



## *Agenda*

City Council Work Session

January 7<sup>th</sup>, 2025

6:30pm

Baldwin Courtroom, 155 Willingham Avenue, Baldwin, GA 30511

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### *Call Meeting to Order*

### *Public Hearing*

Aguilar Zoning Change Ordinance [#2024-12156Z](#)

### *Old Business*

### *New Business*

1. Habersham County Jail Agreement
2. GIRMA Georgia First Responder PTSD Program Resolution [#2025-01158R](#)
3. Fire Department Training Facility Agreements
4. House Bill 581 - Statewide Floating Homestead Exemption

### *Announcements*

- a. Due to unforeseen delays, 2024 property tax information was released later than typically expected, and the bills have now been sent via postal mail. As it is the City's practice to extend the due date in the event of billing delays, the new due date for 2024 property taxes is February 28<sup>th</sup>, 2025. For any questions, please call City Hall or email [cityclerk@cityofbaldwin.org](mailto:cityclerk@cityofbaldwin.org).
- b. City Offices will be closed Monday, January 20<sup>th</sup> in observance of Martin Luther King, Jr. Day.

### *Adjournment*

*\*\*The City of Baldwin will provide reasonable accommodations whenever needed for those participating in a City Council meeting. Please notify the City Clerk as early as possible prior to a meeting to ensure such accommodations can be made in a smooth and timely fashion.*



FIRST READING December 9<sup>th</sup>, 2024

PUBLISHED December 20<sup>th</sup>, 2024

ZONING HEARING January 7<sup>th</sup>, 2025

PASSED \_\_\_\_\_

**AN ORDINANCE NO. 2024-12156Z**

**AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF BALDWIN, GEORGIA, BY ZONING ALL THOSE TRACTS OR PARCEL OF LAND OWNED BY PEDRO AGUILAR TREJO AND BEING .71 ACRES, MORE OR LESS, BEING TAX MAP PARCEL 091D 013 AND LYING AND BEING IN LAND LOT 185 OF THE 10<sup>TH</sup> LAND DISTRICT OF HABERSHAM COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED ON A DEED OR PLAT WHICH IS ATTACHED HERETO AND, WHICH IS INCORPORATED BY REFERENCE INTO THIS ORDINANCE, FROM NEIGHBORHOOD COMMERCIAL DISTRICT (NC) TO RESIDENTIAL SINGLE FAMILY DISTRICT (R2), WITHOUT CONDITIONS; REPEALING CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

**BE IT ORDAINED** by the City Council of Baldwin, Georgia as follows:

**Section 1. ZONING IMPOSED WITH CONDITIONS.**

That from and after the passage of this ordinance the following described lands shall be zoned and so designated on the zoning map of the City of Baldwin as Residential Single Family District (R2) being approximately .71 acres and with the following conditions:

Conditions:

- a. none.

Legal Description:

All that tract or parcel of land being approximately .71 acres, being Tax Map Parcel 091D 013 and lying and being in Land Lot 185 of the 10<sup>th</sup> Land District of Habersham County, Georgia and more particularly described on a deed or plat, and which is attached hereto, and

incorporated by reference hereof, into this legal description.

**Section 2. REPEAL OF CONFLICTING ORDINANCES.**

All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict.

**Section 3. SEVERABILITY OF PARAGRAPHS.**

If any portion of this ordinance shall be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

**Section 4. AMENDMENT TO THE ZONING MAP.**

This ordinance is enacted as an amendment to the zoning map of the City of Baldwin.

**Section 5. EFFECTIVE DATE.**

The effective date of the zoning classification imposed by this ordinance shall be on the date the ordinance is approved by the City of Baldwin, by and through its City Council.

**SO ORDAINED** this 13<sup>th</sup> day of January 2025.

**BALDWIN CITY COUNCIL**

By: \_\_\_\_\_  
Mayor Stephanie Almagno

\_\_\_\_\_  
Council Member Erik Keith

\_\_\_\_\_  
Council Member Nancy Lehman

\_\_\_\_\_  
Council Member Kerri Davis

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Council Member Maarten Venter

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Council Member Alice Venter

Attest:

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Erin Gathercoal  
City Clerk

DRAFT



12/2/2024  
Date Received

# Application for Variance or Zoning Change

Application Creation Date ~~12/11/24~~ 11/25/24  
Published Date 12/20/2024

First Reading Date 12/9/2024  
Second Reading Date 1/13/2025

### Applicant Information

Name	Pedro Aguilar T.
Address	112 Shore St
City/State/Zip	Baldwin Ga 30511
Phone	706-949-8645
Fax	
Email	Pedro.aguilar125@gmail.com

### Property Owner Information

Name	Pedro Aguilar Trujillo
Address	112 Shore St
City/State/Zip	Baldwin Ga 30511
Phone	706-949-8645
Fax	
Email	Pedro.aguilar125@gmail.com

### Status of Applicant

<input checked="" type="checkbox"/>	Current Property Owner
<input type="checkbox"/>	Option to Purchase
<input type="checkbox"/>	Area Resident
<input type="checkbox"/>	Other (Explain)

### Variance Request(s)

Describe Type Variance(s) Requested	Change zoning from Neighborhood Commercial
Vary From	Neighborhood Commercial (NC)
Vary To	Residential Single Family District (R-2)

### Zoning Information

Current Zoning Classification(s)	Neighborhood Commercial
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### Parcel Information

Tax Parcel Number(s)	0915013	Acreage	0.71
Location (Street Address)	112 SHORE STREET		
Existing Structure(s)	Residential home (built ~ 1978)		
Description of Proposed Use	Residential		

### Fee Information

Variance Fee	If work not in progress	\$
	If work in progress	\$
Amount Due	Include all fees required	\$0.00

### Supporting Documents Required

<input type="checkbox"/>	Concept Plan - Prepared by a Professional Engineer, Registered Land Surveyor, Architect, or Landscape Architect. One full scale (folded to 8.5 x 11 size) and One- 8.5 x 11 size
<input checked="" type="checkbox"/>	Plat One full scale and One reduced to 8.5 x 11 size
<input checked="" type="checkbox"/>	Statement of Hardship
<input type="checkbox"/>	Architectural Rendering One full scale (folded to 8.5 x 11 size) and One- 8.5 x 11 size
<input type="checkbox"/>	Other Explain

### Method of Payment

<input type="checkbox"/>	Paid by Check	Check No.	
<input type="checkbox"/>	Paid Cash	Receipt No.	

**Applicant's Certification:** I hereby certify the above information, and all attached information, is true and correct; and that I have read, understand, and have received a copy of the Public Notice Requirements.

Signature of Applicant Pedro Aguilar T.

Date 11-25-24

Application Taken By [Signature]

Date 12/2/2024

Application **WITHDRAWAL** Notification: I/we hereby withdraw the above application.

Signature of Applicant \_\_\_\_\_

Date \_\_\_\_\_

**PROPERTY OWNER AUTHORIZATION**

**Instructions:** Each property owner must complete and sign a Property Owner Authorization page and provide the information requested under the **Owner Information Certification** section. In the event there is more than one property owner, a separate **Property Owner Authorization** page must be completed by each property owner.

**OWNER INFORMATION CERTIFICATION**

*I swear that I am the owner of the property which is the subject matter of this application, as shown in the records of Habersham or Banks County, Georgia:*

Name of Owner	Pedro Aguilar Trejo
Owner's Address	112 Shore St #
City / State / Zip Code	Baldwin Ga 30511
Owner's Phone Number	706-949-8645
Owner's Cell Phone Number	
Print Owner's Name	Pedro.aguilar1252@gmail.com

As the owner of the subject property I hereby authorize the person named below to act on my behalf as Applicant in the pursuit of this Variance request to be heard by the City of Baldwin Planning and Zoning Board during public hearing.

**NOTARY PUBLIC CERTIFICATION**

**Instructions:** All Property Owner Authorization sheets must be complete, signed and duly notarized.

**NOTARY PUBLIC CERTIFICATION**

Personally appeared before me the following

Pedro Aguilar T.  
Signature of Owner

who swears that the information contained in this authorization is true and correct to the best of his or her knowledge and belief.

[Signature]  
Notary Public

11/25/2024  
Date



Please describe briefly your reason for requesting this variance:

**APPLICANT INFORMATION CERTIFICATION**

**Instructions:** If the Owner and the Applicant are the same, the **Applicant Information Certification** section of this document is not required. If the Owner and the Applicant are not the same, each applicant must complete and sign the **Applicant Information Certification** section of a separate **Property Owner Authorization** page. The signature of each applicant must be notarized.

<b>Name of Applicant</b>	
<b>Applicant's Address</b>	
<b>City / State / Zip Code</b>	
<b>Applicant's Phone Number</b>	
<b>Applicant's Cell Phone Number</b>	
<b>Print Applicant's name</b>	

**NOTARY PUBLIC CERTIFICATION**

**Instructions:** All **Property Owner Authorization** sheets must be complete, signed and duly notarized.

**NOTARY PUBLIC CERTIFICATION**

Personally appeared before me the following

\_\_\_\_\_  
**Signature of Applicant**

who swears that the information contained in this authorization is true and correct to the best of his or her knowledge and belief.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Date



**CAMPAIGN CONTRIBUTIONS DISCLOSURE FORM**

NOTE: This form is required for all annexation and/or zoning actions

- (a) When any applicant for rezoning action has made, within two years immediately preceding the filing of that applicant's application for the rezoning action, campaign contributions aggregating \$250.00 or more to a local government official who will consider the application, it shall be the duty of the applicant to file a disclosure report with the governing authority of the respective local government showing:
  - (1) The name and official position of the local government official to whom the campaign contribution was made; and
  - (2) The dollar amount and description of each campaign contribution made by the applicant to the local government official during the two years immediately preceding the filing of the application for the rezoning action and the date of each such contribution.
- (b) The disclosures required by subsection (a) of this Code section shall be filed within ten days after the application for the rezoning action is first filed.
- (c) When any opponent of a rezoning action had made, within two years immediately preceding the filing of the rezoning action being opposed, campaign contributions aggregating \$250.00 or more to a local government official of the local government which will consider the application, it shall be the duty of the opponent to file a disclosure with the governing authority of the respective local government showing:
  - (1) The name and official position of the local government official to whom the campaign contribution was made; and
  - (2) The dollar amount and description of each campaign contribution made by the opponent to the local government official during the two years immediately preceding the filing of the application for the rezoning action and the date of each such contribution.
- (d) The disclosure required by subsection (c) of this Code section shall be filed at least five calendar days prior to the first hearing by the local government or any of its agencies on the rezoning application.

**APPLICANT'S CERTIFICATION**

I hereby certify that I have read the above campaign disclosure information and declare that (select have or have not)

<input type="checkbox"/>	I have within the two years immediately preceding this date ( <b>See * below</b> )
<input checked="" type="checkbox"/>	I have not within the two years immediately preceding this date

made any campaign contribution(s) aggregating \$250.00 or more to any local government official involved in the review or consideration of this application.

**\*NOTE:** If you are an applicant and you have made any such contribution(s), you must provide the information required in subsection (a) above within ten (10) days after the rezoning action is first filed. If you are an opponent and you have made a contribution, you must provide the information required in subsection (c) above at least five (5) calendar days prior to the first hearing by the City Council or any of its agencies on the rezoning application.

(1) \_\_\_\_\_  
 (Name and official position of the City Council Member and/or Planning or Zoning Commission of the City of Baldwin, Georgia to whom campaign contribution was made)

(2) Amount: \$ \_\_\_\_\_ Date: \_\_\_\_\_

## STATEMENT OF HARDSHIP

Where the Mayor and Council find that strict compliance with the provisions of this ordinance would result in practical difficulty or unnecessary hardship, the Mayor and Council may, upon application from the property owner, grant a variance from the terms of this ordinance so that the spirit and intent of this ordinance shall be observed, public safety and welfare secured, and substantial justice done. Such variance may be granted in such individual cases of unnecessary hardship upon consideration by the Mayor and Council of the standards for considering zoning decisions as set out in Article VXIII of the City of Baldwin Zoning Ordinance and finding that one or more of the following conditions exist:

**Describe how each situation listed below relates to your application.**

1) There are extraordinary and exceptional conditions pertaining to the particular piece of property in question because of its size, shape or topography;

2) The application of this ordinance to the particular piece of property would create an unnecessary hardship;

3) Such conditions are peculiar to the particular piece of property involved;

4) Relief, if granted, would not cause substantial detriment to the public good or impair the purposes and intent of this ordinance, provided, however, that no variance may be granted for a use of land or building or structure that is prohibited by this ordinance.

