

SUPREME COURT OF GEORGIA

CHATHAM COUNTY V. SMITH · OCT. 14, 2026

The Fee That Was a Tax

Georgia's high court just ruled that a fire fee charged by the square foot is an illegal property tax. Walker County charges the same rate. Here is what that means for every parcel in the valley.

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THE ENGINE ROLLS FOR
EVERYONE. THE BILL GOES TO
SOME. THAT GAP IS THE
WHOLE CASE.

THE QUESTION

Who Pays When the Alarm Sounds

Georgia counties found a clever way to fund fire departments without touching the millage rate. The Supreme Court just told them the clever way was never legal.

Every fire truck in Georgia costs money. Somebody has to pay for the diesel, the hoses, the firefighters on a 24-hour shift. For decades the answer was simple. The property tax paid. Your bill rose with your home's value, and the county's fire district took its share.

Then the answer got complicated. Millage hikes lose elections. Fees do not, or so the theory went. A fee sounds like a service charge, the price of a thing. So counties and cities across the state began billing fire protection by the parcel, or by the square foot of every building on it. They put the charge on the tax bill. They called it a fee.

The fee had a second appeal. Churches, hospitals, colleges and nonprofits pay no property tax. They paid the fee.

On October 14, 2026, the Supreme Court of Georgia ended the argument. In a unanimous opinion, the court held that Chatham County's fire protection fee was a tax in substance, a tax on real property, and an illegal one because it was not based on value.

The price tag is real. Chatham owes \$26.85 million in refunds plus \$3.27 million in prejudgment interest. That is about \$30.1 million for a fee the county collected for two fiscal years.

The ruling matters here because Walker County runs a public safety fee built on the same chassis. It is billed by the square foot. It funds fire and rescue. It sits on the tax bill. Since 2023 it has been the subject of its own class action, filed by the same firm behind several of the state's fire fee settlements.

This report explains the ruling, the pattern behind it, and what it means for Walker County taxpayers.



OCTOBER 14, 2026 ATLANTA

The distinction between a tax and a fee is not one of names but of substance.

SUPREME COURT OF GEORGIA, QUOTING MCLEOD V. COLUMBIA COUNTY (2004)

Justice John J. Ellington wrote for the court. Every participating justice agreed. Chief Justice Peterson was disqualified. The vote to affirm the \$30.1 million judgment was unanimous.

THE OPINION, PLAINLY

What the Court Decided

Chatham County v. Damon L. Smith et al. came up from Chatham Superior Court, No. SPCV2300211. The county lost on every point that reached the merits. Five holdings carry the weight.

1

The label does not control.

The ordinance declared the charge "not a tax." The court gave that declaration no deference. Substance decides.

2

One test governs: Bellsouth.

The four-factor test from Bellsouth v. Cobb County (2019) applies to special-district charges too. McLeod and Bellsouth are one framework, not two.

3

The fire fee was a tax.

It raised general revenue for fire readiness, was mandatory, ignored use, and gave payers nothing non-payers did not also get.

4

The tax had to be ad valorem.

State law funding unincorporated services allowed "property taxes," which the court reads to mean taxes on value. A charge by the square foot is the opposite of that.

5

Refunds stand. \$30.1 million.

The class keeps its summary judgment under the refund statute. The county's late complaint about discovery was forfeited. It was never raised below.

**WHAT THE COURT
LEFT OPEN**

The trial court found an ad valorem rule in the Constitution itself. Some justices doubted that. The court did not decide it. It rested on the statute instead. That narrower path likely reaches any county funding unincorporated services the same way.

BELLSOUTH V. COBB COUNTY, 2019

Four Questions That Unmask a Tax

A fee buys a particular service. A tax raises revenue for public purposes. Courts weigh four factors. A charge need not fail all four to be a tax. Chatham's failed all four.

I

TAX

Does it raise general revenue based on ownership?

The ordinance funded a constant state of readiness: debt, leases, reserves, operations. It billed by property owned, not by calls summoned. A dedicated enterprise fund did not change that.

II

TAX

Is it mandatory?

Late penalties. Collection suits. Liens on judgments. Fines up to \$500 a day. The supposed opt-out required a nearby city station or a new state-certified volunteer department. No one ever used it.

III

TAX

Does it track the payer's burden?

County officials conceded the charge had nothing to do with use. The square-foot brackets came from "common sense," not fire data. A payer could go years without a single call.

IV

TAX

Does the payer get a special benefit?

Crews answered every call, paid or not. A tenant or a passing motorist got the same truck. Lower insurance premiums count as incidental. The ordinance itself said those benefits reach everyone.

WHY STORMWATER SURVIVED

Athens-Clarke's stormwater fee has held up three times. Rain runs off each developed lot repeatedly, and the fee targets that runoff. Fire is a possibility on any lot. The court called the two questions fundamentally different.



AD VALOREM: LATIN FOR "ACCORDING TO VALUE"

Measured, Not Valued

Georgia property tax follows value. A tape measure is not an appraisal. The court called a flat or square-foot charge "the antithesis" of an ad valorem tax, because two buildings of equal size pay the same no matter what they are worth. Walker County's rate shows how that plays out.

HOUSE A

2,000 sq ft

Market value: \$180,000

Public safety fee at \$0.14 / sq ft

\$280

HOUSE B

2,000 sq ft

Market value: \$420,000

Public safety fee at \$0.14 / sq ft

\$280

Under a value-based levy

House B would pay about 2.3 times what House A pays, because it is worth 2.3 times as much. That proportion is the whole meaning of ad valorem.

The cap makes it starker

Walker's residential charge tops out at \$600. That ceiling arrives at about 4,286 square feet. A 10,000-square-foot estate pays the same \$600 as a house less than half its size.

