month of March, 2023	REVISION Original	PAGE NO. 10.60
APPLICABILITY:			
Pursuant to the Georgia Public Service Commission’s Final Orders in Docket No. 21112-U on January 29, 2007 and Docket No. 25060-U on December 31, 2007 this schedule is part of the total bill calculation under the customer’s applicable tariff.			
MONTHLY RATE:			
The Municipal Franchise Fee (MFF) may be updated annually via filings with the Georgia Public Service Commission. Such filings will be made no later than November of any year in which updates are made, with new rates becoming effective the following January. The effective Municipal Franchise Fees for inside city limits and outside city limits will be collected by applying the following rates to the total revenues of each bill:			
Inside City Limits Municipal Franchise Fee..... 3.0674% times usage revenue			
Outside City Limits Municipal Franchise Fee 1.1839% times usage revenue			
Customers located within the city limits of cities with which Georgia Power does not have a franchise fee agreement will pay the “Outside City Limits Municipal Franchise Fee.”			
GENERAL TERMS & CONDITIONS:			
The adjustment calculated under this tariff is subject to change in such an amount as may be approved and/or amended by the Georgia Public Service Commission.			
Service hereunder is subject to the Rules and Regulations for Electric Service on file with the Georgia Public Service Commission.			

Note: Values represent the annual difference.		Assessed Property Value									
		\$100,000			\$150,000			\$200,000			
		Current	Anticipated	Difference	Current	Anticipated	Difference	Current	Anticipated	Difference	
Georgia Power Average Current Service Amount	\$100	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$14.21	\$36.81	\$22.60	\$14.21	\$36.81	\$22.60	\$14.21	\$36.81	\$22.60
		Net Difference			-\$9.72			-\$25.88			-\$42.04
	\$150	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$21.21	\$55.21	\$33.90	\$21.21	\$55.21	\$33.90	\$21.21	\$55.21	\$33.90
		Net Difference			\$1.58			-\$14.58			-\$30.74
	\$200	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$28.41	\$73.62	\$45.20	\$28.41	\$73.62	\$45.20	\$28.41	\$73.62	\$45.20
		Net Difference			\$12.88			-\$3.88			-\$19.44
	\$250	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$35.52	\$92.02	\$56.50	\$35.52	\$92.02	\$56.50	\$35.52	\$92.02	\$56.50
		Net Difference			\$24.18			\$8.02			-\$8.13
	\$300	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$42.62	\$110.43	\$67.81	\$42.62	\$110.43	\$67.81	\$42.62	\$110.43	\$67.81
		Net Difference			\$35.49			\$19.33			-\$3.17
	\$350	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$49.72	\$112.83	\$79.11	\$49.72	\$112.83	\$79.11	\$49.72	\$112.83	\$79.11
		Net Difference			\$46.79			\$30.63			\$14.47
	\$400	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$56.83	\$147.24	\$90.41	\$56.83	\$147.24	\$90.41	\$56.83	\$147.24	\$90.41
		Net Difference			\$58.09			\$41.93			\$25.77
	\$450	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$63.93	\$165.64	\$101.71	\$63.93	\$165.64	\$101.71	\$63.93	\$165.64	\$101.71
		Net Difference			\$69.39			\$53.23			\$37.07
	\$500	Property Tax	\$195.80	\$163.48	-\$32.32	\$293.70	\$245.22	-\$48.48	\$391.60	\$326.96	-\$64.64
		Franchise Fee	\$71.03	\$184.04	\$113.01	\$71.03	\$184.04	\$113.01	\$71.03	\$184.04	\$113.01
		Net Difference			\$80.69			\$64.53			\$48.37