The procedure by which the Mayor and Council will consider any request for a variance shall be governed by the provision of Article VXIII.

SEE ATTACHED.

I hereby certify that the above information and all attached information is true and correct.

Signature of Applicant

Pedro Aguilar T

Date

12-02-24

My property at 112 Shore Street, Baldwin, GA 30511 is currently zoned Neighborhood Commercial, even though it has had a residential home built on it for several decades. I am unable to obtain the correct permits from the City of Baldwin to renovate the porch on my home until the zoning has been corrected.

I am asking the City Council to change the zoning for 112 Shore Street to an appropriate residential zoning so that I may move forward with upgrading my home.

Pedro Aguilar T  
Pedro Aguilar T.

12-02-24  
Date

## PUBLIC NOTICE REQUIREMENTS

City of Baldwin zoning regulations require public notice be given on all zoning applications, as follows:

1. A **legal advertisement** shall be published no less than fifteen (15) days and no more than forty-five (45) days prior to the public hearing. (This requirement is covered by the Planning Department staff.)
2. A **public notice sign** shall be placed in a conspicuous location on the property which is subject to the zoning application. The original public notice sign will be posted by Planning Department staff.

**As the applicant**, you are responsible for ensuring the public notice sign remains on the site during the entire zoning process. The Planning Department staff will prepare and place a sign (or signs) for you. If any problem arises with regard to the sign, notify the City of Baldwin Department of Planning and Development immediately by calling 706-778-6341 so the sign can be replaced. Failure to report problems with the sign during the entire period of the hearings will also result in a delay.

The purpose of the public notice sign is to inform the surrounding property owners that an application has been filed. Placement of the sign in a manner that is not clearly visible violates the requirements. Failure to place the sign in a conspicuous location will result in your request being tabled until the sign is posted as required. Failure to ensure the sign remains posted on the site during the entire zoning process means there will be a delay in the hearing date set for your request. Legally, the City cannot consider a request until proper notice has been given. If it is determined at any time during the zoning process that the sign is not properly placed on the site, the City Council has no choice but to table the request, even if there is no opposition to the application. Many of the board members, as well as the planning staff, visit the sites and will be looking for the sign. Additionally, local citizens, particularly those who receive notice letters, often report when a sign is not visible. The City will not consider your request until it is satisfied that proper public notice has been given.

Multiple sign posting on a site may be required if it is so determined by the Planning Department staff to be necessary. Signs should be placed as near to the road as possible so they are clearly visible. The sign(s) cannot be obstructed by vegetation, etc.; may not be placed at an inappropriate distance from the road; or placed on something in such a manner so as to blend into the scenery.

**Applicant's Certification:** *I hereby certify the above information, and all attached information, is true and correct; and that I have read, understand, and have received a copy of the **Public Notice Requirements**.*

Signature of Applicant

Pedro Aguilera T

Date

11-25-24

eFiled & eRecorded  
DATE: 5/3/2024  
TIME: 9:28 AM  
DEED BOOK: 01364  
PAGE: 00806 - 00807  
RECORDING FEES: \$25.00  
TRANSFER TAX: \$0.00  
PARTICIPANT ID: 0667578635  
CLERK: David C Wall  
HABERSHAM County, GA  
PT61: 0682024000752

RETURN TO 2017090001  
ADAMS, ELLARD & FRANKUM, P.C.  
P. O. BOX 82  
CLARKESVILLE, GA 30523  
706-754-2171

MAP & PARCEL #091D/013

**LIMITED WARRANTY DEED WITH RIGHT OF SURVIVORSHIP**

STATE OF GEORGIA,

COUNTY OF HABERSHAM.

THIS INDENTURE, made this 3<sup>rd</sup> day of May in the Year of Our Lord Two Thousand and TWENTY-FOUR between FULGENCIO AGUILAR RINCON of the State of Georgia and County of Habersham, of the first part, and PEDRO AGUILAR TREJO and ORTEGA RESENDIZ of the State of Georgia and County of Habersham of the second part,

WITNESSETH, That the said parties of the first part, for and in consideration of the sum of Ten Dollars (\$10.00) and Other Good and Valuable Considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, have granted, bargained, sold, and conveyed, and by these presents do grant, bargain, sell, and convey unto the said parties of the second part their heirs and assigns, the following described property:

ALL THAT TRACT or parcel of land lying and being in Land Lot 185 of the 10<sup>th</sup> Land District of Habersham County, Georgia, and being in the Town of Baldwin, Georgia, designated as Lots 8, 9, 19 & 20 in Block Number 43, as shown on a plat of survey prepared by John A. Reynolds and recorded among Habersham County, Georgia Records in Plat Book JJ, Page 433, said plat and the record thereof being incorporated herein by reference for a more complete description.

LESS AND EXCEPT: That tract or parcel of land deed by that certain Right of Way Deed to Georgia Department of Transportation, consisting of 0.07 acre, more or less, dated February 21, 1996, recorded among the Habersham County, Georgia Records in Deed Book 346, Page 563.

NOTE: The above described property is the same property described in and conveyed by a Warranty Deed to Wingate, LLC, dated October 2, 2013, recorded in the office of the Clerk of Superior Court of Habersham County, Georgia, in Deed Book 1040, Page 733.


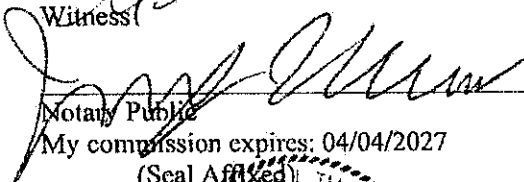
eFiled & eRecorded  
DATE: 5/3/2024  
TIME: 9:28 AM  
DEED BOOK: 01364  
PAGE: 00807

**TO HAVE AND HOLD** said tract or parcel of land, with all and singular the rights, members, and appurtenances thereof, to the same belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said parties of the second part, as tenants in common, for and during their joint lives, and upon the death of either of them, then to the survivor of them in fee simple, together with every contingent remainder and right of reversion, and to the heirs and assigns of said survivor.

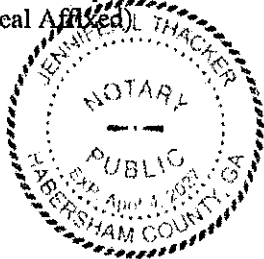
**AND THE SAID** parties of the first part, for their heirs, executors, and administrators, will warrant and forever defend the right and title of the above described property unto the said parties of the second part, their heirs and assigns, against all persons claiming by, through or under parties of the first part, but not otherwise.

**IN WITNESS WHEREOF**, the said parties of the first part have hereunto set their hand and affixed their seal.

Signed, sealed and delivered in the presence of:

  
\_\_\_\_\_  
Witness  
  
\_\_\_\_\_  
Notary Public  
My commission expires: 04/04/2027  
(Seal Affixed)

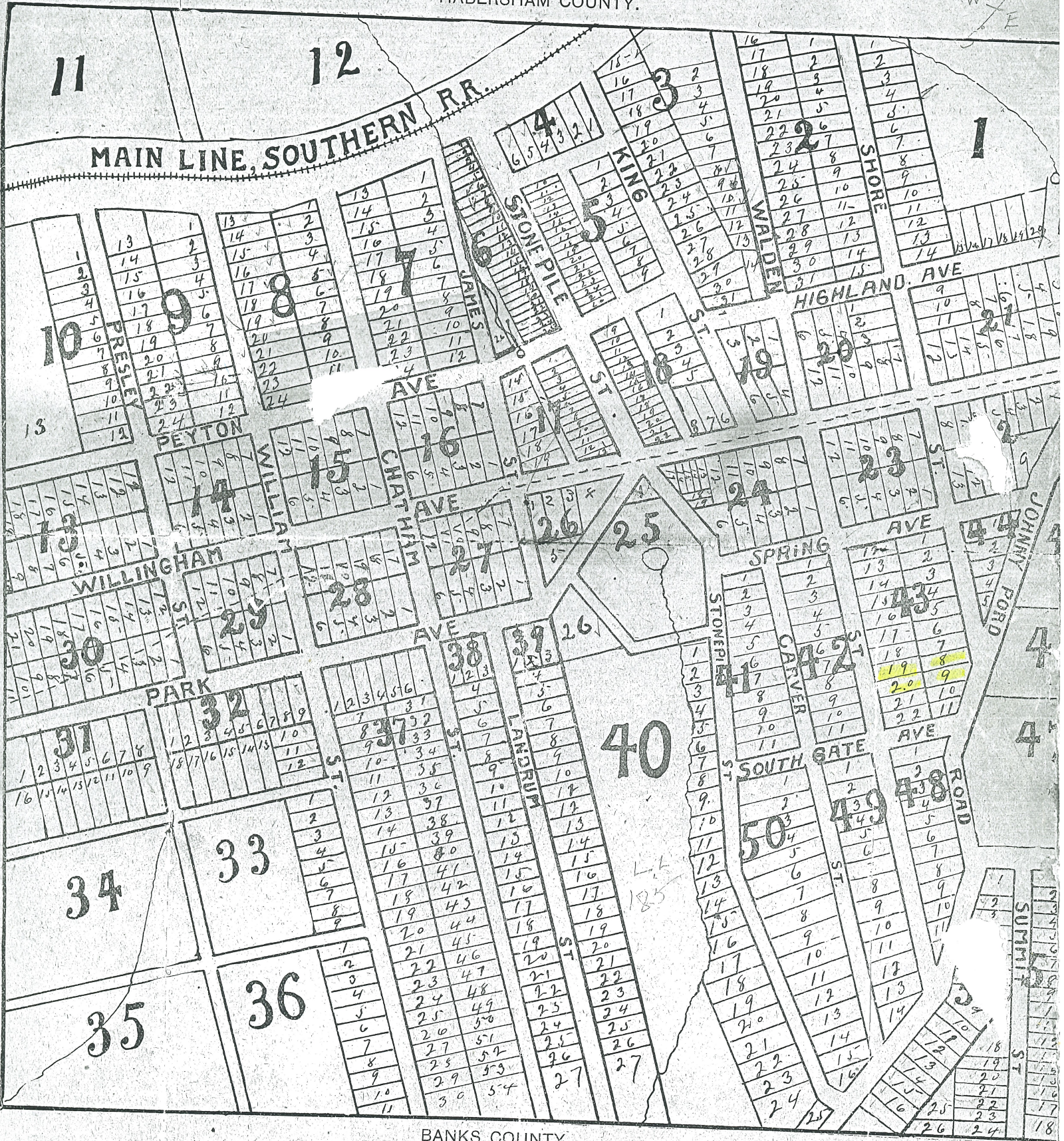
  
\_\_\_\_\_  
FULGENCIO AGUILAR RINCON (SEAL)



# PLAT OF BALDWIN, GA.

On Main Line of Southern Railway, 76 miles Northeast from Atlanta

HABERSHAM COUNTY.



BANKS COUNTY.

Scale of 300 feet to an inch.

November, 18

A. REYNOLDS, C. E.

The above plat placed on record  
January 25<sup>th</sup> 1890.

Deed  
Book W Page 433







# **Office of the Sheriff**

## **Habersham County, Georgia**

1000 Detention Drive, Clarkesville, GA 30523 • Office: (706) 839-0500 • Fax: (706) 839-1932

***Sheriff Joey Terrell***

**Chief Deputy**  
Robin Krockum

**Major**  
Leslie Hendrix

**Patrol Commander**  
Capt. Ty Moss

**Jail Commander**  
Lt. Amber Chastain

**Criminal Investigations Commander**  
Lt. Wesley Welborn

**Court Services Commander**  
Capt. Bryan Wright

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12-11-2024

From: Major Leslie Hendrix

A handwritten signature in blue ink, appearing to be "LH", is written over the name "Major Leslie Hendrix".

