

**MEMORANDUM**

**To:** Mayor and City Council

**From:** Chris Pike, Finance Director

**Date:** November 13, 2017

**Subject:** **Resolution to adopt the 2018 Georgia General Assembly Legislative Priorities**

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**ITEM DESCRIPTION**

Adoption of a resolution establishing the 2018 Georgia General Assembly Legislative Priorities

**BACKGROUND**

As the City does each year, staff has compiled the following draft list of legislative priorities for 2017.

1. Enhance and Improve K-12 Educational Opportunities

During 2014, the City suggested our legislators begin to explore potential legislative solutions to enhance and improve K-12 educational opportunities in Dunwoody. As the Council discussed, one such solution may be working towards a constitutional amendment that would allow for the creation of a separate school district. Several preliminary meetings and hearings took place to evaluate the current environment and to start exploring solutions that would provide the best alternatives for K-12 education. For 2018, staff recommends a continued effort towards that same goal.

2. E911 Revenues & Statewide E911 Authority

Last year, the state established a statewide authority to collect and distribute E911 revenue to cities and counties. The state rationalized this idea as a means to ensure that all E911 dollars were collected by the hundreds of phone providers serving the state. With such an authority, administrative bureaucracy and costs are clearly a concern. The City would not want the costs to outweigh the benefit, and should watch any 2018 legislation that follows up on the 2017 law that now needs a funding mechanism. Staff has reached out to the head of this new authority to see if any pending legislation is being drafted.

Also, over the past decades, we've seen many technological advances in the E911 industry. With these improvements, costs have increased as well. However, the E911 fee has been capped at \$1.50 per month per line for over 30 years. State law already caps the fee to no more than actual costs, but now that \$1.50 fails to cover the costs for most jurisdictions including Dunwoody. The City would look for existing bills or opportunities to

increase the fee to align it with inflation over the past years and/or index it to subsequent years' inflationary indexes.

### 3. "Small Cells" and Similar Pole Mounted Equipment

Cell phone companies are continuing strong (and expensive) efforts to reduce the City's ability to zone and otherwise regulate access to our rights-of-way, traffic poles, and other means to increase their capacity. Working with GMA and ACCG on this statewide issue, staff recommends a close watch on any bills that address this topic to ensure our best interests are heard.

### 4. Property Tax Policies and Updates

At the June GMA convention, a directive was given to set up an ad hoc committee to explore GMA's policy on a variety of property tax issues from appraisal to collections. Much discussion surrounded the issues that arose from the Fulton County appraisal problems that were headlined this spring. Discussion also included compensation to Tax Commissioners for collecting city taxes. The complete report of that committee follows this memo. Also discussed but absent the report was the inclusion of non-taxes on the property tax bill; an issue Dunwoody has addressed repeatedly over the years and will undoubtedly address again in 2018.

Staff recommends monitoring what comes of not only this memo but what other cities intend to push above and beyond what's included in the report. This particularly includes any Fulton cities that may want a statewide bill changed to address an issue unique to their situation. Such agendas may be counterproductive to our needs. Also, the area surrounding the confusing language of the 1999 Taxpayer Bill of Rights that leads to a misunderstanding as to what a millage rate increase is should be address. Staff does not recommend changing any components of the rollback calculation, millage rate public hearings, or any process of the millage rate adoption process. Our goal will be to merely change the wording of the tax notice to provide clarity to the taxpayers. As indicated in the report, HB302 planted a seed for this last year. We would like to see more effort on this in 2018.

### 5. Update to SAVE verification process

Each year, the biggest complaint my department receives is from businesses who object to the bureaucratic process of complying with the Georgia Security and Immigration Compliance Act (GSICA). The GSICA was intended to enact a "comprehensive regulation of persons in this state who are not lawfully present in the United States." It requires the city to verify (and pay for the verification) of businesses operating in the City. In 2012, the Attorney General issued a report that listed Occupation Tax certificates as a "public benefit" requiring SAVE verification. The law is silent now and cities must choose to follow the AG's report or not at their own peril. Staff believes the AG's office issued their report with the misunderstanding that Georgia's Occupation Tax law was similar to Tennessee; the state in which our GSICA law mirrored. In Tennessee, governments issue licenses actually granting permission to establish a business. In Georgia, our Occupation Tax law collects a tax on businesses already allowed to operate through zoning laws. The tax Dunwoody collects at year's end is no different than an income tax, and the income tax is

not subject to the SAVE requirements. Staff recommends exploring with key legislative members who understand this distinction and can work to update the law's language to specifically exclude Occupation Tax as a public benefit.

