



Established 2001

WEST RABUN Property Owners NEWSLETTER

Winter 2013

"Seeking Leadership and Accountability in Government"

VOTE NO ON THE 2013 RABUN COUNTY SPLOST

Rabun County will ask for a vote from County voters regarding an extension of the 1% Special Purpose Local Option Sales Tax, which expires on September 30, 2013. If a simple majority of those casting votes approve the request (election will be on March 19), the 1% tax will be extended another 6 years.

WRPO recommends to its members and other interested parties throughout the County that they vote NO on the SPLOST extension, for the reasons set forth in this article.

The SPLOST request put forth to voters must describe the projects to be funded with the proceeds. If a project is specifically described (e.g., build a new courthouse), it must be undertaken and, to the extent tax funds are generated as estimated, it must be completed. On the other hand, if a project is described generally (e.g., roads, streets and bridges), funds should be spent within the defined category but can be diverted to cover cost overruns in other projects. In fact, the previous SPLOST approved in 2007 (SPLOST 5), allocated over \$7.5 million to the unspecified "roads, streets and bridges" category. County officials indicate that \$1.2 million has been spent and \$3.7 million remains unspent, meaning that \$2.6 million has already been transferred to other projects.

The project descriptions for the 2013 SPLOST renewal (SPLOST 6) are 100% generic. There is not a single specific project included in the 6-year, \$20 million estimated total tax revenues to be collected. County officials indicate this is an intentional approach to preserve flexibility. In effect, voters are being asked to approve a 6-year commitment to be taxed in order to fund special purpose projects "named" in the request, and our commissioners desire to have flexibility to deem how the \$18 million will be spent as the money is collected. The commitment to be taxed is unaccompanied by a specific commitment for spending.

Further, the County has failed to report annually in a newspaper of general circulation the information about current and prior year spending on the "named" projects, as well as describing corrective actions for projects underfunded or behind schedule, as required by state law (O.C.G.A. § 48-8-122). Voters do not have a clear picture of where the money will be spent, nor have they been advised where it actually was spent.

Property taxes collected from west Rabun County residents and residents in other second-home communities are the single largest source of County revenues, and the value of services delivered to these communities falls well short of what is collected. This is an imbalance willingly accepted by most such residents, who understand that, with good fortune comes obligation to disproportionately support County activities. However, a single desire of many residents, the paving of unpaved roads, has long been requested, often promised and little delivered. The desired paving would help to protect property values in the west Rabun area, the County's chief revenue source, as well as reducing the amount of sediment that washes into the waterways following the County's scraping of unpaved roads.

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Website: Stacey Rubin
email: rainbows@hemc.net
www.westrabunpropertyowners.com
P.O. Box 377 • Tiger, GA 30576
706-782-4043

*If you are interested in helping us promote our membership, contact Charlie Brundage
706-782-4043
email: rainbows@hemc.net
P.O. Box 377, Tiger, GA 30576
Call your neighbors.
Encourage them to join!*

COMMUNITY CALENDAR*

3-Month period: Countywide events: see Chamber of Commerce website www.gamountains.com
Also, Georgia Power has created a website with much useful information pertaining to its north Georgia lakes at www.georgiapowerlakes.com

Every Friday: Men's Christian Fellowship on the lakes, 7:45-9:00 am. For info, call 706-947-3740 or 706-782-7425
Mar 30- Tallulah-Persimmon VFD BBQ/Live Auction Fund raiser

*For current information regarding association events, go to www.lakerabun.org, www.lbca.net and www.seedlake.org

the rest of the sales taxes, and which are applied to all purchases:

• A 1% permanent SPLOST approved years ago, with no defined expiration. County officials decided to have the entire amount collected from this portion of the sales tax go to the County Board of Education. To enact this permanent tax in the manner Rabun County had set it up, they are required to reduce the millage rate for property taxes, based on what they collect. WRPO is not aware of the ratio between taxes collected from the permanent sales tax and reduction in property taxes due. You can find the offset against property taxes for the permanent 1% SPLOST taxes in the statement provided by the County of your annual tax bill from Rabun County.

• A 1% Education SPLOST that must be renewed every 5 years. The combination of the permanent SPLOST noted in the prior paragraph and this renewable SPLOST puts 2% of every purchase into the coffers of the Rabun County Board of Education. This helps explain why the Rabun School campus compares extremely favorably with schools throughout the state.

• A 1% general purpose SPLOST (capital projects only, meaning those projects with multi-year lives) that is what was approved in the March, 2013 vote. It runs to September, 2019 and covers items such as construction of or improvements to buildings, road construction or improvements, etc.

You can rest comfortably knowing you are paying your fair share: federal and state taxes based on income, state sales tax on purchases, and County taxes based also on purchases that support education and capital improvements. Not to mention ad valorem taxes paid on auto and boat purchases, property taxes paid on residence values, excise taxes on items such as cell phones, land lines, gasoline, etc.

Hopefully, the foregoing helps you understand why 7% is added to most of your Rabun County purchases.

AN ACCOUNTING OF SPLOST 5 ACTIVITIES

The following table is an abbreviated version of the full report for the SPLOST that began in October, 2007 and ends this September, which was provided to WRPO by County officials. It is current through April 30.

This accounting is very interesting for a couple of reasons. First, it is clear the County does not spread collections of taxes evenly across

Health Department project would apply to Roads, as well as any funds left over from the Hospital Building and Fire Department projects upon their completion, since by law, all projects must be completed and no new projects may be undertaken with these SPLOST funds.

