

**DAWSON COUNTY BOARD OF COMMISSIONERS  
SPECIAL CALLED MEETING AGENDA  
THURSDAY, AUGUST 22, 2019  
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM  
25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534  
6:00 PM**

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**A. ROLL CALL**

**B. APPROVAL OF AGENDA**

**C. PUBLIC HEARING**

1. 2019 Millage Rate and Property Tax (*1st of 1 hearing*)

**D. NEW BUSINESS**

1. Board of Commissioners Consideration and Possible Approval of Intergovernmental Agreement with Etowah Water & Sewer Authority Concerning Disposition of Certain Real Property

**E. ADJOURNMENT**

*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 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 22, 2019 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 2019 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

U N I N C O R P O R A T E D  A R E A	UNINCORPORATED		2014	2015	2016	2017	2018	2019
	V A L U E	Real & Personal		1,155,744,349	1,250,703,031	1,315,990,411	1,394,032,646	1,572,997,915
Motor Vehicles			61,251,430	46,193,350	35,695,240	28,320,790	22,736,970	18,877,500
Mobile Homes			892,818	889,289	955,649	952,109	1,493,910	1,711,047
Timber - 100%			146,332	5,272	88,593	96,561	190,449	200,000
Heavy Duty Equipment			0	0	0	0	0	0
Gross Digest			1,218,034,929.00	1,297,790,942.00	1,352,729,893.00	1,423,402,106.00	1,597,419,244.00	1,614,725,001.00
Less Exemptions			176,050,212	186,124,433	193,872,574	201,405,457	222,450,006	223,081,756
<b>NET DIGEST VALUE</b>			<b>1,041,984,717.00</b>	<b>1,111,666,509.00</b>	<b>1,158,857,319.00</b>	<b>1,221,996,649.00</b>	<b>1,374,969,238.00</b>	<b>1,391,643,245.00</b>
R A T E	Gross Maintenance & Operation Millage		13.1940	13.0090	12.8960	14.4250	14.5990	13.0790
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		5.0560	4.8710	4.7580	6.2870	6.4610	4.9900
	<b>NET M&amp;O MILLAGE RATE</b>		<b>8.1380</b>	<b>8.1380</b>	<b>8.1380</b>	<b>8.1380</b>	<b>8.1380</b>	<b>8.0890</b>
TAX	NET M&O TAXES LEVIED		\$8,479,672	\$9,046,742	\$9,430,781	\$9,944,609	\$11,189,500	\$11,257,002
I N C O R P O R A T E D  A R E A	INCORPORATED		2014	2015	2016	2017	2018	2019
	V A L U E	Real & Personal		79,404,687	83,214,836	91,187,440	102,426,129	122,042,206
Motor Vehicles			169,780	2,938	66,180	54,600	49,200	34,090
Mobile Homes			1,340	1,340	0	0	0	0
Timber - 100%			0	0	0	0	0	0
Heavy Duty Equipment			0	0	0	0	0	0
Gross Digest			79,575,807.00	83,219,114.00	91,253,620.00	102,480,729.00	122,091,406.00	134,787,964.00
Less Exemptions			9,629,715	10,462,211	12,671,621	13,990,679	17,519,295	20,860,421
<b>NET DIGEST VALUE</b>		<b>69,946,092.00</b>	<b>72,756,903.00</b>	<b>78,581,999.00</b>	<b>88,490,050.00</b>	<b>104,572,111.00</b>	<b>113,927,543.00</b>	
R A T E	Gross Maintenance & Operation Millage		13.1940	13.0090	12.8960	14.4250	14.5990	13.0790
	Less Rollback (Local Option Sales Tax)		5.0560	4.8710	4.7580	6.2870	6.4610	4.9900
	<b>NET M&amp;O MILLAGE RATE</b>		<b>8.1380</b>	<b>8.1380</b>	<b>8.1380</b>	<b>8.1380</b>	<b>8.1380</b>	<b>8.0890</b>
TAX	NET M&O TAXES LEVIED		\$569,221	\$592,096	\$639,500	\$720,132	\$851,008	\$921,560
TOTAL COUNTY	TOTAL COUNTY		2014	2015	2016	2017	2018	2019
	TOTAL DIGEST VALUE		1,111,930,809.00	1,184,423,412.00	1,237,439,318.00	1,310,486,699.00	1,479,541,349.00	1,505,570,788.00
	TOTAL M&O TAXES LEVIED		\$ 9,048,893	\$ 9,638,838	\$ 10,070,281	\$ 10,664,741	\$ 12,040,507	\$ 12,178,562
	Net Tax \$ Increase		\$695,085	\$589,945	\$431,443	\$594,460	\$1,375,767	\$ 138,055
	Net Tax % Increase		8.44%	6.52%	4.48%	5.90%	12.90%	1.15%

