

**CHAPTER 32**  
**SPECIAL COUNTY ROAD PAVEMENT TAX DISTRICT**

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Adopted: October 3, 2006

Signed: \_\_\_\_\_  
Donna M. Waters, County Clerk

**CHAPTER 32**  
**SPECIAL COUNTY ROAD PAVEMENT TAX DISTRICT**

**32-101**      **Constitutional Authority**

The Board of Commissioners of Bryan County is authorized by Article 9, Section 2, Paragraph VI of the Constitution of the State of Georgia to create special districts for the provision of local government services within such districts, and to levy and collect fees, assessments, and taxes within such district to pay, wholly or partially, the cost of providing such services therein.

**32-102**      **Declaration of Policy and Purpose**

The purpose of this ordinance is to provide citizens of the County with a procedure for the paving of as of yet unpaved streets in unincorporated parts of this County. To that end, this article is adopted in order to effect the creation of road pavement tax districts to pay for such pavement.

**32-103**      **Definitions**

- (a) Lot owner. The term “lot owner” as used in this ordinance shall include all persons holding fee simple title according to the real estate records of the County to real property within a proposed road pavement district at the time the petition for the creation of said district is submitted as provided herein. For the purpose of the petitioning of the Board of Commissioners for the creation of a new road pavement district, the lot owner/owners shall have one vote per platted lot within a particular proposed road pavement district. The term “property owner” specifically excludes tenants in possession of property within the road pavement district. However, the term “lot owner” shall include the developer or any subdivision of less than ten lots or otherwise not covered by the County’s subdivision ordinance who has fee simple title to an existing or proposed road and has promised to dedicate said road to the County.
- (b) Road pavement district. The term “road pavement district” is a specific type of special tax district within the County. A special tax district is authorized pursuant to Article 9, Sec. 2, Par. VI of the Constitution of the State of Georgia. Road pavement districts may be created in order for lot owners to amortize the cost of paving a road or roads within the district.

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**32-104      Road Pavement Tax Districts Created; Register; Responsibility for Costs**

- (a) New special tax districts which shall be known as road pavement tax districts may be created upon the submission of proper petition and resolution of the Board of Commissioners. Each new road pavement district so created shall be assigned a number and be designated by recorded plats showing each lot therein.
- (b) A register of road pavement districts shall be maintained in the office of the County Administrator or his or her designee and the office of the County Tax Commissioner. Such registers shall be available to the public for inspection upon reasonable notice to either of these offices.
- (c) The cost of paving the road or roads shall be advanced by the County. The County shall have the authority to contract with the necessary parties to complete the job. This cost shall then be paid by the residents of the road pavement tax district and amortized for up to a fifteen year period. (Revised 3/4/08) The amortized cost of the paving shall be assigned to each platted lot. Each lot, whether vacant or improved, will pay the same assessment. For example, if the cost of paving the road is \$10,000, the special tax district shall pay \$1000 per year plus administrative costs as described below. If there are ten (10) lots in the district, each lot, whether vacant or improved, will pay \$100 per year. The road pavement tax district shall end upon the payment of the amortized cost to the County.
- (d) Administrative costs incurred by the County in the collection of the road pavement tax shall be the responsibility of the owners of property in the district for which said costs were incurred. The administrative charge assessed each year shall be set by the Board of Commissioners, but shall not exceed 15% of the amortized amount due in the special tax district each year. The Board of Commissioners shall be authorized to establish different administrative charges for different special tax districts and to adjust the respective rates from time to time by resolution, after taking into consideration all of the cost factors involved in collecting the charges contemplated in this ordinance, including but not limited to the delinquency rate within a special tax district. The pro-rata portion of the administrative charges shall be charged to the owners of the property. Notwithstanding anything herein, the minimum annual administrative fee for any special purpose road pavement tax district shall be \$50.00.

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**32-105      Collection and Responsibility for Administration**

- (a)      The charges for road pavement in each road pavement district shall be paid as a road pavement district tax and shall be collected concurrently with the ad valorem tax billed to each lot owner within each road pavement tax district. The date for determining ownership of each lot shall be January 1<sup>st</sup> of each year.
- (b)      The administration payment and accounting of the amortized cost herein authorized shall be the responsibility of the County of Commissioners or some department of the County government to which responsibility shall be assigned by the Board of Commissioners. Any proration of such charges between the owners of lots to which title is transferred during any year shall be the responsibility of the buyers and sellers of such lots.
- (c)      The office of the tax commissioner of the County shall be responsible for the timely collection of taxes, fees, and assessments assessed to each road pavement district and shall remit such sums to the Board of Commissioners in the same manner as other taxes are remitted.

**32-106      Liens Created**

In addition to any other rights of collection for late or unpaid charges, the County shall have all rights available under the laws of the state for the assessment and creation of a lien upon the property of the owner receiving the service provided, together with all rights of execution, levy, foreclosure, and sale.

