

**DAWSON COUNTY BOARD OF COMMISSIONERS AND
CITY OF DAWSONVILLE CITY COUNCIL
SPECIAL CALLED JOINT MEETING AGENDA –
TUESDAY, NOVEMBER 17, 2020
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534
10:00 AM**

A. ROLL CALL

B. INVOCATION

C. PLEDGE OF ALLEGIANCE

D. ANNOUNCEMENTS

E. APPROVAL OF AGENDA

F. PUBLIC COMMENT

G. NEW BUSINESS

1. Proposed Special Purpose Local Option Sales Tax (SPLOST) Discussion

- a. Allocation of Tax Proceeds
- b. Possible Projects for Inclusion in the Referendum
- c. Consider SPLOST Intergovernmental Agreement

H. 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.

**STATE OF GEORGIA
COUNTY OF DAWSON**

**SPECIAL PURPOSE LOCAL OPTION SALES TAX
INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement (the “Agreement”) is made this ____ day of _____, 20____ by and between Dawson County, Georgia (hereinafter the “County”), a political subdivision of the State of Georgia, and the City of Dawsonville, Georgia (the “City”), a municipal corporation. The County and the City do hereby agree as follows:

W I T N E S S E T H:

WHEREAS, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the “Act”), authorizes the imposition of a one percent County Special Purpose Local Options Sales Tax (the “SPLOST”) for purposes of financing capital outlay projects for the use and benefit of the County and the qualified cities within the County; and

WHEREAS, the County and the City met together on November 17, 2020, to discuss possible projects for inclusion in the SPLOST referendum in substantial conformity with the requirements of Section 48-8-111(a) of the Act; and

WHEREAS, Section 48-8-111(a)(1) of the Act authorizes capital outlay projects that may be funded by the County or one or more “qualified municipalities” within the special district of the County; and

WHEREAS, the County and the City desire to execute an intergovernmental agreement memorializing their agreement on the levy of the SPLOST and the rate of such tax;

NOW THEREFORE, in consideration of the premises and undertakings hereinafter set forth, it is agreed by and between the County and the City as follows:

Section 1. Representation of the Parties. Each party hereto makes the following representations and warranties which are specifically relied upon by all other parties as a basis for entering this Agreement:

- (a) The County agrees that it will take all actions necessary to call an election, to be held in all the voting precincts in the County on March 16, 2021, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether or not a SPLOST of one percent shall be imposed on all sales and uses subject to the sales and use tax in the special district of Dawson County, as authorized by the Act for 24 calendar quarters (six years) commencing on July 1, 2021 (the expiration of the current tax) for the purpose of funding specified Projects (hereinafter more fully referred to and defined). The amount of money to be raised by the SPLOST is estimated to be \$60 million.

(b) The City is a legally chartered municipal corporation as defined by law and judicial interpretation and is a “qualified municipality” as such term is defined in the Act. During a public meeting of its governing board, conducted in compliance with the Open Meetings Act, O.C.G.A. § 50-14-1, et seq., the City approved the execution of this Agreement.

(c) The County is a political subdivision of the State of Georgia created and existing under the Constitution and laws of the State. During a public meeting conducted in compliance with the Open Meetings Act, O.C.G.A. § 50-14-1, et seq., the County approved the execution of this Agreement.

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

Section 2. Conditions Precedent. The obligations of all parties under this Agreement are conditioned upon the following prior events:

(a) The adoption of a resolution by the Board of Commissioners of Dawson County authorizing the imposition of the SPLOST and the calling of the necessary election by the Dawson County Board of Elections and Registration, in accordance with the provisions of Section 48-8-111(a) of the Act.

(b) The approval of the SPLOST by a majority of the voters in the County voting in the election (for those purposes) to be held in accordance with the provisions of Section 48-8-111(b) through (e) of the Act.

(c) This Agreement is further conditioned upon the collection of SPLOST revenues by the State of Georgia Department of Revenue and its transfer of the same to the County.