**2019 Tax Resolution of Dawson County  
by the  
Dawson County Board of Commissioners  
2020 Budget – 2019 County Tax Levy**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF DAWSON COUNTY, and it is hereby ordered, that there is hereby levied on all property in Dawson County, Georgia subject to Ad Valorem taxation for the year 2019 for purposes provided by law based upon an estimated valuation of \$1,391,643,245 for the unincorporated areas and \$113,927,543 for the incorporated areas, which includes real and personal property, motor vehicles, mobile homes and personal exemptions at a millage rate of 8.0890.

The millage rate of 8.0890 is a full rollback from the 2018 millage rate of 8.138. The millage rate of 8.0890 is hereby adopted this 22nd. day of August, 2019 at the special called Board of Commissioners meeting that began at 6:00 p.m.

**APPROVED:**

**DAWSON COUNTY**

**ATTEST**

By: \_\_\_\_\_  
**Billy Thurmond, Chairman**

By: \_\_\_\_\_  
**Kristen Cloud,  
County Clerk**



**Item Attachment Documents:**

1. Board of Commissioners Consideration and Possible Approval of Intergovernmental Agreement with Etowah Water & Sewer Authority Concerning Disposition of Certain Real Property

**INTERGOVERNMENTAL AGREEMENT BETWEEN DAWSON COUNTY AND  
THE ETOWAH WATER AND SEWER AUTHORITY CONCERNING THE  
DISPOSITION OF CERTAIN REAL PROPERTY AT CORNER OF HIGHWAY 9 AND  
DAWSON FOREST ROAD, DAWSON COUNTY, GEORGIA**

This agreement is hereby made this \_\_\_ day of \_\_\_\_\_, 2019, by and between Dawson County (hereinafter alternatively “the County”), a political subdivision of the State of Georgia, and Etowah Water and Sewer Authority (hereafter “EWSA”), a public authority of the State of Georgia.

WHEREAS, the County is a body politic existing and operating under the laws and constitution of the State of Georgia with full power to enter into contracts and agreements with other entities; and

WHEREAS, EWSA is a public authority primarily operating within the geographical boundaries of Dawson County, Georgia; and

WHEREAS, in January of 1999, EWSA purchased real property comprising approximately +/- 1236 acres (the “Land”) in order to create, upgrade, and improve the provision of sewerage facilities and systems; and

WHEREAS, the County agreed to assist EWSA in financing the funding of improvements to the sewerage facilities and systems, the terms of which agreement are set forth in an Intergovernmental Agreement between the County and EWSA dated December 2, 1998 (the “IGA”); and

WHEREAS, the IGA was amended by the parties on January 26, 1999, and again on February 22, 1999; and

WHEREAS, since the execution of the IGA, EWSA, with the County’s approval, has sold or transferred portions of the Land as follows:

- Transferred 50.80 acres to the County for Rock Creek Park (12/21/1999)
- Sold 116.90 acres to Georgia Power (8/31/2001)
- Sold 73.04 acres to the Dawson County Board of Education (8/1/2003)
- Sold 18.05 acres to the Dawson County Board of Education (3/29/2007)
- Sold 29.30 acres to the Dawson County Board of Education (4/26/2007)
- Sold 5.29 acres to the Humane Society (5/15/2018)

WHEREAS, monies received from the above-referenced sales were applied to pay down the purchase money loan balance for the Land; and

WHEREAS, EWSA now owns approximately 940 acres of the original +/-1236 acres (the "Remaining Land"); and

WHEREAS, the original purchase money loan has been refinanced several times and the remaining balance of the loan is with Bank of the Ozarks and is presently approximately \$1.3 million; and

WHEREAS, with County approval, EWSA is desirous of selling +/- 305 acres of the Remaining Land adjacent to the intersection of Dawson Forest Road and State Highway 9; and

WHEREAS, the parties agree that it is in the best interests of the citizens of Dawson County and the users of EWSA's system to sell the +/- 305 acres (the "Subject Property") which currently serves no public purpose.