Ref: Housing Contracts

Chiefs:

As you know, Sheriff Robin Krockum will be taking office on 1-1-2025. Attached, you will find new housing contracts that will reflect such and with a new term lasting until 12-31-2028. If you please, have them signed and returned to me as soon as you can. If there are any corrections that need to be made, feel free to reach out to me and we will make the necessary changes. If you do not wish to enter into the agreement with reimbursements paid through fines collection, please let me know and I will send you an agreement that will state the per diem housing costs.

**HABERSHAM COUNTY SHERIFF'S OFFICE**  
**INMATE HOUSING AGREEMENT**

**THIS AGREEMENT**, made this 1<sup>st</sup> day of January, 2025, between and among the **HABERSHAM COUNTY SHERIFF'S OFFICE, HABERSHAM COUNTY, GEORGIA** (hereinafter referred to as "Habersham SO"), [the **CITY OF Baldwin**, a municipal corporation of the State of Georgia, its Mayor, City Council, and Chief of Police (hereinafter collectively referred to as "City of Baldwin"), and **HABERSHAM COUNTY**, a political subdivision of the State of Georgia, by and through the Board of Commissioners of Habersham County (hereinafter referred to as "Habersham County"), as approved by Robin Krockum in his official capacity as the duly elected Sheriff of Habersham County, Georgia (hereinafter referred to as "the Sheriff").

**WITNESSETH**

**WHEREAS**, Habersham County, the Habersham SO and the Sheriff maintain a County Jail/Detention Center that is operated in accordance with Federal and State laws, standards, policies and procedures; and

**WHEREAS**, the Sheriff is recognized by law as the Chief law Enforcement Officer and Chief Jailer of Habersham County, in charge of the inmates in custody at the Habersham County Jail/Detention Center; and

**WHEREAS**, the City of Baldwin, Habersham County, and the Habersham SO, with the express approval of the Sheriff, desire to enter into an arrangement for the provision of inmate/prisoner detention services for the purpose of housing and maintaining certain inmates/prisoners pursuant to the provisions of Article IX, Section III, paragraph I of the 1983 Constitution of the State of Georgia and O.C.G.A. Sec. 15-21-92;

**NOW, THEREFORE**, in consideration of one dollar (\$1.00), each to the other in hand, the receipt of which is hereby acknowledged, and of the mutual benefits and obligations contained in this Agreement, the parties hereby agree to the following:

**INTENT:**

It is the intent of this Agreement that, in pursuance of law enforcement in and for the City of Baldwin, that the Habersham SO, Habersham County and the Sheriff will accept from the City of Baldwin persons arrested on charges that are not indictable offenses by the municipal police agency of the City of Baldwin, pursuant to the written conditions established in this Agreement.

**DEFINITIONS:**

As used throughout this agreement, the following terms shall have the meaning set forth below:

- (a) "Habersham County" shall mean the Habersham County Government.
- (b) "The City of Baldwin" shall mean the City of Baldwin, its' Mayor, City Council and Police Chief;.
- (c) "The Sheriff " shall mean the Habersham County Sheriff.
- (d) "Habersham SO" shall mean the Habersham County Sheriff's Office.
- (e) "Habersham County Jail" shall mean the Habersham County Jail/Detention Center.
- (f) "Persons arrested" or "arrested persons" shall mean an individual or individuals who have been placed under arrest by a law enforcement agency, but have not been formally accepted as inmates of the Habersham County Jail/Detention Center.
- (g) "Booking" shall mean the formal, procedural process by which an arrested person is presented by a law enforcement agency and is received and processed into the Habersham County Jail/Detention Center.
- (h) "Inmate" shall mean a person who has been accepted into the custody of the Habersham County Jail/Detention Center and is either in pre-trial detention or post-trial conviction status.
- (i) "City of Baldwin Inmate" shall mean any inmate who is housed at the Habersham County Jail/Detention Center based upon municipal charges from the City of Baldwin and is either in pre-trial detention or post-trial conviction status. This definition does not establish a separate category of inmate and exists solely for the clarification of the Agreement.

**1. SHERIFF'S SUPERVISION AND RULES**

All arrested persons and/or City of Baldwin inmates who are admitted into the Habersham County Jail/Detention Center shall be under the direct supervision of the Sheriff and shall be bound by all inmate rules and regulations established by the Sheriff and/or his subordinates. This shall include allowing City of Baldwin to work and perform tasks as Inmate Workers.

The City of Baldwin further agrees that the Sheriff may, at his discretion, compute the maximum "good time allowance" according to State Law.

**2. HOUSING:**

The Habersham SO will make the Habersham County Jail/Detention Center and services provided at said facility available to the City of Baldwin for the housing of it's arrested persons and inmates, to the extent space and resources are available, at the discretion of the Sheriff, the Chief Deputy, or the Habersham County Jail/Detention Center Division Commander. The housing of inmates shall be defined to include, but not be limited to, the provision of an appropriate physical space within the Jail/Detention Center Facility and those necessary related facilities and services such as public utilities, heat, air conditioning, recreational facilities, etc. needed to appropriately support the housing of inmates.

**3. NORMAL MAINTENANCE SERVICES:**

The Habersham SO will provide normal maintenance services for all City of Baldwin inmates housed in the Habersham County Jail/Detention Center facility. Normal inmate maintenance services shall be defined as those ordinary and relatively routine human needs common to all inmates as defined by the Sheriff, the Chief Deputy, or the Habersham County Jail/Detention Center Division Commander. Generally, such normal maintenance shall include, but not be limited to, all administrative type services, inmate meals, recreation, and other related, miscellaneous and incidental inmate services provided to inmates housed in the Habersham County Jail/Detention Center facility.

**4. MEDICAL AND OTHER SERVICES:**

In addition to the provision for compensation contained in Paragraph 9 of this Agreement, the parties hereto agree that the City of Baldwin shall be responsible for any and all medical, dental, or other health-related services/treatment and medication provided to any City of Baldwin inmate.

Any non-emergency medical, dental, or other health-related service/treatment, other than routine or incidental care, shall require prior notice to, and approval by, the City of Baldwin. Any emergency treatment for inmates may be provided to the inmate, at the discretion of the Sheriff, Chief Deputy, or Habersham County Jail Division Commander without prior approval of the City of Baldwin and the City of Baldwin shall be responsible for all related costs of said emergency medical treatment. Should a City of Baldwin inmate be transported to a medical facility for emergency medical treatment and subsequently be required to remain at the medical facility, the City of Baldwin shall provide all necessary security for the inmate until said inmate is released from the medical facility. Upon authorization of release by medical personnel, the City of Baldwin will be responsible for the return transport of the City of Baldwin inmate from the medical facility to the Habersham County Jail/Detention Center.

All City of Baldwin inmates who require non-emergency medical care will receive said care with the cost of said care being charged to the inmate. However, in the event that the inmate is unable to pay, the City of Baldwin will be responsible for the prompt payment of said medical care costs. The Habersham SO shall notify the City of Baldwin, prior to any City of Baldwin inmate receiving any non-emergency medical treatment, of the non-emergency medical treatment required for the inmate and whether or not the required treatment can be provided by in-house medical staff. This notice to the City of Baldwin shall be a pre-requisite to the City of Baldwin having an obligation to pay pursuant to this provision for non-emergency medical treatment. The City of Baldwin shall provide all necessary transportation and security for the inmate relating to the non-emergency medical treatment.

#### **5. DELIVERY OF ARRESTED PERSONS/ BOOKING PROCESS:**

The City of Baldwin shall deliver its arrested persons, and all related and required paperwork pertaining to said arrested persons, to the Habersham County Jail/Detention Center facility for booking and/or housing/maintenance services.

The City of Baldwin and the Sheriff agree that an arrested person shall be considered in the custody of the Habersham County Jail/Detention Center after the following conditions have been met;

- (a) The arresting/transporting officer and his/her agency has been identified;
- (b) The arrested person has been identified;
- (c) An ARREST BOOKING REPORT has been completed and approved, by signature, by the booking officer; and

- (d) An evaluation of the arrested person has been made by Habersham County Jail/Detention Center medical staff and he/she has been determined to be in such condition to be appropriately and safely housed by the Habersham County Jail/Detention Center. The determination of said evaluation rests solely upon the opinion of the Sheriff, or the agents, representatives, officers, and employees (contractual or otherwise) of the Sheriff. Once rendered, said opinion shall be considered final unless reversed by a superior officer.

Notwithstanding any other evaluation or examination process, the arresting/transporting officer of the City of Baldwin shall be obligated to report to the Habersham County Jail/Detention Center Booking Officer of any unusual or extraordinary health or medical problems associated with the arrested person at the time of the booking process.

#### **6. REFUSAL OF ARRESTED PERSONS:**

The Sheriff, the Chief Deputy, the Habersham County Jail Commander, and/or any Habersham County Jail/Detention Center employee shall have the right to refuse delivery of any arrested person who, in the sole discretion of the Habersham County Jail/Detention Center representative, is believed to pose a danger to the health and/or safety of other inmates or the Habersham County Jail/Detention Center staff.

Additionally, the Sheriff, the Chief Deputy, the Habersham County Jail/Detention Center Division Commander, and/or any Habersham County Jail/Detention Center employee shall have the right to refuse delivery of any arrested person who is perceived or believed to be in need of medical treatment.

Upon the refusal to admit any arrested person, The City of Baldwin will be responsible for the immediate removal of said arrested person from the Habersham County Jail/Detention Center and to secure for that person the appropriate medical treatment, as per O.C.G.A. 42-4-12.

The City of Baldwin may re-present the arrested person upon obtaining the appropriate medical treatment and presenting to the Habersham County Jail/Detention Center a written medical release that categorically states that the arrested person has been examined and medically fit to be housed within the Habersham County Jail/Detention Center.

**7. BONDING:**

All City of Baldwin inmates will be transported by the City to the Habersham County Jail/Detention Center facility. In order to avoid the duplication of services by the City and Habersham SO, the Habersham SO shall continue to oversee the bonding of City of Baldwin inmates as it does for County and State inmates. Only bonding agents approved by the Habersham County Sheriff may write bonds for inmates once they have been transported to the Habersham County Jail/Detention Center facility. The bonding agents shall write bonds for City of Baldwin inmates in the same manner and under the same conditions as they do for other inmates. The City of Baldwin may, at any time, provide the Habersham SO with authorization to utilize another bonding agent approved by the City.

**8. TRANSPORTATION:**

The City of Baldwin shall provide necessary security for arrested persons until such persons are accepted into the Habersham County Jail/Detention Center facility. In addition, the City of Baldwin agrees to provide all subsequent transportation for City of Baldwin inmates to and from the Habersham County Jail/Detention Center facility, or to and from any other Jail/Detention Center facility, should the prisoner(s) be housed outside of Habersham County, when the attendance of said prisoner(s) is required for any judicial proceeding. Notice must be given by the City of Baldwin to the Habersham County Jail/Detention Center not less than three (3) hours prior to the time the inmate will be required for pick-up.

In circumstances involving a City of Baldwin inmate that is being housed outside of Habersham County, the Habersham SO will make a reasonable attempt to bring the inmate back to the Habersham County Jail/Detention Center facility prior to the requested date of pick-up. The City of Baldwin must provide sufficient notice prior to the Habersham SO regular transport rotation for this service.

City of Baldwin agrees to provide all non-emergency medical transportation for City of Baldwin prisoners to and from the Habersham County Jail/Detention Center and to provide for the adequate security of the inmate during his or her medical treatment. In an emergency medical situation, the Habersham SO agrees to transport the City of Baldwin inmate to and from the appropriate medical treatment facility. Should a City of Baldwin inmate be transported to a medical facility for emergency medical treatment and subsequently be required to remain at the medical facility, the City of Baldwin shall provide all necessary security for the inmate until said inmate is released from the medical facility. Upon authorization of release by medical personnel,

the City of Baldwin will be responsible for the return transport of the City of Baldwin inmate from the medical facility to the Habersham County Jail/Detention Center.

