## Special Council on Tax Reform and Fairness for Georgians Blue Ridge Fact Finding Meeting October 21, 2010 Joe Webb

I have four questions:

1: Too Many Taxing Authorities The citizens get NO economy of scale for so many taxing authorities. TOO MANY and TOO SMALL !!! That is the state of TAXING of Georgia. What is the Commission doing to reduce the total number of taxing authorities in Georgia? Background: Regional County / City Consolidation are established practices in Georgia Regional Libraries are multi-county governing systems. Water Authorities have been mandated by the State to consolidate. Watershed Management is Multi-county / City United States Congressional Districts are a consolidation of Counties. ETC. Regional Consolidations must be products of cost / benefit analysis to make sure that the tax payers are the beneficiaries not a move to garner political power to individuals. Have the consolidations of Athens, Augusta, and Columbus with their respective counties lowered local taxes? Have they delivered services at a lower per capita cost? Georgia has 159 Counties and may add another in Milton (5th largest) Most counties have multiple cities. It seems that consolidation of small counties would cut the cost of duplicated government. I believe that 13 states are considering legislation to consolidate local governments. Recommendations: 1. Consolidate County and City Governments. Mandate for all counties under 75,000 people. Follow the the Columbus, Athens, and Augusta Models. This was also implemented by Jacksonville and Duval county in Florida in the late 60s with great benefit to the citizens. 2. Consolidate small counties with under 20.000 people. 3. Encourage consolidation of medium size counties by incenting counties over 50,000 in population. We need LESS government. We need to eliminate government taxing authorities to lower per capita service costs to the citizen taxpayer.

Subject 2: TAX POLICY No Tax policy can replace fiscal responsibility, and accountability. Fiscal Responsibility says reduce expenses state wide, county by county. The State MUST enable counties by local ordinance to OPT OUT of state mandated expenses that are not State Funded. Eg: Guarding the whole court house versus just the court rooms as was the pre-2009 protection level.

Subject 3: 1 Sales Tax, Regional Districts for Transportation This Ballot issue is too narrowly defined. Roads are not the only infrastructure needing District and Tax Funding. Natural Gas lines, High Speed and High Quality Communication Services are two industrial and job development tools we lack. We need more flexibility to regionally fund more than just roads.

Subject 4: Rural Development: What tax incentives from the state exist or can be created to advantage rural counties in business development? Remote job sites for digital, virtual businesses, and entrepreneurs are needed.