

# **DeKalb County Government**

Manuel J. Maloof Center 1300 Commerce Drive Decatur, Georgia 30030

### **Minutes**

## **OPS-County Operations Committee**

Friday, November 18, 2022 2:00 PM

## **Special Called Meeting**

Meeting Started At: 2:06 PM

Attendees: Commissioners Davis Johnson, Bradshaw, Patrick, Rader

**Present** 3 - Commissioner Mereda Davis Johnson, Commissioner Steve

Bradshaw, and Commissioner Robert Patrick

#### I. DISCUSSION

2023 Legislative Agenda

- -discussion of Tax Commissioner Johnson's senior tax exemption legislative request
- -Question MDJ: you said it would affect around 500 individuals?
- -Tax Commissioner Johnson: correct our estimates show that around 500 individuals would have the opportunity to apply for this homestead exemption. Additional comments provided by Tax Commissioner Johnson
- -Question RP: 500 seems a relatively small pool of people. Do you have an estimate of the cost?
- -Tax Commissioner Johnson: total county loss is estimated at around \$40,000 at this point. Additional information provided by Tax Commissioner Johnson
- *-Question RP: is this something we could increase this a bit more?*
- -Tax Commissioner Johnson: we wanted to start on the low side and we can make further adjustments as needed, to see what the impact would be going forward and we can always come back and revisit this at a later point
- -Question MDJ: Mr. Baskerville, would this be an item that comes before the Delegation?
- -D Baskerville: yes Commissioner this would be local legislation
- -Question JR: do you all have a worksheet on calculating the net income, that can be used to advise people?
- -Tax Commissioner Johnson: we prefer that you refer them to us; we do have a program that does that
- -Question JR: do you see any merit in simplifying that so that it doesn't require a high level of individual analysis? It excludes certain classes of income correct, so that it's just regular income taken into account?
- -Tax Commissioner Johnson: that's correct
- -Question JR: is 401k or IRA included?
- -Tax Commissioner Johnson: in some cases you will be exempted regarding 401k, pension income
- -Question JR: is there any discussion on simplifying that? Or do you feel the definition of net income is appropriate for calculating?
- -Tax Commissioner Johnson: we don't set the numbers, we just administer the numbers that we have; we are not determining what the net income definition is
- *-Question JR: would that be part of a local legislation?*
- -Tax Commissioner Johnson: we can review that
- -Question JR: if you could give us your viewpoint on simplifying the net income calculation. Secondly, have you all surveyed this type of senior exemption in other local governments, to see how we compare to other municipalities in the county or other jurisdictions across the state?
- -Tax Commissioner Johnson: in this analysis we have looked at Cobb and a few other counties. Additional comments provided by Tax Commissioner Johnson
- -Question JR: do those other jurisdictions structure those differently regarding the net income definition?
- -Tax Commissioner Johnson: the net income definition is pretty standard; but people are moving the age requirement around
- -Question JR: so it is a DLR standard that we are all applying and they are defining that?
- -Tax Commissioner Johnson: correct; additional response provided by Tax Commissioner Johnson
- -discussion of Commissioner Bradshaw's MARTA legislative item by Colleen Kiernan Senior Director, Government & Community Affairs
- -Question JR: are you seeing this as the path the state is choosing regarding creating a related stream of funding for transit use? Is there opportunity to dedicate a larger stream of income to transit or other opportunities within the legislative spectrum that would be more promising regarding getting more non-sales tax to MARTA
- -responses provided by Director Kiernan
- -Question JR: but there are efforts ongoing, such as a study committee reviewing an alternative to the gas tax. With those types of derivative taxes, it seems there are better opportunities to attach parts of those streams of revenue to this trust fund to transaction facilitators for local transportation. Are you all part of that dialogue regarding the successor to the gas tax?
- C Kiernan: we have been following those conversations closely but not part of it; there will be a decision made Tuesday and we will be reviewing that as well
- -Question JR: if you all could provide us an analysis of the facets within the discussion of the motor fuel tax as well as Mr. Baskerville C Kiernan: we will do that
- -Question RP: how do other states finance their transit authorities, and how much does a typical state provide for mass transit funding?
- C Kiernan: it depends on each state; we can put something together that would help illustrate that
- -Question MDJ: so there is no set way regarding management, so there is no set way if the State government contributes?
- C Kiernan: it varies greatly across each region

- -Question MDJ: do those receive state funding?
- C Kiernan: MARTA continues to be the largest authority that does not receive state funding
- -SB: I don't think this item is ready for action today. As we move forward we will work to draft something that is palatable and has success of moving forward
- -discussion of legislative items presented by John Manson BOC Central Staff
- -Question MDJ: regarding the broad categories, this would suggest that our delegation would fill in details of the legislation that we put forth?
- J Manson: in some cases; if a commissioner has specific requests with a change to current law. If there are other items regarding changes we would like to see, there may be opportunities for the delegation to discuss and fill in the blanks
- -Question MDJ: do you feel that there should be a limited number of items that we submit each year, or not?
- J Manson: I think that is up to the will of the Board. We solicit priorities to the board, and from there you all make decisions on how you want to move forward
- -Question MDJ: let's hear from Dan on that, because history shows that we have not been as effective as we would like to be. Should there be a limited number regarding submitting our priorities?
- -response provided by Dan Baskerville
- -Commissioner Davis Johnson requests to delineate items that the General delegation can decide and the entire body can decide -discussion of individual legislative items presented by Central Staff
- -Commissioner Davis Johnson requests a priority/support statement regarding 'support for elections that would allow every citizen to vote'.
- -Question MDJ: were any of the resolutions submitted taken out?
- J Manson: yes, for instance the truck weight item that is already on the ACCG legislative agenda
- -Question RP: under the resolution to acknowledge gun violence, I wonder if we can change that word to 'gun safety' legislation J Manson: yes sir
- -Commissioner Davis Johnson requests previous item regarding Sanitation Fees be included in the legislative packet
- -additional comments provided by County Attorney Ernstes
- -JR: are we endorsing this package?
- -MDJ: not yet

Meeting Ended At: 3:13 PM

MOTION was made by Robert Patrick, seconded by Steve Bradshaw, that this agenda item be adjourned meeting. The motion carried by the following vote:

Yes: 3 - Commissioner Davis Johnson, Commissioner Bradshaw, and Commissioner Patrick

Barbara H. Sanders-Norwood CCC, CMC