Illustration. Houses A and B are hypothetical. Fee math uses Walker County's published residential rate: \$0.14 per square foot, \$125 minimum, \$600 maximum.

THE LEGAL CHAIN

Four Links From Constitution to Refund

The county argued its special district gave it free rein to fund fire service any way it liked. The court followed the chain of authority instead, one link at a time.

1

GA. CONST. ART. IX, SEC. II, PAR. VI · THE SPECIAL DISTRICTS PARAGRAPH

Counties may levy fees, assessments or taxes in special districts.

But a county ordinance cannot supersede a general law that requires districts under conditions the General Assembly sets.

2

FORMER O.C.G.A. § 36-70-24(3)(B) · SERVICE DELIVERY STRATEGY ACT, 1997

That general law exists. It names the allowed tools.

Services that mainly benefit unincorporated areas are paid through special districts by property taxes, insurance premium taxes, assessments, user fees, or another mechanism the affected parties agree on.

3

CITY OF WINDER V. BARROW COUNTY, 2024

"Property taxes" there means ad valorem taxes.

Non-ad-valorem taxes on property are excluded. A tax measured by square footage is not on the list.

4

THE FIRE FEE ORDINANCE · RESULT

An unlisted tax that tried to supersede state law.

Home rule never extends to "any form of taxation beyond that authorized by law." The fee fell outside that authority. Illegal tax. Refunds under O.C.G.A. § 48-5-380.

**WATCH THIS
FOOTNOTE**

The Act was rewritten by HB 1407, effective January 1, 2026. The court applied the 1997 version because it governed the years at issue. How the new text treats fees going forward is a question lawyers on both sides will now test.

TIMELINE

How Savannah's County Lost \$30 Million

1988**Twelve fire districts**

No county fire department. City, volunteer and private crews cover the map. A private provider, CES, serves four unincorporated districts by subscription.

2021**One-third stop paying**

Subscriptions collapse. The county contracts with CES directly and levies a fire tax in a new special district.

2022**The tax becomes a "fee"**

The tax is repealed. A Fire Protection Service Fee replaces it: \$100 per parcel plus 11 square-foot brackets running from \$75 to \$10,000.

2023**Sued, then revised**

Damon and Sebrell Smith file a class action. The county rewrites the formula: \$100 for vacant land, \$0.14 a square foot for structures, \$100 minimum.

2024**The fee folds into millage**

CES cannot continue. On July 1 the county takes over fire service and moves the cost into the district's property tax rate.

2025**Summary judgment**

Chatham Superior Court certifies the class and orders \$26.85 million in refunds plus \$3.27 million in interest. More than 36,000 owners are covered.

2026**Affirmed**

October 14. Unanimous. The fee was a tax, the tax had to follow value, and the refunds stand.

\$26.85M
REFUNDS

\$3.27M
PREJUDGMENT INTEREST

2 years
OF FEES COLLECTED



THE MORNING AFTER

"We're not going to get rid of government services."

CLINT MUELLER, DEPUTY DIRECTOR, ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA, TO THE AJC

The county lobby read the ruling the way taxpayers should. Similar fire fees elsewhere are likely illegal too, Mueller said. If they go, the money has to come from somewhere. His best guess is the property tax.

THE STATEWIDE LEDGER

Ten Governments, One Pattern

Chatham was not first. Class actions have been working through Georgia for years. Most governments settled for a fraction of what they collected. Chatham fought and paid in full.

REFUND MONEY OWED OR SET ASIDE, BY GOVERNMENT

Chatham County		\$30.1M
Richmond Hill		\$5.0M
Garden City		\$1.4M
Emanuel County		\$650K
Long County		\$500K
Johnson County		\$100K

Chatham is a court judgment including interest. All others are negotiated settlement funds, before attorney fees.

Garden City · \$1.4M About 27 cents on the dollar. Fee in place since 2010 ended December 31, 2025.	Emanuel County · \$650K A \$30 flat per-parcel fee, 2019 to 2025. Refunds near 45 percent of what was paid.
McDuffie County · Upheld, 2023 The one county win at trial, after 18 months. Chatham cited it. It did not save Chatham. See page 12.	Statesboro · Never adopted Shelved a fee in April 2026 to close a \$4.3M gap. Its attorney called a lawsuit "a certainty, eventually."
Perry · Pending A fee in place about a decade that covered the whole fire department, per Statesboro officials.	Walker County · Pending Class action filed in 2023. Today's rate matches Chatham's last formula: \$0.14 a square foot.



MCCORKLE V. MCDUFFIE COUNTY · NO. 21CV0462

PART ONE · THE PATTERN

THE EXCEPTION

The Fee That Survived, and Why It May Not Again

In March 2023, Senior Judge Thomas L. Hodges III upheld McDuffie County's fire fee on summary judgment. Five property owners had sued. Chatham later cited the ruling to try to get its own case dismissed.

McDuffie built its fee with care. Over two years a consultant, Goodwyn Mills Cawood, produced five reports. It studied five years of fire calls. Structure fires were 67 percent of calls and wildfires 33 percent, so the county split the bill the same way: a charge per square foot of buildings and a charge per acre of land, each capped.

Everyone paid. Churches, public property and the county itself. Unpaid fees became a lien only after a court judgment. The board rolled back millage the week it adopted the fee.

The judge applied the three factors from McLeod and found a fee on each. Readiness benefits every property, he reasoned, whether or not it ever calls for help.

That is the reasoning Chatham rejected. The Supreme Court held that Bellsouth's four factors are the test, and that the general availability of fire service is a public benefit, not a special one. Insurance savings and peace of mind reach tenants and drivers too.

