

**DAWSON COUNTY BOARD OF COMMISSIONERS
WORK SESSION AGENDA – THURSDAY, AUGUST 5, 2021
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534
4:00 PM**

PUBLIC HEARING

1. 2021 Millage Rate and Property Tax (*1st of 1 hearing*)

NEW BUSINESS

1. Presentation of Request for Sheriff's Office Staffing Recruitment and Retention Funding- Sheriff Jeff Johnson
2. Presentation of 2021 Charity Boot Drives- Emergency Services Director Danny Thompson
3. Presentation of Rural Fire Defense Agreement and Memorandum of Understanding with Georgia Forestry Commission- Emergency Services Director Danny Thompson
4. Presentation of IFB #384-21 - Culverts Renovation Project for Dawson County- Public Works Director Denise Farr / Purchasing Manager Melissa Hawk
5. Presentation of Request for Additional Funding for Legal Costs- Chief Financial Officer Vickie Neikirk
6. Discussion of Special Purpose Local Option Sales Tax VI Overage Allocation- Chief Financial Officer Vickie Neikirk
7. Presentation of Hotel-Motel Tax Ordinance Update- County Attorney Angela Davis
8. County Manager Report
9. County Attorney Report

****Executive Session may follow the Work Session meeting.***

Those with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting, should contact the ADA Coordinator at 706-344-3666, extension 44514. The county will make reasonable accommodations for those persons.

NOTICE

The Dawson County County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Dawson County Government Center, 25 Justice Way, on August 5, 2021 at 6:00 pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

UNINCORPORATED			2016	2017	2018	2019	2020	2021
	V A L U E	Real & Personal		1,315,990,411	1,394,032,646	1,572,997,915	1,593,936,454	1,709,619,583
Motor Vehicles			35,695,240	28,320,790	22,736,970	18,877,500	16,163,420	14,599,480
Mobile Homes			955,649	952,109	1,493,910	1,711,047	1,771,544	2,012,335
Timber - 100%			88,593	96,561	190,449	200,000	23,575	42,210
Heavy Duty Equipment			0	0	0	0	0	0
Gross Digest			1,352,729,893.00	1,423,402,106.00	1,597,419,244.00	1,614,725,001.00	1,727,578,122.00	1,797,145,007.00
Less Exemptions			193,872,574	201,405,457	222,450,006	223,081,756	237,439,595	238,279,470
NET DIGEST VALUE			1,158,857,319.00	1,221,996,649.00	1,374,969,238.00	1,391,643,245.00	1,490,138,527.00	1,558,865,537.00
R A T E	Gross Maintenance & Operation Millage		12.8960	14.4250	14.5990	13.0790	13.0310	13.0630
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		4.7580	6.2870	6.4610	4.9900	5.1460	5.4380
	NET M&O MILLAGE RATE		8.1380	8.1380	8.1380	8.0890	7.8850	7.6250
TAX	NET M&O TAXES LEVIED		\$9,430,781	\$9,944,609	\$11,189,500	\$11,257,002	\$11,749,742	\$11,886,350
INCORPORATED			2016	2017	2018	2019	2020	2021
V A L U E	Real & Personal		91,187,440	102,426,129	122,042,206	134,753,874	152,060,737	171,242,679
	Motor Vehicles		66,180	54,600	49,200	34,090	93,380	205,940
	Mobile Homes		0	0	0	0	0	0
	Timber - 100%		0	0	0	0	13,913	0
	Heavy Duty Equipment		0	0	0	0	0	0
	Gross Digest		91,253,620.00	102,480,729.00	122,091,406.00	134,787,964.00	152,168,030.00	171,448,619.00
	Less Exemptions		12,671,621	13,990,679	17,519,295	20,860,421	23,550,047	25,461,001
NET DIGEST VALUE		78,581,999.00	88,490,050.00	104,572,111.00	113,927,543.00	128,617,983.00	145,987,618.00	
R A T E	Gross Maintenance & Operation Millage		12.8960	14.4250	14.5990	13.0790	13.0310	13.0630
	Less Rollback (Local Option Sales Tax)		4.7580	6.2870	6.4610	4.9900	5.1460	5.4380
	NET M&O MILLAGE RATE		8.1380	8.1380	8.1380	8.0890	7.8850	7.6250
TAX	NET M&O TAXES LEVIED		\$639,500	\$720,132	\$851,008	\$921,560	\$1,014,153	\$1,113,156
TOTAL COUNTY	TOTAL COUNTY		2016	2017	2018	2019	2020	2021
	TOTAL DIGEST VALUE		1,237,439,318.00	1,310,486,699.00	1,479,541,349.00	1,505,570,788.00	1,618,756,510.00	1,704,853,155.00
	TOTAL M&O TAXES LEVIED		\$ 10,070,281	\$ 10,664,741	\$ 12,040,507	\$ 12,178,562	\$ 12,763,895	\$ 12,999,505
	Net Tax \$ Increase		\$431,443	\$594,460	\$1,375,767	\$ 138,055	\$ 585,333	\$ 235,610
	Net Tax % Increase		4.48%	5.90%	12.90%	1.15%	4.81%	1.85%