Georgia Power Average Current Service Amount		Assessed Property Value								
		\$250,000			\$300,000			\$350,000		
		Current	Anticipated	Difference	Current	Anticipated	Difference	Current	Anticipated	Difference
\$100	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$14.21	\$36.81	\$22.60	\$14.21	\$36.81	\$22.60	\$14.21	\$36.81	\$22.60
	Net Difference			-\$58.20			-\$74.36			-\$90.52
\$150	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$21.21	\$55.21	\$33.90	\$21.21	\$55.21	\$33.90	\$21.21	\$55.21	\$33.90
	Net Difference			-\$46.90			-\$63.06			-\$79.22
\$200	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$28.41	\$73.62	\$45.20	\$28.41	\$73.62	\$45.20	\$28.41	\$73.62	\$45.20
	Net Difference			-\$35.60			-\$51.76			-\$67.92
\$250	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$35.52	\$92.02	\$56.50	\$35.52	\$92.02	\$56.50	\$35.52	\$92.02	\$56.50
	Net Difference			-\$24.29			-\$40.46			-\$56.62
\$300	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$42.62	\$110.43	\$67.81	\$42.62	\$110.43	\$67.81	\$42.62	\$110.43	\$67.81
	Net Difference			-\$12.99			-\$29.15			-\$45.31
\$350	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$49.72	\$112.83	\$79.11	\$49.72	\$112.83	\$79.11	\$49.72	\$112.83	\$79.11
	Net Difference			-\$1.69			-\$17.85			-\$34.01
\$400	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$56.83	\$147.24	\$90.41	\$56.83	\$147.24	\$90.41	\$56.83	\$147.24	\$90.41
	Net Difference			\$9.61			-\$6.55			-\$22.71
\$450	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$63.93	\$165.64	\$101.71	\$63.93	\$165.64	\$101.71	\$63.93	\$165.64	\$101.71
	Net Difference			\$20.91			\$4.75			-\$11.41
\$500	Property Tax	\$489.50	\$408.70	-\$80.80	\$587.40	\$490.44	-\$96.96	\$685.30	\$572.18	-\$113.12
	Franchise Fee	\$71.03	\$184.04	\$113.01	\$71.03	\$184.04	\$113.01	\$71.03	\$184.04	\$113.01
	Net Difference			\$32.21			\$16.05			-\$0.11

ATTACHMENT G – Hotel Motel Excise Tax (OCGA §48-13-51 (a) 5.1

(5.1) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a coliseum and exhibit hall authority has been created by local Act of the General Assembly for a county and one or more municipalities therein, and which local coliseum and exhibit hall authority is in existence on or before January 1, 1991, and which local coliseum and exhibit hall authority has not constructed or operated any facility before January 1, 1991, may levy a tax under this Code section at a rate of 8 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph) an amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 8 percent for the purpose of:

- (A) Promoting tourism, conventions, and trade shows;
- (B) Funding, supporting, acquiring, constructing, renovating, improving, and equipping buildings, structures, and facilities, including, but not limited to, a coliseum, exhibit hall, conference center, performing arts center, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining, and promoting such facilities owned, operated, or leased by or to the local coliseum and exhibit hall authority or a downtown development authority; or
- (C) For some combination of such purposes; provided, however, that at least 50 percent of the total taxes collected at the rate of 8 percent shall be expended for the purposes specified in subparagraph (B) of this paragraph. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, a local coliseum and exhibit hall authority, a downtown development authority, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities. The aggregate amount of all excise taxes imposed under this paragraph and all sales and use taxes, and other taxes imposed by a county or municipality, or both, shall not exceed 13 percent; provided, however, that any sales tax for educational purposes

which is imposed pursuant to Article VIII, Section VI, Paragraph IV of the Constitution shall not be included in calculating such limitation. Any tax levied pursuant to this paragraph shall terminate not later than December 31, 2053, provided that during any period during which there remains outstanding any obligation issued to fund a facility as contemplated by this paragraph, secured in whole or in part by a pledge of a tax authorized under this Code section, the powers of the counties and municipalities to impose and distribute the tax imposed by this paragraph shall not be diminished or impaired by the state and no county or municipality levying the tax imposed by this paragraph shall cease to levy the tax in any manner that will impair the interests and rights of the holder of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by a local coliseum and exhibit hall authority or a downtown development authority, shall constitute a contract with the holder of such obligation.

Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph, the term "fund" or "funding" shall include the cost and expense of all things deemed necessary by a local coliseum and exhibit hall authority or a downtown development authority for the construction and operation of a facility or facilities, including, but not limited to, the study, operation, marketing, acquisition, construction, financing, including the payment of principal and interest on any obligation of the local coliseum and exhibit hall authority or the downtown development authority and any obligation of the local coliseum and exhibit hall authority or the downtown development authority to refund any prior obligation of the local coliseum and exhibit hall authority or the downtown development authority, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities and the repayment of any obligation incurred by an authority in connection therewith; "obligation" shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; "facility" or "facilities" means any of the buildings, structures, and facilities described in subparagraph (B) of this paragraph and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of such facility used for any purpose or purposes specified in subparagraph (B) of this paragraph by a local coliseum and exhibit hall authority or a downtown development authority; and "downtown development authority" means a downtown development authority created by local

ATTACHMENT H - DCA Hotel Motel Tax Report

 Community Affairs						
Government	Tax Rate	Paragraph	FY2020	FY2021	FY2022	FY2023
Claxton City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$13,014	\$17,414	\$19,506	Not Available
Clay County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$19,470	\$35,873	\$12,122	Not Available
Clayton City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$119,586	\$156,005	\$213,602	\$200,442
Clayton County	0.08	O.C.G.A. § 48-13-51 (b)	\$1,520,206	\$1,655,566	\$2,365,458	\$2,210,719
Cleveland City	0.08	O.C.G.A. § 48-13-51 (b)	\$25,818	\$26,571	\$32,750	Not Available
Cobb County	0.08	O.C.G.A. § 48-13-51 (a) 5.1	\$10,884,430	\$12,243,051	\$19,305,793	Not Available
Cochran City	0.06	O.C.G.A. § 48-13-51 (b)	\$18,915	\$19,535	\$21,991	Not Available
College Park City	0.08	O.C.G.A. § 48-13-51 (b)	\$8,480,423	\$6,224,871	\$10,689,136	Not Available
Colquitt City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$11,236	\$7,100	\$5,944	\$6,792
Columbia County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$792,439	\$967,038	\$1,726,427	\$2,123,211
Columbus/Muscogee Cons. Govt.	0.08	O.C.G.A. § 48-13-51 (b)	\$4,296,028	\$3,833,248	\$6,020,735	\$7,053,148
Conyers City	0.08	O.C.G.A. § 48-13-51 (a) 3.8	\$1,074,890	\$1,166,525	\$1,443,655	\$1,456,435
Cook County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$154,810	\$204,775	\$229,197	Not Available
Cordele City	0.06	O.C.G.A. § 48-13-51 (b)	\$635,285	\$622,070	\$759,359	Not Available
Cornelia City	0.08	O.C.G.A. § 48-13-51 (b)	\$261,885	\$343,579	\$0	Not Available
Covington City	0.08	O.C.G.A. § 48-13-51 (b)	\$869,294	\$968,635	\$1,432,433	\$1,626,389
Coweta County	0.08	O.C.G.A. § 48-13-51 (b)	\$518,967	\$790,896	\$1,088,216	Not Available
Crisp County	0.05	O.C.G.A. § 48-13-51 (a) 3	\$37,424	\$45,966	\$81,531	\$0
Cumming City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$14,949	\$18,295	\$19,455	Not Available
Cusseta-Chattahoochee CG	0.08	O.C.G.A. § 48-13-51 (b)	\$305,990	\$323,367	Not Available	Not Available
Cuthbert City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$5,128	\$4,709	\$8,941	\$4,559
Dade County	0.08	O.C.G.A. § 48-13-51 (b)	\$0	\$0	\$349,285	Not Available
Dahlonega City	0.08	O.C.G.A. § 48-13-51 (b)	\$351,774	\$537,292	\$706,716	Not Available
Dallas City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$17,412	\$15,942	\$11,897	\$0
Dalton City	0.07	O.C.G.A. § 48-13-51 (b)	\$1,091,182	\$1,562,218	\$1,833,769	Not Available
Darien City	0.05	O.C.G.A. § 48-13-51 (a) 3	\$11,146	\$15,433	\$53,374	\$49,336
Dawson City	0.05	O.C.G.A. § 48-13-51 (a) 3	Not Available	Not Available	Not Available	Not Available

Hotel-Motel Excise Tax Report
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Hotel/Motel Excise Tax Rates and Revenue Report

Jurisdiction tax Rate and Authorization Paragraph reflects current ordinance on file with DCA

“Not Available” indicates that the report has not been filed, or there as no tax in place
in that fiscal year.

Updated: December 13, 2023