NOW, THEREFORE, in consideration of the mutual covenants and the promises herein contained and other good and valuable consideration, the parties hereto hereby agree as follows:



1. Recitals. The foregoing recitals, each being true, are made a part of this Agreement by reference; and

2. Term. This contract and agreement is entered into in accordance with Article IX, Section III, Paragraph 1 (a) of the Georgia Constitution and shall continue for a period of five (5) years unless earlier terminated as provided herein.

3. Obligations of EWSA.

a) EWSA, in order to ready the Subject Property (more particularly described in Exhibit A attached hereto) for sale, has funded the following professional work on the +/- 305 acres:

- Drafting of a site plan
- Securing a traffic study
- Secured rezoning of the Subject Property
- Secured DRI (Development of Regional Impact) approval
- Hired United Consulting to conduct a geotechnical investigation and perform stream and wetland delineation of the Subject Property
- Securing and recording an existing conditions survey of the Subject Property

b) In furtherance of selling the Subject Property, EWSA agrees to do the following:

- Make any and all engineering and other professional work available to any interested purchaser or their agent.
- Engage W.L. Norton Agency, Inc. - Commercial and Acreage Group ("Norton") to market the Subject Property who will receive and evaluate proposals and make recommendations to EWSA as to any proposals.
- Execute any reasonable and necessary documents in furtherance of marketing and selling the Subject Property.

c) Independent of any other obligations contained herein, EWSA will transfer to the County 2.50 acres identified in the attached survey by W.L. Jordan & Co., Inc. for the County dated May 24, 1999 and, upon which the County's Fire Station #7 is located, being a portion of the real property known as Dawson County Tax Assessor tax parcel

087 001 004, within five (5) business days of complete execution and approval of this IGA.

4. Obligations of the County.

a) The County shall execute any reasonable and necessary documents in furtherance of marketing and selling the Subject Property.

b) Agree to include and contribute the remaining 242 sewer taps transferred to it by Etowah pursuant to the Sewer Tap Assignment (DB 296, Page 537) dated January 26, 1999, as part of the sale and marketing of the Subject Property.

c) Transfer the remaining 242 sewer taps to the successful purchaser of the Subject Property at closing on the purchase.

d) Permit pay off of the loan (approximately \$1.3 million) to the Bank of the Ozarks referenced in the above recitals with proceeds at closing on any sale of the Subject Property.

e) Within five (5) business days of any closing on the purchase of the Subject Property, assign all rights and obligations of the County under that certain lease between the County and Etowah Valley Sporting Clays dated April 21, 2005, as amended ("Sporting Clays Lease") to EWSA, which shall be the Lessor under the terms of that lease from the date of the execution of the assignment to termination or expiration of the Sporting Clays Lease.

f) To indemnify and hold EWSA harmless from any claims or other matters arising under the Sporting Clays Lease prior to the effective date of its assignment to EWSA, said indemnification to specifically include all reasonable fees and costs of defending against such claims including attorney's fees and court costs

associated with any claims or actions.

5. Sale of Property and Division of Proceeds. Upon receipt of recommendations from Norton Agency, as contemplated in Section 3 (b), above, EWSA Board of Directors shall vote on the recommended Purchaser/Developer of the Subject Property and the sales price, to be no less than \$3 million. Sale of the Subject Property will not occur without the approval of EWSA's Board and that of the Dawson County Board of Commissioners after receipt of a recommendation as to the sale of the Subject Property to a specific purchaser from the EWSA Board. The County's approval of the EWSA recommendation shall not be unreasonably withheld. Upon closing of the purchase of an approved sale, the County and EWSA shall equally divide any profits realized from the sale of the Subject Property after reimbursement to EWSA for reasonable expenses incurred or expended for those items identified in Paragraph 3 a. above, and after payment of Norton's consulting services fee (not to exceed \$95,000), \$484,000 to the County for the 242 sewer taps, and pay off of the loan (app. \$1.3 million) to the Bank of the Ozarks referenced in the recitals above.

6. Consideration.

The parties hereto acknowledge, consent and agree that the terms hereof have been entered into in exchange for good and valuable consideration between the parties.

