

Funding Economic Development outside of SPLOST

Counties are authorized by law to dedicate up to one mill of property taxes to fund a development authority for the purposes of developing trade, commerce, and industry. (see below *O.C.G.A. § 48-5-220*)

Using the 2017 millage value, a dedicated mill would yield \$662,713 that could be used to fund economic development in the county. A half-mill would yield \$331,356. The use of this law allows for stable funding of the authority. It would be an additional tax on taxable parcels, but in time, could actually be an overall reduction to taxable "roof tops" as the commercial/industrial and sales tax bases grow.

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*O.C.G.A. § 48-5-220*

GEORGIA CODE  
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\*\*\* Current through the 2017 Regular Session of the General Assembly. \*\*\*

TITLE 48. REVENUE AND TAXATION  
CHAPTER 5. AD VALOREM TAXATION OF PROPERTY  
ARTICLE 4. COUNTY TAXATION

O.C.G.A. § 48-5-220 (2017)

§ 48-5-220. Purposes of county taxes

County taxes may be levied and collected for the following public purposes:

- (1) To pay the expenses of administration of the county government;
- (2) To pay the principal and interest of any debt of the county and to provide a sinking fund for the payment of the principal and interest;
- (3) For educational purposes upon property located outside of independent school systems, as provided in Article VIII of the Constitution of this state;
- (4) To build and repair public buildings and bridges;
- (5) To pay the expenses of courts and the maintenance and support of inmates, to pay sheriffs and coroners, and to pay for litigation;
- (6) To build and maintain a system of county roads;
- (7) For public health purposes in the county and for the collection and preservation of records of vital statistics;

(8) To pay county police;

(9) To support indigent individuals;

(10) To pay county agricultural and home demonstration agents;

(11) (A) To provide for payment of old age assistance to aged individuals in need and for the payment of assistance to needy blind, assistance to dependent children, and other welfare benefits.

(B) No individual shall be entitled to assistance as provided in this paragraph who does not qualify for assistance in every respect as provided by law prescribing the qualifications for beneficiaries.

(C) No indebtedness or liability against the county shall ever be created for the purpose stated in this paragraph when the indebtedness or liability is in excess of amounts reasonably expected to be raised by county taxes levied as provided by law;

(12) To provide for fire protection of forest lands and for the conservation of natural resources;

(13) To provide hospitalization and medical or other care for the indigent sick people of the county;

(14) To acquire, improve, and maintain airports, public parks, and public libraries;

(15) To provide for workers' compensation and retirement or pension funds for officers and employees;

(16) To provide reasonable reserves for public improvements as may be fixed by law;

(17) To pay pensions and other benefits and costs under a teacher retirement system or systems;

(18) For school lunch purposes, upon property located outside of independent school systems as provided in Article VIII of the Constitution of this state, to provide for payment of costs and expenses incurred in the: purchase, replacement, and maintenance of school lunchroom equipment; purchase of school lunchroom supplies; transportation, storage, and preparation of foods; and all other costs and expenses incurred in the operation of school lunch programs;

(19) To provide for ambulance services within the county;

(20) To provide for financial assistance to county or joint county and municipal development authorities for the purpose of developing trade, commerce, industry, and employment opportunities. No tax for this purpose shall exceed one mill per dollar upon the assessed value of the taxable property in the county levying the tax; provided, however, that the authority to levy and collect a tax for the purpose described in this paragraph shall not be deemed to be an exclusive authorization and shall not prevent any county from exercising any power granted to it pursuant to any constitutional amendment, whether general or special, to levy any ad valorem tax for the purpose of providing financial assistance to any county or joint county and municipal development authority. The

exceptions to the one mill per dollar tax limitation contained in the proviso of the preceding sentence shall not be construed so as to affect any action pending in court on February 20, 1984;

(21) To provide for public health and sanitation including, but not limited to, water pollution control projects, sewage treatment facilities, storm and sanitary sewer facilities, and water supply facilities; and

(22) To provide for financial assistance to county children and youth commissions providing children and youth services, including but not limited to, the study of the needs, issues, and problems relating to children and youth; the gathering of data, identification of problem areas, and planning and implementation of programs for dealing with problems of children and youth; and the dissemination of information relating to issues of children and youth.