Section 3. Rate of Tax; Estimated Amount; Effective Date and Term of the Tax. The SPLOST, subject to approval in an election to be held on November 3, 2020, shall be imposed at the rate of one percent (1%). The total estimated dollar amount is \$60,000,000.00 (sixty million dollars) (after deduction of collection fees by the State of Georgia Department of Revenue). The parties agree to split the amount actually collected on the following basis: 85% to the County and 15% to the City. The tax shall be imposed for a period of six (6) years with collections beginning on July 1, 2021.

Section 4. Effective Date and Term of This Agreement. This Agreement shall commence upon the date of its execution and shall terminate upon the latter of:

(a) The official declaration by the Board of Elections and Registration of Dawson County of the failure of the election described in this Agreement; or

(b) The expenditure by the County and the City of the last dollar of money collected from the SPLOST even if such expenditure is made after the expiration of the SPLOST.

Section 5. Projects, Priority and Order of Funding. All capital outlay projects, to be funded in whole or in part from SPLOST proceeds (the “Projects”), are listed in Exhibit A which is attached hereto and made part of this Agreement. All Projects described herein shall be funded from proceeds from the SPLOST as provided in this Agreement, provided, however, that in the event that the actual proceeds are insufficient to fully fund the actual cost of all Projects, then the Projects shall be funded in the order of priority specified in Exhibit A, and no party shall be obligated to fund any Project from revenues other than SPLOST collections. Projects given equal priority in Exhibit A may be funded in any order, in the discretion of the responsible party. Subject to the funding priority stated above, each party shall have the sole discretion to reduce the scope of a Project in the event of a funding shortfall, and/or to eliminate the lowest-priority Project(s) if funding is insufficient.

Section 6. SPLOST Funds; Separate Accounts; No Commingling.

(a) A special fund or account shall be created by the County and designated as the 2020 Dawson County Special Purpose Local Option Sales Tax Fund (“County SPLOST Fund”). The County shall select a local bank which shall act as a depository and custodian of the County SPLOST Fund upon such terms and conditions as may be acceptable to the County.

(b) The City shall create a special fund to be designated as the 2020 Dawsonville Special Purpose Local Option Sales Tax Fund (“City SPLOST Fund”). The City shall select a local bank which shall act as a depository and custodian of the SPLOST proceeds received by the City upon such terms and conditions as may be acceptable to the City.

(c) All SPLOST proceeds shall be maintained by the County and the City in the separate accounts or funds established pursuant to this Section. Except as provided in Section 7, SPLOST proceeds shall not be commingled with other funds of the County or City and shall be used exclusively for the purposes detailed in this Agreement. No funds other than SPLOST proceeds shall be placed in such accounts.

Section 7. Procedure for Disbursement of SPLOST Proceeds.

(a) Upon receipt by the County of SPLOST proceeds collected by the Georgia Department of Revenue, the County shall promptly deposit said proceeds in the County SPLOST Fund. The monies in the County SPLOST Fund shall be held and applied to the cost of acquiring, constructing, and installing the County capital outlay projects listed in Exhibit A or, where applicable, disbursed to the City as provided in subsections (b) and (c).

(b) All funds received by the County from the Georgia Department of Revenue from the imposition of the SPLOST shall be apportioned by the County according to the figures provided herein. The figures set forth herein are binding and not subject to change or modification except upon written agreement by all parties. The County, following the deposit of the SPLOST proceeds in the County SPLOST Fund, shall, within _____ [5]

[10] business days, disburse any SPLOST proceeds due to the City according to subsection (c) and the City shall promptly deposit such funds in the City SPLOST Fund. The monies in the City SPLOST Fund shall be held and applied to the cost of acquiring, constructing, and installing the Projects listed for the City in Exhibit A.

(c) The parties will divide the actual proceeds collected by allocating 85% to the County and 15% to the City. The parties understand that the distribution amounts listed in Exhibit A are based on the assumption that the SPLOST raises the estimated amount of \$60,000,000.00 (sixty million dollars) after retention of fees by the Georgia Department of Revenue.

Section 8. Project Monitoring, Record-Keeping and Reporting, Audits.

