



**BALDWIN COUNTY COMMISSIONERS  
JOINT MEETING WITH CITY OF  
MILLEDGEVILLE  
JANUARY 17, 2023  
1601 N Columbia St, Suite 220  
5:00 PM**

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## MINUTES

### MEMBERS PRESENT

Emily Davis  
John Westmoreland  
Kendrick Butts  
Henry Craig  
Sammy Hall

### OTHERS PRESENT

David McRee  
Carlos Tobar (Virtual)  
Dawn Hudson  
Cindy Cunningham

### CALL TO ORDER

Chair Emily Davis called the Joint Meeting with the City of Milledgeville to order at 5:00 p.m.

### ADMINISTRATIVE 1 FISCAL MATTERS

#### Special Purpose Local Option Sales Tax (SPLOST)

Assistant County Manager Dawn Hudson presented an Intergovernmental Sales Tax Agreement between Baldwin County and the City of Milledgeville. She stated the Agreement outlines SPLOST projects and approximated amounts for the capital outlay projects for the City and the County.

Commissioner Henry Craig made a motion to approve the Intergovernmental Sales Tax Agreement as presented. Vice Chair John Westmoreland seconded the motion and it passed unanimously.

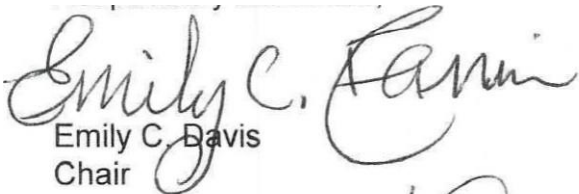
City. of Milledgeville Action - Councilman Steve Chambers made a motion to approve the Intergovernmental Sales Tax Agreement as presented. Councilman Walter Reynolds seconded the motion and it passed unanimously.


A copy of the Agreement is herewith attached and made an official part of the minutes at pages

### ADJOURNMENT

Vice Chair John Westmoreland made a motion to adjourn the Joint Meeting at 5:32 p.m. Commissioner Sammy Hall seconded the motion and it passed unanimously.

Respectfully submitted,

  
Emily C. Davis  
Chair

  
Cynthia K. Cunningham  
County Clerk

## INTERGOVERNMENTAL SALES TAX AGREEMENT

This Intergovernmental Sales Tax Agreement, made and entered into as of the 17<sup>th</sup> day of ugnuary, 2023 (this "Intergovernmental Contract"), by and between BALDWIN COUNTY, GEORGIA, (the "County"), a political subdivision of the State of Georgia, and the MAYOR AND ALDERMEN OF THE CITY OF MILLEDGEVILLE ("MILLEDGEVILLE"), a municipal corporation of the State of Georgia located in Baldwin County, Georgia.

### WITNESSETH:

WHEREAS, Section 48-8-110, et seq. of Official Code of Georgia Annotated ("O.C.G.A.") (the "Act") authorizes the imposition of a special county one percent sales and use tax (the "Special Sales Tax") for various capital outlay projects and for the retirement of previously incurred general obligation debt; and

WHEREAS, O.C.G.A. Section 48-8-111(a)(1)(D) authorizes the re-imposition of the Special Sales Tax for the purpose of generating funds to be used and expended on a capital outlay project or projects to be owned or operated or both either by the County, one or more municipalities, one or more local authorities, or any combination thereof, with respect to which the County has, prior to the call of the election authorizing such tax, entered into a contract or agreement, as authorized by Article TX, Section III of the Constitution of the State of Georgia, with one or more municipalities in the County, which municipality or municipalities contain more than one-half of the aggregate population of all municipalities within the County; and,

WHEREAS, MILLEDGEVILLE is the only municipality in the County; and

WHEREAS, O.C.G.A. Section 48-8-111(a)(1)(G) authorizes the re-imposition of the Special Sales Tax for the retirement of previously incurred general obligation debt of the County and Milledgeville; and

WHEREAS, O.C.G.A. Section 48-8-111 (a) requires that prior to the vote of a county governing authority within a special district to impose a Special Sales Tax, such governing authority shall deliver or mail a written notice to the mayor or chief elected official in each qualified municipality located within the special district, such notice to contain the date, time, place, and purpose of a meeting at which the governing authorities of the county and each qualified municipality are to meet to discuss the possible projects for inclusion in a referendum to be held relating to the Special Sales Tax, and in accordance therewith, such notice was given by the Board of Commissioners of Baldwin County and such a meeting was held on January 17, 2023, and the projects hereinafter described were determined to be necessary projects; and

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WHEREAS, Article IX, Section 111, Paragraph I of the Constitution of the State of Georgia provides that, in pertinent part, that any county, municipality or other political

subdivision of the State of Georgia may contract for any period not exceeding fifty years with each other or with any public agency, public corporation, or public authority for joint services, for the provision of services, or for the joint or separate use of facilities or equipment, for such activities, services or facilities which the county, municipality or public authority is authorized by law to undertake or provide; and

WHEREAS, It is the intention of the County and Municipality to comply in all respects with O.C.G.A. Section 48-8-110 et seq. and all provisions of this Agreement shall be construed in light of O.C.G.A- Section 48-8-110 et seq.