**9. PER DIEM FEE/REIMBURSEMENT OF EXPENSES:**

The parties hereto agree that the City of Baldwin shall impose an additional penalty of ten percent (10%) for any offense committed within the City of Baldwin pursuant to O.C.G.A. Sec. 15-21-93. This penalty shall be applied to any monies owed by the City of Baldwin for services rendered pursuant to this Agreement. The City of Baldwin shall pay the County all sums so collected pursuant to O.C.G.A. Sec. 15-21-94. The County shall deposit said sums in a County Jail Fund for constructing, operating, and staffing the County Jail/Detention Center, pursuant to O.C.G.A. Sec. 15-21-95. The additional penalty provided for under this section shall be collected in the same manner as the peace officers annuity and benefit fund.

An accounting of all monies paid through the collection of the ten percent (10%) penalty above mentioned shall be performed on a monthly basis (on or about the 15<sup>th</sup> of the following month).

**10. PAYMENT OF INVOICES:**

The payment of penalties collected and payment for any and all medical, dental or other health-related services and prescriptions are due and payable to the Sheriff's Office fifteen (15) days after receipt of the Sheriff's Office invoice(s).

**11. NOTICE:**

Official notices, payments, and correspondence to the Sheriff's Office shall be delivered in person, transmitted by regular mail, or by certified mail, postage prepaid, to:

ATTN: Sheriff Robin Krockum  
Habersham County Sheriff's Office  
1000 Detention Drive  
Clarkeville, GA 30523

Official notices, payments, and correspondence to the City of Baldwin shall be delivered in person, transmitted by regular mail, or by certified mail, postage prepaid, to:



ATTN: Chris Jones  
City of Baldwin Police Department  
155 Willingham Ave.  
Baldwin, GA 30511

**12. RECORDS & AUDIT:**

The Habersham County SO agrees to furnish the City of Baldwin, upon written request, all records pertaining to the housing and maintenance of the City of Baldwin inmates in the Habersham County Jail/Detention Center facility. The City of Baldwin shall have the right to audit all financial data pertaining to the fees and expenses charges to the City of Baldwin for the housing and maintenance of inmates, which shall survive the term of this Agreement. The Habersham County Jail/Detention Center shall maintain a record of all City of Baldwin inmates housed at the Habersham County Jail/Detention Center facility pursuant to this Agreement.

**13. TERM:**

The term of this Agreement shall be effective until December 31<sup>st</sup>, 2028, effective at the time of execution, unless terminated in accordance with the provisions for termination contained within this Agreement.

**14. MODIFICATION:**

This Agreement may only be modified by written document signed by the appropriate authorities for each party.

**15. TERMINATION:**

This Agreement may be terminated by either party for any reason, or without reason, upon THIRTY (30) DAYS prior written notice to the other party of the intended date of termination. The Habersham County SO may terminate this Agreement, refuse to accept City of Baldwin inmates, and require the City of Baldwin to immediately take possession of all City of Baldwin inmates housed at the Habersham County Jail/Detention Center facility if the City of Baldwin fails to remit all monies due in accordance with the provisions of this Agreement.

Upon termination of this Agreement, the City of Baldwin shall immediately take custody of all City of Baldwin inmates incarcerated at the Habersham County Jail/Detention Center facility or at any

other Detention Center facility. The City of Baldwin shall indemnify the Habersham County SO for all costs incurred by the Habersham County SO associated with the transfer of City of Baldwin inmates back to the City of Baldwin upon termination of this Agreement.

**16. COURT ORDERS:**

The Habersham County Jail/Detention Center obligation to accept inmates of the City of Baldwin shall be suspended for such period of time as the Habersham County Jail/Detention Center is prohibited, pursuant to the order of a court of competent jurisdiction, from accepting inmates in the Habersham County Jail/Detention Center facility.

**17. TIME OF PERFORMANCE:**

Time is of the essence in the performance of this Agreement.

**18. GOVERNING LAW:**

This Agreement and all provisions herein, is/are to be construed and interpreted in accordance with the laws of the State of Georgia.

**19. ENTIRE AGREEMENT:**

This Agreement contains all the terms and conditions agreed upon by the parties. All previous representations, oral or written, are hereby null and void. Further, there are no understandings, representations, or agreements between the parties, relating to inmate housing, oral or written, other than those contained in this Agreement.

**20. SEVERABILITY:**

Any provision hereof which is prohibited or unenforceable shall be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof.

**21. COUNTERPARTS:**

This Agreement may be executed simultaneously in three or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

**22. HEADINGS:**

All headings or paragraphs and sections and subparts thereof in this Agreement are inserted for convenience only and shall not modify or affect the construction or interpretation of any provision of this Agreement.

**23. NON-WAIVER:**

No delay or failure on the part of any party in exercising any right hereunder, and no partial or single exercise thereof, will constitute a waiver of such right or of any other right hereunder.

DRAFT

IN WITNESS WHEREOF, the parties hereto, by and through their appropriate representatives, have entered into this Agreement and affixed their signatures hereto, as set forth in duplicate originals.

**FOR COUNTY**

\_\_\_\_\_  
Robin Krockum  
Sheriff, Habersham County

**ATTEST:**

\_\_\_\_\_  
Tim Sims  
Interim County Manager, Habersham County

\_\_\_\_\_  
Brandalin Carnes  
County Clerk, Habersham County

**FOR CITY**

\_\_\_\_\_  
Stephanie Almagno  
Mayor, City of Baldwin

**ATTEST:**

\_\_\_\_\_  
Chris Jones  
Chief of Police, City of Baldwin

\_\_\_\_\_  
Erin Gathercoal  
Clerk, City of Baldwin



**GMA - GIRMA Georgia First Responder PTSD Program  
Proposal for Coverage**

**Effective Date: January 1, 2025**

**Anniversary Date: January 1**

**Member: City of Baldwin**

**Member Number: 0000349**

**Insurer: Metropolitan Life Insurance Company (MetLife)**

There are two coverage components required by House Bill 451 (2024) effective January 1, 2025:

- 1) Lifetime Critical Illness Lump Sum PTSD Diagnosis Benefit
- 2) Lifetime Long-Term PTSD Disability Benefit (Income Replacement)

The GMA-GIRMA Critical Illness Lump Sum PTSD Diagnosis Benefit and Long-Term Disability (Income Replacement) coverage components are designed to comply with House Bill 451 when purchased together. However, a city is permitted to purchase only one component if you have existing coverage that complies with the new law.

**Estimated annual premiums are based on the Eligible First Responder census data provided by the city. While the premiums below are estimated annual amounts, the city will be billed on a semiannual basis in an amount that reflects the city's updates to the census.**

<b>Component 1: Lump Sum PTSD Diagnosis Benefit –</b>		
<b>All First Responders</b>		
Lifetime Benefit per first responder:	\$3,000	<b>(Mandated Limit)</b>
<b>Lump Sum PTSD Diagnosis Benefit - Estimated Annual Premium for All First Responders:</b>		<b>\$1,584.00</b>

<b>Component 2: PTSD Disability Limit</b>		
<b>Employed First Responders</b>		
Monthly benefit:	60% of pre-disability first responder earnings	
Maximum monthly benefit per first responder:	\$5,000	
<b>Estimated Annual Premium for Employed First Responders:</b>		<b>\$3,488.00</b>
<b>Volunteer First Responders</b>		
Monthly Benefit per first responder:	\$1,500	
<b>Estimated Annual Premium for Volunteer First Responders:</b>		<b>\$0.00</b>
<b>PTSD Disability Limit – Estimated Annual Premium for All First Responders:</b>		<b>\$3,488.00</b>

<b>Estimated Annual Premium for Components 1 &amp; 2:</b>	<b>\$5,072.00</b>
<b>Lump Sum PTSD Diagnosis Benefit and PTSD Disability Benefit</b>	

This proposal is valid for 30 days after proposal is issued or until the effective date, whichever is later. This overview is not a part of the policy(ies) and does not provide or explain all provisions of the policy(ies).



## Optional Limits for Consideration:

The coverage limits reflected for Lump Sum PTSD (\$3,000) and PTSD Disability Benefit (60% of earnings for employees and \$1,500/month for volunteers) on Page 1 of the Proposal for Coverage reflect the mandated amounts required by HB 451. However, if your city would like to purchase additional limits above the mandated amounts, the pricing is outlined in the table below. You can select a higher limit for Lump Sum PTSD only, a higher limit for PTSD Disability only, or a higher limit for both coverages. To elect a higher limit, please check the box beside the chosen limit(s).

**\*If you do NOT want to elect a higher limit, you can disregard this form. If optional limits are not selected, coverage will default to the minimum required limits in HB 451.**

**In order to bind coverage for this program (mandated OR optional limits), the executed Application and Participation Agreement as well as the enrollment documents are required.**

Lump Sum PTSD Diagnosis Limit	Total Premium Cost at Higher Limit	Check to increase limit
\$5,000	\$5,412.00	
\$10,000	\$6,296.00	
\$15,000	\$7,180.00	

PTSD Disability Benefit (Class 2 Volunteers ONLY)	Total Premium Cost at Higher Limit	Check to increase limit
\$2,000	\$5,072.00	

This document must be signed and returned to Lockton at [gfrptsd@lockton.com](mailto:gfrptsd@lockton.com) for the higher limits to be effective.

City Name: \_\_\_\_\_

Name of Authorized City Employee: \_\_\_\_\_

Title of Authorized City Employee: \_\_\_\_\_

Signature of Authorized City Employee: \_\_\_\_\_

Date: \_\_\_\_\_

This proposal is valid for 30 days after proposal is issued or until the effective date, whichever is later. This overview is not a part of the policy(ies) and does not provide or explain all provisions of the policy(ies).

**GEORGIA INTERLOCAL RISK MANAGEMENT (GIRMA)  
FIRST RESPONDER PTSD APPLICATION AND PARTICIPATION AGREEMENT**

Employers eligible to participate in GIRMA (hereinafter a “Participating Employer” or “Employer”) shall complete this Application and Participation Agreement in order to purchase First Responder PTSD coverage fully insured by MetLife under the GIRMA Fund C Master Policy for a Lump Sum PTSD Diagnosis Benefit, a PTSD Disability (Income Replacement) Benefit, or a Combined Lump Sum PTSD Diagnosis Benefit and PTSD Disability (Income Replacement) Benefit. Once approved by GIRMA’s Program Administrator, the Participating Employer will receive a one-page Summary of Benefits identifying the purchased coverage(s) (the “First Responder PTSD Policy”) and a link to the Policy Certificate for the purchased coverage(s), so it may make these available to individuals performing service for them as an employed or volunteer “First Responder” as defined below (“First Responders”).

**Who Does What?**

- GIRMA is the Policyholder of a First Responder PTSD Policy insured by MetLife, which provides a Lump Sum Benefit and a Disability (Income Replacement) Benefit. These coverages together are designed to meet the requirements of the Ashley Wilson Act (the “Act”), effective January 1, 2025.
- Georgia Municipal Association, Inc., (“GMA”) is the Program Administrator for GIRMA. GMA uses information from the First Responder census data provided by the Participating Employer to bill for the premiums due under the First Responder PTSD Policy and maintains (either directly or through the broker for the First Responder PTSD Policy) Participating Employers’ Application and Participation Agreements.
- Participating Employers are responsible for providing census data to GMA’s broker that identifies all First Responders (as defined below) performing first responder services for them, classifying the First Responders by statutory definition and as employed or volunteer, and identifying those First Responders who are First Responders for another Public Entity.
- Participating Employers are responsible for submitting complete and accurate census data and paying premiums to GMA, communicating with First Responders about the coverages the Employer provides, providing the Summary of Benefits and link to the applicable Certificate to First Responders, and providing all requested information and documentation requested by GMA’s broker to ensure the census is current.
- Participating Employers are responsible for designating an authorized member of human resources staff to receive inquiries from MetLife related to work requirements or work status for disability claims and provide all information requested by MetLife for that purpose.
- To comply with the confidentiality provisions of the Act, GMA and its broker will not inform Participating Employers whether a First Responder has submitted a claim for benefits or received any such benefits.
- Participating Employers are responsible for ensuring that any information in their possession related to claims, and any other information that would reasonably identify an individual as having been diagnosed with PTSD, is used only in accordance with applicable laws and is kept confidential in the same way as mental health information related to an employer sponsored major medical plan or employee assistance program.
- Participating Employers are prohibited by law from taking any employment action solely as a result of a First Responder’s diagnosis, claims, or benefits.
- MetLife evaluates claims and pays approved claims under the First Responder PTSD Policy. All claims for benefits must be submitted to MetLife.
- First Responders do not need to inform the Participating Employer that they are making a claim.
- Neither GIRMA nor GMA have any role in claim determination or payment.