(a) All parties to this Agreement shall promptly move forward with the acquisition, construction, equipage, and installation of the Projects in an efficient and economical manner and at a reasonable cost in conformity with all applicable laws, ordinances, rules and regulations of any governmental authority having jurisdiction over the Projects.

(b) The governing authority of the County and the governing authority of the City shall comply with the requirements of O.C.G.A. § 48-8-121(a)(2), which requires that certain information be included in the annual audit of the County and the City. During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the County SPLOST Fund and the City's SPLOST Fund shall be audited annually by an independent certified public accounting firm. The County and City agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. The City shall provide the County a copy of its annual audit, and the County shall provide the City a copy of the County's annual audit.

(c) The governing authority of the County and the governing authority of the City shall comply with the requirements of O.C.G.A. § 48-8-122, which requires the publication of annual reports concerning expenditures for the Projects.

(d) The County and City agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each Project undertaken by the County or City as required to fulfill the terms of this Agreement.

Section 9. Completion of Projects.

(a) The County and the City acknowledge that the costs shown for each Project described in Exhibit A are estimated amounts.

(b) If a County Project has been satisfactorily completed at a cost less than the estimated cost listed for that Project in Exhibit A, the County may apply the remaining unexpended funds to any other County Project in Exhibit A.

(c) If a City Project has been satisfactorily completed at a cost less than the estimated cost listed for that Project in Exhibit A, the City may apply the remaining unexpended funds to any other City Project in Exhibit A.

(d) The County and the City agree that each approved SPLOST Project associated with this Agreement shall be completed or substantially completed within five years after the termination of the SPLOST collection period. Any SPLOST proceeds held by a County or City at the end of the five-year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of according to O.C.G.A. § 48-8-121(g)(2).

Section 10. Expenses. The County shall administer the County SPLOST Fund to effectuate the terms of this Agreement.

Section 11. Default. The failure of any party to perform its obligations under this Agreement shall constitute an event of default.

Section 12. Liability for Noncompliance. The County and the City shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations. In the event that the one party fails to comply with the requirements of the Act (O.C.G.A. § 48-8-110 et seq.), the other party shall not be held liable for such noncompliance. No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to, or waiver of, any future breach of the same.

Section 13. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

Section 14. Governing Law. This Agreement and all transactions contemplated hereby shall be governed by, and construed and enforced in accordance with the laws of the State of Georgia.

Section 15. Severability. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement or the application of such provision to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the full extent permitted by law.

Section 16. Entire Agreement. This Agreement embodies and sets forth all the provisions and understandings between the parties relative to the Projects. There are no provisions, agreements, understandings, representations, or inducements, either oral or written, between the parties other than those hereinabove set forth. Any and all prior provisions, agreements, contracts or understandings, either oral or written, between the parties relative to the Projects are hereby rescinded and superseded by this Agreement.

Section 17. Amendments. This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the City.

Section 18. Notices. All notices, demands or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited or placed in the United States mail, postage prepaid and registered or certified with return receipt requested to the addresses appearing below, or when delivered by hand to the addresses indicated below:

- (a) Dawson County Board of Commissioners
25 Justice Way, Suite 2313
Dawsonville, GA 30534
Attention: County Manager

- (b) City of Dawsonville
415 Highway 53 East, Suite 100
Dawsonville, GA 30534
Attention: City Manager

[Signatures on Next Page]

IN WITNESS WHEREOF, all parties hereto agree.

DAWSON COUNTY, GEORGIA

(COUNTY SEAL)

By: _____
Billy Thurmond, Chairman

Attest:

Kristen Cloud, Clerk _____
Date

CITY OF DAWSONVILLE

(CITY SEAL)

By: _____
Mike Eason, Mayor

Attest:

Beverly A. Banister, City Clerk _____
Date

EXHIBIT A

SPLOST proceeds, to the extent available, shall be allocated to the Projects shown in the table below. All Projects shall be deemed to have equal priority. After all Projects are fully funded, any excess SPLOST proceeds shall be allocated as provided by O.C.G.A. § 48-8-121.

	Project	Estimated Cost
Dawson County		
		Total: \$00
	Dawsonville	
		Total: \$.00