WHEREAS, The County and Municipality agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. Section 48-8-121 (g)(2),

WHEREAS, MILLEDGEVILLE is in need of approximately \$14,500,000.00 for capital outlay projects as follows: (i) Approximately \$3,500,000.00 for the acquisition of capital improvements, various items of equipment and other property for public works projects, including the construction and resurfacing of public streets and roadways within the corporate limits of the City; (ii) Approximately \$3,000,000.00 for the acquisition of capital improvements, various items of equipment and other property for municipal buildings and other City owned facilities; (iii) Approximately \$3,000,000.00 for the acquisition of capital improvements various items of equipment and other property in furtherance of public safety, to include the City of Milledgeville Police and Fire Departments; and (iv) Approximately \$5,000,000.00 for the acquisition of capital improvements and various items of equipment for the City's water distribution system and water treatment plant and the City's waste treatment collection system and waste treatment plant, (collectively, the "City Projects"); and

WHEREAS, the County is in need of approximately \$8,710,000.00 for capital outlay projects as follows: (i) \$6,960,000.00 (estimated) for facilities and equipment for the Baldwin County Fire Department; and (ii) \$11,750,000.00 (estimated) for Public facilities, equipment and improvements; Public Works Infrastructure to include the expansion, renovation, upgrading and extension of water, sewer, storm drainage, and flood control facilities; road, street, sidewalk, and bridge improvements; Public Buildings expansion and improvement; and related equipment as to each of said facilities and improvements; WHEREAS, the County is in further need of approximately \$21,790,000.00 for Joint Capital Outlay Projects through County and projects for the joint use and benefit of said City and County as following: (i) \$7,000,000.00 (estimated) for Public Safety facilities and equipment and county-wide communication system; (ii) \$7,290,000.00 (estimated) for Countywide Recreation facilities, equipment and improvements; and (iii) \$7,500,000 (estimated) capital outlay projects for economic development purposes to include the Baldwin County Regional Airport, Milledgeville-Baldwin Development Authority industrial parks, greenway, Central State Redevelopment Authority and Antebellum Capitol Museum.

WHEREAS, on January 17, 2023, the Board of Commissioners of Baldwin County (the "Board of Commissioners") shall adopt a resolution authorizing the imposition of the Special Sales Tax as authorized by the Act; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the citizens of the County that the Special Sales Tax be imposed in the County for a period of six (6) years and the raising of approximately \$55,000,000.00 for the City Projects and the County Projects; and

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WHEREAS, under the terms of the Act, it is necessary for Milledgeville to enter into this Intergovernmental Contract with the County, as authorized by Article IX, Section III, Paragraph I of the Constitution of the State of Georgia, prior to the call of the election with respect to the Special Sales Tax; and

WHEREAS, the proceeds of the Special Sales Tax shall be distributed between the County and Milledgeville in accordance with the provisions of this Intergovernmental Contract, which has been entered into between said parties prior to the call of said election, in

compliance with the Act and with Article IX, Section III of the Constitution of the State of Georgia; and

WHEREAS, the County will submit to the qualified voters of the County at an election to be held March 21, 2023, the question of whether the voters will approve the Special Sales Tax; and

WHEREAS, it is necessary that the County and Milledgeville provide for the division of proceeds produced by the Special Sales Tax; and

WHEREAS, it is necessary that the County and Milledgeville set forth their respective legal rights, responsibilities, and obligations regarding the City Projects and the County Projects.

NOYV THEREFORE, for and in consideration of the premises, the fulfillment of the lawful conditions for imposition of the Special Sales Tax for the benefit of the citizens of the County and Milledgeville and the mutual covenants and agreements herein contained, the parties hereby agree as follows:

Section 1. If the Special Sales Tax is approved by a majority of the voters voting in the election on March 21, 2023, the County hereby agrees to impose the Special Sales Tax for the period of time of six years, i.e., twenty-four calendar quarters, for the purpose of raising approximately ~~55,000,000.00~~ for the County Projects and the City Projects in accordance with the distribution provisions set forth herein. Milledgeville hereby agrees to acquire the City Projects with the proceeds from the Special Sales Tax as set forth herein, for the use and benefit of the citizens of Milledgeville and the County, all in accordance with subparagraphs (a)(1)(D) and (G) of O.C.G.A. Section 48-8-11 1. The County hereby agrees to acquire the County Projects with the proceeds from the Special Sales Tax as set forth herein, for the use and benefit of the citizens of the County, all in accordance with subparagraphs (a)(1)(D) and (G) of O.C.G.A. Section 48-8-11 1. This Intergovernmental Contract shall become effective on the date the Special Sales Tax is approved by a majority of the registered voters. If the Special Sales Tax is not approved by a majority of the registered voters, then this Intergovernmental Contract shall be null and void and shall have no legal effect on either of the parties hereto.

