



### **Special Service Districts**

- Every 10 years, cities and counties are required to update their Service Delivery Strategy (SDS) that defines local government offerings in each jurisdiction and submit it to the Department of Community Affairs (DCA) for review and approval.
- In accordance with O.C.G.A. § 36-70-24, counties are authorized to create Special Service Districts (SSDs) within their Service Delivery Strategy for the provision of local government services.
- A Special Service District tax provides greater transparency as services are itemized on property tax bills and citizens can better understand how funds are used.
  - It is NOT a double or new tax.
  - Any rollback millage rate calculation does NOT apply to Special Service District taxes.
  - On the bill, the Maintenance and Operations (M&O) line item would be reduced, and the Special Service District will have its own amount on its own line.
- Coweta County reviewed their Service Delivery Strategy and evaluated the Special Service Districts within. While Coweta County will continue its Special Service District tax for Fire services, it is also adding three new Special Service Districts to fund: Emergency Medical Services (EMS), Parks & Recreation and 911. These services are utilized by citizens throughout the entire county and in all municipalities.
  - Services include:
    - Ground ambulance services which are provided solely by Coweta County Fire Rescue and serve all citizens in the county and each municipality.
    - 911 who receives all emergency calls and dispatches them for citizens throughout the entire county.
    - Parks & Recreation which encompasses county parks, community centers, senior services, youth sports and programming, and filming projects in the county.
- The Special Service Districts will go into effect in 2025 and will be reflected on the 2025 property tax bills.
- Many metro-Atlanta counties, including Fayette, Hall, Henry and Gwinnett, utilize Special Service District taxes.