There is good news for WRPO members revealed by this schedule. There is a large balance remaining to be spent that is targeted toward the Fire Department, and protecting lives and properties is of vital importance to all Rabun Countians. Also, there was an earlier schedule released that indicated that approximately \$5.25 million was expected to be available for spending on Road, Streets and Bridges. That statement was not included in the revised schedule from which the above table was drawn; however, a County official confirmed verbally that the \$5 million plus estimate is still valid.

One troubling aspect emerging from an analysis of the numbers is how funds were moved from project to project. State SPLOST law does not permit inter-project transfers unless the transferring project has been completed under budget, and yet the overspending on the Arena was accomplished some time ago with a funds transfer from the Roads project, for which spending had barely begun. With less than 10% of the original budget for Roads having been spent as SPLOST 5 nears its end, the Roads project is still far from having been completed.

FIRE SAFETY AND WRPO'S ROLE IN AFFECTING INSURANCE RATINGS AND COSTS

The March 2013 edition of the LBCA newsletter offered a very interesting, extensive and well done article on the creation, operation, and evolution of the mostly volunteer Rabun County Fire Service, focusing also on the operations of the three stations supporting Lake Burton and Seed Lake; their equipment, their staffs, their needs and the challenges they face going forward. One need only read the article entitled "So You Want to be a Volunteer Fireman?" in the newsletter to gain great appreciation for the tremendous contributions of the volunteer whose only reward for performing dangerous and arduous work with a 24/7/52 time frame is personal satisfaction in preserving as much of their constituents' treasured possessions as possible. Any time you meet or greet a volunteer fireman, make sure he knows how much you respect and appreciate what he does for this community.

Budget Item	Budgeted Collections	Collections to 4/30/2013	Total Expenditures	Over (Under) Spent*	Project Status
Hospital Bldg.	3,500	3,500	2,862	(638)	Ongoing
Mult. Purp. Arena	1,500	1,500	2,929	1,429	Completed
Health Dept.	1,000	1,000	876	(124)	Completed
Fire Dept.	1,000	1,000	268	(732)	Ongoing
Courthouse Ren.	900	900	968	68	Completed
City of Clayton	2,058	2,058	2,058	-	Completed
Other Cities**	1,650	1,650	1,650	-	Completed
Roads/Bridges	7,542	6,198	719	(5,479)	Ongoing
Totals	19,150	17,806	12,330	(5,476)	
Bond Payment	19,150	17,806	1,604	1,604	
			13,934	(3,872)	

WRPO Notes:

*This column is not part of the schedule provided by the County, and was added to illustrate actual collections and expenditures through April, 2013.

**Cities of Dillard, Sky Valley, Mountain City, Tiger and Tallulah Falls pooled from County schedule.

Past SPLOSTs were offered with promises from County officials of intent to increase the number of paved roads without a specific commitment. Usually, those promises went unfulfilled, and the transfer of funds from the "roads, streets and bridges" category of SPLOST allocations has become routine.

Given this history, WRPO officials sent a letter to the commissioners requesting a commitment to the paving of 25 miles of unpaved roads during the upcoming 6-year SPLOST period. The request was reiterated in a subsequent meeting with senior County officials. The meeting resulted in verbal assurances from the County officials that roads would be paved, but the officials were unwilling to make any formal commitment that would require them to finish any specific level of paving.

Having little to show from the promises made in the previous 5 SPLOSTS, we recommend that west Rabunites send a message to our County officials that we shall make a commitment to them when they can make a commitment to us, and that our vote shall be uniformly negative in the interim. The polls open for early voting on February 25th, and we encourage all registered voters to make their voices heard. For the reasons listed herein, we recommend a NO vote.

CHANGES IN THE RECYCLING PROGRAM

There is a new Director of the Rabun County Recycling Department. His name is Alan English and he can be reached at 706-782-1473. There are also new operating hours for the various sites that are different from the ones now posted at these sites, as follows:

Laurel Lodge Rd: Fri 12-5; Sat 8-5; Sun 8-5; Mon 8-12

Boggs Mountain: Mon thru Fri 7-5; and starting in April: Sat 8-12

All other sites: Mon thru Sat 7-7; Sun 12-5

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purchase each year) by your expiration date remain the same. If you buy a used car from an individual, you will pay the TAVT on the value of the car when you get the new tag.

The TAVT will be based on the fair market value of the vehicle by the state. If the sales price on the Bill of Sale is greater, then the state will require the tag office to calculate the fee on that amount.

Those who purchased a vehicle between January 1, 2012 and February 28, 2013 in the state of Georgia may choose which system will apply to them, the previous annual ad valorem approach or the new one-time payment. To choose the new one-time TAVT process must opt-in between March 1, 2013 and December 31, 2013.

If you have any questions concerning this new law, contact Rabun County Tax Commissioner's office at 706-782-3613. *Sam Smith, Rabun County Tax Commissioner*

F.A.I.T.H – FIGHT ABUSE IN THE HOME (See Editor's Note following article).

Some great things are happening at FAITH these days. We have a shelter full of incredible women and children really striving to make their lives better, safer and happier. The energy, hope and love is in here. Recently, one resident shared two poems, the beginning of which spoke only of immense pain and suffering - years of struggle to find happiness. By the time she finished reading, her healing became so apparent, we ended up laughing! How inspiring! And one of our therapists told me a story about a child that had been sexually abused and had been receiving care from FAITH's Power House. This child recently attended her last session with the therapist and the therapist said "You seem really happy about your life right now." The child responded, "I am not happy, I am excited!"

And now, I am very pleased to report that FAITH has met \$75,000 challenge match due May 1st to assist with two important projects. One is to build a new Power House for children ages 12 and under.