DAWSON COUNTY ANNOUNCEMENT AND ADVERTISEMENT REQUEST

Submitting Department:	BOC	Department contact name:	Kristen Cloud
Submittal Date:	07.16.2021	Run Dates:	07.21.2021
AD Description :	Notice of Public Hearing	Section of Paper:	Legals
Name of Paper:	Dawson County News	Do you want your ad online:	Yes
<p>Public Notice:</p> <p>The Dawson County Board of Commissioners announces its intention to rollback the current millage rate of 7.885 to the full rollback rate of 7.625. The board will hear public input in regards to the 2021 Millage Rate and Property Tax at its meeting at 4 p.m. August 5, 2021, at the Dawson County Government Center, Assembly Room 2303, located at 25 Justice Way, Dawsonville, Georgia. Millage adoption will be considered at the board's meeting at 6 p.m. August 5, 2021.</p> <p>If you have any questions or concerns regarding this or need special accommodations, please contact County Clerk Kristen Cloud at 706-344-3501, ext. 42235. All interested parties are invited to attend and be heard.</p>			
Department Head Approval:			



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: DCSO

Work Session: 08.05.2021

Prepared By: Sandra Evans

Voting Session: 08.19.2021

Presenter: Sheriff Johnson

Public Hearing: Yes No

Agenda Item Title: Presentation of Request for Funding

Background Information:

Currently the DCSO is experiencing several unfilled vacancies due to retirements, lack of qualified applicants, political climate, and other reasons. To combat these challenges and meet the requirements demanded of this office, it is critical that these positions be filled.

Current Information:

The DCSO continues to compete for qualified, experienced personnel to staff critical law enforcement positions within Dawson County. Law enforcement agencies are aggressively competing for staff and are offering increased pay and incentives to attract candidates. In an effort to remain competitive, the DCSO is requesting increased funding to assist with recruiting and retention.

Budget Information: Applicable: Not Applicable: Budgeted: Yes No

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining
					\$790,691	

Recommendation/Motion: _____

Department Head Authorization: _____

Date: _____

Finance Dept. Authorization: Vickie Neikirk

Date: 7/29/21

County Manager Authorization: David Headley

Date: 7/29/2021

County Attorney Authorization: _____

Date: _____

Comments/Attachments:

Costs: Salary	\$701,901
FICA	53,695
Retirement:	35,095
Total:	\$790,691



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: **Emergency Services**

Work Session: **08.05.21**

Prepared By: **Danny Thompson**

Voting Session: **08.19.21**

Presenter: **Danny Thompson**

Public Hearing: Yes _____ No **X**

Agenda Item Title: **Request to Consider Charity Boot Drives for 2021**

Background Information:

Dawson County Emergency Services requests Commission approval to partner with the Georgia Firefighters Burn Foundation and KARE for Kids.

Current Information:

With approval, we request the following dates for boot drives to be held at various locations throughout Dawson County:

- Burn Foundation– September 2,3,4 from 9-11 am and 4-6 pm
- KARE for Kids – November 26 & 27 from 9-11 am and 3-5 pm

Budget Information: Applicable: _____ Not Applicable: X_____ Budgeted: Yes _____ No _____

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining

Recommendation/Motion: Approve agenda item

Department Head Authorization: FDI

Date: 7.27.21

Finance Dept. Authorization: Vickie Neikirk

Date: 7/27/21

County Manager Authorization: David Headley

Date: 7-27-2021

County Attorney Authorization: _____

Date: _____

Comments/Attachments:



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: **Emergency Services**

Work Session: **08.05.21**

Prepared By: **Danny Thompson**

Voting Session: **08.05.21**

Presenter: **Danny Thompson**

Public Hearing: Yes _____ No **X**

Agenda Item Title: **Cooperative Agreement Georgia Forestry**

Background Information:

Dawson County Fire & Emergency Services and the Georgia Forestry Commission have enjoyed a long and successful partnership for many years. The previous MOU was signed in March 2020 by both agencies. Dawson County has enjoyed the success of purchasing and operating Georgia Forestry equipment and trucks at a reduced cost over the years. Subsequently this agreement addresses responses to urban-wildland interface fires located inside Dawson County.

Current Information:

This is to renew the previous agreement from 2016. This new agreement will be for 5 years and will have to be renewed again in 2026.

