Chapter XIII

Conquering the Invasion of Technology: E-Government and Property Tax Collections in the Stonewall County Tax Commissioner’s Office

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Executive Summary

This case study evaluates the offering of online property tax collections to constituents within Stonewall County, Georgia. It addresses the costs associated with offering such a service, whether or not the county’s citizens would use such a service, and the approval and/or absorption of convenience fees by the county. Most of the events in the case study are based on real-life events but the names have been changed to preserve anonymity.

Background

Stonewall County is a rapidly growing community which boasts a population of over 100,000 and is seen as a desirable county in which to live and work. The county’s rapid
growth, cost-conscious management, and high-quality public services have established it as a model community for efficiency in government. While the county is experiencing major growth, a top priority for the county is to provide the public with the best possible services at the lowest possible cost.

Stonewall County is operated under the council-manager form of government. Governed by the Stonewall County Board of Commissioners, the commission consists of four districtly elected commissioners and one county-wide elected commissioner who serves as the chair. The County Administrator, Samuel Sturgis, has served for over 15 years in this position. Mr. Sturgis, a veteran of county management, works well with the commissioners to guide the county towards their shared vision of providing quality, low-cost services to the public. Within the government, there are also several elected constitutional officials. These constitutional officers receive their funding from tax revenue approved by the county commission. Over the past years, there has been a contentious relationship between these constitutional officers and the Board of Commissioners regarding various financial and political issues. The Board of Commissioners does not always see fit to approve the budget that would further facilitate customer service in the Tax Commissioner’s Office.

The major source of revenue for the county is property tax collections. In Stonewall County, property tax bills are generally mailed to taxpayers in September and are due by mid-November of each year. In 2004, approximately 46,000 property tax bills were mailed out. These bills consisted of personal property which includes boats and boat motors, business furniture, fixtures, equipment, inventory and supplies, as well as tracts of land and the structures and improvements located on them. In Stonewall County, taxes can be paid in person, by check or cash, placed in the drop box located at the government campus or mailed.

Ad Valorem Tax, on the value, in relation to property tax, is the next largest source of revenue for Stonewall County. The basis for Ad Valorem Taxation is the fair market value of property, which is established as of January 1 of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of fair market value. The amount of tax is determined by the tax rate (mill rate) levied by government jurisdictions (one mill is equal to $1.00 for each $1,000 of assessed value, or $.001).

Property taxes are collected by the County Tax Commissioner, Josephine E. Johnson, a constitutional officer elected for a four-year term. She is responsible for receiving tax returns filed by taxpayers and/or designating the Board of Tax Assessors to receive them. She also accepts and processes Homestead Exemption Applications and serves as an agent of the State Revenue Commissioner for registration and titling of motor vehicles. She performs all functions related to billing, collection, and disbursement of property and Ad Valorem Taxes collected in the county.

Overall, her main duty is to collect and disburse property taxes to the various entities that make up Stonewall County. Property tax collections are the focal point that most citizens see and feel on a “first-hand” basis. Consequently, the management of her operation attracts much public attention and scrutiny. While Tax Commissioner Johnson agrees with the Board of Commissioners that the best possible services should be offered to the public at the least cost, she has had a volatile relationship with the county administrator. These conflicts have oftentimes played out in the local paper, the Stonewall Star. Ms. Johnson believes that these conflicts, and the accompanying publicity, have not been good for either the county or her