

FINANCE COMMITTEE MEETING AGENDA

Commission Chamber Tuesday, September 26, 2023 1:05 PM

FINANCE

- 1. Motion to approve agreements with Development Authority of Augusta (AEDA) for two projects, for Retail Recruitment and Industrial Recruitment, that were included in SPLOST 8, and to authorize the Mayor to execute all appropriate documents.
- 2. Motion to approve funding to replace irrigation system for the entire length of Henry Street. (Requested by Commissioner Catherine McKnight) (Referred from the September 12, 2023 Finance Committee)
- 3. Motion to approve the minutes of the Finance Committee held on September 12, 2023.
- 4. Consider a request from Mr. Aaron Matthews regarding a property tax abatement for the property located adjacent to Matthews Motors at 1365 Gordon Highway.



Meeting Date: September 26, 2023

AO SPLOST 8 - Development Authority of Augusta (AEDA) Agreements

Department: Administrator / Finance

Presenter: Takiyah A. Douse, Interim Administrator

Caption: Motion to approve agreements with Development Authority of Augusta (AEDA) for two

> projects, for Retail Recruitment and Industrial Recruitment, that were included in SPLOST 8, and to authorize the Mayor to execute all appropriate documents.

Background: Included as projects in SPLOST 8 are two projects that will be completed by the

Development Authority of Augusta. The projects and funding amounts are:

Retail Recruitment \$ 2,000,000 **Industrial Recruitment** \$10,000,000

Analysis:

The agreement defines the appropriation and use of funds, responsibilities and obligations of AEDA, responsibilities and obligations of the consolidated government and obligations of the AEDA and consolidated government.

The funding will be made available per the schedule adopted by the commission on September 5, 2023. The funding schedule is shown below:

Economic Development Project	2022	2023	2024	2025	2026	Totals
Retail Recruitment	1,000,000	-	765,000	235,000	-	2,000,000
Industrial Recruitment						
/ Site Preparation	-	1,080,000	2,715,000	2,405,000	3,800,000	10,000,000

Financial Impact: Funding will be provided to AEDA on a reimbursement basis.

Alternatives:

Recommendation: Motion to approve agreements with Development Authority of Augusta

(AEDA) for two projects, for Retail Recruitment and Industrial

Recruitment, that were included in SPLOST 8, and to authorize the Mayor

to execute all appropriate documents.

Funds are available in the Fund 330

following accounts:

N/A **REVIEWED AND**

APPROVED BY:

STATE OF GEORGIA)
)
RICHMOND COUNTY)

SPLOST 8 CONTRACTOR AGREEMENT INDUSTRIAL RECRUITMENT PROJECT

This AGREEMENT made and entered into this ____day of September, 2023, between Augusta, Georgia, acting by and through the Augusta-Richmond County Commission, a political subdivision of the State of Georgia (hereinafter referred to as "Consolidated Government"), and the Development Authority of Augusta, Georgia, a public body corporate and politic of the State of Georgia, (hereinafter referred to as the "AEDA");

WITNESSETH:

WHEREAS, the voters of Augusta, Georgia, on March 16, 2021, approved the imposition of the Special Purpose County One Percent Sales and Use Tax ("SPLOST 8"), and designated the use of the proceeds of said tax for certain capital outlay projects, as defined on O.C.G.A. 48-8-111(a), and further approved a project priority payment order in an Intergovernmental Agreement entered into by and between Consolidated Government, Georgia, and the municipalities of Hephzibah and Blythe; and

WHEREAS, the Consolidated Government approved SPLOST funding for certain economic development projects, including Project (as defined herein), to be implemented by the Consolidated Government or through one or more local authorities; and

WHEREAS, the Consolidated Government desires to contract with the AEDA to implement an industrial recruitment program (hereinafter referred to as the "Project"), which were a part of the approved capital outlay projects referenced in the above-described Intergovernmental Agreement; and

