



## SPECIAL CALLED MEETING

August 08, 2022

***Immediately following the Work Session***

Albany-Dougherty Government Center  
222 Pine Ave, Room 100, Albany, GA 31701

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### AGENDA

*To comply with the request set forth by the Chairman of Dougherty County, GA and the guidelines of the Center for Disease Control (CDC) regarding the Coronavirus (COVID19) pandemic and social distancing, face coverings (masks) are optional for all meeting participants.*

The public will also have access to the live meeting by accessing the Dougherty County Georgia Government Facebook page at [facebook.com/Dougherty.ga.us](https://facebook.com/Dougherty.ga.us) or viewing the public government access channel (Channel 16).

1. Call the meeting to order by Chairman Christopher Cohilas.
2. Roll Call.
3. Additional Business.
  - a. Consider for approval the Resolution providing for the execution of a Special Purpose Local Option Sales Tax Intergovernmental Contract with the City of Albany for SPLOST VIII or proceeding without an Intergovernmental Agreement. **ACTION:**
  - b. Consider for adoption a new CERTIFICATE OF DISTRIBUTION for Local Sales & Use Taxes (Local Option Sales Tax). **ACTION:**
4. Adjourn.

*Individuals 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 or the facilities are required to contact the ADA Coordinator at 229-431-2121 promptly to allow the County to make reasonable accommodations for those persons.*

**A RESOLUTION  
ENTITLED  
A RESOLUTION PROVIDING FOR THE APPROVAL AND EXECUTION OF A  
SPECIAL PURPOSE LOCAL OPTION SALES TAX INTERGOVERNMENTAL  
CONTRACT BETWEEN DOUGHERTY COUNTY, GEORGIA AND THE CITY OF  
ALBANY; REPEALING RESOLUTIONS OR PARTS OF RESOLUTIONS IN  
CONFLICT HEREWITH; AND FOR OTHER PURPOSES.**

**WHEREAS**, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the “Act”), authorized the imposition of a one percent sales and use tax (the “Sales and Use Tax”) for purposes, inter alia, of financing both City of Albany and Dougherty County, Georgia capital outlay projects as specified in Section 48-8-111(a)(1)(A) through (N); and

**WHEREAS**, relative to the above-stated authorization. Dougherty County, Georgia is desirous of entering into a Special Purpose Local Option Sales Tax Intergovernmental Contract with the City of Albany, which is contingent upon mutual agreement between Dougherty County and the City of Albany that the previous LOST disbursement splits between them shall remain the same;

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Dougherty County, Georgia and it is hereby resolved by Authority of same as follows:

**SECTION I** The attached Special Purpose Local Option Sales Tax Intergovernmental Contract between Dougherty County, Georgia and the City of Albany is hereby approved and the Chairman of the Board of Commissioners of Dougherty County is hereby authorized to execute same as well as any other documents necessary to the full implementation of the Special Purpose Local Option Sales Tax.

**SECTION II** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

This the 8<sup>th</sup> day of August,2022.

BOARD OF COMMISSIONERS OF  
DOUGHERTY COUNTY, GEORGIA

By: \_\_\_\_\_  
Chris S. Cohilas, Chairman

ATTEST:

\_\_\_\_\_  
County Clerk

STATE OF GEORGIA  
COUNTY OF DOUGHERTY

SPECIAL PURPOSE LOCAL OPTION SALES TAX  
INTERGOVERNMENTAL CONTRACT

This Intergovernmental Contract, dated August \_\_\_\_\_, 2022 (the “Contract”) between Dougherty County, Georgia (the “County”), and the City of Albany (the “City”), both acting pursuant to lawful authority by their respective governing bodies, does hereby

WITNESSETH:

**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 sales and use tax (the “Sales and Use Tax”) for purposes, inter alia, of financing capital outlay projects specified in Section 48-8-111(a)(1)(A) through (N); and

**WHEREAS**, the County and the City wish to use the proceeds of the proposed Sales and Use Tax for the purposes described above.