**Definition of First Responder.** A First Responder for the Participating Employer is an individual who meets one or more of the following definitions as a result of services he or she performs for the Participating Employer as an employee or volunteer:

- (A) 'Communications officer' as defined in Code Section 37-12-1;
- (B) 'Correctional officer' as defined in Code Section 45-1-8;
- (C) 'Emergency medical professional' as defined in Code Section 16-10-24.2;
- (D) 'Emergency medical technician' as defined in Code Section 16-10-24.2;
- (E) 'Firefighter' as defined in Code Section 25-4-2;
- (F) 'Highway emergency response operator' as defined in Code Section 45-1-8;
- (G) 'Jail officer' as defined in Code Section 45-1-8;
- (H) 'Juvenile correctional officer' as defined in Code Section 45-1-8;
- (I) 'Peace officer' as defined in Code Section 35-8-2;
- (J) 'Probation officer' as defined in Code Section 45-1-8; and
- (K) Law enforcement officer with the Department of Natural Resources.

### **Employer Obligations:**

- Employer shall not require any kind of contribution from First Responders for the coverage(s) provided under the First Responder PTSD Policy.
- Employer is solely responsible for identifying all First Responders (as defined above). Any questions about First Responder status should be resolved by contacting legal counsel. Participating Employers that are members of GIRMA's Property and Liability Fund may call the GIRMA HelpLine at 800-721-1998 for free legal advice about whether an individual meets the statutory definition.
- Employer is solely responsible for keeping an accurate list of all First Responders, and providing correct and complete information to GMA's broker.
- Employer shall submit initial First Responder census data to the GMA broker in the form requested, and must update this census data as requested in order to ensure that all First Responders are properly identified and classified.
- The Employer's cost for coverage under the First Responder PTSD Policy will be based on the most recent census data at the time of billing.
- Employer shall provide the Summary of Benefits and a link to the applicable Certificate to all First Responders at no charge, and shall provide a copy of the applicable Policy to First Responders upon request.
- If the Policy is terminated for any reason, Employer shall provide notification of termination to all First Responders.
- Whenever requested to do so by MetLife or GMA, Employer shall provide MetLife or GMA the information requested.

### **Benefits Exempt from Income Tax:**

- MetLife has determined that benefits it will pay under the policy are not subject to state or federal income taxation. Accordingly, MetLife will not report benefits to the IRS or withhold any amounts from benefit payments.
- MetLife will advise benefit recipients that benefits are not subject to federal or state income tax, so MetLife will not withhold taxes or provide a 1099 or W-2 or report benefit payments to the IRS. MetLife will remind benefit recipients that the benefits may offset other benefits received by the recipient or have other tax consequences and encourage them to consult their tax advisor for guidance.
- MetLife will provide a summary of benefits to the benefits recipient upon request.
- Legal counsel to GIRMA has advised GIRMA of the following:



- The Ashley Wilson Act provides that benefits payable pursuant to the Ashley Wilson Act are not subject to Georgia income tax.
- Benefits payable under the policy to First Responders (as defined in the statute) are not subject to federal income tax because the Ashley Wilson Act is a statute in the nature of a workers' compensation act under Treas. Reg. Section 1.104-1(b) and the MetLife policy bases benefits solely on diagnosis of work-related injuries or sickness as described in the Act.
- Participating Employers have no tax obligations arising from payment of benefits to their First Responders.
- A copy of the opinion letter is available upon request.

**Information Privacy and Security:**

- See the attached PTSD Privacy Notice, which will be posted on the website where policy information is published. This Notice explains the privacy requirements of the Ashley Wilson Act and how individually identifiable information is used and shared.
- As a critical illness and disability policy, the PTSD Program is not subject to the federal information privacy and security law that applies to group health plans (HIPAA). However, GMA, the GMA broker, and MetLife protect individually identifiable information and use and share it only in accordance with the privacy provisions of the Ashley Wilson Act and any other applicable privacy laws.
- Participating Employers will provide census data to GMA's broker using a secure portal established by the broker.

**Desired Coverage (See Attached Proposal for Estimated Annual Premiums):**

**Participating Employer is applying for and agreeing to purchase the First Responder PTSD Combined Lump Sum Diagnosis Benefit and PTSD Disability (Income Replacement) Benefit unless the following option is checked.**

\_\_\_\_\_ First Responder Lump Sum PTSD Diagnosis Benefit Only\* (*Alone, this coverage does NOT meet the requirements of the Ashley Wilson Act. Leave BLANK if you want the full coverage.*)

The coverage elected above automatically renews at each anniversary of the effective date, based on then current premiums established by the Program Administrator. Coverage may be terminated in accordance with the GIRMA Bylaws regarding termination of membership in a GIRMA Fund.

**On behalf of \_\_\_\_\_ [Name of Participating Employer], \_\_\_\_\_  
County, Georgia, I submit this Application and Participation Agreement and agree to its terms.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

## Privacy Notice for Georgia First Responders PTSD Program

*This Privacy Notice describes the individually identifiable information about First Responders that Program Administrators of the Georgia First Responders PTSD Program collect and how it is used and shared.*

**PROGRAM ADMINISTRATORS:** Certain employees of Georgia Municipal Association (“GMA”) and Association County Commissioners of Georgia (“ACCG”) provide administrative services for the PTSD Program. The Southeastern Series of Lockton Companies, Inc. serves as broker for the MetLife insurance policy that is offered through the PTSD Program. GMA, ACCG, and Lockton are all Program Administrators of the PTSD Program.

**PRIVACY OBLIGATIONS UNDER ASHLEY WILSON ACT:** The Ashley Wilson Act contains privacy requirements for information that “could reasonably be used to identify individuals making claims or who have made claims or who have received benefits.” These privacy requirements were included because federal privacy law (HIPAA) does not apply to the Program. Program Administrators and MetLife treat this information as “sensitive mental health information” and only use and share the information to operate the Program, prepare aggregated reports, comply with the law, or as authorized by the First Responder.

Communications between First Responders (or their representatives) and Program Administrators or MetLife are confidential and privileged.

The Act ensures that First Responders can get the lump sum benefit in a confidential manner similar to receiving mental health benefits under a group health plan (subject to HIPAA) or under an employee assistance program, and limits interactions with the employer for disability benefits to those allowed for other mental health disability benefits.

- First Responders submit their claims for benefits directly to MetLife and do not need to inform the Employer.
- MetLife will not inform Program Administrators of claims or benefits without the First Responder’s express authorization.
- MetLife and Program Administrators will never tell Employers whether a First Responder has made a claim for or received a lump sum benefit (without express authorization).
- For the disability benefit, MetLife will only communicate with a human resources contact at the Employer about work requirements and work status, which will indicate that the First Responder has submitted a claim for disability benefits.
- Due to the nature of the Program, MetLife does not need to and will not provide any reports of benefits to the IRS or the Employer.
- If an Employer learns of a claim or benefits from the First Responder or otherwise,

the Employer is prohibited by law from taking any employment action solely as a result of a First Responder's diagnosis, claims, or benefits.

- Employers are required to treat any information they may learn about claims or benefits confidentially as they would treat mental health information associated with a group health plan or employee assistance program.
- Employers are required to designate an employee who is authorized to securely submit eligibility information about First Responders to the Program Administrators' eligibility portal. This information identifies which employees and volunteers meet the definition of First Responder and does not contain any information about claims or benefits.

#### PROTECTED INDIVIDUALLY IDENTIFIABLE INFORMATION MAINTAINED BY PROGRAM ADMINISTRATORS; USE AND SHARING

**Eligibility Data:** A designated representative of each Employer that offers the Program securely submits the following information to the eligibility portal twice a year: **first and last name, social security number, date of birth, type of First Responder (by statutory definition), and employed or volunteer status.** This information is used to ensure proper billing of premiums and is securely shared with MetLife to enable MetLife to validate identity and determine eligibility for benefits when First Responders submit claims. To comply with the Act's privacy requirements, MetLife will NOT check with the Employer to determine eligibility when a claim is made.

**Information Provided by First Responder:** If a First Responder contacts a Program Administrator with questions about the Program, the Program Administrator may collect individually identifiable information necessary to answer the questions or direct the First Responder to the right resource and otherwise communicate with the First Responder. This information may include name, phone number, email, employer, employment status, and other information shared by the First Responder. This information is used to answer the questions and may be shared with other Program Administrators or MetLife as appropriate for answering the question and for customer service purposes.

**Information About First Responder Claims or Receipt of Benefits:** Program Administrators do not have access to information about whether a First Responder has submitted a claim for benefits or has received benefits unless the First Responder shares that information with the Program Administrator(s). MetLife is prohibited from sharing individually identifiable information about claims and benefits with the Program Administrators without an express written authorization from the First Responder. However, Program Administrators may learn about claims or benefits from a First Responder or someone acting on behalf of the First Responder. Program Administrators may share this information with other Program Administrators and MetLife as they deem appropriate for the operation of the Program.

Reports that Do Not Include Direct Identifiers: Program Administrators may request reports from MetLife that show use of benefits for purposes of evaluating the Program. These reports will not contain names or other direct identifiers. However, the reports may contain information (such as type of First Responder and geographic location of employer) that could be used with other information to identify individuals. These reports will be used as the Program Administrators deem appropriate for the operation of the Program and may be shared among the Program Administrators and with MetLife. Reports that could reasonably be used to identify an individual shall not be shared except as required by law.

#### PROTECTION OF INDIVIDUALLY IDENTIFIABLE INFORMATION

The Program Administrators and MetLife have privacy and information security policies and procedures and safeguards designed to ensure that individually identifiable information is protected from unauthorized access, misuse, and destruction. These controls are designed to meet a variety of applicable laws. For more information about MetLife's privacy practices, refer to the MetLife Privacy Notice posted on [GFRPTSDInsurance.com](http://GFRPTSDInsurance.com).

**RESOLUTION #2025-01158R**

**A RESOLUTION TO ADD MEMBERSHIP IN A FUND OF GEORGIA INTERLOCAL RISK MANAGEMENT AGENCY (GIRMA)**

**WHEREAS**, the Public Entity of City of Baldwin , located in Habersham and Banks County, Georgia ("Public Entity") is a current member of the Georgia Interlocal Risk Management Agency (hereafter GIRMA), an interlocal risk management agency formed pursuant to Chapter 85 of Title 36 of the Official Code of Georgia Annotated; and

**WHEREAS**, the governing authority of Public Entity is currently a member of a GIRMA Fund and desires to add membership in an additional GIRMA Fund; and

**WHEREAS**, the governing authority of Public Entity has reviewed the Fund Election Form attached as Appendix A and finds that it is in the best interest of its residents for Public Entity to be a member of the Fund indicated on the Fund Election Form;

**NOW THEREFORE BE IT RESOLVED** by the governing authority of Public Entity:

1. The Chief Administrative Officer of Public Entity is authorized to act on behalf of Public Entity to elect membership in the Fund identified in the Election Form attached as Appendix A by executing the Application and Participation Agreement for such GIRMA Fund.
2. The Chief Administrative Officer of Public Entity is designated as Public Entity's representative to GIRMA for purposes of Fund participation.
3. Public Entity may change its representative by making a written request to Georgia Municipal Association, Inc., the Program Administrator for GIRMA.
4. This resolution shall be effective on the date of adoption.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_.

**CITY OF BALDWIN**

By: \_\_\_\_\_  
Stephanie Almagno, Mayor

Attest: \_\_\_\_\_  
Erin Gathercoal, City Clerk

**Georgia Interlocal Risk Management Agency (“GIRMA”) Fund C Election Form  
for Existing GIRMA Members**

As stated in Section 6.1 of the Intergovernmental Contract, a GIRMA member must participate in at least one Fund established by the GIRMA Board of Trustees. The Intergovernmental Contract and GIRMA Bylaws apply to all GIRMA members, regardless of the Fund or Funds in which they participate. Terms and conditions specific to a Fund are set forth in the Coverage Description for the Fund.