McDuffie still has one thing Chatham lacked: a fee tied to real call data. Chatham's officials admitted their brackets came from "common sense." Whether that difference saves any fee after October 14 is the next fight.

67 / 33

Structure vs. wildfire share, from five years of calls

No lien

Unless a court enters judgment first

\$5,471

Unpaid fees two plaintiffs were ordered to pay on the county's counterclaim

THE PLAYBOOK

How a Fire Fee Becomes a Refund Check

- 1 The charge lands on the tax bill.**
Same envelope, same due date, same collector. That alone tells a court a lot.
- 2 An owner files a refund claim.**
O.C.G.A. § 48-5-380 lets taxpayers seek refunds of illegally collected taxes. Claims run three years from payment. No suit may start more than five years after payment.
- 3 A class is certified.**
One owner stands in for everyone who paid. In the settlements reviewed here, class members could object but could not opt out.
- 4 The four factors decide it.**
Then the ad valorem question. Chatham has now answered both against the government.
- 5 Checks go out.**
Current owners are paid automatically. Former owners must return a claim form, typically within 60 days, or lose the refund.

THE TIMING TRAP

Statesboro's city attorney warned his council that plaintiffs have no reason to sue early. They can wait for the window to fill, then claim the full stack of years with interest. Every year a fee stays on the books adds to the potential bill.

THE SAME LAWYERS KEEP APPEARING

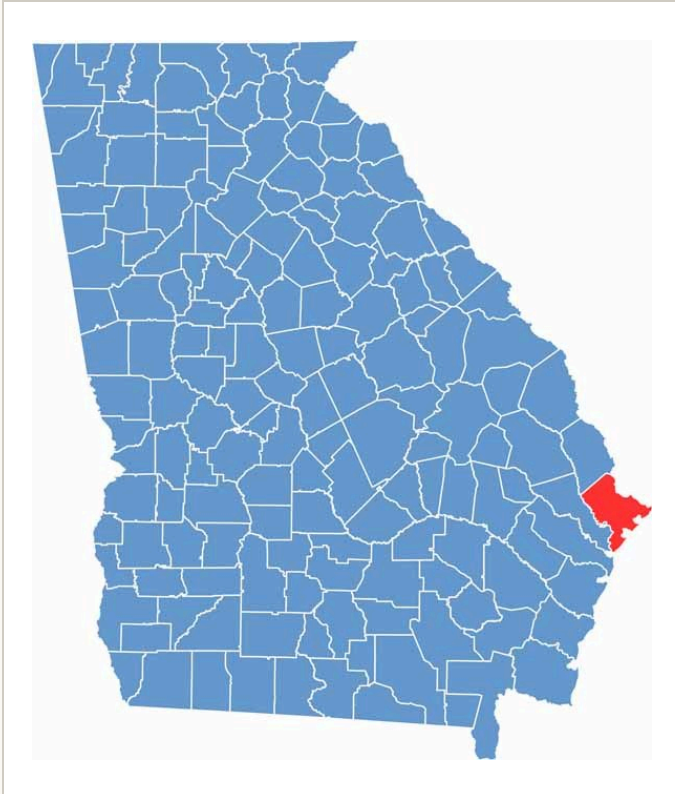
Roberts Tate LLC of St. Simons Island is class counsel in the Johnson County and Long County settlements and co-counsel with Manly Shipley in Richmond Hill. It also represents the Walker County plaintiffs. Johnson County's notice capped attorney fees at 40 percent of the fund.

SETTLE OR FIGHT

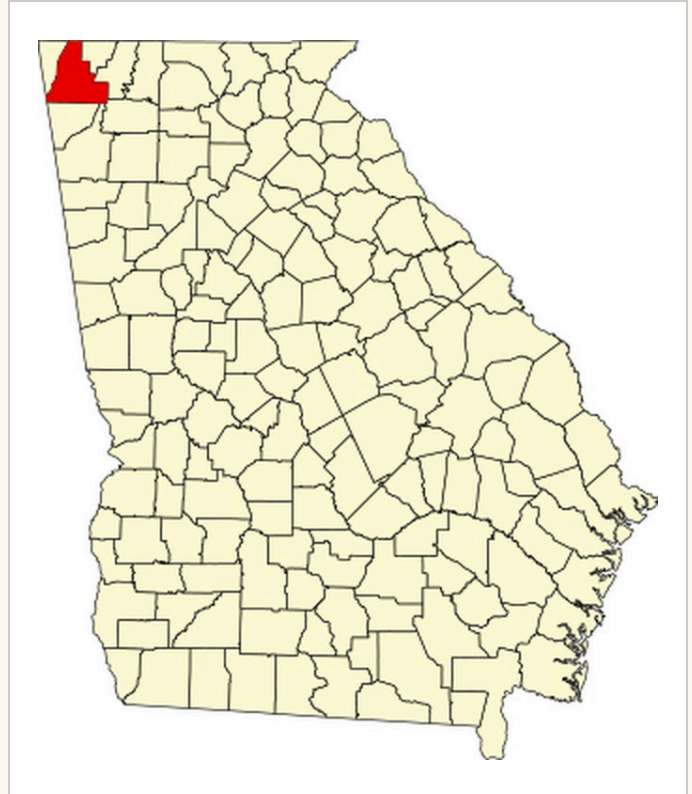
The two settlements with published estimates returned about 27 and 45 cents on the dollar. Chatham went to judgment and owes 100 cents plus interest. After October 14, defendants have less leverage than they did.