Section 2. Milledgeville and the County hereby agree that all proceeds of the Special Sales Tax shall first be disbursed in accordance with O.C.G.A. Section 48-8-1 15(a)(1), which provides that one percent of the amount collected shall be paid into the general fund of the state treasury in order to defray the costs of administration, and the remainder of the proceeds of the Special Sales Tax shall be distributed to governing authority of the County.

Section 3. 26.36% of the proceeds of the Special Sales Tax, being approximately \$ 14,500,000 over said six-year period, shall be distributed to City for deposit into a separate account which shall be controlled by the City, and together with the interest earnings thereon, be used exclusively by the City for the above referenced City Projects. Distribution to the City will occur no later than 30 days after receipt of the collections by the County from the Georgia Department of Revenue.

All of the City Projects shall be funded from proceeds of the Special Sales Tax received by Milledgeville in the order or priority determined by its governing body to be in the best interest of Milledgeville and its citizens. Milledgeville shall be authorized to establish separate accounts or escrow funds for each of its projects and shall establish such record keeping and audit procedures as are necessary to assure compliance with the Act.

Section 4. 73.64% of the proceeds of the Special Sales Tax, being approximately \$40,500,000 over said six-year period, shall be deposited into a separate account which shall be controlled by County, and together with the interest with the earnings thereon, be used exclusively by County for the above referenced County and County/City joint projects.

All of said County and County Joint Projects shall be funded from proceeds of the Special Sales Tax in the order or priority determined by its governing body to be in the best interest of County and its citizens. County shall be authorized to establish separate accounts or

escrow funds for each of its projects and shall establish such record keeping and audit procedures as are necessary to assure compliance with the Act.

Section 5. The following percentages of the remaining Sales Tax collections received by the County shall be ratably applied as soon as practicable to the following purposes:

- (A) 38.97% shall be paid to the City to fund City Projects ratably, to the extent not funded as set forth above, and
- (B) 61.03% shall be applied by the County to fund the County Projects to the extent not funded as set forth above.

Section 6. As required by O.C.G.A. Section 48-8-121 , proceeds received from the Special Sales Tax shall be used by the County and Milledgeville for the purpose specified in this Intergovernmental Contract and the resolution of the County calling for imposition of the tax.

Such proceeds shall be kept in a separate account from other funds of the County and Milledgeville and shall not in any manner be co-mingled with other funds of the County or Milledgeville prior to their expenditure. The Board of Commissioners and the Mayor and Aldermen of the City of Milledgeville shall maintain a record of each and every project for which proceeds of the tax are used. Schedules shall be included in each annual audit which show for each such project the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that each schedule is fairly presented in relation to the financial statements. The auditors' report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether each schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

Section 7. All City projects must be in progress or complete within 3 years of the last collection month (March, 2030) of the 2023 SPLOST Referendum. Any money not allocated will be returned to the County for use on approved projects under the same referendum-

S.e.cLiQd. This Intergovernmental Contract is a full and complete statement of the agreement of the parties as to the subject matter hereof.

Section 9. The parties hereto covenant that they have the requisite legal authority to provide the services, perform the functions, and otherwise do all things necessary, convenient, and expedient to carry out the obligations and responsibilities herein set forth, either expressly or by reasonable implication. This Intergovernmental Contract shall constitute a binding, legal contract by and between the parties hereto, in accordance with Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and has been authorized by proper action of the respective parties.

Section 10. The Board of Commissioners shall designate the custodial accounts for all initial receipts of Special Sales Tax proceeds from the State of Georgia and for all Special Sales Tax proceeds retained by the County. Special Sales Tax proceeds distributed by the County to Milledgeville shall be deposited by Milledgeville with a custodian selected by Milledgeville.

Section 11. This Intergovernmental Contract may be amended from time to time as permitted by law.

Section 12. Nothing in this Agreement, express or implied, shall be given to any person, other than the parties hereto and their successors and assigns hereunder, any benefits or any legal or equitable right, remedy, or claim under this Agreement.

IN WITNESS WHEREOF, the County and Milledgeville have caused their duly authorized officers to hereunto set their hands and affix their respective corporate seals, the day and year first above written.

Baldwin County, Georgia

By:

*Emily C. Kani*

Chair, Board of Commissioners

Atte  
Clerk,

*Cynthia Cunningham*

1st  
Clerk, Board of Commissioners

[seal]



The Mayor and Alderman of the  
City of Milledgeville, Georgia

By: *Mary Pat Ham Copelan*

Mayor

Attest: *[Signature]*  
City Clerk

[seal]