7. Representations and Warranties.

The parties hereto represent and warrant that each party has full power, authority and legal right to execute and perform this contract and agreement and has taken all necessary actions to authorize the execution and performance of this contract and agreement. This contract and agreement accurately references the legal, valid and

binding obligations of each party. Moreover, the County expressly represents and warrants to EWSA that it has performed all of its obligations under the Sporting Clays Lease between EWSA, Dawson County, and the Etowah Valley Sporting Clays Park, LLC, dated April 21<sup>st</sup>, 2005, any amendment thereto, and the Settlement and Release Agreement between the parties dated August 3, 2011, and that it has full authority to assign the Lease to EWSA.

Each party shall act in good faith to give effect to the intent of this agreement and shall take actions necessary or convenient to consummate the purpose and subject matter of this agreement.

8. Termination and Modification.

- a) This Agreement shall expire of its own force and effect on the last day of the term specified in Paragraph 2 or 30 days after any closing on the purchase of the Subject Property, whichever occurs earlier.
- b) This Agreement may otherwise be modified or terminated only by a written instrument executed by both parties hereto.

9. Notice.

Any notice or communication required or permitted in accord with the terms hereof shall be sufficiently given if delivered in person or by certified mail, return receipt requested, to the address listed herein or to such other address as a party may furnish in writing. The notice shall be deemed received when delivered or signed for or on the third day after mailing if not signed as received.

Dawson County:

Etowah Water and Sewer  
Authority:

Dawson Co. Board of Commissioners

Etowah Water and Sewer  
Authority

ATTN: Chairman  
25 Justice Way, Suite 2223  
Dawsonville, GA 30534

ATTN: Chairman  
1162 Highway 53 East  
Dawsonville, GA 30534

10. Assignment.

Neither party may assign or transfer this agreement without prior written consent of the other party.

11. Effect on Prior Agreements. Except as specifically amended herein, the balance of the IGA between the parties dated December 2, 1998, as amended, shall remain in full force and effect. In the event of a conflict between the terms of this Agreement and the IGA, the terms of this Agreement shall apply.

12. Entire Agreement.

The contents hereof contain the entire agreement between the parties regarding the subject matter of this Agreement.

13. Indemnification.

a) To the extent permitted by Georgia law, the parties agree to indemnify and hold harmless the other party from and against any and all claims, damages, costs and expenses, including reasonable attorney fees, to the extent caused by or arising out of the negligent acts or omissions or willful misconduct in the operations or activities on the Property by the indemnifying party or the employees, agents, contractors, licensees, tenant and/or subtenants of the indemnifying party, or a breach of any obligation or the indemnifying party under this Agreement. The indemnifying party's obligations under this section are contingent

upon its receiving prompt written notice of any event giving rise to an obligation to indemnify the other party and the indemnified party's granting it the right to control the defense and settlement of same. This indemnification specifically includes the County's agreement to indemnify and hold harmless EWSA from and against any and all claims, damages, costs and expenses, including reasonable attorney's fees, arising from the Sporting Clay's Lease dated April 21, 2005, any amendment thereto and the Settlement and Release Agreement between the Parties dated August 3, 2011.

b) Notwithstanding anything to the contrary in this Agreement the parties hereby confirm that the provisions of this Section shall survive the expiration or termination of this Agreement.

14. Governing Law and Severability.

This Agreement shall be construed and interpreted in accordance with Georgia law. If any sentence, phrase, provision, portion or clause of this Agreement should at any time be declared or adjudged invalid, unlawful, unconstitutional or unenforceable for any reason, said adjudication or declaration shall in no manner or way effect the other sentences, phrases, provisions, portion of clauses hereof, and all remaining portions shall remain in full force and effect.

15. Non-waiver.

The failure of either party to enforce any provision of this agreement and contract shall not be construed as a waiver or limitation of that party's right to subsequently

enforce and compel strict compliance with every provision of this contract.

This \_\_\_\_\_ day of \_\_\_\_\_, 2019.