SAVANNAH TO LAFAYETTE

Opposite Corners, Same Formula

**CHATHAM COUNTY**

Coastal. Savannah. Fee adopted 2022, abandoned 2024, struck down 2026. \$0.14 per square foot in its final form.

**WALKER COUNTY**

Northwest corner. LaFayette. Fee in place since 1994, billed by square foot since 2017. \$0.14 per square foot since 2023.

THE COMMON THREAD

Different corners of the state, different decades, different commissioners. The same legal vehicle: a special district under the Constitution's Special Districts Paragraph, a charge measured by building size, and a bill delivered with the property tax. Walker's plaintiffs hired Roberts Tate of St. Simons Island, the firm behind the Johnson, Long and Richmond Hill settlements.

PART TWO

Walker County's Turn

Seven fire stations. One fee billed by the square foot. A class action filed three years ago. And now a Supreme Court opinion that reads like it was written about Walker County.



ADOPTED SEPTEMBER 20, 1994

What the Ordinance Actually Says

The certified copies in the court file tell the story in the county's own words. A sole commissioner created the district. He called the charge a "special assessment." He explained exactly why he did not use the property tax.

Ad valorem taxes "will create an undue financial burden."

1994 PREAMBLE. THE 2001 AMENDMENT ADDED "ON THE AVERAGE HOMEOWNER."

SEC. 2 · THE LABEL

The cost "shall be a 'service' and not a tax." Chatham's ordinance made the same claim. The court gave it no weight.

SEC. 3.3 · JANUARY 1 OWNER

Whoever owns the structure on January 1 owes the whole year, even after a sale. Same rule as property tax.

SEC. 4.2 AND 4.3 · COLLECTION

One percent a month interest. Collected and enforced "as ad valorem taxes are." The tax commissioner issues executions recorded with the clerk of court.

SEC. 3.2 · EXEMPTIONS

Every structure pays except public buildings and places of religious worship. Walker's churches never paid.

SEC. 3.4 · THE LIEN

Unpaid charges are a lien on the land, superior to every other claim except ad valorem taxes. No court judgment needed.

SEC. 5 · FUND AND APPEALS

A separate account that never lapses. Disputes are heard like property tax errors and omissions.

Why the lien matters. In McLeod, the stormwater fee survived partly because the county could not put a lien directly on the property. McDuffie's fire fee had no direct lien either. Walker's has a superior one, written in 1994.

THE PUBLIC SAFETY FEE

Thirty-Two Years of a Fee

Sept. 1994	A district and a "special assessment" The sole commissioner creates the Fire & Rescue District, finds property taxes too burdensome, and bills each structure a flat charge by use. A house pays \$35.
Oct. 2001	Rates move into the budget Commissioner Bebe Heiskell amends it to "upgrade" services. The schedule is now set yearly as part of the commissioner's budget.
Aug. 2017	Square feet arrive Sole Commissioner Shannon Whitfield signs Ordinance R-014-17. The "public safety fee" is born: \$0.10 a square foot, \$90 to \$400 a home, effective October 1. Career stations grow from four to six.
Apr. 2023	\$0.14 a square foot Now governed by a board of commissioners, the county raises the rate: \$125 to \$600 a home, about \$5.45 million a year, seven stations around the clock. Effective October 2023.
Oct. 2023	The lawsuit is filed Biddle v. Walker County, No. 23SUCV0680. Refunds sought for 2018 through 2022, when the rate was \$0.10. News outlets report it in September 2024.
July 2026	Warnings at the podium Facing a \$2.8 million gap, staff list a fee increase among options. At a July 9 hearing a resident warns that a Chatham affirmance could hit Walker hard.
Sept. 2026	Budget passes, fee untouched \$39.9 million, three new firefighters, a full millage rollback, \$900,000 from reserves.
Oct. 2026	Chatham falls Six weeks after Walker's vote, the Supreme Court strikes down a fee with Walker's current rate.

WALKER HAS DONE THIS BEFORE	In 2017 the county added a separate fee to repay its \$8.7 million Erlanger debt. It rose with property values and collected more than expected. It ended in 2019.
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FROM FLAT CHARGE TO SQUARE FOOT

The Fee Schedule, Then and Now

STRUCTURE	1994 · FLAT BY USE	OCT. 2017 · \$0.10 / SQ FT	OCT. 2023 · \$0.14 / SQ FT
Single-family home or mobile home	\$35	\$90 to \$400 each	\$125 to \$600 each
Extra home on same parcel	\$25	Billed separately at full rate	Billed separately
Duplex · triplex	\$50 · \$75	\$90 to \$400 per building	\$125 to \$600 per building
Quadplex · apartments · townhomes	\$100 to \$200	Treated as commercial	Commercial limits adjusted
Farm buildings	\$75 to \$150	\$90 to \$400, house and barns combined	Limits adjusted
Commercial	\$50 to \$200 by type	\$400 to \$3,000	Limits adjusted
Industrial	\$500	\$1,500 to \$15,000	Limits adjusted
Hazardous waste facility	\$10,000	Not listed separately	Not listed separately

1994 and 2017 schedules from certified exhibits in *Biddle v. Walker County*. 2023 residential limits from the county's April 2023 announcement; it did not publish the other classes' new limits.