Budget Information: Applicable: _____ Not Applicable: **X** Budgeted: Yes _____ No **X**

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining

Recommendation/Motion: **Approve agenda item**

Department Head Authorization: **DT**

Date: **07.13.21**

Finance Dept. Authorization: **Vickie Neikirk**

Date: **7/26/21**

County Manager Authorization: **David Headley**

Date: **7-26-2021**

County Attorney Authorization: _____

Date: _____

Comments/Attachments:

**Instructions for Completing
Rural Fire Defense (RFD) Agreement and Memorandum of Understanding (MOU) including Addendum
Georgia Forestry Commission (GFC) and Fire Departments in Georgia**

1. This RFD Agreement and MOU is necessary for each Fire Department that has loaned or leased equipment from the GFC.
2. Only one Agreement/MOU is needed for each Fire Department. If the County/City/Municipal Fire Department is organized with multiple "stations" under its organizational structure only one Agreement is necessary. However, if multiple Fire Departments are organized within the County/City/Municipality then a separate Agreement for each must be completed where state and federal excess property exist.
3. Firefighter Property (FFP) vehicles, equipment and/ or other apparatus should **not** be included on this Agreement. Those items are covered under a separate and different agreement.
4. All information **MUST be TYPED in the spaces** provided on the Agreement (next pages.) **Please DO NOT hand write information.**
5. The 2019 Agreement and MOU can be found and accessed on the GFC On-line Forms Library under Protection. Any and all previous versions are NOT applicable, only use the 07/2019 Agreement and MOU. See bottom of each page to ensure the correct Agreement is being used.
6. Once open, the form can be Saved As by the Fire Department Name. Once saved, the required information can be entered in the spaces provided.
7. Once all information is entered, the form can be printed and is ready for signatures.
8. ALL Signatures are required.
9. The Chief Ranger (or designee) for the County Unit is responsible for entering the required information within the Agreement and within the **ADDENDUM**, showing the GFC equipment that covers each County AND the vehicles, equipment and other apparatus the GFC provides to the fire department.
10. If the GFC is providing vehicles, equipment and/or other apparatus to the fire departments the **ADDENDUM** must be completed.
11. Do **NOT** use Radio Call Signs/Identifiers on the **ADDENDUM**. Need GFC #, AG #, Make, Model, Type, etc. (engine, tractor/plow, pick up, pump, ## gallon tank, etc. ...) For ALL Federal Excess Personal Property (FEPP) the AG# must also appear on the **ADDENDUM**. (Remember NOT FFP)
12. **All vehicles, equipment and/or other apparatus must appear on the GFC asset property inventory.** (Not FFP) If any do not appear on asset property inventory for the County, the Chief Ranger should initiate required steps within the A-41 system to get them added as soon as possible.
13. Once ALL signatures are obtained at the County level, the completed form should be sent to the appropriate GFC Area Office/AFMO which provides management oversight for the County Unit.
14. Area management should review to ensure the Agreement and MOU is completed accurately and ALL signatures are included.
15. Area management should collect all Agreements and MOU's for their assigned County Units and submit them to **Frank Sorrells, Chief of Forest Protection, collectively and all at one time for the Area. DO NOT SEND DIRECTLY TO THE DIRECTOR'S OFFICE.**
16. In the cases, where Counties require multiple reviews and approval steps/processes that may or will delay submission of the completed Agreement and MOU it is permissible to submit those individually once received from the County Unit.
17. The deadline to submit the completed Agreements and MOU's to Forest Protection is **Friday, November 8th, 2019. DO NOT SEND DIRECTLY TO THE DIRECTOR'S OFFICE.**
18. Forest Protection will provide all completed Agreements and MOU's to the GFC Director's Office for signature.
19. Once all signatures are obtained, the Agreement and MOU will be posted on the Forest Protection Intranet page under RFD <https://intranet.gfc.state.ga.us/RFDFireProgram/RFDAgreements/Index.cfm>.
20. The Agreement and MOU can be printed from there and a copy provided to the Fire Department.
21. In the cases where a specific County requires a copy with original signatures please make a note and attach it to the Agreement and MOU when submitting to the Forest Protection Department. An original signature copy will be returned to the County Unit to be delivered to the appropriate local official.

**RURAL FIRE DEFENSE COOPERATIVE LEASE AGREEMENT
AND
MEMORANDUM OF UNDERSTANDING**

THIS AGREEMENT made and entered into this 20 day of June, 2021, by and between the GEORGIA FORESTRY COMMISSION, an agency of the State of Georgia, hereinafter referred to as "COMMISSION," and the Dawson County Fire Department, hereinafter referred to as "COOPERATOR."

Because of the intermingling of structures and wildland fuels in areas of Dawson County, Georgia the objectives of the two above-mentioned organizations are inseparable, to minimize the loss of life and property as a result of uncontrolled fire. The purposes of this document are:

1. Provide for closest possible cooperation on mutual objectives.
2. To clarify the purpose and responsibilities of each organization.

