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| SS8CG6 Analyze the role of local governments in the state of Georgia. |
| 1. Explain the origins and purposes of city, county, and special-purpose governments in Georgia. |

**City Government**. There are over 500 cities and towns in Georgia. Unlike other states, Georgia makes no legal distinction between a city, town, or village. This is because cities and towns are approved and incorporated by the General Assembly.

A city or town (**municipality)** is established by a **Municipal Charter,** a written document that sets up its governmental structure including the type of government, boundaries, and powers it will have. Some of the services a city may provide include police and fire protection, schools, taxes, and streets and water service.

**County Government**. Counties were created by a rural society that expected government to keep the records straight and to provide swift justice. To help counties administer state programs and conduct state courts, the state constitution originally created four elected county officers: the sheriff, the tax commissioner, the clerk of the superior court, and the judge of the probate court.

Due to the historically rural economy of Georgia resulting in few major cities, the county-based governmentsystem of Georgia has been a mainstay in the state. As such, Georgia has the second most counties in the United States (Texas is first). Georgia’s first eight counties were created in 1777 during the American Revolution. The 1983 Georgia Constitution set a limit for the amount of counties Georgia can have. Due to this cap, Georgia has a total of 159 counties in what is the 21st largest state in terms of land area. However, according to the *New Georgia Encyclopedia,* the most important benefit of having a large number of counties is that Georgia’s citizens have more representation in the state’s General Assembly. This is due to the fact that each county has at least one representative. One of the more colorful stories about why Georgia has so many counties is that the state set a limit on county size by declaring that any farmer living in the county should be able to ride by horse or mule to the county seat, conduct business, and ride back all within a day.

Today, Georgia’s counties serve several functions including providing courts of law, holding elections, building and repairing county roads, and administering welfare programs. Due to changes in the 1983 Georgia Constitution, counties can also provide services such as police and fire protection, libraries, and public transportation.

There are several positions that may be part of a county’s governmental organization. According to the *New Georgia Encyclopedia* these include:

* **The Sheriff** - enforces the law, maintains the peace, jailer.
* **The Tax Commissioner** - receives tax returns, maintains tax records, pays taxes
* **The Clerk of the Superior Court** - primary record keeper for the county
* **The Judge of the Probate Court** - oversees property deeds, marriage licenses, wills, and supervises elections.
* **The County Commissioner/Board of Commissioners** - power to adopt ordinances, daily operation of government.

Through the years, cities and counties have had to decide on who provides services to avoid duplication of services. Some city and county governments have merged to consolidate and streamline services. Examples of consolidated city/county include Augusta - Richmond County, Athens - Clarke County, and Macon - Bibb County.

**Special purpose districts** are government entities created to serve a specific function for the state or community. The purpose of a special purpose district is to benefit the well-being of the people. Each of these districts is usually headed by a governing board of non-elected officials. Some examples of special purpose districts include the Metropolitan Atlanta Rapid Transit Authority (MARTA), The Georgia Ports Authority, local school systems, local housing authorities and the Hartsfield-Jackson International Airport.

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| SS8CG6 Analyze the role of local governments in the state of Georgia. |
| 1. Describe how local government is funded and how spending decisions are made. |

Local governments generate revenue for programs through tax and non-tax programs. In the chart below, the types of tax and non-tax revenue sources are identified:

**How Local Governments are Funded**

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| **Kind of Revenue** | **Type of Revenue** | **Definition** | **Information** |
| Taxes | **Ad Valorem Tax**  means “according to value” | * A tax based on the value of a transaction or of property; usually paid at the time of transaction | * Real property - land, buildings * Personal property - cars, boats * Inventoried goods of a business * Intangible goods - real estate notes * Exemptions - public property, places of worship, household furniture, personal clothing |
| **Sales and Use Tax** | * A tax placed on the purchase, sale, rental, storage, use or consumption of tangible property | * Local Option Sales Tax (LOST) - used to reduce millage rate * Special Purpose Local Option Sales Tax (SPLOST) - a tax on identified projects; referendum establishes purpose of tax, length of time the tax is in place, and amount of revenue desired * sales tax for educational purposes (STEP) - a one percent sales tax levied by boards of education for educational use only |
| **Franchise Tax** | * a tax placed on public utilities | * tax on electric, gas, telephone, cable television and other public utilities * franchise fees are negotiated between the local government and the franchisee |
| **Excise Tax** | * a tax paid when purchases are made on a specific good, such as gasoline | * taxes on alcoholic beverages, insurance premiums, hotel-motel rooms, and rental cars |
| **Regulatory Fees** | * mandatory fees that are required for a business or a professional to operate within a county | * Business and professional fees |
| Non-Tax Revenue | **Revenues generated from non-tax sources** | * Non-tax sources can generate funds for municipalities and counties to operate. | * Federal grants * Fines, court fees and costs * Interest earned on idle funds * Service fees on water, sewage, and solid-waste collection * 911 user fees * Building permit fees |

Spending decisions are based on the financial needs of the municipalities and counties. Spending decisions are impacted on availability of funds, as in Federal grants, and whether referendums are voted for by citizens. Economic influences, such as inflation, economic downturns, interest rates and competition among local governments, all can impact how revenue is generated and applied. Social and demographic change, population age and personal income shifts, can determine the use of revenue.