**Dawson County  
Board of Commissioners**

**Etowah Water and Sewer Authority**

By: \_\_\_\_\_  
Billy Thurmond, Chairman

By:  \_\_\_\_\_  
Jim King, Chairman

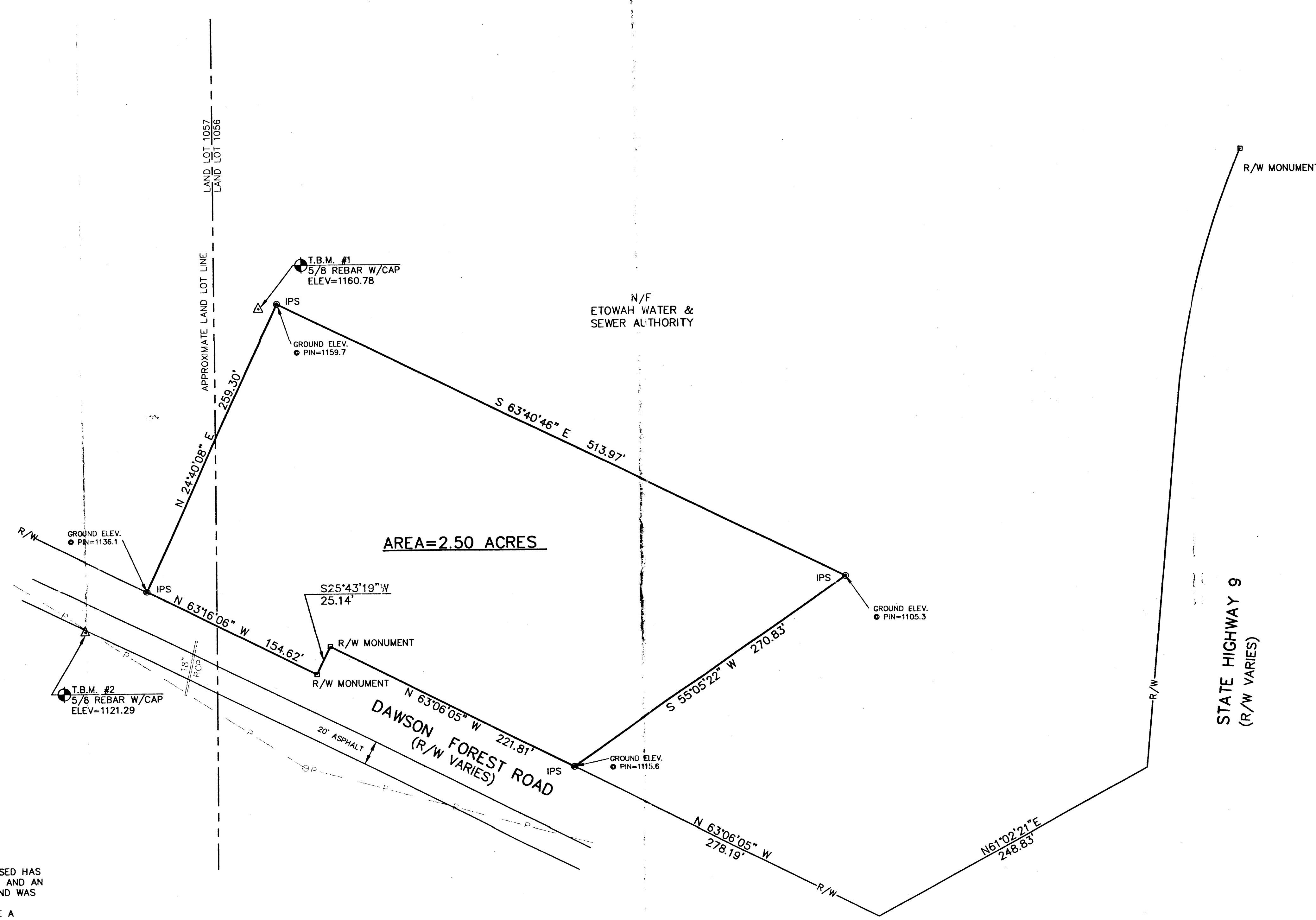
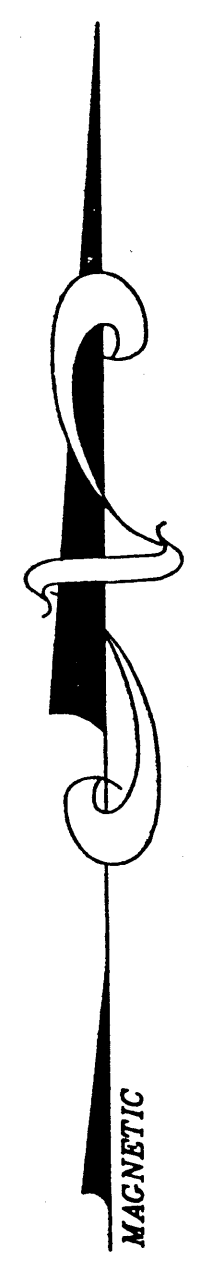
**ATTEST:**