WITNESSETH:

WHEREAS, it is of vital importance to the State of Georgia to protect and develop its forest land resources; and **WHEREAS**, such protection and development requires the suppression of uncontrolled fires, both within and without corporate limits; and

WHEREAS, the COMMISSION is charged by State law with providing a means of forest fire defense in all forest and rural areas; and

WHEREAS, the COOPERATOR is desirous of aiding the COMMISSION and itself in a coordinated fire program:

NOW THEREFORE, for and in consideration of the mutual benefits to each party as hereinafter appear below, both parties agree as follows:

Upon request from the COOPERATOR, the COMMISSION agrees to:

- a) Loan to the COOPERATOR, of equipment in so much as available through its Rural Fire Defense Program and described in the attached ADDENDUM.
- b) Provide the COOPERATOR a reimbursable cost estimate, if applicable to this agreement and of the equipment requested, if within the capabilities of the COMMISSION.
- c) Make available to the COOPERATOR, through reimbursable cost transactions, supplies necessary to assemble and construct fire suppression vehicles.

The COOPERATOR agrees:

- a) To reimburse the COMMISSION for costs involved in the transfer, construction, rigging and conversion of loaned equipment and/or supplies provided that are necessary to assemble and construct fire suppression vehicles, which sum shall not be refundable to the COOPERATOR. Any reimbursable cost will be billed to the COOPERATOR using the COMMISSION's invoicing procedures.
- b) To operate said equipment at no cost to the COMMISSION nor to the State of Georgia.
- c) To make said equipment available for inspection by the COMMISSION at any time.
- d) The COOPERATOR shall maintain either liability insurance or self-insured statuses covering all chassis on loan from the COMMISSION and provide supporting documentation for the duration of the agreement.

The PARTIES mutually agree:

- a) Title to all the equipment listed on the ADDENDUM shall remain in the possession of the COMMISSION.
- b) The equipment listed on the ADDENDUM, which is State of Georgia or Federal Excess property, may not be sold, junked or traded, but must be returned to the COMMISSION for final disposition. The COMMISSION may seek reimbursement from the COOPERATOR for any federal or state excess property that is not returned for proper disposal.
- c) When any equipment is returned to the COMMISSION upon termination of this agreement, or for other purposes, such equipment shall have at least the same component parts as it had when the COOPERATOR received the equipment.

- d) Title to all accessories, tools, etc. added by the COOPERATOR shall remain with the COOPERATOR and may be removed prior to returning the equipment.
- e) All loaned equipment is limited to wildland fire use and the use in the public's best interest under unusual or emergency conditions. Other uses of loaned equipment will be considered misuse of equipment and could result in the COMMISSION causing termination of the agreement.
- f) A decal, furnished by the COMMISSION, shall be affixed to the major pieces of equipment listed on the ADDENDUM in a prominent and proper location visible to the public indicating that it is a "fire unit" being operated by the COOPERATOR.
- g) Any employee of the COOPERATOR or other person enlisted by the COOPERATOR to staff and/or operate said equipment shall not be considered an employee of the COMMISSION for any purpose. The COOPERATOR shall have the responsibility for any Worker's Compensation Claim instituted by any person manning said equipment at the request of the COOPERATOR.
- h) The COOPERATOR agrees to hold harmless and relieves the COMMISSION of any accident, injury, and death occurring in the use of or operation of both loaned or reimbursed equipment and vehicle.

Operational Procedures

1. Dispatching:

- a) The COMMISSION will dispatch a crew to any known forest/brush/grass/etc. fire, or to any fires of unknown nature. The COMMISSION will cooperate with the county emergency dispatch structure by responding to wildland fires as dispatched.
- b) The COOPERATOR will dispatch a crew to any known structure fire, wildland fire, or to any fire of unknown nature.

2. Communications:

Upon arrival at the scene:

- a) The COMMISSION will provide command and control for wildland fire suppression and will coordinate with the COOPERATOR for protection of life and property threatened by a wildland fire.
- b) The COMMISSION will immediately advise the COOPERATOR of any burning or threatened structure within the area.
- c) The COOPERATOR will provide command and control for structural fire suppression and will cooperate with the COMMISSION for protection of life and property threatened by structural fires. The COOPERATOR will immediately advise the COMMISSION of any burning or threatened natural cover fuels within the area and request and/or provide assistance as needed.
- d) This agreement in no way restricts either agency from taking action in an emergency situation to save lives and property regardless of the nature of a fire, either wildland or structural.