WHEREAS the proceeds of said tax in the amount of \$10,000,000.00 will be available per the schedule adopted by the Augusta Commission for reimbursement to the AEDA.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements between the parties, it is agreed as follows:

SECTION 1- APPROPRIATION AND USE OF FUNDS

- 1.1 The Consolidated Government agrees to appropriate the sum of \$10,000,000.00 to be used to reimburse the AEDA for verifiable expenses which are capital in nature, used in connection industry to Richmond County, Georgia.
- 1.2. The AEDA agrees to seek reimbursement for only expenses that can be verified as being expended solely for recruiting industrial businesses to locate, relocate, expand or otherwise create or open businesses in Richmond County, Georgia.
- 1.3 Said reimbursement to the AEDA is an authorized use of said proceeds, under O.C.G.A. Section 48-8-111(a)(1)(D) and this Agreement is entered into on behalf of the Consolidated Government and the AEDA, to recognize and acknowledge that Augusta will have fully funded its SPLOST 8 project obligation to provide for retail and industrial recruitment.

SECTION 2 - RESPONSIBILITIES AND OBLIGATIONS OF AEDA

- 2.1 In consideration of the disbursement/reimbursement of said funds, the AEDA shall observe all conditions that the law and/or this Agreement imposes on the use of said funds, which shall include, but not be limited to, the following:
- 2..1.1 AEDA, covenants that it will only seek reimbursement for funds used in the recruitment of industrial business and shall not seek reimbursement for expenses related to its maintenance and operation budget.

- 2..1.2 The AEDA agrees to provide a summary of the eligible expenses it seeks to be reimbursed along with receipts of such expenditures to the Augusta Finance Department, Municipal Building, Suite 800, 535 Telfair Street, Augusta, Georgia 30901, attention Ms. Donna Williams, Finance Director, or her designee, Mr. Timothy Schroer, Deputy Finance Director.
 - 2..1.3 The AEDA accepts the following conditions for reimbursement of said funds:
- A. The AEDA, at the request of the County Administrator of Augusta, shall provide periodic reports to the Consolidated Government regarding its industrial recruitment efforts.
- B. Should the AEDA determine that it needs to outsource any services or acquire materials to full its obligations as provided herein, the AEDA shall utilize a procurement/purchasing policy reasonably acceptable to Augusta or comply with the purchasing policies of Augusta-Richmond County regarding the advertising for bids, the securing of bids, and payment, performance bonds, and contracting. Payments to any sub-contractor employed by the AEDA shall be made directly by the AEDA, subject to Consolidated Government's audit and approval.
- C. AEDA shall submit quarterly accounting reports to the Consolidated Government for expenditures related to the Project. Said accounting reports shall set forth the amounts expended on the Project during the term of this Agreement, which, shall include any amount expended on Project in that current year, and the estimated percentage of the completion of the Project. The initial report of expenditures regarding the Project shall be made within ninety (90) days of the execution of this Agreement and quarterly thereafter until the end of the quarter in which the Project are completed. Quarterly reports are due within ten (10) business days following the end of each said quarter and shall be delivered to Augusta Finance Department,

530 Greene Street, Suite 800, Augusta Georgia 30901 to the attention of Mr. Timothy Schroer, Deputy Finance Director.

<u>SECTION 3 - RESPONSIBILITIES AND OBLIGATIONS OF THE</u> CONSOLIDATED GOVERNMENT

- 3.1 Augusta enters this contract to improve the quality of life of its citizens by potentially creating new employment opportunities as well as expanding the tax base of Richmond County, Georgia.
- 3.2 The Consolidated Government and any auditors employed by Augusta shall have the right to verify and audit the expenditures of the AEDA sufficient to determine that the monies are being appropriately spent for the Project, in accordance with Georgia laws that govern the expenditures of Special Purpose Local Option Sales Tax monies. Official representatives of the Consolidated Government may inspect the official records of the AEDA, which relate to the Project, at reasonable times and upon reasonable notice to the AEDA.