**NOW THEREFORE**, the parties hereto mutually agree 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 Contract:

- (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 the 8th day of November, 2022, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether or not a Sales and Use Tax of one percent shall be imposed on all sales and uses in the special district of Dougherty County, as authorized by the Act for 24 calendar quarters (six years), commencing April 1, 2023, for the purpose of funding the projects specified in Appendix A attached hereto (hereinafter more fully referred to and hereby defined collectively as the “Projects”). The amount of money to be raised by the Sales and Use Tax is estimated to be one hundred million dollars.
- (b) The City is a municipal corporation as defined by law and judicial interpretation and a “qualifying municipality” as such term is defined in the Act and has validly adopted an ordinance to authorize the City to enter into this Contract at 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 population of the City represents no less than 50% of the aggregate municipal population of the County.

- (c) The County is a political subdivision of the State of Georgia created and existing under the Constitution and laws of the State and has validly adopted a resolution to authorize it to enter into this Contract at a public meeting conducted in compliance with the Open Meetings Act, O.C.G.A. § 50-14-1, et Seq.
- (d) In executing this Contract, it is the intention of the County and City to comply in all respects with O.C.G.A. § 48-8-110 et seq. and all provisions of this Intergovernmental Contract shall be so construed.

Section 2. Conditions Precedent. The obligations of all parties under this Contract are conditional upon the following events:

- (a) The adoption of a resolution by the Board of Commissioners of Dougherty County authorizing the imposition of the Sales and Use Tax and calling the election hereinbefore referred to.
- (b) The approval of the Sales and Use Tax by a majority of the voters in the County voting in the election for those purposes.

Section 3. Apportionment of Proceeds. All funds received by the County from the Georgia Department of Revenue from the imposition of the Sales and Use Tax shall be apportioned by the County according to the formula provided herein. The parties hereto understand and agree that the figures set forth herein are binding and not subject to change or modification except upon written agreement by all parties.

- (a) The County Projects and the City Projects to be funded with the proceeds from the Sales and Use Tax are specified in Appendix A attached hereto (the “County Projects” and the “City Projects and collectively “the Projects”).
- (b) The County agrees that in connection with the election authorizing the imposition of the Sales and Use Tax, that the County shall pay to the city from the proceeds of the Sales and Use Tax the County receives each month from the Georgia Department of Revenue the sum of money represented by the ratio of the amount of the City Projects bears to the total amount of all Projects (that ratio being \_\_\_% to the City and \_\_\_% to the County); such payment to be received by the City no later than 5 days after receipt by the County.
- (c) The parties hereto understand that the City Projects may be financed with net proceeds of City Debt. In that case, proceeds of the Sales and Use Tax will be used to pay debt service due on City Debt prior to being used to pay the costs of the City Projects not financed with net debt proceeds.
- (d) The costs of the Projects listed in Appendix A are estimated amounts and the City and the County may adjust the allocation of its Sales and Use Tax proceeds to their different Projects as needed.

- (e) The parties also understand that the distribution amounts in Appendix A attached hereto are based on the assumption that the Sales and Use Tax raises the estimated amount, i.e. \$109,800,000. In the event Sales and Use Tax proceeds exceed \$109,800,000, [REDACTED] percent ([REDACTED]%) of such excess shall be retained by the County and [REDACTED] percent ([REDACTED]%) of such excess shall, upon five days of receipt, be transferred by the County to the City.

Section 4. Term of this Contract. The term of this Contract shall expire at the later of June 30, 2030 or the date that the accounts of the County holding Sales and Use Tax proceeds are fully depleted, but in no event shall this Contract run for more than fifty years from the date hereof. If the voters of the County shall fail to approve the Sales and Use Tax, this Contract shall be of no force and effect after the date of such failure to approve.

Section 5. Mutual Covenants. Each party to this Contract does hereby covenant and agree to the following:

- (a) The County and the City each agree that they will maintain specific records for the Sales and Use Tax proceeds each receives to verify that all such proceeds so received are expended for the purposes set forth in Appendix A attached hereto.
- (b) The parties hereto agree that to the extent lawfully permitted, if Debt proceeds allocated to a particular project are not needed to complete such project, the City of the County may reallocate such debt proceeds to any projects of the City or the County which are set forth in Appendix A hereto.
- (c) Sales and Use Tax Proceeds received by the County and the City shall be kept in a separate account from other funds of such County or City, shall not in any way be commingled with other funds of such County or City and shall be used exclusively for the specified purposes.