3. Mutual Assistance:

- a) When both agencies are at the same fire, overall command and control of the incident shall lie with the agency concerned most directly with what is burning.
- b) If both woods and structures are on fire simultaneously, each agency shall endeavor to initiate unified command and provide support to each other to ensure shared resources are used effectively, public and firefighter safety, and efficient incident stability.
- c) All fire organizations involved should endeavor to accomplish wildland fire certifications and provide wildland fire personal protective equipment for firefighters who are subject to respond to wildland fires.
- d) Only the COMMISSION can authorize the use of backfires.
- e) The intended use of COMMISSION personnel and equipment is to provide protection/suppression relative only to wildland fires; I.E. Grass, forested lands, brush and trees. COMMISSION personnel are not trained, nor do they possess sufficient personal protective equipment to allow them to function in environments other than those listed above.

4. Training:

- a) Each agency agrees to attend/participate/assist/etc. in the other agency's training program.
- b) The authority having jurisdiction shall be responsible to ensure that all persons participating in training and wildland or structural fire suppression activities meet established qualifications and are properly equipped

with the required personal protective equipment to safely perform tasks at the individuals assigned level of responsibility.

5. Other:

Each agency mutually agrees to provide support of fire prevention programs which will increase the public awareness of the hazards and destruction of fire and serve to make the objectives of this memorandum possible.

AGREEMENT

This agreement shall not supersede any prior agreement between the parties for the coordinated protection of uncontrolled fire on any forest lands with the State of Georgia.

This agreement shall be effective from the date first appearing on page one (1) and shall continue in force from year to year, not to exceed 3 years, unless terminated by either party by thirty (30) days written notice to the other. Updates to this agreement require written approval of each party.

The Georgia Forestry Commission and its sub-contractors are Equal Opportunity Employers and Service Providers and subject to all provisions of section 601 of the Civil Rights Act of 1964 and therefore prohibit discrimination in all programs and services on the basis of race, color, national origin, sex, religion, age, disability, political beliefs, sexual orientation, or marital or family status.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first written.

Georgia Forestry Commission

_____ Fire Department

Signature: State Forester/Director

Signature: Government Entity/Title
(Person legally authorized to enter into agreement for COOPERATOR)

Date: _____

Date: _____

Georgia Forestry Commission

Daniels County Fire Department

Signature: Chief Forest Ranger

Danny King
Signature: Fire Department Chief

Date: _____

Date: 7-13-2021

See next page(s) for **ADDENDUM** to this Agreement

ADDENDUM

**TO THE RURAL FIRE DEFENSE COOPERATIVE LEASE AGREEMENT AND MEMORANDUM OF UNDERSTANDING BETWEEN THE GEORGIA FORESTRY COMMISSION AND
Dawson FIRE DEPARTMENT**

GEORGIA FORESTRY COMMISSION		
AREA COVERED	The County of <u>Dawson</u> ; primarily all lands within the county, private and public, county and state owned and federal lands not under specific agreement. COMMISSION resources assigned to a county are also responsible for all lands within the State of Georgia upon request by the Chief of Forest Protection or his designee.	
RESOURCES:	Equipment: (List # Tractor/Plow Suppression Units, Type 6 Engine(s), Type 7 Engines(s), Other Suppression Equipment (not radio call signs). Provide Make, Model, Year and GFC#)	Wildland Fire Suppression Positions: (List by title; (example: Chief Ranger, # of Ranger 1, Supplemental FF, Forester who are available for fire suppression activities this county)
	Tractor- JD 550 . 2008 GFC # (3156)	Chief Ranger - Weslev Sisk
	Tractor - JD 450 . 2006 GFC # (1123)	Ranger - Tommv Adams
	Type 6 Engine - F 550 . 2011 GFC # 2248	Ranger - Chase Smith

All forest fire protection work shall be under the direction and supervision of the State COMMISSION, through the Director of said Commission, subject to the provisions of the Forest Fire Act and the laws of the State, now or hereafter enacted, relative to forestry and forest fire prevention and suppression. The Commission shall have power to make and enforce all rules and regulations necessary for the administration of forest fire protection. (Ga. Laws 1949, pp. 937, 938; Ga. Code 1981, Sec. 12-6-83.)

FIRE DEPARTMENT/COOPERATOR			
AREA COVERED	Fire Department/Cooperator will provide a map of the primary responsibility area(s) to the COMMISSION's County Unit that is responsible for the area.		
INFORMATION	Equipment: (List each vehicle, pump, tank, piece of equipment, supplies, etc.... owned and/or loaned by the GFC to the Fire Department . Includes State and Federal Excess Property that appears on GFC asset property inventory—(not Fire Fighter Property or supplies reimbursed by the COOPERATOR to the COMMISSION). Provide make, tank size, model, pump engine size, GPM of pump, and GFC# of each.		Personnel: (Total number of fire department personnel, <u>does not require personnel names</u>)
Description	GFC Property #	AG # (if Federal Property)	
Pump	46460		# of Paid Personnel:
Pump	57406		
Truck	4201187		# of Volunteer Personnel:
Truck	4209010		
			# of Wildland Fire Qualified Personnel (both paid and volunteer):