SECTION 4 – OBLIGATIONS OF THE AEDA AND CONSOLIDATED GOVERNMENT

- 4.1 Each of the parties hereto warrants and represents to the other that it will comply with all the requirements of the laws of the State of Georgia.
- 4.2 After approval of this contract, all contracts between the AEDA and any sub-contractor, at the request of Augusta, shall be submitted to the County Administrator for administrative review. If any irregularity or illegality appears, the Administrator may submit any such questions to the Consolidated Government. The decision to review or not review any such contracts shall not absolve the AEDA from any liability and the AEDA shall hold Augusta harmless for any irregularity or illegality in connection with such contracts.

4.3 This Agreement constitutes the entire agreement between the parties as to the matters described herein and may not be amended except by a written instrument, signed by each

party's duly authorized officers.

4.4 Breach of contract with respect to any of the terms of this Agreement by the

AEDA, or with respect to the use of funds by the AEDA, shall terminate the Consolidated

Government's obligations under this Agreement; shall terminate the Consolidated Government's

obligation for the payment of any future funds; and shall entitle the Parties to all remedies

provided by law.

Seal

4.5 This Agreement may be terminated by either Party upon sixty (60) days advance

written notice, provided that all payments required hereunder have been satisfied at the time of

the providing of such notice of termination.

IN WITNESS WHEREOF, the Consolidated Government and AEDA have caused these

presents to be executed by their respective, duly authorized officials, on the date entered above.

	AUGUSTA, GEORGIA	
	By:	
	Mayor	
ATTEST:		
By:		
Clerk of Commission		

[signatures continued on following page]

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AEDA:	
	Economic Development Authority of Augusta, Georgia
	By:
ATTEST:	
As its	

STATE OF GEORGIA)
)
RICHMOND COUNTY)

SPLOST 8 CONTRACTOR AGREEMENT RETAIL RECRUITMENT PROJECT

This AGREEMENT made and entered into this ____day of September, 2023, between Augusta, Georgia, acting by and through the Augusta-Richmond County Commission, a political subdivision of the State of Georgia (hereinafter referred to as "Consolidated Government"), and the Development Authority of Augusta, Georgia, a public body corporate and politic of the State of Georgia, (hereinafter referred to as the "AEDA");

WITNESSETH:

WHEREAS, the voters of Augusta, Georgia, on March 16, 2021, approved the imposition of the Special Purpose County One Percent Sales and Use Tax ("SPLOST 8"), and designated the use of the proceeds of said tax for certain capital outlay projects, as defined on O.C.G.A. 48-8-111(a), and further approved a project priority payment order in an Intergovernmental Agreement entered into by and between Consolidated Government, Georgia, and the municipalities of Hephzibah and Blythe; and

WHEREAS, the Consolidated Government approved SPLOST funding for certain economic development projects, including Project (as defined herein), to be implemented by the Consolidated Government or through one or more local authorities; and

WHEREAS, the Consolidated Government desires to contract with the AEDA to implement a retail recruitment program (hereinafter referred to as the "Project"), which were a part of the approved capital outlay projects referenced in the above-described Intergovernmental Agreement; and

1

WHEREAS the proceeds of said tax in the amount of \$2,000,000.00 will be available per the schedule adopted by the Augusta Commission for reimbursement to the AEDA.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements between the parties, it is agreed as follows:

SECTION 1- APPROPRIATION AND USE OF FUNDS

- 1.1 The Consolidated Government agrees to appropriate the sum of \$2,000,000.00 to be used to reimburse the AEDA for verifiable expenses which are capital in nature, used in connection recruiting retail businesses to Richmond County, Georgia.
- 1.2. The AEDA agrees to seek reimbursement for only expenses that can be verified as being expended solely for recruiting retail businesses to locate, relocate, expand or otherwise create or open businesses in Richmond County, Georgia.
- 1.3 Said reimbursement to the AEDA is an authorized use of said proceeds, under O.C.G.A. Section 48-8-111(a)(1)(D) and this Agreement is entered into on behalf of the Consolidated Government and the AEDA, to recognize and acknowledge that Augusta will have fully funded its SPLOST 8 project obligation to provide for retail and industrial recruitment.