Section 6. Project Monitoring, Record-Keeping and Reporting. All parties to this Contract shall promptly move forward with the acquisition, construction, equipping 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 in the premises. 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 such County or the City and O.C.G.A. § 48-8-122, which requires the publication of annual reports concerning expenditures for the Projects.

Section 7. Arbitration. The parties hereto agree to submit any controversy arising under this Contract to arbitration pursuant to the provisions of O.C.G.A. § 9-9-1 et seq., the Georgia Arbitration Code. Such arbitration shall in all respects be governed by the provisions of the Arbitration Code and the parties hereby agree to comply with and be governed by the provisions of said Arbitration Code as to any controversy so submitted to arbitration.

Section 8. Counterparts. This Contract 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 9. Governing Law. This Contract and all transactions contemplated hereby shall be governed by, construed and enforced in accordance with the laws of the State of Georgia.

Section 10. Severability. Should any provision of this Contract or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Contract 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 Contract shall be valid and enforceable to the full extent permitted by law.

Section 11. Notices. All notices, demands or requests required or permitted to be given pursuant to this Contract 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) Board of Commissioners of Dougherty County  
222 Pine Avenue, STE 540  
Post Office Box 1827  
Albany, Georgia 31702  
Attention: County Administrator
- (b) City of Albany  
222 Pine Avenue, STE 560  
Post Office Box 447  
Albany, Georgia 31702-0447  
Attention: City Manager

**IN WITNESS WHEREOF**, all parties hereto have agreed as of this \_\_\_ day of August, 2022.

DOUGHERTY COUNTY, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Chris Cohilas, Chairman

Attest:

\_\_\_\_\_  
Clerk

CITY OF ALBANY

(SEAL)

By: \_\_\_\_\_  
Bo Dorough, Mayor

Attest:

\_\_\_\_\_  
Clerk

**APPENDIX A  
COUNTY SPLOST VIII PROJECTS**

County Fire Trucks & Equipment.....	\$ _____
County Fire Station Improvements & Equipment .....	\$ _____
EMS Ambulances & Equipment.....	\$ _____
EMS Station Improvements & Equipment .....	\$ _____
Sheriff’s Department Vehicles & Equipment.....	\$ _____
County Police Vehicles & Equipment .....	\$ _____
County Police Building Improvements & Equipment.....	\$ _____
Road, Streets and Bridges & Equipment.....	\$ _____
Storm Drainage Improvements & Equipment .....	\$ _____
Jail Improvements & Equipment .....	\$ _____
Mental Health Facility Improvements .....	\$ _____
Health Department Facility Improvements.....	\$ _____
Government Center Improvements & Equipment.....	\$ _____
Judicial Building Improvements & Equipment .....	\$ _____
Central Square Complex Improvements & Equipment .....	\$ _____
Riverfront Resource Center Improvements .....	\$ _____
Parking Deck Improvements & Equipment.....	\$ _____
Library Improvements & Equipment.....	\$ _____
Facilities Management Building Improvements & Equipment.....	\$ _____
Public Works Facilities Improvements & Equipment .....	\$ _____
County Parks Improvement & Equipment.....	\$ _____
County Departmental Vehicles .....	\$ _____
RiverQuarium Improvements .....	\$ _____
Thronateeska Improvements .....	\$ _____
Chehaw Park Improvements .....	\$ _____



Information Technology Upgrades & Equipment .....\$ \_\_\_\_\_  
Albany Museum of Art Relocation.....\$ \_\_\_\_\_  
Albany Civil Rights Museum .....\$ \_\_\_\_\_  
Hugh Mills Stadium Improvements & Equipment..... \$ \_\_\_\_\_  
Economic Development & Industrial Park.....\$ \_\_\_\_\_  
Albany Technical College Criminal Justice Demonstration Center \$ \_\_\_\_\_  
City Sewer Upgrade .....\$ \_\_\_\_\_  
**Total:.....\$ \_\_\_\_\_**

**CITY SPLOST VIII PROJECTS [STILL NEEDED]**

**PROJECTS**

**Total.....\$\_\_\_\_\_**