



REGULAR MEETING

August 07, 2023
10:00 AM

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

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 or viewing the public government access channel (Channel 16).

1. Call the meeting to order by Chairman Lorenzo Heard.
2. Roll Call.
3. Invocation.
4. Pledge of Allegiance.
5. Delegations *(The Commission will hear comments on those items pertaining to Dougherty County for which a public hearing has not been held or scheduled. Please be brief, to the point, and considerate of time for others).*
 - a. Consultant Ed Wall is present to provide an update on the County's financial position.
6. Additional Business.
 - a. Consider for action the Resolution providing for the execution of the revised Special District Mass Transportation Sales and Use Tax Intergovernmental Contract between Dougherty County, Georgia and the City of Albany, Georgia for TSPLOST II. The document approved on July 31, 2023 had an error on the County's project list. County Attorney Alex Shalishali will address. **ACTION:**
 - b. Consider for action the Resolution requesting the Call of a Special District Mass Transportation Sales Special Referendum by the Dougherty County Board of Elections for November 7, 2023. County Attorney Alex Shalishali will address. **ACTION:**

- c. Consider for action the acceptance of the Finance Committee's recommendation to retain the millage rates from 2022. The proposed 2023 millage rates for the County-wide General Fund is 19.069 and 9.173 for the Special Services District. Finance Committee Chairman Clinton Johnson, Assistant County Administrator Barry Brooks and Finance Director Martha Hendley will address. **ACTION:**

7. Updates from the Assistant County Administrator.
 - a. REMINDER - The Governmental Affairs Committee will meet in Room 120 immediately following the Executive Session.

8. Updates from the County Attorney.

9. Updates from the County Commission.

10. Executive Session.
 - a. Consider for action the recommendation from the County Attorney to enter into Executive Session for the purpose of discussing pending and potential litigation and then to adjourn. **ACTION:**

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.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **DOUGHERTY** TAXING JURISDICTION: **COUNTYWIDE**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	1,811,131,650	11,782,482	(2,635,549)	1,820,278,583
PERSONAL	427,709,055		66,509,530	494,218,585
MOTOR VEHICLES	21,816,130		(337,400)	21,478,730
MOBILE HOMES	9,891,156		1,277,769	11,168,925
TIMBER -100%	2,289,558		(738,785)	1,550,773
HEAVY DUTY EQUIP	104,649		4,593	109,242
GROSS DIGEST	2,272,942,198	11,782,482	64,080,158	2,348,804,838
EXEMPTIONS	228,870,912		32,980,697	261,851,609
NET DIGEST	2,044,071,286	11,782,482	31,099,461	2,086,953,229
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	19.069		2023 MILLAGE RATE:	19.069

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,044,071,286	
Net Value Added-Reassessment of Existing Real Property	RVA	11,782,482	
Other Net Changes to Taxable Digest	NAG	31,099,461	
2023 Net Digest	CYD	2,086,953,229	(PYD+RVA+NAG)
2022 Millage Rate	PYM	19.069	PYM
Millage Equivalent of Reassessed Value Added	ME	0.108	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	18.961	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	18.961
	2023 Millage Rate	19.069
	Percentage Tax Increase	0.57%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

William O'Leary 7/11/23
 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Sherry Godee 7/24/23
 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

NOTICE

Item 5a.

The **(County Name)** County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the **(Place of Meeting)** on **(Date of Meeting)** at **(Time of Meeting)** 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2018	2019	2020	2021	2022	2023
C O U N T Y W I D E	V A L U E	Real & Personal	2,125,915,196	2,168,331,227	2,163,163,020	2,198,933,646	2,238,840,705	2,314,497,168
		Motor Vehicles	45,909,650	38,593,720	33,302,130	27,271,890	21,816,130	21,478,730
		Mobile Homes	8,368,852	9,413,561	9,041,973	9,063,426	9,891,156	11,168,925
		Timber - 100%	1,731,769	879,982	1,495,506	451,797	2,289,558	1,550,773
		Heavy Duty Equipment	208,139	4,441,611	5,659,131	6,347,556	104,649	109,242
		Gross Digest	2,182,133,606	2,221,660,101	2,212,661,760	2,242,068,315	2,272,942,198	2,348,804,838
		Less Exemptions	226,144,963	230,356,351	207,489,470	230,102,841	228,870,912	261,851,609
		NET DIGEST VALUE	1,955,988,643	1,991,303,750	2,005,172,290	2,011,965,474	2,044,071,286	2,086,953,229
	R A T E	Gross Maintenance & Operation Millage	18.4690	18.7020	19.0800	18.9860	22.6520	22.7020
		Less Rollback (Local Option Sales Tax)	2.9000	3.1330	3.5110	3.4170	3.5830	3.6330
NET M&O MILLAGE RATE		15.5690	15.5690	15.5690	15.5690	19.0690	19.0690	
T A X	TOTAL M&O TAXES LEVIED	\$30,452,787	\$31,002,608	\$31,218,527	\$31,324,290	\$38,978,395	\$39,796,111	
	Net Tax \$ Increase	\$5,835,822	\$549,821	\$215,919	\$105,763	\$7,654,105	\$817,716	
	Net Tax % Increase	23.71%	1.81%	0.70%	0.34%	24.44%	2.10%	