#### 7. Government Transparency and Campaign Finance Commission regulation

Last year, a proposed rule (not legislation) was announced that shifted burden to cities and specifically city clerks to include rules and regulations related to a new report for local filing contrary to OCGA 25-5-6 that precluded such additional reporting requirements. Staff should be watchful for similar regulations in 2018 and work with the appropriate agency or legislative body to prevent any additional burden.

#### 6. Monitoring Items

As a City, we have faced numerous attempts at legislation that would have negative consequences to the citizens of Dunwoody. Examples include discussions to change the HOST calculation to provide less to the cities in DeKalb, requiring Dunwoody to pay for DeKalb government employees' retirement, and alter the billing requirements for the tax and special assessment statements issued by the tax commissioner for the City. Staff anticipates the 2018 session to contain similar bills requiring our attention and recommends a conscious effort to evaluate and continue to oppose legislation that would limit our effectiveness as an organization and/or negatively impact the citizens of Dunwoody.

#### **RECOMMENDED ACTION**

Staff respectfully requests Council approve the resolution to adopt our 2018 legislative priorities for the General Assembly session

**A RESOLUTION ESTABLISHING THE 2018 STATE LEGISLATIVE PRIORITIES OF THE CITY OF DUNWOODY FOR CONSIDERATION BY THE GEORGIA STATE LEGISLATURE DURING THE 2018 REGULAR SESSION**

- WHEREAS,** the 2018 Georgia General Assembly Legislative Session begins on January 8, 2018 to consider important legislative matters of the state; and
- WHEREAS,** the City of Dunwoody is concerned with legislative matters at the state level which have an impact on the governmental operations of the City of Dunwoody; and
- WHEREAS,** it is appropriate for the City of Dunwoody to adopt legislative priorities to present to its representatives in the General Assembly; and
- WHEREAS,** the City of Dunwoody has identified a number of important legislative items that may be considered by the state legislature in the upcoming year; and
- WHEREAS,** the City of Dunwoody supports opportunities to Enhance and Improve K-12 Educational Opportunities by working towards a constitutional amendment that would allow for the creation of a separate school district or other equally effective alternatives; and
- WHEREAS,** the City of Dunwoody supports clarification to the Georgia Security and Immigration Compliance Act to exclude occupation taxes as a "public benefit"; and
- WHEREAS,** the City of Dunwoody positions itself on certain e911 issues including its support for parity of e911 user fees across all line types including but not limited to prepaid wireless, its support to increase such e911 user fees to a level sufficient to cover the increased costs of operations from when the rate was first established several decades ago, and its opposition of policies contrary to these positions; and
- WHEREAS,** the City of Dunwoody supports clarity in advertising for the benefits of taxpayers with an amendment Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding ad valorem taxation of property, so as to change certain incendiary language currently required; and

**WHEREAS,** the City of Dunwoody opposes any legislation that would attempt to specifically tax citizens within any DeKalb city formed on or after December 1, 2008 or otherwise collect revenues in order to recoup an unfunded pension liability that either actually existed or was actuarially determined to exist at the time such city incorporated when such liability is attributed to services no longer provided by DeKalb County due to the incorporation; and

**WHEREAS,** the City of Dunwoody opposes any legislation that would add additional financial burden on its citizens by requiring the DeKalb County Tax Commissioner to issue a separate bill for, or otherwise segregate, any taxes and fees currently allowed to be included with its annual property tax assessments; and

**WHEREAS,** the City of Dunwoody opposes any legislation that reduce the City’s ability to zone and otherwise regulate access to our rights-of-way, traffic poles, and other property; and

**WHEREAS,** the City of Dunwoody opposes any legislation or regulations that create an undue burden on cities and specifically city clerks for certain municipal officials disclosure reporting; and

**WHEREAS,** adoption of legislative priorities will empower City officials, staff, and representatives to advocate on the City’s behalf, before and to members of the state legislature on such values and goals which are most feasible, urgent and/or of the highest importance.

**NOW THEREFORE BE IT RESOLVED AND EFFECTIVE** by the Mayor and Council of the City of Dunwoody while in regular session on December 13<sup>th</sup> at 6:00 pm, that the legislative priorities of the 2018 Georgia General Assembly are hereby adopted.

Approved:

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Denis L. Shortal, Mayor

Attest:

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Sharon Lowery, City Clerk

(SEAL)