Continue on next page, as needed, to include all FEPP and State owned property loaned or leased to the Fire Department



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: Public Works

Work Session: 08/05/2021

Prepared By: Melissa Hawk

Voting Session: 08/19/2021

Presenter: Denise Farr/Melissa Hawk

Public Hearing: Yes No

Agenda Item Title: Presentation of IFB #384-21 - Culverts Renovation Project for Dawson County

Background Information:

The SPLOST VI resolution allotted \$21,200,000 (67%) to Public Works for road projects. There is a need to complete turn-key culvert renovations on seven structures. They are structures #DF P1 through DF P6 on Dan Fowler Road, structure #BR/SL P7 on Barker Road/Shadow Lane and structure #LCG P8 on Lumpkin Campground Road.

Current Information:

An IFB was released on June 15, 2021, for this work. The county received 2 bids, with the lowest being received from Townley Construction in the amount of \$248,850 for all structures.

The Public Works staff has determined the offer for Tasks 1B and Tasks 3 are too high and wishes to complete the scope of work internally. The offer received is \$139,819 for these tasks.

Budget Information: Applicable: Not Applicable: Budgeted: Yes No

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining
324	4220	541400	\$	\$	\$109,031	\$

Recommendation/Motion: Staff respectfully requests the Board to accept the bids submitted for Tasks 1A and Task 2; to reject bids submitted for Tasks 1B and Task 3; to award a contract to Townley Construction Company, LLC, not to exceed the amount of \$109,031 to perform Tasks 1A and 2; and to utilize SPLOST VI Funds for this project.

Department Head Authorization: Denise Farr

Date: 07/15/2021

Finance Dept. Authorization: Vickie Neikirk

Date: 07/27/21

County Manager Authorization: David Headley

Date: 7/27/2021

County Attorney Authorization: _____

Date: _____

Comments/Attachments:



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: Finance

Work Session: 8/5/2021

Prepared By: Vickie Neikirk

Voting Session: 8/19/2021

Presenter: Vickie Neikirk

Public Hearing: Yes No

Agenda Item Title: Request for additional funding for legal expenses

Background Information:

The County utilizes the services of Jarrard & Davis for legal issues and guidance. Currently, there is \$252,113 budgeted for 2021. YTD expenditures total \$252,113. Additional funding is needed to pay the remainder of 2021 legal costs.

Current Information:

Requesting an additional \$250,000 to be added to the 2021 budget for legal/attorney fees.

Budget Information: Applicable: Not Applicable: Budgeted: Yes No

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining

Recommendation/Motion: To approve an additional \$250,000 added to the General Fund budget for legal costs. Funding to come from General Fund fund balance.

Department Head Authorization: Vickie Neikirk

Date: 7/26/21

Finance Dept. Authorization: VLN

Date: 7/26/21

County Manager Authorization: David Headley

Date: 7/27/2021

County Attorney Authorization:

Date:

Comments/Attachments:

**AN ORDINANCE OF THE
DAWSON COUNTY
BOARD OF COMMISSIONERS**

**TO AMEND ARTICLE III OF CHAPTER 30 OF THE CODE OF DAWSON COUNTY
TO PROVIDE FOR THE REMITTANCE OF EXCISE TAXES ON ROOMS, LODGING,
AND ACCOMMODATIONS FURNISHED BY MARKETPLACE INNKEEPERS**

WHEREAS, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, provides in Article IX, Section 2, Paragraph 1 thereof, that the governing authority of the County may adopt clearly reasonable ordinances, resolutions, and regulations;

WHEREAS, the Board of Commissioners of Dawson County has determined that it is in the public interest to amend Chapter 30, Article III of the Code of Dawson County, Georgia, in order to provide for the remittance of excise taxes on rooms, lodging, and accommodations by marketplace innkeepers who furnish or facilitate such services; and

WHEREAS, the Dawson County Board of Commissioners has determined to adopt an ordinance regulating these matters;

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of Dawson County, Georgia, as follows:

SECTION 1.

Chapter 30, Article III of the Code of Dawson County, Georgia, is hereby amended as shown in Exhibit A hereto, with additions indicated by underline and deletions indicated by ~~striketrough~~.

SECTION 2.

If any section, provision or clause of any part of this Ordinance shall be declared invalid or unconstitutional, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

SECTION 3.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 4.

This Ordinance shall become effective on _____, 2021, the public good demanding the same.

SO ORDAINED this ____ day of _____, 2021.

Dawson County Board of Commissioners

Billy Thurmond, Chairman

Attest:

By: _____
Kristen Cloud, County Clerk

[COUNTY SEAL]

Exhibit A

ARTICLE III. - ROOM OCCUPANCY TAX

Sec. 30-362. - Levied; exceptions.