7. Implement Pay Study Option B

8. Budget Cuts in 23 of (\$250,000) and 24 of (\$255,000)

	M&J					
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues:						
Property Taxes	32,799,255	32,169,265	34,842,248	33,019,958	39,805,366	40,618,185
Sales Taxes	6,765,168	6,491,338	7,460,038	7,503,292	7,558,695	7,700,000
Other Taxes	2,576,247	2,835,508	3,156,198	3,435,174	3,691,050	3,628,400
Licenses and Permits	-	-	-	-	-	-
P&I Delinquent Taxes	-	-	511,246	407,398	378,945	375,000
Charges for Services	8,229,978	8,071,662	6,551,732	7,616,047	7,876,800	6,855,037
Fines and Forfeitures	701,258	491,168	595,480	453,219	582,451	574,500
Interest	200,086	153,408	14,200	25,850	460,611	250,000
ARP Funds				2,546,058	5,744,098	
Transfer from Landfill Fund						
Property tax increase (2022) of 3.5 mills						
No Property tax increase projected in (2023)						
CARES Prior Year			831,454			
Elections 2020 Tech/Civic Life			295,235			
Other Revenues (Misc)	356,695	310,545	962,279	1,054,269	880,414	1,043,554
Total Revenues	51,628,687	50,522,894	54,257,832	56,061,265	66,978,430	61,044,676
Expenditures:						
Current:						
Extra Exp due to COVID-19			-	-	-	
General Government	9,411,849	10,162,105	12,274,074	10,970,324	11,798,240	14,866,295
Judicial	7,163,092	7,207,728	7,291,455	7,800,939	8,093,704	9,823,176
Public Safety	24,026,154	24,674,110	25,073,694	27,046,995	29,343,998	31,619,092
Public Works	2,583,848	2,576,105	2,798,654	3,033,631	3,390,507	4,710,228
Health and Welfare	2,228,412	2,363,251	2,410,504	2,649,618	1,420,519	3,094,177
Culture and Recreation	2,799,191	2,907,495	2,513,348	2,573,530	3,044,021	3,111,139
Housing and Development	544,229	597,516	450,000	520,629	524,043	400,000
Intergovernmental Payments	-	-	-	-	-	-
Pension Fund Contribution	-	-	-	-	-	-
Mental Health (ASPIRE) /Health Dept						
Healthcare Shortfall due to Claims			-		-	
Budget Cuts for 2023						
Pay Study Implementation						
Savings from Vacant Positions						
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Interest	-	-	-	-	-	-
Total Expenditures	48,756,775	50,488,310	52,811,729	54,595,667	57,615,032	67,624,107
Profit (Loss)	2,871,912	34,584	1,446,103	1,465,598	9,363,399	(6,579,431)
Other Financing Sources (Uses):						
Proceeds from sale of assets	1,046	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,046	-	-	-	-	-
Net Profit (Loss)	2,872,958	34,584	1,446,103	1,465,598	9,363,399	(6,579,431)
Beginning Fund Balance	10,148,113	13,021,071	13,055,655	14,501,758	15,967,356	25,330,754
Ending Fund Balance	13,021,071	13,055,655	14,501,758	15,967,356	25,330,754	18,751,323
% of Annual Budget	26.71%	25.86%	27.46%	29.25%	43.97%	27.73%
# of Months in Reserve	3.20	3.10	3.30	3.51	5.28	3.33

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **DOUGHERTY** TAXING JURISDICTION: **SPECIAL SRVICS DISTRICT - UNINCORPORATED**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	76,662,210	1,017,151	524,350,299	602,029,660
PERSONAL	597,759,534		(507,562,292)	90,197,242
MOTOR VEHICLES	6,181,990		69,020	6,251,010
MOBILE HOMES	6,350,504		1,010,899	7,361,403
TIMBER -100%	2,289,558		(738,785)	1,550,773
HEAVY DUTY EQUIP	26,182		34,646	60,828
GROSS DIGEST	689,269,978	1,017,151	17,163,787	707,450,916
EXEMPTIONS	101,226,966		7,507,992	108,734,958
NET DIGEST	588,043,012	1,017,151	9,655,795	598,715,958
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	9.173		2023 MILLAGE RATE:	9.173