SECTION 2 - RESPONSIBILITIES AND OBLIGATIONS OF AEDA

- 2.1 In consideration of the disbursement/reimbursement of said funds, the AEDA shall observe all conditions that the law and/or this Agreement imposes on the use of said funds, which shall include, but not be limited to, the following:
- 2.1.1 AEDA, covenants that it will only seek reimbursement for funds used in the recruitment of retail business and shall not seek reimbursement for expenses related to its maintenance and operation budget.

- 2.1.2The AEDA agrees to provide a summary of the eligible expenses it seeks to be reimbursed along with receipts of such expenditures to the Augusta Finance Department, Municipal Building, Suite 800, 535 Telfair Street, Augusta, Georgia 30901, attention Ms. Donna Williams, Finance Director, or her designee, Mr. Timothy Schroer, Deputy Finance Director.
 - 2.1.3 The AEDA accepts the following conditions for reimbursement of said funds:
- A. The AEDA, at the request of the County Administrator of Augusta, shall provide periodic reports to the Consolidated Government regarding its retail recruitment efforts.
- B. Should the AEDA determine that it needs to outsource any services or acquire materials to full its obligations as provided herein, the AEDA shall utilize a procurement/purchasing policy reasonably acceptable to Augusta or comply with the purchasing policies of Augusta-Richmond County regarding the advertising for bids, the securing of bids, and payment, performance bonds, and contracting. Payments to any sub-contractor employed by the AEDA shall be made directly by the AEDA, subject to Consolidated Government's audit and approval.
- C. AEDA shall submit quarterly accounting reports to the Consolidated Government for expenditures related to the Project. Said accounting reports shall set forth the amounts expended on the Project during the term of this Agreement, which, shall include any amount expended on Project in that current year, and the estimated percentage of the completion of the Project. The initial report of expenditures regarding the Project shall be made within ninety (90) days of the execution of this Agreement and quarterly thereafter until the end of the quarter in which the Project are completed. Quarterly reports are due within ten (10) business days following the end of each said quarter and shall be delivered to Augusta Finance Department,

530 Greene Street, Suite 800, Augusta Georgia 30901 to the attention of Mr. Timothy Schroer, Deputy Finance Director.

<u>SECTION 3 - RESPONSIBILITIES AND OBLIGATIONS OF THE</u> CONSOLIDATED GOVERNMENT

- 3.1 Augusta enters this contract to improve the quality of life of its citizens by potentially creating new retail shopping opportunities, the creation of new employment opportunities as well as expanding the tax base of Richmond County, Georgia.
- 3.2 The Consolidated Government and any auditors employed by Augusta shall have the right to verify and audit the expenditures of the AEDA sufficient to determine that the monies are being appropriately spent for the Project, in accordance with Georgia laws that govern the expenditures of Special Purpose Local Option Sales Tax monies. Official representatives of the Consolidated Government may inspect the official records of the AEDA, which relate to the Project, at reasonable times and upon reasonable notice to the AEDA.

SECTION 4 – OBLIGATIONS OF THE AEDA AND CONSOLIDATED GOVERNMENT

- 4.1 Each of the parties hereto warrants and represents to the other that it will comply with all the requirements of the laws of the State of Georgia.
- 4.2 After approval of this contract, all contracts between the AEDA and any sub-contractor, at the request of Augusta, shall be submitted to the County Administrator for administrative review. If any irregularity or illegality appears, the Administrator may submit any such questions to the Consolidated Government. The decision to review or not review any such contracts shall not absolve the AEDA from any liability and the AEDA shall hold Augusta harmless for any irregularity or illegality in connection with such contracts.

4.3 This Agreement constitutes the entire agreement between the parties as to the matters described herein and may not be amended except by a written instrument, signed by each party's duly authorized officers.