- (a) *Levied.* There is hereby levied an excise tax at the rate of 8 percent of the rent paid for the occupancy of any room or rooms, lodging, or accommodations furnished by any person or legal entity located within the unincorporated portions of Dawson County and that is licensed by, or required to pay business or occupation taxes to Dawson County for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, bed and breakfast, short-term home rental, or any place in which rooms, lodging, or accommodations are regularly furnished for value. No tax shall be levied as provided in this section upon fees or charges for any rooms, lodging, or accommodations furnished for a period of more than 30 consecutive days or for use as meeting rooms. No tax shall be levied as provided herein upon the fees or charges for any rooms, lodgings, or accommodations furnished for a period of one or more consecutive days for use by Georgia state or local government officials or employees when traveling on official business. In each fiscal year during which the tax set forth herein is collected, the total amount of taxes collected that exceeds the amount of taxes that would be collected at a rate of five percent shall be expended for promoting tourism, conventions, and trade shows by the Dawson County Convention and visitors bureau division of the Dawson County Chamber of Commerce, a designated marketing organization designated by Dawson County.

- (b) *Additional levy authorization.*
 - (1) *Room tax authorized.* Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A. [O.C.G.A. § 48-13-51(b)], the governing authority of Dawson County is authorized within the territorial limits of the special district located within Dawson County to levy an excise tax at a rate not to exceed eight percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

 - (2) *Enactment subsequent to county resolution.* The enactment of this subsection (b) is subsequent to the adoption of Resolution #2009-001 of the governing authority of Dawson County on February 19, 2009, which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

 - (3) *Use of tax.* In accordance with the terms of Resolution #2009-001:
 - a. In each fiscal year during which a tax is collected pursuant to paragraph (3) of subsection (b) of Code Section 48-13-51 of the O.C.G.A. [O.C.G.A. § 48-13-51(b)], an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be

collected at the rate of five percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by Dawson County; and

- b. The remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five percent which are not otherwise expended under subsection (1) of this section shall be expended for tourism product development.

(c) Definitions.

(1) “Innkeeper” means:

- a. Any person that furnishes for value to the public any room or rooms, lodgings, or accommodations within the unincorporated portions of Dawson County and that is licensed by, or required to pay business or occupation taxes to Dawson County for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, bed and breakfast, short-term home rental, or any other place in which room or rooms, lodgings, or accommodations are regularly furnished for value; or
- b. A marketplace facilitator who facilitates the furnishing for value to the public any room or rooms, lodgings, or accommodations on behalf of another person in any manner, including, but not limited to, promoting, marketing, advertising, taking reservations, collecting payment, or as otherwise defined by O.C.G.A. § 48-13-50.2 (2)(B).

(2) “Marketplace innkeeper” means an innkeeper as defined in section 30-362 (c)(1)(b).

Sec. 30-363. - Use of proceeds.

The proceeds collected pursuant to this article shall be used to promote tourism, conventions, and trade shows in accord with O.C.G.A. § 48-13-51(a)(3).

Sec. 30-364. - Duty to collect.

- (a) It shall be the duty of every ~~operator~~ innkeeper of any establishment covered by section 30-362 to collect the tax on occupants as hereinabove imposed in section 30-362.
- (b) A marketplace innkeeper shall constitute the innkeeper with respect to the transactions taxable pursuant to this article that it facilitates on behalf of another person. All taxes levied or imposed by this article on transactions facilitated by a marketplace innkeeper shall be paid by the purchaser to the marketplace innkeeper.
- (b) The marketplace innkeeper shall remit all taxes in the manners provided in this article and, when received by the taxing authority.
- (c) Each marketplace innkeeper shall be liable for the full amount of taxes levied or imposed by this article on its transactions or the amount of tax collected by such marketplace innkeeper from all purchasers on all such transactions, whichever is greater.

- (d) A transaction that is not taxable pursuant to section 30-362 (a) shall not be taxable to the marketplace innkeeper.
- (e) In the event that the marketplace innkeeper fails to remit the full amount of taxes levied or imposed by this article to Dawson County, the innkeeper shall be liable for the full amount of taxes levied or imposed by this article.

Sec. 30-365. - Registration of business.

- (a) Every person engaging in, or about to engage in, business as an ~~operator~~innkeeper of any establishment covered by section 30-362 shall immediately register said business with Dawson County, on a form provided by the county for such purpose. The required registration hereunder shall set forth the name under which the ~~operator~~innkeeper transacts business or intends to transact business, the location of the place or places of business, and such other information as would facilitate the collection of the tax by the county. The registration shall be signed by the owner if a natural person; by a member or general partner in case of ownership by an association or partnership; or by an appropriate officer in the case of ownership by a corporation.
- (b) A separate registration shall be required for each place of business of an ~~operator~~innkeeper.