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	588,043,012	
Net Value Added-Reassessment of Existing Real Property	RVA	1,017,151	
Other Net Changes to Taxable Digest	NAG	9,655,795	
2023 Net Digest	CYD	598,715,958	(PYD+RVA+NAG)
2022 Millage Rate	PYM	9.173	PYM
Millage Equivalent of Reassessed Value Added	ME	0.016	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	9.157	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	9.157
	2023 Millage Rate	9.173
	Percentage Tax Increase	0.17%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

William Colburn

Chairman, Board of Tax Assessors

7/11/23

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Shonima Godey

Tax Collector or Tax Commissioner

7/24/23

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

NOTICE

Item 5a.

The **(County Name)** County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the **(Place of Meeting)** on **(Date of Meeting)** at **(Time of Meeting)** 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED	2018	2019	2020	2021	2022	2023
U N I N C O R P O R A T E D	V A L U E	Real & Personal	596,897,109	613,649,153	620,817,551	648,940,045	674,421,744	692,226,902
		Motor Vehicles	12,410,160	10,185,000	8,438,370	6,881,910	6,181,990	6,251,010
		Mobile Homes	4,493,698	5,481,363	5,380,578	5,480,603	6,350,504	7,361,403
		Timber - 100%	1,728,961	879,982	1,457,187	389,884	2,289,558	1,550,773
		Heavy Duty Equipment	136,727	345,150	759,359	461,468	26,182	60,828
		Gross Digest	615,666,655	630,540,648	636,853,045	662,153,910	689,269,978	707,450,916
		Less Exemptions	91,916,398	88,017,108	89,288,019	99,945,180	101,226,966	108,734,958
		NET DIGEST VALUE	523,750,257	542,523,540	547,565,026	562,208,730	588,043,012	598,715,958
	R A T E	Gross Maintenance & Operation Millage	11.1290	11.2090	11.3360	11.4100	11.3950	11.1680
		Less Rollback (Local Option Sales Tax)	1.9560	2.0360	2.1630	2.2370	2.2220	1.9950
NET M&O MILLAGE RATE		9.1730	9.1730	9.1730	9.1730	9.1730	9.1730	
A R E A T A X	TOTAL M&O TAXES LEVIED	\$4,804,361	\$4,976,568	\$5,022,814	\$5,157,141	\$5,394,119	\$5,492,021	
	Net Tax \$ Increase	\$121,242	\$172,207	\$46,246	\$134,327	\$236,978	\$97,903	
	Net Tax % Increase	2.59%	3.58%	0.93%	2.67%	4.60%	1.81%	

Dougherty County
Special Services District
3-Aug-23

Annual Budget for FY 24 (30 June 2024)

Revenues 9,883,229

Expenditures 9,883,229

SSD	Fund Balance	
6/30/2016	2,293,202	
6/30/2017	2,719,470	
6/30/2018	3,360,437	
6/30/2019	4,082,042	
6/30/2020	5,268,197	
6/30/2021	6,912,201	
6/30/2022	8,609,037	Estimated
6/30/2023	9,259,736	Estimated

STATE OF GEORGIA
COUNTY OF DOUGHERTY

**SPECIAL DISTRICT MASS TRANSPORTATION SALES AND USE TAX
INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement (the “Agreement”) is made and entered into effective the ____ day of _____, 2023, by and between **DOUGHERTY COUNTY, GEORGIA** (the “County”), and the **CITY OF ALBANY, GEORGIA** (the “City”), both acting pursuant to lawful authority by their respective governing bodies do hereby agree as follows.

WITNESSETH:

WHEREAS, Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended titled “Special District Mass Transportation “Sales and Use Tax” (the “T-SPLOST Act”) authorizes the imposition of a one percent (1%) Sales and Use Tax (the “Sales and Use Tax”) for purposes, inter alia, of financing capital outlay projects as specified in O.C.G.A. Section 48-8-260(4)(A)(B)(C) and (D); and

WHEREAS, in accord with the requirements of O.C.G.A. Section 48-8-262(a)(2), the County and City met on the 31st day of July, 2023 to discuss the rate of tax and possible projects for inclusion in a TSPLOST referendum to be held on the 7th day of November, 2023; an

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

NOW THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, and in accord with O.C.G.A. Section 48-8-262(b)(1), the County and the City consent and agree as follows:

SECTION I. Representation of the Parties. The parties hereto make the following representations and warranties which are specifically relied upon by both parties as a basis for entering into this Agreement.