4.4 Breach of contract with respect to any of the terms of this Agreement by the AEDA, or with respect to the use of funds by the AEDA, shall terminate the Consolidated Government's obligations under this Agreement; shall terminate the Consolidated Government's obligation for the payment of any future funds; and shall entitle the Parties to all remedies provided by law.

4.5 This Agreement may be terminated by either Party upon sixty (60) days advance written notice, provided that all payments required hereunder have been satisfied at the time of the providing of such notice of termination.

IN WITNESS WHEREOF, the Consolidated Government and AEDA have caused these presents to be executed by their respective, duly authorized officials, on the date entered above.

	AUGUSTA, GEORGIA	
	By:	
	Mayor	
ATTEST:		
By:		
Clerk of Commission		
Seal		

[signatures continued on following page]

EDA:		
	Economic Development Authori	ity of Augusta, Georgia
	By:	
ATTEST:		
As its		



September 12, 2023

Funding to replace irrigation system

Department: N/A

Presenter: N/A

Caption: Motion to **approve** funding to replace irrigation system for the entire length

of Henry Street. (Requested by Commissioner Catherine McKnight)

(Referred from the August 29, 2023 Finance Committee)

Background: N/A

Analysis: N/A

Financial Impact: N/A

Alternatives: N/A

Recommendation: N/A

Funds are available in N/A

the following accounts:

REVIEWED AND N/A

APPROVED BY:



September 26, 2023

Minutes

Department: N/A

Presenter: N/A

Caption: Motion to approve the minutes of the Finance Committee held on September

12, 2023.

Background: N/A

Analysis: N/A

Financial Impact: N/A

Alternatives: N/A

Recommendation: N/A

Funds are available in N/A

the following accounts:

REVIEWED AND APPROVED BY:

N/A



FINANCE COMMITTEE MEETING MINUTES

Commission Chamber Tuesday, September 12, 2023 1:05 PM

FINANCE

PRESENT

Mayor Garnett Johnson Commissioner Jordan Johnson Commissioner Francine Scott Commissioner Stacy Pulliam

ABSENT

Commissioner Wayne Guilfoyle

1. Mr. Moses Todd, I Love Augusta presentation of a letter of support for retention pay for public safety, Sheriff's department, fire department Y24 budget; Revenue Bond for Expansion of the jail.

Motion to approve receiving this item as information.

Motion made by Scott, Seconded by Pulliam.

It was the consensus of the committee that this item be received as information without objection.

2. Motion to approve the Contribution Agreement between the Ga Association of Conservation Districts and Augusta-Richmond County Board of Commissioners.

Motion to approve.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Johnson, Scott, Pulliam

Motion carries 3-0.

3. Motion to approve funding to replace irrigation system for the entire length of Henry Street. (Requested by Commissioner Catherine McKnight) (Referred from the August 29, 2023 Finance Committee)

Motion to refer this item to the next committee meeting.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Johnson, Scott, Pulliam

Motion carries 3-0.

Item 3.

4. Motion to approve the minutes of the Finance Committee held on August 29, 2023.

Motion to approve.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Johnson, Scott, Pulliam

Motion carries 3-0.

ADDENDUM ITEMS

1. Motion to go cashless in all government departments and those agencies that work with the government effective January 1, 2024. (Requested by Commissioner Sean Frantom)

It was the consensus of the committee to add this item to the agenda without objection.

Motion to approve receiving this item as information.

Motion made by Pulliam, Seconded by Scott.

Voting Yea: Johnson, Scott, Pulliam

Motion carries 3-0.

2. Motion to approve allocating funding in the amount of \$50,000 to Garden City Rescue Mission using CDBG as the funding source. (Requested by Commissioner Jordan Johnson)

It was the consensus of the committee to add this item to the agenda without objection.

Motion to approve.

Motion made by Pulliam, Seconded by Scott.

Voting Yea: Johnson, Scott, Pulliam

Motion carries 3-0.



