

# Lesson 5 - Local Governments

- ESSENTIAL QUESTION
  - Why do local governments collect and use taxes?
  - Why are there different forms of local governments?

### **County Governments**

- Local Governments provide services and protections to people who live in particular counties or cities.
- After the American Revolution, Georgia's Parishes became counties.
- Counties serve as ways for people to be represented in state government.
- Through the sheriff, counties act to protect people.
- County Governments Build and maintain roads, control licenses for cars and trucks, run Georgia's welfare programs, and have court systems.
- Today, there are 159 counties in Georgia.
- Each county has a probate court, a magistrate court, and a juvenile court

### **Municipal Governments**

- Georgia has approximately 600 cities and towns, also called municipalities.
- Municipalities have charters (similar to constitutions) that form and structure the municipality's government, and define the municipality's boundaries and powers.
- Municipal governments elect officials and provide services for cities and towns. Services include police and fire protection, garbage collection and disposal, street and road construction, public housing, public transportation, libraries, electric or gas utility services, and street lighting.

## Forms of Municipal Government

- Unlike Georgia's county governments (which are standard across the state) Municipal governments come in different forms. In all forms residents elect members to a city council (the legislative branch). The forms differ according to the make-up of the executive branch.
- Forms of Municipal Government:
  - Weak Mayor-Council Has a weak mayor. Mayor is elected by the voters, but has no special executive powers (no power to veto, choose committee members, or overriding say in the budget).
  - Strong Mayor-Council Has a powerful mayor. Mayor is elected by voters in the city and can veto legislation passed by the city council. The mayor can also choose people to run the city's services and runs the city's budget.
  - Council-Manager The city has a City Manager (head of the Executive Branch). The City Manager decides who is in charge of city services and runs the city's budget. In this form, the mayor is a member of the legislative branch like the rest of the city council.

### Special-Purpose Governments

- Special-Purpose Districts Created by city and county governments to accomplish a specific task. The following are some special-purpose governments in GA:
  - Development Authorities Create jobs and increase business in specific counties.
  - Downtown Development Authorities Maintain and rebuild the downtowns of cities.
  - Recreation and Parks Authorities Maintain and develop land for parks and recreation areas in counties.
  - Housing Authorities Manage housing options in counties.

#### **State Revenue**

- All governments require money. The money that governments bring in is called revenue. There are several ways that the state of Georgia and its local governments raise revenue.
- Taxes Required payment to a government by a person or business. Taxes are the largest source of revenue for Georgia.
- 4 Main Types of Taxes:
  - Income Tax Tax on money earned by people or businesses.
  - Corporate Tax Flat rate taxes based on the money a company makes in Georgia. Collected only by states, not by local governments.
  - Sales Tax Tax levied on most retail goods and services.
    Collected by state and local governments.
  - Property Tax Tax placed on property such as land, homes, cars, boats, and business inventory.

# Other Revenue Sources and the State Budget

- There are other types of revenue raised from non-tax revenue sources.
- The largest non-tax revenue source for Georgia is the state lottery.
- Other sources include entry fees to state parks, and license fees for driving and hunting.
- The federal government can also add to state and local funds.
  Federal money comes in the form of grants and can be used for many things including building airports, preserving historical sites, and improving areas with poor economies.
- The governor submits a budget (the plan of how the state's revenue will be spent) to the state legislature. This budget is then modified by legislators. It is then signed by the governor, who can veto items in the budget. The budget can later be changed in spending exceeds the revenue.