This election form is for use by current GIRMA Members who wish to join GIRMA Fund C and thereby offer PTSD Benefits to eligible First Responders.

**Fund C Application Information:** GIRMA established Fund C on September 4, 2024. Fund C will provide fully- insured lump sum benefits and disability benefits for first responders entitled to such benefits under the Ashley Wilson Act. A coverage description for Fund C has been filed with the Georgia Department of Insurance and will be made available to Fund C members after approval of membership in Fund C by Georgia Municipal Association, Inc., the Program Administrator for GIRMA, and the insurance carrier.

To join Fund C, the governing body of the GIRMA Member must adopt a Resolution to Add Membership in a GIRMA Fund and the individual authorized to serve as the Public Entity’s primary contact for Fund participation must complete and sign the First Responder PTSD Application and Participation Agreement. Membership in Fund C is effective when the Application is approved by the Program Administrator and the carrier.

# CITY OF BALDWIN

Post Office Box 247 • Baldwin, Georgia 30511-0247 • (706) 778-6341

## INTERGOVERNMENTAL AGREEMENT

This contract is entered between City of Baldwin, a political sub-division of the State of Georgia, authorized by the governing body, the City of Baldwin Council and Mayor, and administered by the Training Division of the City of Baldwin Fire Department, and **Banks County**, a political sub-division of the State of Georgia, acting through the Board of Commissioners, on behalf of **Banks County** Fire Department.

The Training Division of the City of Baldwin Fire Department agrees to allow **Banks County** Fire Dept. to access and use the Training Facility located at the City of Baldwin Fire Department, established by, maintained by, the City of Baldwin Fire Department. This site currently includes a (1) Burn Building; (2) 5 Story Enclosed Training Tower; (3) Confine Space Tunnels; (4) Extrication Pit; (5) Portable Classroom; (6) Flammable Liquid Pit; (7) Vehicle Live Fire; (8) L.P. Tank Live Fire Simulator. This facility is strictly to be used only under the guidelines of the City of Baldwin Fire department and NFPA 1403 Standard on Live Fire Training Evolutions. The money that this contract provides will be used for the Maintenance and Growth of the facility. A Waiver of Liability will be provided to all personnel using this facility prior to its use.

**Banks County** agrees to pay the City of Baldwin \$1,500 per year, due and payable on or before July 1, 2025, for the use of the training facility. This contract and each party to this agreement shall have the right to terminate said Agreement without cause and without refund. Such termination shall be effective as of the first day of the next fiscal year of the County/ City or / Organization after written receipt of intent to terminate by the other party.

IN WITNESS WHEREOF; the parties hereto, by and through their duly authorized representatives, have executed this Agreement as of the day and year above written.

CITY OF BALDWIN, GA

BANKS COUNTY, GA

By: \_\_\_\_\_  
MAYOR

By: \_\_\_\_\_

Attest: \_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER

Attest: \_\_\_\_\_

# CITY OF BALDWIN

Post Office Box 247 • Baldwin, Georgia 30511-0247 • (706) 778-6341

## INTERGOVERNMENTAL AGREEMENT

This contract is entered between City of Baldwin, a political sub-division of the State of Georgia, authorized by the governing body, the City of Baldwin Council and Mayor, and administered by the Training Division of the City of Baldwin Fire Department, and **City of Clarkesville**, a political sub-division of the State of Georgia, acting through the Mayor and/or Council, on behalf of **City of Clarkesville** Fire Department.

The Training Division of the City of Baldwin Fire Department agrees to allow **City of Clarkesville** Fire Dept. to access and use the Training Facility located at the City of Baldwin Fire Department, established by, maintained by, the City of Baldwin Fire Department. This site currently includes a (1) Burn Building; (2) 5 Story Enclosed Training Tower; (3) Confine Space Tunnels; (4) Extrication Pit; (5) Portable Classroom; (6) Flammable Liquid Pit; (7) Vehicle Live Fire; (8) L.P. Tank Live Fire Simulator. This facility is strictly to be used only under the guidelines of the City of Baldwin Fire department and NFPA 1403 Standard on Live Fire Training Evolutions. The money that this contract provides will be used for the Maintenance and Growth of the facility. A Waiver of Liability will be provided to all personnel using this facility prior to its use.

**City of Clarkesville** agrees to pay the City of Baldwin \$1,000 per year, due and payable on or before July 1, 2025, for the use of the training facility. This contract and each party to this agreement shall have the right to terminate said Agreement without cause and without refund. Such termination shall be effective as of the first day of the next fiscal year of the County/ City or / Organization after written receipt of intent to terminate by the other party.

IN WITNESS WHEREOF; the parties hereto, by and through their duly authorized representatives, have executed this Agreement as of the day and year above written.

**CITY OF BALDWIN, GA**

By: \_\_\_\_\_  
**MAYOR**

Attest: \_\_\_\_\_  
**CHIEF ADMINISTRATIVE OFFICER**

**CITY OF CLARKESVILLE. GA**

By: \_\_\_\_\_

Attest: \_\_\_\_\_



# CITY OF BALDWIN

Post Office Box 247 • Baldwin, Georgia 30511-0247 • (706) 778-6341

## INTERGOVERNMENTAL AGREEMENT

This contract is entered between City of Baldwin, a political sub-division of the State of Georgia, authorized by the governing body, the City of Baldwin Council and Mayor, and administered by the Training Division of the City of Baldwin Fire Department, and **City of Demorest**, a political sub-division of the State of Georgia, acting through the Mayor and/or Council, on behalf of **City of Demorest** Fire Department.

The Training Division of the City of Baldwin Fire Department agrees to allow **City of Demorest** Fire Dept. to access and use the Training Facility located at the City of Baldwin Fire Department, established by, maintained by, the City of Baldwin Fire Department. This site currently includes a (1) Burn Building; (2) 5 Story Enclosed Training Tower; (3) Confine Space Tunnels; (4) Extrication Pit; (5) Portable Classroom; (6) Flammable Liquid Pit; (7) Vehicle Live Fire; (8) L.P. Tank Live Fire Simulator. This facility is strictly to be used only under the guidelines of the City of Baldwin Fire department and NFPA 1403 Standard on Live Fire Training Evolutions. The money that this contract provides will be used for the Maintenance and Growth of the facility. A Waiver of Liability will be provided to all personnel using this facility prior to its use.

**City of Demorest** agrees to pay the City of Baldwin \$1,000 per year, due and payable on or before July 1, 2025, for the use of the training facility. This contract and each party to this agreement shall have the right to terminate said Agreement without cause and without refund. Such termination shall be effective as of the first day of the next fiscal year of the County/ City or / Organization after written receipt of intent to terminate by the other party.

IN WITNESS WHEREOF; the parties hereto, by and through their duly authorized representatives, have executed this Agreement as of the day and year above written.

**CITY OF BALDWIN, GA**

**CITY OF DEMOREST, GA**

By: \_\_\_\_\_  
**MAYOR**

By: \_\_\_\_\_

Attest: \_\_\_\_\_  
**CHIEF ADMINISTRATIVE OFFICER**

Attest: \_\_\_\_\_

# CITY OF BALDWIN

Post Office Box 247 • Baldwin, Georgia 30511-0247 • (706) 778-6341

## INTERGOVERNMENTAL AGREEMENT

This contract is entered between City of Baldwin, a political sub-division of the State of Georgia, authorized by the governing body, the City of Baldwin Council and Mayor, and administered by the Training Division of the City of Baldwin Fire Department, and **Habersham County**, a political sub-division of the State of Georgia, acting through the Board of Commissioners, on behalf of **Habersham County** Fire Department.

The Training Division of the City of Baldwin Fire Department agrees to allow **Habersham County** Fire Dept. to access and use the Training Facility located at the City of Baldwin Fire Department, established by, maintained by, the City of Baldwin Fire Department. This site currently includes a (1) Burn Building; (2) 5 Story Enclosed Training Tower; (3) Confine Space Tunnels; (4) Extrication Pit; (5) Portable Classroom; (6) Flammable Liquid Pit; (7) Vehicle Live Fire; (8) L.P. Tank Live Fire Simulator. This facility is strictly to be used only under the guidelines of the City of Baldwin Fire department and NFPA 1403 Standard on Live Fire Training Evolutions. The money that this contract provides will be used for the Maintenance and Growth of the facility. A Waiver of Liability for all personally using this facility will be provided and signed before the use of the facility.

**Habersham County** agrees to pay the City of Baldwin \$1,500 per year, due and payable on or before July 1, 2025, for the use of the training facility. This contract and each party to this agreement shall have the right to terminate said Agreement without cause and without refund. Such termination shall be effective as of the first day of the next fiscal year of the County/ City or / Organization after written receipt of intent to terminate by the other party.

IN WITNESS WHEREOF; the parties hereto, by and through their duly authorized representatives, have executed this Agreement as of the day and year above written.

**CITY OF BALDWIN, GA**

**HABERSHAM COUNTY, GA**

By: \_\_\_\_\_  
**MAYOR**

By: \_\_\_\_\_

Attest: \_\_\_\_\_  
**CHIEF ADMINISTRATIVE OFFICER**

Attest: \_\_\_\_\_



191 Peachtree Street NE, Suite 700 • Atlanta, GA 30303



201 Pryor Street, SW • Atlanta, GA 30303

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**ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA & GEORGIA MUNICIPAL ASSOCIATION**

# **HB 581 (2024): Frequently Asked Questions Document**

## **The Local Opt-out Floating Homestead Exemption & Floating Local Option Sales Tax (FLOST)**

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and was signed into law by Governor Kemp on April 18, 2024.

[HB 581](#) provides for several significant changes impacting local government revenue. Counties and cities must understand these changes and be prepared to make critical decisions in the coming months that will have lasting impacts. In general, HB 581 has three major components: first, the bill provides for some procedural changes to property tax assessments and appeals; second, the bill provides for a new statewide homestead exemption that applies to local governments unless the local government affirmatively opts out; third, the bill creates a new local option sales tax available to be used for property tax relief.

This document provides frequently asked questions (FAQs) to give an overview of the key provisions of the bill, the statewide homestead exemption and new local option sales tax, and the considerations local governments must have in mind. Appendix A then includes an outline of these key provisions to help guide local decision making.

### **A. Generally**

#### **1. In a nutshell, what is HB 581 (2024) about?**

HB 581 contains multiple provisions related to property tax and sales tax. Most relevant to this FAQ, the bill:

- a. Grants a statewide homestead exemption that limits the increases in the taxable value of homes to no more than the inflation rate that occurred over the prior year;
- b. Allows local governments to elect to opt out of this homestead exemption within their jurisdiction so that it will not apply to their taxable values; and
- c. Authorizes most local governments with the new homestead exemption (or equivalent) to levy a new sales tax to be used for property tax relief.

**2. Where did this proposal come from and what was the reason?**

Entering the 2024 legislative session, many legislators were concerned with the rapid rise in property values across the state, and in turn, the rise in property taxes. The homestead exemption proposal came from the General Assembly and was first introduced in the Senate. The reason was to provide more certainty to homeowners who are concerned about the significant increases to the taxable value of homes in recent years. Under this bill, if the local government does not opt out, then the homeowner knows their value may not increase by more than the rate of inflation, which prevents large jumps and helps them budget.

The sales tax provision (FLOST) came from the House and was originally designed as a flexible new sales tax to act in place of sales tax laws written to apply to only one jurisdiction, such as that for the Coliseum SPLOST for Augusta-Richmond County; however, it changed throughout the legislative process to become a method to reduce millage rates imposed on all properties (homestead and non-homestead).

**B. The Homestead Exemption of HB 581**

**1. What type of homestead exemption does HB 581 provide? Is there a difference between floating, base-year, adjusted base-year, and frozen homestead exemptions?**

The core purpose of any base-year, floating, or frozen homestead exemption is to reduce or eliminate the tax impact of increases in the fair market value of a homesteaded property that occur following the purchase of a home. The terms are generally synonymous and used to describe either the practical or technical effect of the exemption. The key difference is whether such an exemption allows for adjustments to the base year value based on a standard rate or the inflation rate.

