

MAYOR Brandy Hall

COUNCIL MEMBERS

Jean Bordeaux, Mayor pro tem Jeff Goldberg Tom Ramsey Thomas Torrent Augusta Woods

CITY OF PINE LAKE 425 ALLGOOD ROAD P.O. BOX 1325 PINE LAKE, GA 30072

404-999-4901

www.pinelakega.net

CITY OF PINE LAKE, GEORGIA WORK SESSION AGENDA JANUARY 14TH, 2025@6:00PM COURTHOUSE AND COUNCIL CHAMBERS 459 PINE DRIVE, PINE LAKE, GA 30072

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

CALL TO ORDER - WORK SESSION MEETING

ANNOUNCEMENTS/COMMUNICATIONS

ADOPTION OF THE AGENDA OF THE DAY

PUBLIC COMMENTS – 3 minutes each please

OLD BUSINESS

NEW BUSINESS

- 1. Introduction of City Attorney Chris Balch
- 2. H.B. 581, Statewide Homestead Exemption Discussion
- 3. Domestic Partners Resolution Update
- 4. Cost-of-Living Adjustments (COLA) for Regular Employees
- Communications Plan & Policy Discussion of Tactical Next Steps (For example, setting up a Facebook page, who will be able to post on it, what's happening with the recordings of broadcasted meetings, etc.)

PUBLIC COMMENTS – 3 minutes each please

REPORTS AND OTHER BUSINESS

Staff and Committee Reports

- a. Administration City Manager Stanley Hawthorne
- b. Public Safety Chief of Police Y'hudah-Green
- c. Public Works Special Projects Manager Kendrick

Reports/Comments

- d. Mayor
- e. City Council

Information for "The Pine Lake News" eblast.

ADJOURNMENT



GEORGIA MUNICIPAL ASSOCIATION

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

201 Prvor Street, SW · Atlanta, GA 30303

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 effect¹;
- b. All other municipalities within the county that currently levy a property tax must also have a base-year or floating homestead exemption in effect²;
- c. The county or municipality must have available room under the overall sales tax cap³;
- 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 referendum4; and
- f. Utilize the proceeds for property tax relief and in accordance with the IGA⁵.

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.⁶

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.⁷

¹ Code Section 48-8-109.31(d)(1)(A).

² Code Section 48-8-109.31(d)(1)(A).

³ Code Section 48-8-6(a).

⁴ Code Section 48-8-109.32.

⁵ Code Section 48-8-109.42.

⁶ Code Section 48-8-109.31(d)(1)(A).

⁷ 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 58 years;
- c. Provisions for calling the referendum for the tax, including the question for the ballot;
- d. The distribution schedule 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.¹⁰

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.

⁸ Code Section 48-8-109.32(a).

⁹ Code Section 48-8-109.36(2).

¹⁰ 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. 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.

...

¹¹ 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?
- 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: Habersham County; Chattooga County; Catoosa County; Harris County; Pickens County; Walton County; Houston 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 <u>not</u> 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.
- 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 <u>not eligible</u> 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 <u>not</u> have an eligible homestead exemption in place, the county and all cities within are <u>not eligible</u> 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.

Disclaimer

This publication is for general informational purposes only. While some of the information contained in this publication is about legal issues, it is not and should not be treated as legal advice. You should consult with your legal counsel before taking action based on the information contained in this publication. Material posted in this publication may be subject to copyrights owned by ACCG, GMA, or others, and any reproduction, retransmission or republication of such material, except for personal use or with the prior written consent of ACCG, GMA, or other copyright owner, is prohibited. The names, trademarks, service marks, logos and other emblems of ACCG and GMA in this publication may not be used without ACCG's or GMA's prior written express permission.

Domestic Partnership Registry and Certificate Program

Dear Colleagues.

Background: In late December 2024, I was approached by some Pine Lake residents who are in a committed Domestic Partnership. They are struggling with healthcare insurance coverage issues, which could be easily resolved if Pine Lake were to recognize, register and certify Domestic Partnerships within our City, for both same-sex and opposite sex couples.