MOST A HOMEOWNER CAN BE CHARGED



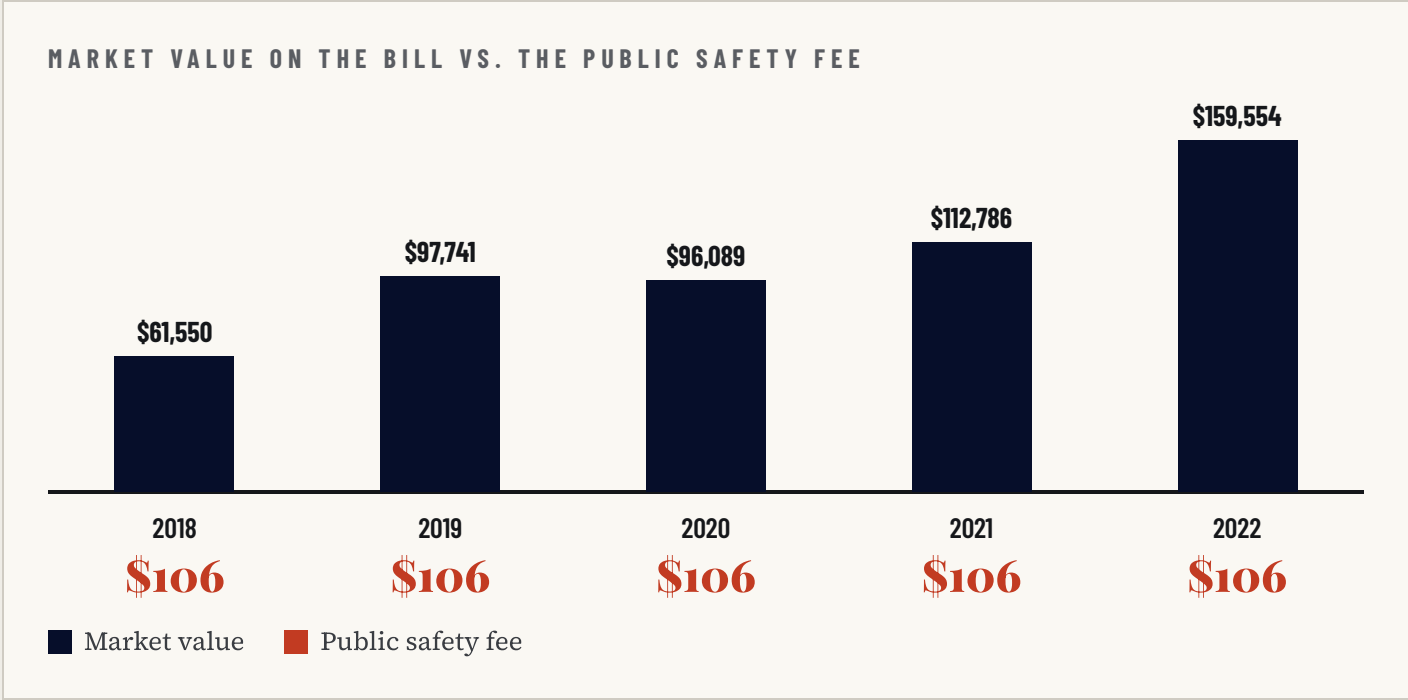
A DETAIL WORTH NOTICING

The 2017 schedule bills structures the assessor values at zero, and parcels under PILOT or tax-abatement deals, by square foot. The fee reaches property the millage cannot.

NORTH HIGHWAY 27, ROCK SPRING

One Parcel, Five Bills

The plaintiffs attached five years of tax bills for the same property. They make the ad valorem argument better than any brief. The home's market value climbed 159 percent. The public safety fee did not move a dollar.



TAX YEAR	COUNTY M&O MILLS	TOTAL BILL	FEE SHARE OF BILL
2018	15.966	\$846.37	12.5%
2019	16.096	\$1,170.43	9.1%
2020	16.157	\$1,131.90	9.4%
2021	14.970	\$1,266.22	8.4%
2022	12.601	\$1,588.74	6.7%

Read the columns together. The county's own millage fell from 16.157 to 12.601 as values rose. The fee stayed fixed because it measures walls, not worth. The 2018 bill also carried an \$86 public health facilities charge, the Erlanger repayment fee that ended in 2019.

SAME CHASSIS

Chatham and Walker, Side by Side

	CHATHAM (2023 FORMULA)	WALKER (CURRENT)
Rate	\$0.14 per sq ft of burnable structures	\$0.14 per sq ft on all buildings
Floor and ceiling	\$100 minimum, no stated cap	\$125 minimum, \$600 maximum per dwelling; separate limits for farm, commercial and industrial
Measured by	Size and parcel, not value	Size, not value
Where	Special district in unincorporated county	Fire & Rescue Special Tax District: unincorporated county plus Chickamauga
Enforcement	Annually; suits to collect, lien only after a judgment	On the tax bill; direct lien second only to property taxes; 1% monthly interest
Funds	Fire readiness through a private contractor	County fire and rescue, emergency management, contracted ambulance
Who else is served	Tenants, motorists, everyone in the district	Renters and travelers, per the Walker complaint
Tax-exempt owners	Paid the fee	Public buildings and places of worship exempt; abated and zero-value parcels still billed
Status	Illegal tax. \$30.1M owed.	In force. Class action pending since 2023.

Where Walker differs

Walker caps the charge. It exempts churches and public buildings. It runs its own department instead of paying a contractor. Its district dates to 1994. The county says the 2017 redesign cut bills for thousands of smaller homes.

Why that may not matter

None of those differences touch the factors the court relied on. Ownership triggers the bill. Use does not change it. Value does not set it. Everyone in the district gets the same truck. And Walker's direct lien makes its charge more mandatory than Chatham's, not less.

BIDDLE V. WALKER COUNTY

The Case Chatham Just Made Easier

The suit is older than the headlines. It was e-filed October 10, 2023, nearly a year before local television reported it. The three plaintiffs owned the same small house on North Highway 27 in Rock Spring at different times. Each year from 2018 to 2022 they paid the same \$106 public safety fee.