September 26, 2023Meeting Date: EnterTextHere

Aaron Matthews

Department: N/A

Presenter: N/A

Caption: Consider a request from Mr. Aaron Matthews regarding a property tax

abatement for the property located adjacent to Matthews Motors at 1365

Gordon Highway.

N/A

Background: N/A

Analysis: N/A

Financial Impact: N/A

Alternatives: N/A

Recommendation: N/A

Funds are available in N/A

the following accounts:

REVIEWED AND

APPROVED BY:

AGENDA ITEM REQUEST FORM

Commission meetings: First and third Tuesdays of each month - 2:00 p.m. Committee meetings: Second and last Tuesdays of each month - 1:00 p.m. Commission/Committee: (Please check one and insert meeting date) Commission Date of Meeting **Public Safety Committee** Date of Meeting Public Services Committee Date of Meeting Administrative Services Committee Date of Meeting Engineering Services Committee Date of Meeting Finance Committee Date of Meeting 9/26/23Contact Information for Individual/Presenter Making the Request: Aaron Matthews 399 Boy Scout Rd Augusta, GA 30909 Telephone Number: 706-831-6452 Fax Number: aaron. mp matthewsmotors. org E-Mail Address: Caption/Topic of Discussion to be placed on the Agenda: Seeking property tax abatement for the old motel next to our company Matthews Motors at 1365 Gordon Huy. Current building is worth nothing and is under the process of being demolished. This property was purchased last year by our family with the intent to expand our business & clean up one of the gateways to our city at Gordon thuy & Molly Please send this request form to the following address: Ms. Lena J. Bonner **Telephone Number: 706-821-1820** Clerk of Commission Fax Number: 706-821-1838 Suite 220 Municipal Building E-Mail Address: nmorawski@augustaga.gov 535 Telfair Street Augusta, GA 30901

Requests may be faxed, e-mailed or delivered in person and must be received in the Clerk's Office no later than 9:00 a.m. on the Thursday preceding the Commission and Committee meetings of the following week. A five-minute time limit will be allowed for presentations.

9124PRNA 6/28/23

Official Tax Matter - 2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 07/07/2023

Last date to file a written appeal: 08/21/2023

*** This is not a tax bill - Do not send payment ***

Property Records/On-line Appeal Filing at: augustarichmondtaxassessor.com

В

0730038000

MATTHEWS PROPERTY HOLDINGS LLC 209 7TH ST FL 3 AUGUSTA GA 30901-1486

13786482-15474-1 1 2 **********AUTO**5-DIGIT 30901

The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at https://dor.georgia.gov/documents/property-tax-appeal-assessment-form.

Lugusta

At the time of filing your appeal you must select one of the following appeal methods:

(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)

(2) Arbitration (value)

(3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 535 Telfair St Room 120 Augusta, GA 30901. Your staff contacts are Nancy Greer (706) 821-2310 and Kyle Josey (706) 821-2312.

Additional information on the appeal process may be obtained at https://dor.georgia.gov/property-tax-real-and-personal-property

Account Number	Property ID	Number A	creage	Tax Dist	Covenant Year	Homestead
	073003	38000	5.99	002		NO
Property Description		1365 GC	RDON	I HWY		
Property Address	1365 GORDON HWY 30901					
	Taxpayer Returned Value	Previous Year Fair Market Value	e Curre	nt Year Fair Ma	rket Value Current	Year Other Value
100% Appraised Value	0	763,950		80	00,000	0
40% Assessed Value	0	305,580		32	20,000	0
	REASO	NS FOR ASSESSMENT N	OTICE	3		

ADJUST TO PURCHASE PRICE FOR 1 YEAR

STRUCTURE CHARACTERISTICS UPDATED

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions

The solution may not molece all engine exemplicity.							
Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Millage	Estimated Tax		
C County Operations County-Cap School M&O Fire - County STLC Solid Waste			320,000 320,000 320,000 320,000	.007986 .000637 .017650 .001733 0	2,555.52 203.84 5,648.00 554.56 107.36 (320.50		

Total Estimated Tax