**ATTEST:**

By: \_\_\_\_\_  
Kristen Cloud,  
County Clerk

By:  \_\_\_\_\_  
Sophia Dearwent  
Recording Secretary

PROJECT NUMBER	SHEET NO.	TOTAL SHEETS
	1	1



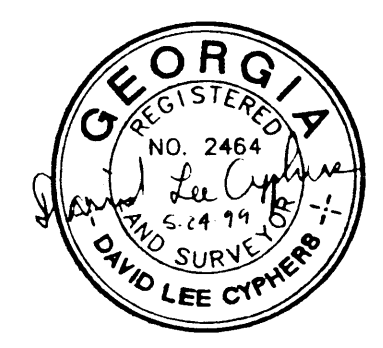
AREA=2.50 ACRES

**SURVEY REFERENCES:**  
 1. SURVEY FOR ETOWAH WATER & SEWER AUTHORITY BY YOUNGMAN SURVEYING, INC. DATED 1/20/99.

**NOTE:**  
 NO PORTION OF THE PROPERTY DEPICTED HEREON LIES WITHIN A FLOOD HAZARD AREA ACCORDING TO FLOOD INSURANCE RATE MAP, COMMUNITY-PANEL NO. 130304 0175 A DATED DEC. 15, 1990 AS PUBLISHED BY THE EMERGENCY MANAGEMENT AGENCY-FEDERAL INSURANCE ADMINISTRATION.

**SURVEY NOTES:**  
 1. THE FIELD DATA UPON WHICH THIS MAP OR PLAT IS BASED HAS A CLOSURE PRECISION OF ONE FOOT IN 1,339,439 FEET, AND AN ANGULAR ERROR OF 0.4 SECONDS PER ANGLE POINT, AND WAS ADJUSTED USING THE LEAST SQUARES RULE. THIS PLAT HAS BEEN CALCULATED AND FOUND TO HAVE A PRECISION OF ONE FOOT IN 3,998,807 FEET.  
 2. EQUIPMENT USED:  
 TOPCON GTS 303 (TOTAL STATION)  
 100' STEEL CHAIN

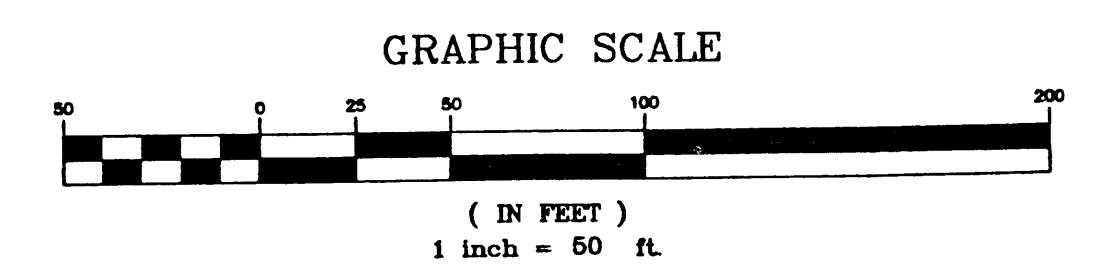
IN MY OPINION, THIS PLAT IS A CORRECT REPRESENTATION OF THE LAND PLATTED AND HAS BEEN PREPARED IN CONFORMITY WITH THE MINIMUM STANDARDS AND REQUIREMENTS OF LAW.



David Lee Cyphers 2464 5-24-99

**LEGEND**

R/W	RIGHT-OF-WAY
RCP	REINFORCED CONCRETE PIPE
IPS	IRON PIN SET - 5/8" REBAR
- P -	OVERHEAD POWER LINE



DATE	REVISIONS	DATE	REVISIONS



**W. L. JORDEN & CO., INC.**  
 250 LANGLEY DRIVE, SUITE 1305  
 LAWRENCEVILLE, GEORGIA 30245  
 (770) 962-0443  
 ENGINEERS SURVEYORS PLANNERS

LOCATION:  
 LAND LOTS 1056 & 1057, 4TH DISTRICT,  
 1ST SECTION,  
 DAWSON COUNTY,  
 GEORGIA

BOUNDARY SURVEY FOR  
 DAWSON COUNTY

DESIGNED BY	WLJ JOB NO.
DRAWN BY	990440.000
F.D.B.	DATE
CHECKED BY	05-24-99
D.L.C.	SCALE
	1"=50'