Their theory mirrors Chatham's. The fee funds core government work: firefighting, emergency management, rescue and first-responder care. It is billed by building size, paid only by owners, and secured by a lien. A motorist, a tenant or a visitor gets the same service free. That makes it a tax on property, the complaint says, and Georgia property taxes must follow value.

The county answered with confidence. A spokesperson said Walker looked forward to making its case and argued the 2017 redesign was more equitable, lowering bills for thousands of owners of smaller homes.

Fairness was never the legal question. Chatham argued fairness too. The court asked whether the charge was a tax and whether it followed value. In Chatham the answers were yes, and no.

This report explains public court records and reporting. It is not legal advice. Owners with questions about their rights should consult an attorney.

THE CASE FILE

Case: Biddle v. Walker County

No.: 23SUCV0680

Court: Superior Court of Walker
County

E-filed: Oct. 10, 2023

Plaintiffs: Michael Biddle, Jessica
Allison, Waylon Allison

Counsel: Roberts Tate, LLC

Classes: payers in 2018, 2019, 2020,
2021, 2022

Status: Pending; no public ruling
located as of Oct. 16, 2026



Inside the Complaint

COUNT I Refund under § 48-5-380, with interest	COUNT II Declaration that the fee is an illegal tax	COUNT III Injunction to stop billing it	COUNT IV Uniformity, due process, equal protection	COUNT V Attorney fees for bad faith
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Five classes, one per year. Owners who paid in 2018, 2019, 2020, 2021 and 2022. Each year stands on its own, so a ruling could cut some years and keep others.

Tiny stakes, big multiplier. Michael Biddle claims \$212. The Allisons claim \$318. Multiply by every structure in the district for five years and the arithmetic changes.

The motorist, the tenant, the visitor. The complaint names all three as people who get the same service without paying. Chatham's court used the same examples.

The inspection fee tell. Walker bills separately for fire code inspections. If the safety fee paid for a service, why charge again for the service?

The ISO argument, pre-empted. Insurance ratings reach renters too, the complaint argues, and some insurers ignore them.

One gap. The complaint rests on the Constitution's ad valorem rule. It does not cite the Service Delivery Strategy Act, the statute that actually decided Chatham. Some justices doubted the constitutional route. The plaintiffs may now want the statutory one.

Oct. 10, 2023 E-filed in Walker Superior Court	Sept. 2024 First public news reports of the suit	Roberts Tate James L. Roberts IV and Marsha Flora Schmitter, class counsel
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WHAT THE FEE BUYS

Nobody Is Suing the Fire Trucks

The case is about how the bill is written, not whether the service is worth it. Walker's crews answer calls around the clock from seven stations. The county says its fire protection rating ranks in the top 12 percent of more than 37,800 cities and counties nationwide.

9,639
FIRE CALLS, 2025

9,363
EMS CALLS, 2025

Top 12%
NATIONAL FIRE RATING, PER COUNTY

FUND 220 · FIRE AND RESCUE

What Is at Stake

\$6.25M

Fire fee revenue in the FY2026 budget

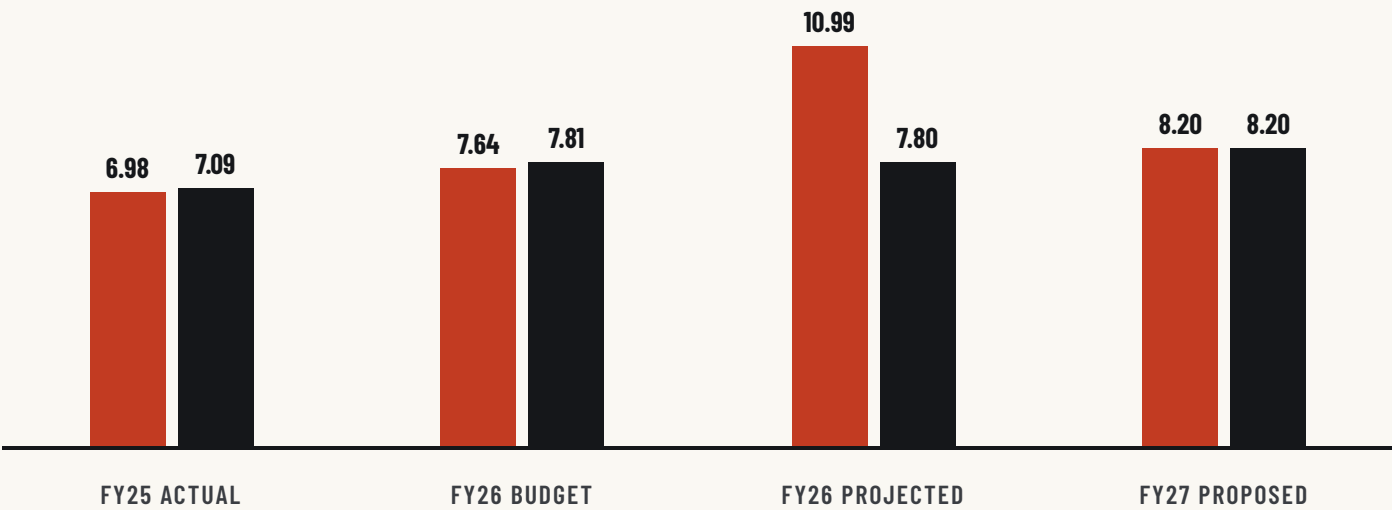
\$8.2M

Fire fund proposed for FY2027, revenue and spending

7

Fire stations staffed around the clock

FIRE AND RESCUE FUND, MILLIONS OF DOLLARS



■ Revenue ■ Spending *Source: Walker County FY2027 budget presentation, June 26, 2026*

The refund arithmetic

The suit covers 2018 through 2022, when the rate was \$0.10 a foot and a home topped out at \$400. The county has not published those years' collections. If they ran near \$4 million a year, a rough figure scaled from the 2023 projection, five years would approach \$20 million before interest. Bills at \$0.14, now about \$6 million a year, are not in the complaint. That is arithmetic, not a forecast.