Upon researching the issue, I discovered that Atlanta, Athens-Clarke County, Avondale Estates, Clarkston, and Decatur. All offer the Registration and Certification of Domestic Partnerships as a service to their residents. It can be done by Ordinance or Resolution. Avondale Estates, Clarkston, and Decatur, all enacted their programs in late 2013 by Resolution, and all seem to be working well for their residents. I did have a phone conversation with Ms. Tomika Mitchell, City Clerk for the City of Clarkston for the last 5 years, and she confirms that they have had no issue or complaints with the program.

I am proposing that we follow the Clarkston model. Clarkston City Clerk Mitchell kindly provided all of the documents needed to get a program started in Pine Lake.

I would like to add this our upcoming work session on either 1/14/2025 or 2/11/2025, and voted on at the earliest possible date.

Thank you, Tom Ramsey, Council Member

City of Pine Lake

Pine Lake City Council Work Session

January 14, 2025 or February 11, 2025

Subject: Proposed Resolution to Establish a Domestic Partnership Registry and Certificate Program

Sponsor: Tom Ramsey, Council Member

Purpose: To consider and approve the attached Domestic Partnership Registry and Certificate Program Resolution

Need/Impact: The proposed Resolution grants official recognition and registration of both same-sex and opposite-sex Domestic Partnerships living in the City of Pine Lake. In 2013, our neighboring cities in DeKalb County, Avondale Estates, Clarkston, and Decatur, were among the first cities in the State of Georgia to take this official action. In solidarity of their bold action more than a decade ago, and in recognition of the broad diversity and open accepting nature of the Pine Lake community, we are proposing to adopt a similar Resolution.

With respect to the City's authority to do so, the Mayor of Avondale (at the time in 2013) describe the Resolution as "the provision of a new service for our residents and as a means of showing respect and recognition to the many couples we have living in our city that may want to receive a Domestic Partnership Certificate"

Residents would be able to request a Domestic Partnership Certificate during normal business hours at City Hall and be entered into a new Domestic Partnership Registry. Pursuant to the Resolution, after filing an Affidavit of Domestic Partnership along with copies of certain documentation to confirm co-habitation, the couple would be issued a "Certificate of Domestic Partnership" signed by the Mayor.

To be considered for a Certificate of Domestic Partnership, you **must bring the following** to your appointment:

- 1. A State or Government-issued ID
- 2. Proof of joint residency with co-applicant. This includes:
 - 1. Utility bill
 - 2. Bank statement
 - 3. Tax bill
 - 4. Property deed
 - 5. Current paystub
 - 6. State ID

This document must prove that both applicants reside at the same address.

This Certificate may make it easier to show evidence of Domestic Partnership to receive healthcare benefits, gain hospital visitation rights, and access other rights already afforded to married couples.

Recommendations: It is this Council Member's recommendation to quickly adopt the attached Resolution to establish a Domestic Partnership Registry and Certificate Program.

A RESOLUTION (DRAFT)

Whereas, the City of Pine Lake recognizes that all forms Domestic Partnership are valid and deserving of respect and recognition; and

Whereas, the City of Pine Lake desires to provide for the official recognition, registry, and certification of Domestic Partners residing within the City; and

Whereas, a "Domestic Partnership" for the purpose of this Resolution is defined as "two people of the opposite or same gender who live together in the mutually intended dependence of a single home".

Now, Therefore, Be it Resolved By the City Council and Mayor of the City of Pine Lake, to hereby direct the City Manager to receive requests for Domestic Partnership Certificates and, upon a showing by the applicants that they are bonafide Domestic Partners residing within the City of Pine Lake, to place such certified Domestic Partnerships on a registry to be maintained at City Hall.

Be It Further Resolved that upon the registry of a Domestic Partnership pursuant to this Resolution, the Mayor will sign and issue a Certificate of Domestic Partnership to the Domestic Partners so recognized.

So Resolved, this day of	, 2025
The Mayor and City Council of Pine	Lake, Georgia
Brandy Hall, Mayor	
Witness:	
Ned Dagenhard, Asst. City Clerk	

So Resolved this day of

Affadavit of Partnership Declaration of Committed Relationship for Domestic Partnership

APPLICANT INFORMATION

Please select the correct answer:

2 ORIGINAL 2 AMENDMENT

- 1. Are you a resident of the City of Pine Lake? Yes or No
- 2. Have you previously filed a Declaration of Committed Relationship with the City of Pine Lake ?