Sec. 30-366. - Certificate of authority.

Upon the registration of an ~~operator~~innkeeper as hereinabove provided, Dawson County shall issue to such ~~operator~~innkeeper without charge a certificate of authority to collect the tax on occupants. Each certificate shall state the name and location of the business to which it relates. Such certificate of authority shall also constitute a license by the county to operate such an establishment; provided, however, that such license shall not relieve the ~~operator~~innkeeper from obtaining any other required licenses or permits.

Sec. 30-367. - When due and payable.

All taxes levied by this section shall be due and payable to Dawson County monthly on or before the 20th day of every month next succeeding each respective month in which such taxes are collected, and payment shall be accompanied by a return for the preceding monthly period showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for the period, and such other information as may be required by the county.

Sec. 30-368. - Reimbursement.

~~Operator~~Inkeepers collecting the tax levied hereunder shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction for submitting, reporting, and payment of the amount due, if said amount is not delinquent at the time of payment. The rate of the deduction shall be three percent of the total amount of tax collected.

Sec. 30-369. - Failure to file return.

- (a) If any ~~operator~~inkeeper fails to file a return as required under the provisions of this section, the county shall make an estimate of the amount of gross rentals that are subject to the tax. The estimate shall be made for the period or periods in which the ~~operator~~inkeeper failed to file the return and shall be based upon any information that is or may come into the possession of the county.
- (b) The board of commissioners or designated representative shall give to the ~~operator~~inkeeper written notice of the determination as herein provided. The notice may be served personally or by mail; if by mail such service shall be addressed to the ~~operator~~inkeeper at his/her/its address as it appears in the county's records. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.
- (c) The amount of the determination made hereunder shall bear interest at the rate of three-fourths of one percent per month, or fraction thereof, from the 20th day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment.
- (d) In addition, a penalty of five percent of the tax due or \$5.00, whichever is greater, for each 30 days or fraction thereof of delinquency, not to exceed 25 percent or \$25.00 in the aggregate, whichever is greater, shall be assessed and paid by the ~~operator~~inkeeper to the county.
- (e) The estimated tax together with applicable penalties and interest may be collected utilizing any of the enforcement methods set forth in this section.

Sec. 30-370. - Records retention.

Each ~~operator~~inkeeper collecting a tax under the provisions of this section shall keep for a period of at least three years all records, receipts, invoices, and other pertinent papers setting forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as the county may require.

Sec. 30-371. - Administration and enforcement.

The board of commissioners or designated representative shall administer and enforce the provisions of this section for the collection of the tax herein imposed, and in so doing shall have the following powers:

- (1) To examine, or authorize the examination of, books, papers, records, financial reports, equipment, and other facilities of any ~~operator~~inkeeper subject to this article, in order to verify the accuracy of any return made, or if no return is made by the ~~operator~~inkeeper, to ascertain and determine the amount required to be paid;
- (2) To require the filing of reports by any person or persons having in their possession or custody information relating to rentals which are subject to the tax herein levied; and
- (3) To allow a credit on any amount due and payable from persons who paid the tax herein levied but who were erroneously or illegally subjected thereto.

Sec. 30-372. - Court action for collection; time limit.

At any time within three years after any tax or any portion of such tax required to be collected becomes due and payable, the county attorney at the direction of the board of commissioners may bring an action in a court of competent jurisdiction in the name of the county to collect such amount due together with interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto.

Sec. 30-373. - Sale of business; liability for unpaid taxes.

If any ~~operator~~inkeeper becomes liable for any amount required to be paid by this article and subsequent thereto sells out or quits the business, the successors or assigns of such ~~operator~~inkeeper shall withhold a sufficient amount of the purchase price to cover such amount due. In the event said purchaser of the business fails to withhold the required amount, he/she/it shall become personally liable therefor to the extent of the tax owed, together with any applicable penalties and interest.

Sec. 30-374. - Violation of article provisions; penalty.

- (a) Any person who shall do anything prohibited by this article or who shall fail to do anything required by this article shall be guilty of a misdemeanor, amenable to the process of the Magistrate Court of Dawson County and upon conviction, shall be assessed with any penalty, including fine, confinement, or both, allowed by law for the violation of county resolutions or ordinances. Each and every day that such violation exists shall be deemed a separate offense.
- (b) In order to enforce this article or to correct or abate any violation of this article, the Board of Commissioners of Dawson County, in addition to other remedies, may institute injunction, mandamus, or other appropriate action.

Sec. 30-375. - Other laws.

- (a) Any resolution or law which may be applicable hereto and aid in carrying out or making effective the intent, purpose, and provisions hereof, which shall be literally construed to be in favor of Dawson County is hereby adopted as a part hereof.
- (b) The effective date of this article shall be April 1, 1991.