For a base-year, floating, or frozen homestead exemption **without** an adjustment factor, the value of the exemption changes or floats each year to always equal and exempt the full difference between the base-year value of the home and the current value of the home, so that the taxable value of the home never increases (but the millage rate may still increase). These are most often called frozen exemptions because the assessed value of the home is blocked from increasing (and often, from decreasing).

For a base-year, floating, or frozen homestead exemption **with** an adjustment factor, the base year and the base year value for a homestead does not change, but the base year value is adjusted annually by a percentage equal to either a set rate or the inflation rate that occurred during the prior year. These are best called adjusted base-year homestead exemptions.

In the case of HB 581, practically speaking, the homestead exemption limits the amount of any increase in the assessed value of homes to no more than the rate of inflation experienced over the prior year—it does not freeze the value. This is best described as an adjusted base-year homestead exemption, because it grants an exemption equal to the difference between the homestead’s adjusted base-year value—generally the value for the year prior to the homeowner’s application for the exemption plus an inflation factor for each year since the exemption was first granted—and the current year’s true value.

It is important to note that most of these homestead exemptions do account for substantial changes in the property. For example, if a homeowner doubles the size of their house, then the base-year value may be increased, regardless of any freeze or limitation, but thereafter, the new base-year value enjoys the benefit of the exemption. Also important to note, these exemptions do not stay with the property nor the property owner when a change in ownership occurs. If an individual sells their home, the taxable value of that home resets to fair market value for the next owner. Similarly, the individual cannot carry the value of the exemption to their new home.

**2. How is the value of the HB 581 homestead exemption determined?**

The value of the exemption is unique to each individual property and will generally change each year for such properties. The core purpose of a base-year or floating homestead exemption is to reduce or eliminate the impact of increases to the fair market value of a homestead. In the case of HB 581, the homestead exemption prevents rapid increases in the assessed value of homes but does not freeze the value.

HB 581 is considered an adjusted base-year homestead exemption, because it allows the homestead’s base-year value to increase annually by up to the inflation rate determined by the State Revenue Commissioner (likely the consumer price index) which occurred during the prior year. The value of the exemption is the difference between the adjusted base-year value and the fair market value. Even if two properties begin with identical base year values, if the fair market value of the properties diverge over time, then the property with the higher fair market value will receive the larger exemption while potentially paying the same in property taxes.

**3. If my local government wants to opt out of the HB 581 homestead exemption, how can we do that?**

As authorized through a constitutional amendment (HR 1022 (2024)) and outlined in HB 581, the opt-out process is very similar to the “public notification of tax increase” process that is required when a local government does not fully rollback its millage rate. The local government seeking to opt out of the HB 581 homestead exemption must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State. The process may not begin until the effective date of the bill on January 1, 2025, and must be completed by March 1, 2025. Each local government (county, city, school) may independently make the decision whether to opt out; any combination may elect to do nothing or opt out of the HB 581 floating homestead exemption. If a local government opts out, its taxpayers will not receive the benefit of the exemption, and their property will be taxed (absent other exemptions) at the property’s fair market value.

**4. Should my local government opt out of the homestead exemption if we already have another form of a floating, base-year, or frozen homestead exemption?**

There are at least a few things to consider when answering this question for your jurisdiction.

First, how far does your current floating homestead exemption extend? Does it cover all millage rates, including those for special districts? The reason that this is important to answer is that the HB 581 homestead exemption extends to all millage levies except for any bond levies.

Second, does your current homestead exemption incorporate any form of inflationary or automatic increase? The value of the HB 581 homestead exemption for each homeowner is, in effect, reduced annually by the amount of inflation that occurred over the prior year, which allows the taxable value of the homestead to rise over time in-line with inflation. If your jurisdiction has a set rise over time that is expected to exceed the inflation factor in HB 581, then your jurisdiction may want to opt out.

Third, if the homestead exemptions are equivalent, you may want to consider opting out of the HB 581 floating homestead exemption to reduce confusion. Your jurisdiction would still have access to the new sales tax for property tax relief (FLOST) assuming all the conditions to impose the tax are met.

**5. Does the HB 581 homestead exemption apply to community improvement districts (CIDs)?**

For all practical purposes, the homestead exemptions would not apply to CID's as CID's may only levy taxes on nonresidential property. Ga. Const. Art. IX, Sec. VII, Para. III(c).

**6. How does the HB 581 homestead exemption affect tax allocation districts (TADs)?**

The homestead exemption could potentially reduce the amount of expected property tax revenue growth within the TAD by limiting the assessed value increase of homestead property over time. This question requires analysis specific to the TAD in question.

**7. Can the HB 581 floating homestead exemption be later repealed for my county or city?**

If a jurisdiction elects not to opt out of the HB 581 homestead exemption, they will not have an opportunity to opt out in the future and will have the homestead exemption permanently. There may be a method to remove such jurisdictions in the future, but it would require a change to general law or a constitutional amendment done by the legislature.

**8. Will the HB 581 homestead exemption affect a homeowner's existing homestead exemptions?**

HB 581 does not eliminate any existing homestead exemptions for any jurisdiction, regardless of the type of homestead exemption, but it may override existing floating, base-year, and frozen exemptions, if the HB 581 exemption provides a greater benefit to the taxpayer.

- a. If your local government has an existing non-floating homestead exemption, such as an exemption for \$5,000 of assessed value, that will be unaffected by HB 581. The floating homestead exemption is calculated first, and then the non-floating exemptions are calculated on the back end. That said, if the existing, non-floating local homestead exemption says that it may not be applied in addition to any other homestead exemption, then it may not be applied.
- b. If your local government has an existing base-year homestead exemption, then the taxpayer will receive whichever provides them with the largest benefit in any given year. Your tax assessor's office will be responsible for tracking both floating homestead exemption values in addition to the fair market value.

For example, if there is an existing base-year or floating homestead exemption that does not have inflationary increases, then it would generally provide the larger benefit to the taxpayer. Similarly, if the base-year of a homestead exemption that is comparable to HB 581 pre-dates HB 581's base-year, then the older base year will likely provide the larger benefit.

**9. Will it affect the county's ability to impose a FLOST if another city opts out of the homestead exemption granted by HB 581?**

Yes, if a city that imposes a property tax opts out, then the county and all cities within the county will be ineligible for the FLOST. If a city that does not levy a property tax opts out, then it would not affect the ability for the county to levy a FLOST. If even one city that opts out does levy a property tax at such time, then the FLOST would not be permitted. Of course, jurisdictions may opt out and not impact eligibility if the jurisdiction has another eligible homestead exemption in place.

**10. If the county opts out of the homestead exemption will this impact a municipality's ability to impose a FLOST?**

Yes. Similarly, if a county opts out all municipalities in the county will be ineligible for the FLOST unless the county has another eligible homestead exemption in place.

**11. If a municipality or a county opts out of the HB 581 homestead exemption will homesteads have multiple assessed values for tax assessment?**

Yes, if the homestead exemption applies for some but not all jurisdictions, the taxable value of the property will essentially be different. The fair market value of a property is the same for all taxing jurisdictions where the property is subject to property tax. Homestead exemptions are applied after the fair market value of the home is determined and reduce the taxable value of the home—the taxable value may be different among jurisdictions based on applicable homestead exemptions.

Every county assessor's office is required to maintain a set of books with the fair market value of the property. The assessor's office will be required to maintain two or more sets of values if there are one or more floating homestead exemptions. Each homestead may have a different base-year value across multiple jurisdictions, but this will be tracked by the assessor's office.

**12. For a home that has an exemption under HB 581, what happens if the home is substantially improved or is destroyed? How are changes to the home's value that do not result from market forces handled?**

Substantial changes to the property are considered when assessing the property. Any substantial change will increase or decrease the adjusted base year value of the home.

Example: The adjusted base year value of a home as of January 1, 2028, was \$500k. During 2028, the homeowner doubles the square-footage of her home and adds a swimming pool. As of January 1, 2029, the tax officials for the county determine that the changes to the home increase the value by \$200k. The adjusted base year value for the 2029 tax year = \$500k (the 2028 ABYV) + \$200k (substantial change value) + any applicable inflation factor.

**13. If my local government opts out of the floating homestead under HB 581, can we opt in at a later date?**

If your local government opts out, there is no future opportunity for the local government to unilaterally opt-in or rejoin the HB 581 exemption.

However, a local government may still obtain a similar homestead exemption in a traditional manner. The General Assembly may pass a local Act creating an equivalent local floating homestead exemption. This would require 2/3's vote in the General Assembly and a local referendum. The General Assembly may do this against the will of the local government. We encourage you to maintain a dialogue with your local legislators, especially if you intend to opt out.

**14. If my local government opts out of the HB 581 floating homestead exemption and our legislative delegation disagrees with that decision, can they take action to mandate the floating homestead exemption on my local government?**

If your local government opts out of the HB 581 floating homestead exemption and your legislative delegation disagrees with that decision, your local delegation can pass a local Act to impose a floating homestead exemption within the jurisdiction. HB 581 has not changed the ability of the legislature to create specific homestead exemptions for local governments. This local Act would be subject to 2/3 vote in the General Assembly and approval by the voters in a local referendum. If the referendum is successful, then your local government would be subject to the homestead exemption provided for in the local Act, even though you opted out of the HB 581 exemption.

Note: A local government could elect to opt out of the HB 581 exemption and ask their local delegation to proceed with a more customized version of the homestead exemption.

**15. Can the floating homestead exemption be transferred to a new owner of the home?**

No, the homestead exemption is not portable or transferable—it is tied both to the property owner and the home. However, in the case of a surviving spouse who was not on the deed at the time of their spouse's death, said surviving spouse may continue the homestead exemption in the same manner as the deceased spouse, provided that the surviving spouse is otherwise eligible for the homestead exemption.

For anyone else that acquires the home as a homestead, the base-year and base-year value will be reset to the year prior to the person's acquisition of the home and to the actual value for the home for such prior year.

**16. How much land can be included in a qualified floating homestead exemption?**

Georgia state law states that the homestead exemption applies to the homestead and the land immediately surrounding the homestead; there is no specification for acreage. Many local homestead exemptions do limit the total acreage. It is likely up to local interpretation as to what



land constitutes the land “immediately surrounding” the homestead. The exemption would not include buildings or structures on the property, which are not part of the homestead dwelling, itself.

**17. Does the HB 581 floating homestead exemption apply to special service districts?**

Yes, the HB 581 floating homestead exemption applies to all millage rates except for millage rates to retire bonded indebtedness.

Point to consider: If the local government has an existing floating homestead exemption that *does not* apply to special service districts, then you may want to consider opting out, so your special service district millage levies are unaffected.

**18. If a homeowner’s assessed value was locked following their appeal to the Board of Equalization in 2022, would that value be used for the 2024 base year for the purposes of the HB 581 exemption?**

The homestead’s final assessed value for the base year is the base year value for the purposes of the HB 581 exemption. Code Section 48-5-44.2(a)(3)(A). Accordingly, if the locked assessed value from 2022 is what was lawfully used as the homestead’s final assessed value for 2024, then that taxpayer would have their HB 581 2024 base year assessed value set at that same amount.

**19. Will the market value or the adjusted base year value be used when calculating value increases to the tax digest that are factored into the rollback millage rate that cannot be exceeded without advertising a tax increase?**

The digest value for rollback purposes utilizes the net taxable digest, which is the value of the digest *after* exemptions are accounted for.

## C. The Floating Local Option Sales Tax (FLOST)

### 1. Generally, what is the FLOST?

The Floating Local Option Sales Tax or FLOST (named for its relation to the floating homestead exemption) is a new sales tax that can be levied up to 1 percent and collected county-wide. Funds are split between the county and cities based upon an intergovernmental agreement (IGA) and used for property tax relief.

### 2. What are the minimum requirements for a given county or municipality to be eligible to levy a FLOST?

- a. The county or municipality must levy a property tax and have a base-year or floating homestead exemption in effect<sup>1</sup>;
- b. All other municipalities within the county that currently levy a property tax must also have a base-year or floating homestead exemption in effect<sup>2</sup>;
- c. The county or municipality must have available room under the overall sales tax cap<sup>3</sup>;
- d. The county and the applicable number of municipalities must enter into an intergovernmental agreement as required under Code Section 48-8-109.31(d)(1)(B);
- e. Hold a successful local referendum<sup>4</sup>; and
- f. Utilize the proceeds for property tax relief and in accordance with the IGA<sup>5</sup>.

