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Systemwide, lighting has been retrofitted, library materials purchased, and instructional materials included in the ESPLOST.

Money was spent to maintain vehicles and equipment, purchase new school buses, upgrade fire alarms, and roads coming into the schools.

The funds also bought computers for all those computer laboratories, laptops for teachers, Activeboards, iPads and wireless upgrades were included.

Union County Schools serves more than 2,600 students.

In August 1961, Union County Schools Superintendent C.R. Collins wrote a front page editorial in the North Georgia News marveling at the school system facilities of that era.

He wrote that the community should be proud of the facilities, the system's teachers, and of course, the community's future resource, its 1,500 students.

Roscoe Collins would be in awe of the facilities today, while at the same time, understanding that more work is to be done in an era of con-



Since 1998, the ESPLOST has offset costs throughout the school system that normally would have been paid for with property tax dollars. Photos/Todd Forrest

siderably lower state funding for school systems.

The school system has suffered a 32 percent decrease in state funding since 1996, and at the same time, the county's taxpayers enjoy the fifth lowest property tax rate in the state. To continue that progress, school officials say a sales tax extension is needed.

If approved by voters on March 19th, the \$21 million Education Special Purpose Local Option Sales Tax extension would pay for increased security, new school buses, classroom additions, an agriculture science center, a multi-use auditorium, heating and air upgrades, textbooks and classroom materials, technology upgrades and a new field house for the football stadium.

If ESPLOST is approved, School Board Chair Gary Davenport said the Board of Education would hold a series of public forums to let the community help decide the priority list of projects.

Friday is the last day to vote early, and Tuesday, March 19th is the last chance to vote on the measure. As of March 8th, 492 people had cast ballots.

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customer who purchased a vehicle out of state.

The individual had purchased a car from a dealer in Murphy, NC. They paid the sales tax on the vehicle, and Georgia got the sales tax money.

However, until the legislation was amended, the out of state purchases were not allowed to opt into the Title Tax without paying an additional 6.5 percent for the title tax fee on cars purchased over the past 14 months, Knight said.

"It started out as House Bill 80 and came out as House Bill 266," Knight said. "House Bill 266 cleaned some things up. We're just waiting for Georgia to put the fix in the computer system so we can accommodate these folks."

HB 266 also provides for an extension of the date vehicle owners can opt into the title tax.

Prior to last week's revisions, vehicle owners had until Feb. 28th to opt into the one-time title tax fee system that eliminates future ad valorem



Lee Knight

taxes on their vehicles.

Now, that has been extended to Feb. 28th, 2014, Knight said.

Knight says there's still some bugs in the system. By that, he means there's still some changes to be made by state lawmakers that may or may not be addressed.

"There are some other quirks that may not get fixed for a while," he said.

Vehicles purchased on

or after March 1, 2013 and titled in Georgia are exempt from sales and use tax and the annual ad valorem tax.

Instead, these vehicles are subject to the new, one-time title ad valorem tax that is based on the value of the vehicle.

Guess who determines the value of your vehicle? You guessed it, the state.

"Other than that, it's gone real good. Everything is working well, the state's computer system has worked real well," Knight said. "It looks like they've got all the software that will prompt us to stay on track and calculate the title ad valorem tax."

Though the legislation has been dubbed as an end to the "birthday tax," all customers will still renew their tags on their birthday, he said.

He added if you own or bought your car before Jan. 1, 2012, drivers will see no change and will continue to pay the Ad Valorem tax on their birthday when their tag comes up for renewal.