If "Yes", when?	 	
DECLARATION		

We, the undersigned, declare that:

- 1. We are two people at least 18 years of age and competent to enter into a contract;
- 2. We share the same primary, regular and permanent residence (documentation must be submitted verifying joint residency);
- 3. We have a committed personal relationship that is mutually interdependent and intended to be lifelong;
- 4. We are not married to anyone or legally separated from anyone;
- 5. We are not related by blood closer than would bar marriage in this state;
- 6. This is our sole committed relationship;
- 7. We agree to file a notice of change or termination of our relationship, within 30 days, if any of the facts set out in this definition change;
- 8. We are jointly responsible for our necessities of life.

AFFIDAVIT

Resident Signature Date

We do hereby affirm, under penalty of perjury, that the assertions in this Declaration are true and correct to the best of our knowledge and belief.

Partner Signature Date

3	
NOTARIZATION	
STATE OF	_COUNTY OF
	wledged before me thisday of
20 By:	, Notary Public My Commission Expires:
(Notary Signature/Seal)	
Print Resident Name(Last, First, Nate of Birth:	Middle): Print Partner Name (Last, First, Middle): Date of Birth:

Address: City: State: Zip:	
For Official Use Only	
Affidavit and supporting documentation received	ved/certified by
on	
This certificate number	. Cross reference certificate number
·	

RESOLUTION # R03-2014

WHEREAS, the City of Pine Lake recognizes that same-sex partnerships are valid and deserving of respect and recognition; and

WHEREAS, the City of Pine Lake recognizes that Georgia law currently does not permit same-sex partnerships to be legally married, therefore leaving it to local jurisdictions to recognize same-sex partnerships; and

WHEREAS, the City of Pine Lake desires to provide an official recognition and registry of same-sex partnerships, as well as opposite-sex partnerships, residing within the city; and

WHEREAS, a "domestic partnership" for the purpose of this resolution is defined as "two people of opposite or same gender who live together in a mutual intended dependence of a single home."

NOW, THEREFORE, BE IT RESOLVED BY THE City Council that such a registry be maintained at City Hall, and the Mayor of the City of Pine Lake hereby directs the City Administrator to receive requests for domestic partnership certificates, upon a showing by the applicants that they are bona fide domestic partners residing within the City.

BE IT FURTHER RESOLVED that upon registry of a domestic partnership pursuant to this resolution, the mayor will sign and issue a certificate of domestic partnership to the domestic partners so recognized.

SO RESOLVED, this 14th day of April, 2014.

Kathie de Nobriga, Mayor

Kathie de Nobriga, Mayor

Megan Pulsts, Mayor Pro-Tem

Mike Stuckey, Council Member

Erika Brown, Council Member

Lynn Ehrlicher, Council Member

Attest:

Valerie Caldwell, City Clerk

Declaration of Committed Relationship for Domestic Partnership



Print Partner Name (Last, First, Middle): Please select the correct answer: 1. Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: 1. We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); 3. We have a committed personal relationship that is mutual 4. We are not married to anyone or legally separated from a	Date of Birth: State: Date of Birth: Relationship with the City	AMENDMENT f Payment Zip: y of Pine Lake?
Print Partner Name (Last, First, Middle): Please select the correct answer: 1. Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: 1. We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); 3. We have a committed personal relationship that is mutual 4. We are not married to anyone or legally separated from a	Date of Birth: State: Date of Birth: Relationship with the City	Zip:
Print Partner Name (Last, First, Middle): Please select the correct answer: 1. Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: 1. We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); 3. We have a committed personal relationship that is mutual 4. We are not married to anyone or legally separated from a	State:	
Print Partner Name (Last, First, Middle): Please select the correct answer: 1. Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: 1. We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); 3. We have a committed personal relationship that is mutual 4. We are not married to anyone or legally separated from a	Date of Birth: Relationship with the City	
Print Partner Name (Last, First, Middle): Please select the correct answer: 1. Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: 1. We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); 3. We have a committed personal relationship that is mutual 4. We are not married to anyone or legally separated from a	Date of Birth: Relationship with the City	
Please select the correct answer: 1. Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: 1. We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); 3. We have a committed personal relationship that is mutual 4. We are not married to anyone or legally separated from a	Relationship with the City	y of Pine Lake?
 Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); We have a committed personal relationship that is mutual. We are not married to anyone or legally separated from a 		y of Pine Lake?
 Are you a resident of the City of Pine Lake? 2. Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); We have a committed personal relationship that is mutual. We are not married to anyone or legally separated from a 		y of Pine Lake?
 Have you previously filed a Declaration of Committed If "Yes", when? DECLARATION We, the undersigned, declare that: We are two people at least 18 years of age and competent 2. We share the same primary, regular and permanent residency); We have a committed personal relationship that is mutual. We are not married to anyone or legally separated from a 		y of Pine Lake?
 We are two people at least 18 years of age and competent We share the same primary, regular and permanent residency); We have a committed personal relationship that is mutual We are not married to anyone or legally separated from a 	to ontor into a contract	
 We are two people at least 18 years of age and competent We share the same primary, regular and permanent residency); We have a committed personal relationship that is mutual We are not married to anyone or legally separated from a 	to enter into a contract.	
 We share the same primary, regular and permanent residency); We have a committed personal relationship that is mutual. We are not married to anyone or legally separated from a 	to enter into a contract:	
 We are not related by blood closer that would bar marriage. This is our sole committed relationship; We agree to file a notice of change or termination of our definition change; We are jointly responsible for our necessities of life. 	ence (documentation must ly interdependent and inter myone; te in this state	ended to be lifelong.
AFFIDAVIT We do hereby affirm, understand penalty of perjury, that the the best of our knowledge and belief.	assertions in this Decla	aration are true and correct to
Resident Signature Date	Partner Signatu	ure Date
Sworn to and subscribed before me this of, 20		
My Commission expires:,		

For Official Use Only	
Affidavit and supporting documentation received/certified by	on_
Certificate Number #	

Employee	Department	Pay Rate	Frequency Annual Pay		3% Proposed Increase	New Pay rate
Atkins, Andrew	Police	\$ 17.04	17.04 Hourly	\$ 35,443.20	\$36,506.50	\$17.55
Capers, Stephanie	Court	\$ 21.64	21.64 Hourly	\$45,011.20	\$46,361.54	\$22.29
Cooper, Jason	Police	\$ 17.13	17.13 Hourly	\$35,630.40	\$36,699.31	\$17.64
Hodges, DeAndre	Public Works	\$ 16.00	16.00 Hourly	\$33,280.00	\$34,278.40	\$16.48
Palms, Robert	Police	\$ 20.77	20.77 Hourly	\$43,201.60	\$44,497.65	\$21.39
Stokes, Michael	Police	\$ 17.44	17.44 Hourly	\$36,275.20	\$37,363.46	\$17.96
Washington, Danette	Police	\$ 16.00	16.00 Hourly	\$33,280.00	\$34,278.40	\$16.48
Y'hudah-Green, Sarai	Police	\$ 2,299.13 Bi-weekly	Bi-weekly	\$ 59,777.38	\$61,570.70	\$2,368.10
Dagenhard, Ned	Admin	\$ 1,660.39 Bi-weekly	Bi-weekly	\$43,170.14	\$44,465.24	\$1,710.20
Robinson, Danita	Recreation	\$ 172.50 Bi-weekly	Bi-weekly	\$4,485.00	\$4,619.55	\$177.68

\$ 369,554.12 \$ 380,640.74

11,086.62	687.37	160.76
↔	↔	↔
Base Pay Increase	FICA increase	Medicare Increase

\$ 11,934.75

Total Increase



CITY OF PINE LAKE COMMUNICATIONS POLICY

APPROVED BY COUNCIL:	
PURPOSE:	
This purpose of the Communications Policy is to establish guidelines for the City of Pine Lake when communicating or releasing information on behalf of the City. To ensure information is provided in a timely, transparent, accurate, consistent and appropriate manner. This policy applies to all City of Pine Lake employees and all contractors or partners who	
communicate with citizens, other agencies or the media on behalf of the City.	
POLICY OBJECTIVES:	
To establish standards for effective City communications.	_
POLICY:	

1. GUIDING PRINCIPLES

All communication activities conducted by the City of Pine Lake must adhere to the applicable policies, procedures, guidelines, and statutory requirements set out by legislation.