### 3. Who must sign the intergovernmental agreement to authorize the referendum for the FLOST?

The county must reach an intergovernmental agreement with municipalities levying a property tax that represent at least 50% of the total municipal population within the county. This minimum requirement does not preclude more municipalities than those representing 50% of the municipal population from signing the IGA if all parties agree.<sup>6</sup>

Any municipality that does not sign the IGA is treated as an ‘absent municipality’ and will receive proceeds from the FLOST based upon the size of its population relative to the total municipal population within the county, excluding any municipalities that do not levy a property tax. Municipalities that do not levy a property tax are excluded from the calculations and from sharing in FLOST revenues.<sup>7</sup>

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<sup>1</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>2</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>3</sup> Code Section 48-8-6(a).

<sup>4</sup> Code Section 48-8-109.32.

<sup>5</sup> Code Section 48-8-109.42.

<sup>6</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>7</sup> Code Section 48-8-109.31(d)(2).

**4. What must an IGA to levy FLOST include?**

- a. The rate of the tax: incremental in .05% increments up to a full 1.0%;
- b. The duration of the tax: up to 5<sup>8</sup> years;
- c. Provisions for calling the referendum for the tax, including the question for the ballot;
- d. The distribution schedule<sup>9</sup> apportioning proceeds among:
  - i. County
  - ii. Municipalities
  - iii. Absent Municipalities
- e. The IGA is not required to specify how property tax relief is to be applied but may do so.

**5. How is the sales tax referendum scheduled?**

First, there must be a valid intergovernmental agreement between the county and cities specifying the distribution of the tax. Next, the county may call for the sales tax referendum similar to other sales tax referenda.<sup>10</sup>

**6. Is a local referendum necessary to impose the FLOST even if the ballot measure in November is successful?**

Yes. It is important to note that the ballot question in November of 2024 proposes a constitutional amendment which enables the homestead exemption. If this amendment is not approved, all of HB 581 (including the FLOST) is repealed. If the constitutional amendment is approved, a subsequent referendum within the county is still required to levy the FLOST. Counties and cities should be mindful that the FLOST must be approved by voters in the county to be levied when making policy decisions concerning the homestead exemption.

**7. Does FLOST revenue affect the rollback millage rate that is calculated for the purposes of Code Section 45-5-32.1 (Taxpayer Bill of Rights), which requires the advertising of a property tax increase, if exceeded?**

Yes. Unlike LOST, the total amount of FLOST collected in the preceding calendar year must be subtracted from the millage equivalent calculated to provide the jurisdiction with the same net proceeds from the current year’s net taxable digest value as those derived from the previous year’s millage rate when multiplied by the previous year’s net taxable digest value.

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<sup>8</sup> Code Section 48-8-109.32(a).

<sup>9</sup> Code Section 48-8-109.36(2).

<sup>10</sup> Code Section 48-8-109.32.

**8. What can the FLOST revenues be used for?**

FLOST revenue must be used for property tax relief. Per Code Section 48-8-109.42, FLOST revenues:

- “[S]hall be used exclusively for tax relief and in conjunction with all limitations provided in the intergovernmental agreement authorizing the tax for such political subdivision.”
- Additionally:
  - “Each taxpayer's ad valorem tax bill shall clearly state the dollar amount by which the property tax has been reduced as a result of the imposition of the tax imposed under this article”; and
  - “The roll-back rate for the political subdivision, which is calculated under Code Section 48-5-32.1 [Taxpayer Bill of Rights], shall be reduced annually by the millage equivalent of the net proceeds of the tax authorized under this article, which proceeds were received by the political subdivision during the prior taxable year.”

**9. In what ways may the local government calculate and apply the FLOST property tax relief to the property tax bill?**

Outside of the parameters in Code Section 48-8-109.42, jurisdictions have latitude to apply the funds for legal purposes within the special district and as may be provided for in the intergovernmental agreement.

- The tax relief must be applied uniformly across all forms of tangible property within the given taxing jurisdiction for which it applies. For these purposes, taxing jurisdictions for which property tax relief may be granted can be the county, a municipality, or a special district, provided that the application is uniform within the given taxing jurisdiction.
- When the credit or reduction is shown on the taxpayer’s property tax bill, it **MUST** be applied as property tax relief, which would be a reduction in a charge that is assessed and levied upon the value of a property. The credit *cannot* reduce any charge or fee, which is not levied upon the value of the property (ad valorem). If a flat dollar amount is shown on the property tax bill, said dollar amount must be derived from the taxpayer’s savings from the reduction in the millage rate or assessed value.
- While not required, the best practice is to include within the required IGA exactly how the proceeds of the FLOST will be applied as property tax relief.

**10. What types of communities would benefit most from a FLOST?**

Communities that wish to supplant property taxes with sales tax would benefit from FLOST. It is a policy decision that would be expected to shift some of the tax burden imposed on the local government’s property owners to those who make purchases within such jurisdiction. Accordingly, communities with sales tax revenues derived disproportionately from those living outside of the local government’s jurisdiction would expect to see a net benefit for its property owners by shifting the tax burden to consumers; whereas those communities that have disproportionately few property owners among its many resident consumers would find only a shifting of the tax burden within the jurisdiction.

**11. How often does the FLOST have to be voted on?**

FLOST may be implemented for up to 5 years at a time, so at least every 5 years. Moreover, all FLOST renewals require a local Act of the General Assembly, so there is no renewal without a local Act and a new IGA, and passage in a local referendum.<sup>11</sup> While there is no requirement of a local Act to initially levy the FLOST any subsequent renewal does require a local Act from the General Assembly.

**12. My county doesn't have a LOST. How will this affect my county, city, etc.?**

Having a LOST is not a requirement for the FLOST. LOST is the most similar sales tax to the FLOST, but the way property tax relief is calculated under FLOST is more flexible than LOST.

**13. Does this bill require the Department of Revenue to provide point-of-sale information?**

This bill does not require DOR to provide point of sale information but does require such information to be furnished to DOR by the retail establishments that are required to collect the tax. All sales for FLOST occur countywide (within the special district which is conterminous with the boundaries of the county), except in the case of a county containing a municipality that levies the Water and Sewer Projects Cost Tax (MOST), in which case the FLOST is not collected within the boundaries of the MOST city.

**14. Are Water and Sewer Projects Cost Tax (MOST) cities ineligible for a FLOST?**

Yes, the cities that levy a MOST tax are ineligible to levy or receive proceeds from FLOST. This means that they are not counted when determining the municipal population in the county levying the LOST, the city levying the MOST cannot share in the proceeds of the FLOST, and the FLOST may not be levied within the municipal boundaries of the city levying the MOST.

Currently, the MOST cities are: Atlanta, East Point, College Park, and Hapeville.

**15. If the school board opts out of the floating homestead exemption, can the county and municipalities still levy the FLOST tax?**

Yes, if the school board opts out, you can still levy the tax assuming all other requirements are met. Schools generally cannot receive revenues from sales taxes other than those authorized by the Constitution (ESPLOST) and certain existing Local Constitutional Amendments (ELOSTs), so it would require such a constitutional amendment specifically authorizing or requiring that school districts receive a share in the FLOST.

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<sup>11</sup> Code Section 48-8-109.33(c)

**16. If my jurisdiction opts out of the HB 581 floating homestead exemption and has an existing base-year or floating homestead exemption, but which only applies to the general maintenance and operations (M&O) levy, would my jurisdiction be blocked from participating in the FLOST?**

No, not on that basis alone. If your local government has an existing floating or base-year homestead exemption of any kind, you may still qualify for the FLOST, even if you opt out of the HB 581 floating homestead exemption. HB 581 only requires that you have some form of a base-year or floating homestead exemption to participate in FLOST. Such exemption can either be a local floating homestead exemption (predating HB 581 or added after) or the HB 581 floating homestead exemption. Please note that the HB 581 floating homestead exemption will apply to all levies, including special service districts, except for bonded indebtedness.

**17. If my county or city decides to opt of the homestead exemption, is it forever ineligible to levy the FLOST?**

No. First, your city or county may already have a homestead exemption in place making them eligible for the FLOST. Second, if there is no homestead exemption in place and your county or city opts out, it can once again become eligible to levy the FLOST in the future through a subsequent eligible homestead exemption put in place by a local Act of the General Assembly.

**18. What happens if we pass a FLOST and our legislative delegation does not approve the renewal, or the voters do not renew it?**

If you pass a FLOST and your legislative delegation does not approve the renewal or the voters do not renew it, then the most likely outcome is an increase in the applicable millage rates. Since FLOST is sales tax being used to offset property tax, if the FLOST expires, the local government will have to cut expenses, raise property taxes, or some combination thereof.

**19. If my county has an ELOST, can we utilize the FLOST?**

If your county has an ELOST, the availability of FLOST depends on a few factors:

- a. Does the exact verbiage of the local constitutional amendment (LCA) limit the distribution of proceeds in the way that FLOST requires? Some of the LCAs are very permissive, and others are very restrictive. Please consult with your local jurisdiction's attorney for a legal opinion.
- b. Is the jurisdiction otherwise eligible to levy a FLOST?
- c. Does the jurisdiction have sufficient room under its local sales tax cap to levy a FLOST? See Code Section 48-8-6(a).

ELOST Counties: Bulloch County; Chattooga County ( and Trion City); Colquitt County; Habersham County; Houston County; Mitchell County ( and Pelham City); Rabun County; Towns County.

### **Appendix A: HB 581 - Timeline/Decision Tree**

- 1) November 5, 2024: Statewide ballot measure determining approval of constitutional amendment enabling homestead exemption.
  - a) If the ballot question is not approved, HB 581 is repealed in its entirety. No further action is needed by local governments. All other property tax changes and the FLOST are repealed as well.
  - b) If the ballot question is approved, counties, cities, and school boards may independently determine whether they would like to “opt out” of the homestead exemption and not have the exemption apply to their homeowners.
- 2) Beginning January 1, 2025 through March 1, 2025, local governments may “opt out” and not have their homeowners receive the HB 581 floating homestead exemption.
  - a) If the local government decides not to “opt out” no action is required by the local government and the homestead exemption will go into effect.
    - i) The HB 581 homestead exemption does not replace existing locally enacted homestead exemptions.
      - (1) If your local government has an existing flat dollar homestead exemption, the 581 exemption will be in addition to that exemption.
      - (2) If your local government has an existing base year or adjusted base year exemption, the taxpayer will receive the more beneficial exemption.
    - b) If your local government decides to opt out, it must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State by March 1, 2025.
  - b) If the local government decides to opt out, it must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State by March 1, 2025.
- 3) If the November 2024 ballot question is approved, your county or city may decide whether to levy a FLOST for property tax relief. You must determine if you are eligible for the FLOST.
  - a) If your county/city does not levy a property tax, you are not eligible to levy/participate in the FLOST.
  - b) If you levy a property tax:
    - i) Your county/city must have a base year or adjusted base year homestead exemption in place.

\*This may either be the homestead exemption provided by HB 581 or an existing base year or adjusted base year homestead exemption created by a local Act.
    - ii) The county and every municipality in the county that levies a property tax must also have a base year or adjusted base year homestead exemption in place (HB 581 or existing).
    - iii) If the county or any city that levies a property tax does not have an eligible homestead exemption in place, the county and all cities within are not eligible for the FLOST.

- c) If the eligibility criteria is met:
  - i) The county and city or cities representing at least 50% of the municipal population of cities levying a property tax must sign an intergovernmental agreement (IGA) for the levy of the tax. This IGA will set the rate (up to 1%), duration (up to 5 years), distribution of proceeds among the county and cities, and the ballot question to be used.
  - ii) The levy of the FLOST must be approved by the voters across the county in a referendum.
- d) The FLOST may then be levied for up to 5 years before needing to be renewed. Prior to the expiration of the tax a renewal requires: A local Act by the Georgia General Assembly approving the renewal for the jurisdiction, a subsequent IGA between the eligible county and cities, and a subsequent referendum for the voters to approve the renewal of the tax.

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