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POLITICAL SUBDIVISIONS - GEORGIA

City of Winder v. Barrow County

Court of Appeals of Georgia - October 28, 2022 - S.E.2d - 2022 WL 15645176

County brought action against city, challenging manner of funding road maintenance and rates assessed for water utility services.

The Superior Court denied city's motion to dismiss and for summary judgment, and granted county's motion for partial summary judgment. City appealed.

The Court of Appeals held that:

- County could charge city residents for countywide maintenance of unincorporated roads outside the city limits;
- Statute regarding viable sources of funding for countywide services did not restrict funding sources; and
- Superior Court had authority to resolve county's claim that water usage rates assessed by city amounted to illegal tax.

Statute governing funding strategies for county services, providing that when the county and municipality jointly fund a countywide service, the costs should be shared by property owners and residents that received the service, did not preclude county from charging city residents for countywide maintenance of unincorporated roads outside the city limits; county roads, regardless of their specific geographic location, and their proper maintenance, benefited all residents of county.

Statute regarding viable sources of funding for countywide services, which listed property taxes, insurance premium taxes, assessments, and user fees, did not limit funding for countywide services to the four listed sources; sources listed were general categories that could be used for funding.

Superior Court had authority to resolve county's claim that water usage rates assessed by city amounted to an illegal tax on its unincorporated residents.

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