Communications activities must also reflect the City of Prince Lake's Communications Principles:

- 1. Provide information that is timely, accurate, clear, accessible, and responsive.
- 2. Consider the range of communication tools at our disposal and use those most appropriate to address the needs associated with each circumstance.
- 3. Work collaboratively across the organization to ensure that information is thorough, factual, and timely.
- 4. Respect the access to information and privacy rights of citizens and employees.
- 5. Support opportunities for engagement to inform public policy.
- 6. Strive to achieve a culture of excellence in and communications practices.

2. PLAIN LANGUAGE

The City of Pine Lake will use plain language for its internal and external communications as much as possible while also meeting statutory requirements.

Plain language can be broadly described as any writing designed to ensure the reader understands the message as quickly, easily, and completely as possible. Plain language strives to be easy to read, understand, and use. It avoids verbose, convoluted language and jargon and uses document structure and visual aids (such as graphics or charts) to guide the reader.

3. TIMELY RESPONSE

The City of Pine Lake will strive to provide residents, business, visitors, and other interested and invested parties timely, accurate, clear, accessible, and responsive information. City of Pine Lake employees will respond to inquiries as promptly as is practicable.

4. PUBLIC PARTICIPATION

The City of Pine Lake is committed to involving its citizens in the decision-making processes, where appropriate. When the City gathers feedback from the community, the community will be informed of how the information will be used and the results of the public engagement will be made public.

The City is guided by the following core values as its foundation when considering public participation and engagement:

- Public participation is based on the belief that those who are affected by a decision have a right to be involved in the decision-making process, when applicable.
- Public participation includes the promise that the public's contribution will influence the decision, as applicable.
- Public participation promotes sustainable decisions by recognizing and communicating the needs and interests of all participants, including decision makers.
- Public participation seeks out and facilitates the involvement of those potentially affected by or interested in a decision.
- Public participation provides participants with the information they need to participate in a meaningful way.
- Public participation communicates to participants how their input affected the decision.

5. MEDIA RELATIONS

Media relations activities will be coordinated in accordance with applicable supporting administrative procedures as may be periodically approved by the City Manager.

6. PARTNERSHIPS AND THIRD-PARTY PROMOTION

For the purposes of this policy:

- 6.1 "Partnership" is defined as an arrangement where parties agree to cooperate to advance their mutual interests in order to increase the likelihood of each achieving their mission and to amplify their reach.
- 6.2 "Sponsorship" is defined as a formal agreement in which cash and/or an in-kind fee is paid toward a program, service or amenity in return for marketing, advertising, public relations or other recognition.

The City of Pine Lake regularly, as part of its legislative process, enters into partnerships or sponsorships with other organizations, governments, societies, and businesses.

The City will not actively promote or advertise any third-party organization, society, entity or business over another similar organization, unless as part of an officially recognized partnership or sponsorship relationship.

7. SOCIAL MEDIA

The City of Pine Lake will use social media as communication and engagement tools to:

- Engage citizens at their convenience.
- Make it easy for citizens to participate.
- Create a two-way dialogue with the community.
- Provide the City with the ability to communicate effectively and quickly.

Use of City social media platforms and accounts will adhere to applicable supporting procedures as found in appendix A of this policy.

8. BRANDING AND BRAND ELEMENTS

The City of Pine Lake has a single and consistent visual identity for its roles and responsibilities to be clearly recognized. All communication from the City from signage to correspondence to digital platforms will include only applicable and approved City logo and/or City seal.

Where naming rights exist additional branding may be present in accordance with any contractual obligations but this does not preclude any City branding unless authorized by the City Manager.

9. WEB ELEMENTS

The City of Pine Lake will maintain one official website (www.pinelakega.ney) to provide the public with information regarding City services, Council decisions, Council and committee meeting

schedules, minutes and agendas, bylaws, activities and events, and ongoing local government business.

The website and any other City web elements will only be used to promote activities provided by the City or in partnership with the City.