**32-107      Deposit and Forfeiture**

In addition to charges authorized in this article, the County may require deposits from the lot owners within the road pavement district in any or all such road pavement districts created hereunder in an amount not to exceed one year's prorated cost for the pavement of the road. This deposit shall be held by the County as security for payment for services rendered pursuant to this ordinance, and the County shall have the authority to setoff against the deposit for nonpayment for services at such times and on such occasions as shall be determined by the County. Notice of setoff shall be given to the lot owner by mail at the address of the property, although advance notice of such setoff shall not be required. In the event of a reduction in the deposit of a property owner because of failure to pay charges assessed pursuant to this ordinance, the lot owner shall be required to restore the deposit to its required level upon request by the County.

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Any required deposit as contemplated herein shall be retained by the County so long as the road pavement district is in existence. Any deposit remaining in the last year of the road pavement district shall be applied by the County to the remaining indebtedness with any excess refunded to the lot owner.

**32-108      Establishment of Road Pavement District in Existing or New Residential Areas**

- (a) Any lot owner in any unincorporated area of the County may present a request for the creation of a road pavement district to the County Administrator or his or her designee. The request shall designate the boundaries for a road payment district which shall serve the lot owner presenting the request and other lot owners within the geographical area. The request shall include a plat or plats showing the proposed road pavement district. The office of the County Administrator shall then provide a petition to be circulated by the presenter of the request among the lot owners in the proposed district. At least 75% of the lot owners within the proposed district must sign the petition for the petition to be presented to the Board of Commissioners. If the proposed road pavement district encompasses more than one subdivision as shown by plats filed in the public land records of the County, 75% of the lot owners within the proposed road pavement district in each and all of the included subdivisions must sign the petition. Unless 100% of the lot owners have signed the petition, a public hearing shall be held by the Board of Commissioners after having advertised one time in the official legal organ of the County, and a sign or signs shall be posted in the proposed road pavement district giving notice of the hearing, at least 10 days before the public hearing.
  
- (b) The petition for the creation of the proposed road pavement district must be returned to the County Administrator within 90 days of the presentment of the request. The County Administrator or his or her designee shall verify the signatures on the petition and that requisite number of lot owners have signed said petition. Said petition must be accompanied by a certificate of title or other document that shows County’s right of way in road or a letter of commitment from the owner(s) to convey the road or a right of way to the County before implementation of the tax or paving of the road.

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- (c) By signing the petition for the creation of a new road pavement district, all petitioners within a proposed road pavement district shall be deemed to have actual or constructive notice of this ordinance and all the provisions contained herein as well as the request and petition for a road paving district.
- (d) All successors in interest to the lot owners within a certain district at the time of the creation of said road pavement district shall be deemed to have constructive notice of this ordinance and the existing road pavement district or request wherein the lot is located due to the existence of public records containing such information.
- (e) Upon receipt of a petition as provided herein and after a public hearing, if one is required, the Board of Commissioners shall take under consideration the establishment of the requested tax district. The Board of Commissioners, in its sole discretion, may vote to create one or more of such districts based upon all of the evidence presented to the Board of Commissioners. Nothing contained herein shall create any right by any lot owner or owners to the creation of such districts. The creation of one or more of such districts shall not generate a precedent or obligation on the Board of Commissioners to approve future requests for a road pavement district; rather, each proposed district shall be considered based on the totality of the evidence regarding each respective district. The decision of the Board of Commissioners, in the exercise of its discretion, shall be final.
- (f) The decision of the Board of Commissioners to creation special road pavement districts shall be evidenced by resolutions adopted at a regular or special meeting of the Board of Commissioners.

**32-109      Applicability of Ordinance**

This ordinance shall only be applicable to roads or roads where all parties with a property interest in the road have consented to the County having a right of way in the road. Roads may become public roads by being dedicated by all owner(s) of the road and the County’s acceptance as evidenced by resolution of the Board of Commissioners or the County’s maintenance of the road. All petitions for a road pavement district must include a title certificate or other document showing the County’s right of way or a letter of commitment from the owner to convey road or right of way to the County prior to implementation of tax and paving of road.

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**32-110      Federal, State Laws to Prevail**

If any provision of this ordinance is in conflict with any state or federal law, or with any rule, regulation, or any order of any agency of this state or federal agency having jurisdiction of the subject matter of this ordinance, it is hereby deemed to the intention of the Board of Commissioners that the state or federal law or rule, regulation, or order shall prevail such that the remaining portion of this ordinance shall be deemed to be of full force or effect.

Adopted: October 3, 2006

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**REQUEST FOR PETITION FOR ROAD PAVEMENT TAX DISTRICT**

Name of Subdivision (if applicable): \_\_\_\_\_

Existing Road: \_\_\_\_\_ Proposed Road: \_\_\_\_\_

Check here if request is made by a developer or less than ten lots or is otherwise not covered by the Bryan County Subdivision Ordinance: \_\_\_\_\_

Applicant Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Please attach a plat or plats showing the proposed Road Pavement Special Tax District. Applications without such a plat or plats will not be considered.

I hereby certify that the road or roads that are to be included in the Road Pavement Special Tax District are public roads dedicated to and accepted by Bryan County. Private roads cannot be paved by the creation of a special tax district.

I further declare that the information provided herein is true and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of Applicant