Against a thin cushion

Walker balanced its \$39.9 million FY2027 budget with a full millage rollback and \$900,000 from fund balance. The fire fund already leans on a General Fund transfer, \$1.15 million in FY2026. A judgment would land on a budget with no slack.

A QUESTION FOR THE CFO: FY2026 fire revenue was projected at \$10.99 million against a \$7.64 million budget. The presentation does not explain the \$3.35 million gap.

THE TAX SHIFT

Kill the Fee and the Bill Moves

The fire still needs paying for. Move it to millage and the cost shifts from size to value, and off every property the tax code exempts.

PROPERTY	SQUARE-FOOT FEE	VALUE-BASED MILLAGE
Modest house, large footprint	Pays more	Pays less
Small house, high value	Pays less	Pays more
Large estate above the cap	Pays the \$600 maximum	Pays in full proportion to value
Big barn or warehouse, low value	Pays more	Pays less
Church or public building	Exempt in Walker since 1994	Exempt
Charity, private school, nursing home	Billed	Often exempt
Plant under a tax abatement	Billed by square foot	Pays little during abatement
Homestead with exemptions	Exemptions do not apply	Exemptions lower the taxable value
Renter	Pays indirectly through rent	Pays indirectly through rent

General patterns, not a parcel-level study. Exemption rules vary by property type and local law.

THE CITIES' WARNING

The Georgia Municipal Association called it a tax shift. Exempt institutions get fire service at no cost while a subset of taxpayers covers the bill.

THE COUNTIES' EXAMPLE

ACCG's Mueller pointed to churches. They pay no property tax but did pay fire fees. If one catches fire, he told Capitol Beat, "we're still going to go put out the fire." Walker's ordinance exempted churches from the start.

The Walker wrinkle. The county says only 26 percent of property taxes paid in unincorporated Walker fund county operations. Schools take the rest. Folding fire into millage would raise the county's share of a bill residents already watch closely.

WHAT COMMISSIONERS CAN DO

Four Roads Out

Every road has a toll. The question is who pays it, and when.

ROAD 1 · THE CHATHAM PATH

Move fire to district millage

Repeal the fee and levy a value-based tax in the fire district. Chatham did exactly this in 2024. It stops new exposure from piling up.

Toll: A visible millage increase. Exempt properties stop paying. Past years stay exposed.

ROAD 2 · THE GARDEN CITY PATH

Settle the class action

Negotiate a refund fund for a fraction of what was collected, and end the fee by a date certain. At least six Georgia governments have settled.

Toll: A known check now. After Chatham, plaintiffs may ask for more than 27 or 45 cents.

ROAD 3 · THE MCDUFFIE PATH

Fight and distinguish

Argue Walker's caps, county-run service and 1994 roots make it different. McDuffie won at trial in 2023, but with call-data pricing and no direct lien. Walker's ordinance has a superior lien, and no cost study appears in the court file.

Toll: Chatham is now binding Supreme Court precedent. Losing means full refunds plus interest, like Chatham.

ROAD 4 · THE GOLD DOME PATH

Wait for the legislature

ACCG plans to ask lawmakers in January to authorize fire fees. Some fixes could require a constitutional amendment.

Toll: A new law may not erase refunds already owed. Waiting lets another year of exposure accrue.

NOT MUTUALLY EXCLUSIVE. A county can settle the past, convert the future to millage and lobby for a fix at the same time. Chatham fixed its future in 2024 but fought over its past. It lost every dollar of that fight.



The Fee Was the Politics

Fees existed for a reason. A millage increase triggers notices, hearings and headlines. A fee adjustment rides quietly on the same bill. Walker's own record shows the appeal. Its general millage has stayed flat since 2017. Its FY2027 budget passed with a full rollback. The public safety fee went up in 2023.

The ruling arrives at the worst moment for anyone who wants that arrangement back. Property tax relief tops the agenda under the Gold Dome. Lawmakers approved \$850 million in relief this year. Republicans pushed a plan letting voters swap property taxes for new sales taxes. Democrats called it a bait and switch that favors wealthier homeowners.

Local governments see a squeeze. Statesboro's city manager told his council that if the state caps millage increases, it must also protect fire fees as legitimate. ACCG plans to ask lawmakers in January to restore the fee option. The Georgia Municipal Association has warned of a tax shift without it.

Taxpayer advocates see it differently. A tax that follows value is visible and subject to public notice and rollback rules. A fee is set by vote, adjusted by vote, and until this week, assumed safe.

The session opens in January. Walker's next tax bills go out next fall. The class action does not wait for either.

CLIP AND KEEP

If You Own Property in Walker County

WHAT TO KNOW

- ❑ **Keep your tax bills.** The public safety fee is a separate line. Old bills prove what you paid. Past bills are also posted on the county's online tax bill portal.
- ❑ **Pay this year's bill.** The fee remains in force until a court or the county says otherwise. Under the ordinance, unpaid charges become a lien and draw 1 percent a month.
- ❑ **Watch your mailbox.** In every settlement reviewed here, notice went to owners of record. Current owners got checks automatically.
- ❑ **Sold your property?** Former owners had to return a claim form, usually within 60 days. Keep a forwarding address on file with the tax commissioner.
- ❑ **Refunds come from you, too.** Any refund is public money. A judgment paid from reserves or new taxes is paid by the same people receiving it.