APPENDIXES BEGIN ON THE NEXT PAGE



City of Pine Lake Communications Policy Appendix A

Social Media Policy

Purpose

The City of Pine Lake's Social Media Policy ("Policy") is a guiding document that provides general guidelines that will govern the City's participation in social media. It also provides guidance and protocols and defines roles and responsibilities for the content and administration of the City's social media accounts.

Principles of Engagement

The City of Pine Lake is committed to openness and transparency and the engagement of the Pine Lake Community regarding City programs, services and policies. The City recognizes that social media provides valuable opportunities to communicate with stakeholders and provides timely, accurate, and relevant information. Further, the City has an inherent interest in participating in the presence of on-line conversations pertaining to the City in order to proactively address community issues and to nurture a relationship of collaboration with its stakeholders.

The City supports the following principles in the administration of social media:

- Community engagement
- Timely, accurate, and responsive information
- Positive public image
- Transparency and accountability

Social Media Accounts Generally

The City will maintain multiple social media accounts and explore opportunities for new accounts as they arise. Social media sites must:

- Benefit the Citizens of Pine Lake
- Enhance City of Pine Lake operations and communications
- Operate at reasonable cost to the City of Pine Lake

The City's website (http://www.pinelakega.net) will remain the City's primary and predominant internet presence. The most appropriate uses of social media tools are as informational channels to increase the City's ability to broadcast its messages to the widest possible audience.

Wherever possible, content posted to the City's social media sites must contain hyperlinks directing users back to the City's official website for in-depth information, forms, documents or online services necessary to conduct business with the City of Pine Lake.

The City reserves the right to restrict or remove any content that is deemed in violation of this policy or any applicable law.

Social Media Platforms:

- Facebook
- YouTube
- Twitter
- Other platforms as approved by the City Manager or Council Action

Content

The content on City social media accounts should be professional and intended to inform and engage. Information posted by the City must be accurate, relevant and consistent with established City policies and ordinances. Only properly authorized staff or vendors will post content and comments on the City's social media sites. Administrator(s) of City social media sites will adhere to confidentiality requirements as needed and not provide any information that may be detrimental to the City, to City of Pine Lake Elected Officials, or to City of Pine Lake Staff. Site administrators must ensure that privacy, confidentiality, copyright and data protection laws are respected.

Definitions Related to Content Management

Administrator - The site administrator is the person or his/her delegate(s) that is ultimately responsible for the content posted to the City's social media sites. The Administrator shall be the City Manager. The City Manager can designate delegates to serve as content specific administrators.

Affiliated organizations - Official affiliates of the City of Pine Lake that are privy to necessary and applicable information about the organization. Official affiliates are boards, commissions, committees and other groups that are directly appointed by the City Council or that have an official agreement with the City, such as through a memorandum of understanding or other similar agreements.

Administration

The City Manager will serve as the site administrator (s) for the oversight and administration of social media for the City of Pine Lake. All City activity on social media will be take place through this administrator or his/her delegates and, will ultimately subject to the action of Mayor and Council. There may be a separate content specific administrator for each form of content (i.e. city administration, department operations, community events and affiliated organizations, emergency management).

Control of Content

The site administrator and his/or delegate(s) works collaboratively with staff and affiliate organizations to ensure that information published online about activities is accurate, easy to understand and responsive to public inquiries. The site administrator reserves the right to edit or remove content from City social media sites where it is deemed unsuitable, inappropriate or in violation of this Policy. The City will retain any content that is edited or removed from a social media site. The time, date and the reason it was edited or removed will be recorded.

Information Flow

The site administrator(s) relies upon City departments, City committees, and affiliated organizations to provide ongoing information as content for keeping the sites up-to-date. The site administrator is responsible for ensuring the clarity and relevance of posted content. Each department head or his/her department delegate will be responsible for online content relevant to that department and to serve as the contact person for new requests.

Inappropriate Content

The site administrator may moderate any City of Pine Lake social media account with unsuitable content. This will be stated in a disclaimer on each City of Pine Lake social media site. Some examples of inappropriate content include but are not limited to the following:

- content that are profane, abusive, threatening, harassing, intimidating, hateful or intended to defame any person or organization
- content considered to be disrespectful or insulting to City officials, staff or representatives
- content that suggest or encourage illegal activity
- content that promotes, fosters or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, status with regard to public assistance, national origin, physical or mental disability, gender identity or sexual orientation
- sexual content or links to sexual content
- solicitations or advertisements, including promotion and endorsement of any financial, commercial or non-governmental agency
- information that may compromise the safety or security of the public, a public facility, or a public event
- public disclosure of personal and confidential information
- religious and political messages
- promotional messages for personal gain or personal solicitation
- harmful software, viruses, Trojan horses or malware in any form
- data that could reasonably be expected to cause, directly or indirectly, strain on any computing facilities, or interfere with others' use of the service, such as spam
- inappropriate jokes, slurs, or innuendos
- content for the purposes of promoting a candidate for any elected or appointed office
- content that violates intellectual property rights of any other party

Copyright Adherence

Intellectual property issues (e.g., copyright, trademark, brand names, logos, moral rights to a work, etc.) exist and must be respected. Proper permission to use others' intellectual property will be obtained prior to usage.

Personal Use

The City of Pine Lake social media presence and social media sites/accounts are for City of Pine Lake purposes only and will not be used for personal use. Outgoing messages of a personal nature will not be posted on the City's social media. Only the site administrator, or his/her designee(s) can authorize or post City content to City social media sites. Other City employees are not permitted to represent the City on these sites. Violations of this policy are subject to disciplinary standards as provided for by the City's personnel policies and all other rules and regulations of the City and its departments as applicable.

Disclaimer & Terms of Use

Each City of Pine Lake social media site will contain the below disclaimer:

This site is maintained by the City of Pine Lake for the purpose of providing information and engaging the community. It is informal and should not be considered official communication from the City. For official information on the City of Pine Lake and its programs, services and policies, please visit http://www.pinelakega.net/. The views of external participants commenting on this site do not necessarily represent those of the City of Pine Lake.

The City's regular scheduling of postings to this site is during regular business hours, Monday to Friday, 8:30am-4:30pm, excluding City holidays.

All information provided by the City of Pine Lake on this site is for informational purposes only and is subject to change without notice.

The City of Pine Lake reserves the right, without notification and at our sole discretion, to remove any objectionable content.

The appearance of external links on this page does not represent official endorsement by the City of Pine Lake.

The City does not accept responsibility for ads, videos, promoted content or comments accessible from any external website and we do not control or guarantee the accuracy, relevance, timeliness or completeness of information contained on a linked website. We do not endorse the organizations sponsoring linked websites or the views they express or the products/services they offer.

The City has taken reasonable precautions to ensure there are no viruses associated with this page and advise we are not responsible for any loss or damage resulting from your use.

Facebook, Twitter, and YouTube are third party service providers that may collect, store, and manage your personal information whenever you access and use this site. Please refer to their terms of service and/or privacy statements for particulars. Note that the City of Pine Lake has no control over what is done with your personal information.

If you have any questions about the City's collection of personal information through this page please contact the City at (404) 999-4901.

Content Retention and Open Records

City of Pine Lake social media accounts and sites are subject to the Georgia Open Records Act and the U.S. Freedom of Information Act. Any content maintained on a social media website that is related to City business, including a list of subscribers or "friends," is public record. As such, the City is responsible for responding completely and accurately to any public records request for public records on its social media activities. Content related to City business shall be maintained in an accessible format and so that it can be produced in response to an open records request.

Whenever possible, City social media websites shall clearly indicate that any articles and any other content posted or submitted for posting are subject to public disclosure.

Content will be retained in accordance with the appropriate Georgia Local Government Records Retention Schedules.

Monitoring

The site administrator will monitor City social media sites on an ongoing basis to ensure that all content is in compliance with the Policy guidelines. Inappropriate content is immediately recorded for record-keeping purposes and deleted.

Oversight provided by the site administrator, generally:

- monitor social media sites to track content on City related topics
- respond to nquiries as appropriate and in accordance with the established protocols
- consult regularly with designated representatives of City departments, committees, and affiliated organizations to collect content and package appropriately for the City's social media sites
- post City content to social media sites as necessary
- record any content that is inappropriate and remove said content from City sites
- report regularly on the results of all monitoring and measurement activity
- ensure social media activity coincides with established City of Pine Lake policies, ordinances, communication networks, etc.