QUESTIONS FOR COMMISSIONERS

- 1 Has county counsel advised whether Chatham controls the Walker case?
- 2 What is the county's estimate of refund exposure, by year?
- 3 Is that liability disclosed in the audit as a contingency?
- 4 Will the board keep billing the fee next year, and on what legal basis?
- 5 How many mills would replace the fee in the fire district?
- 6 How much has the county spent defending the lawsuit, and with which firm?

General information drawn from public settlement notices in other counties. Terms in any Walker resolution could differ. Not legal advice.

ELLIOT PIERCE

Call It What It Is



I like fire trucks. I like them fast, staffed and close. Nobody in Walker County is arguing against fire protection. That is not the fight.

The fight is over a word. For years, governments across Georgia have called a tax a fee because fees are easier to sell. A fee sounds like a choice. You pay for what you use. Except you could not choose, and you did not pay for what you used. You paid for owning dirt and walls inside a line on a map.

The Supreme Court did not invent anything on October 14. It read the law the way the law was written. If it walks like a tax, bills like a tax and collects like a tax, it is a tax. Georgia taxes on property follow value. That is the rule. It has been the statute since 1997.

In 1994 the county wrote down why it chose a fee. Property taxes, the ordinance said, would be a burden. That was candid. It was also the problem. Walker County now has a choice Chatham County waited too long to make. It can keep billing a charge built on the same frame the court just knocked down, and hope the differences hold. Or it can do the plain thing. Put fire on the millage, in daylight, where every voter can see the number and every commissioner has to own it.

That will sting. A visible tax always does. Charities, private schools and plants under tax abatements will stop paying. Owners of big cheap barns will pay less. Owners of small valuable houses will pay more. That is what fairness looks like when it is measured by value instead of a tape measure.

The alternative is worse. Every year the fee stays on the bill is another year a judge may order refunded, with interest, out of the same pockets.

Fund the fire department. Just call the money what it is.

Elliot Pierce writes on government accountability, local politics and education policy in Northwest Georgia. His columns appear in the Catoosa County News and Walker County Messenger.

The Words That Decided It

Ad valorem

"According to value." A tax set in proportion to what property is worth, as fixed by assessment.

Tax

An enforced contribution to raise revenue for public purposes, not payment for a special privilege or service.

Service Delivery Strategy

The agreement every Georgia county and its cities must file on who provides which services and how each is funded.

Millage

The property tax rate. One mill is \$1 per \$1,000 of assessed value. Georgia assesses at 40 percent of fair market value.

Class action

A lawsuit in which a few named plaintiffs represent everyone with the same claim.

Fee

A charge for a particular service, tied to the payer's use or contribution to the problem.

Special district

A defined area where a government provides a service and may levy fees, assessments or taxes to pay for it.

Refund statute

O.C.G.A. § 48-5-380. Lets taxpayers recover taxes collected illegally or in error from a county or city.

Rollback rate

The millage that would raise the same revenue as last year after reassessments. Exceeding it triggers notices and hearings.

Summary judgment

A ruling without trial when the key facts are not in dispute and the law decides the case.

THE CASES, IN ONE LINE EACH

McLeod v. Columbia County (2004): stormwater charge upheld as a fee.

Bellsouth v. Cobb County (2019): 911 charge struck as a tax; four factors set.

McCorkle v. McDuffie County (2023, trial court): fire fee upheld as a fee.

City of Winder v. Barrow County (2024): "property taxes" in the Act means ad valorem.

Chatham County v. Smith (2026): fire fee is an illegal non-ad-valorem tax.

Sources and Notes

COURT RECORDS

- Chatham County v. Smith, No. S26A0699, Supreme Court of Georgia, Oct. 14, 2026 (slip opinion).
- Biddle v. Walker County, No. 23SUCV0680, Superior Court of Walker County, verified class action complaint, e-filed Oct. 10, 2023, with Exhibits A to I (tax bills, 1994 ordinance, 2001 and 2017 amendments, fee schedules).
- McCorkle v. McDuffie County, No. 21CV0462, order granting county summary judgment, Senior Judge Thomas L. Hodges III, filed Mar. 27, 2023.
- Deer Run Timber, LLC v. Johnson County, notice of proposed settlement.
- Gardner Rentals, LLC v. Long County, settlement notice.
- Lanier v. City of Richmond Hill, No. SUV2023000398, settlement summary.
- Brooks County fire fee settlement, motion for final approval, 2025.

WALKER COUNTY GOVERNMENT

- "Walker County Updates Fire Fee," Aug. 16, 2017.
- "Walker County to Maintain Current Level of Fire Service," Apr. 14, 2023.
- Public Safety Fee page, Fire Rescue department.
- FY2026 preliminary budget book; FY2027 budget presentation, June 26, 2026.
- "Board Approves FY 2027 Budget with No Tax Increase," Sept. 4, 2026.

REPORTING

- Atlanta Journal-Constitution, David Wickert, Oct. 16, 2026.
- Capitol Beat / WABE, Ty Tagami, Oct. 15, 2026.
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- Statesboro Herald, fire fee shelved, April 2026.
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NOTES

Walker case status reflects public sources available Oct. 16, 2026. No public ruling was located. The refund arithmetic on page 24 is the author's estimate, not a county figure.

The Walker County Courthouse and Nathan Deal Judicial Center photographs, maps, seal and Fire Rescue badge were provided by the author. Pages marked photo illustration use AI-generated imagery.

THE LAST WORD

A tape measure is not an appraisal.



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