(a) The County agrees that it will take all actions necessary to call a referendum election to be held in all the voting precincts in the County on the 7th day of November, 2023, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether or not a Special District Mass Transportation 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 T-SPLOST Act for 20 calendar quarters (five years), commencing on the 1st day of July, 2024, for

the purpose of funding both the County and the City 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 eighty-eight million seven hundred fifty thousand dollars (\$88,750,000.00).

(b) The City is a municipal corporation as defined by law and judicial interpretation and a “Qualified municipality” as such term is defined in O.C.G.A. Section 48-8-260(3) and validly adopted a resolution to authorize it to enter into this Agreement with the County at a public meeting of its governing board conducted in compliance with the Open Meetings Act, O.C.G.A. Section 50-14-1, *et seq.* The undersigned City is the only incorporated City within 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 validly adopted a resolution to authorize it to enter into this Agreement with the City at a public meeting conducted in compliance with the Open Meetings Act, O.C.G.A. Section 50-14-1, *et seq.*

(d) In executing this Agreement, it is the intention of the parties to comply in all respects with O.C.G.A. Section 48-8-260 *et seq.*, the T-SPLOST Act, and all provisions of this Intergovernmental Agreement shall be so construed.

SECTION II. Conditions Precedent. The obligations of the parties under this Agreement are conditioned upon the following events:

(a) The adoption of a resolution by the Board of Commissioners of Dougherty County authorizing the imposition of the Special District Mass Transportation Sales and Use Tax and calling the referendum election hereinbefore referred to.

(b) The approval at the referendum election of the Special District Mass Transportation Sales and Use Tax by a majority of the voters in the County voting in the election for that purpose.

SECTION III. Apportionment of Proceeds. All funds received by the parties from the Georgia Department of Revenue from the imposition of the Special District Mass Transportation Sales and Use Tax shall be apportioned by the County and City 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 Special District Mass Transportation Sales and Use Tax are specified in Appendix A attached hereto (the “County Projects” and the “City Projects” and collectively “the Projects”).

(b) The parties agree that the distribution of the T-SPLOST collected proceeds shall be disbursed to the respective parties as follows: Sixty seven percent (67%) of the collected proceeds to the City and thirty three percent (33%) of the collected proceeds to the County.

(c) The parties hereto understand and agree that the Projects may be financed with net proceeds of City and County Debt. In that case, proceeds of the Special District Mass Transportation Sales and Use Tax will be used to pay debt service due on the City and County Debt prior to being used to pay the costs of the 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 Special District Mass Transportation Sales and Use Tax Proceeds to their different Projects as needed.

(e) The parties also understand that the distribution amounts in Appendix A attached herein are based on the assumption that the Special District Mass Transportation Sales and Use Tax raises the estimated amount of \$88,750,000.00. In the event Special District Mass Transportation Sales and Use Tax proceeds exceed \$88,750,000.00, the distribution formula to the parties shall be the same as provided in Section III, Paragraph (b) above.

(f) With respect to the T-SPLOST proceeds collected by the Georgia Department of Revenue (“DOR”), the DOR shall distribute such proceeds directly to the County and to the City for deposit directly into their respective accounts established for such T-SPLOST proceeds according to the distribution formula provided for in Section III, Paragraphs (b) and (e) above.

SECTION IV. Term of the Agreement. The term of this Agreement shall expire on the date that the accounts of both parties holding Special District Mass Transportation Sales and Use Tax proceeds are fully depleted, but in no event shall this Agreement run for more than fifty years from the date hereof. If the voters of the County shall fail to approve the Special District Mass Transportation Sales and Use Tax in the called referendum, this Agreement shall be of no force and effect after the date of such failure to approve.

SECTION V. Mutual Covenants. Each party to this Agreement does hereby covenant and agree to the following:

(a) The parties hereto agree that they will maintain specific records for the Special District Mass Transportation 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, either the City or the County may reallocate such debt proceeds to any projects of the City or the County which are set forth in Appendix A attached hereto.

(c) T-SPLOST 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.

(d) Transportation purposes and projects shall be fully or partially funded in accordance with the schedule found in Appendix A, but the order and priority within which the parties shall undertake and complete their respective purposes and projects shall be solely determined by the respective parties as to their projects.

SECTION VI. Project Monitoring, Record-Keeping and Reporting. All parties to this Agreement shall promptly move forward with the acquisition, construction, equipping and priority 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 governing authority of the City shall comply with the requirements of O.C.G.A. Section 48-8-269.5(a)(2), which requires that certain information be included in the annual audit of such County or the City and O.C.G.A. Section 48-8-269.6, which requires the publication of annual reports concerning expenditures for the Projects.

SECTION VII. Arbitration. The parties hereto agree to submit any controversy arising under this Agreement to arbitration pursuant to the provisions of O.C.G.A. Section 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 VIII. 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 IX. Governing Law. This Agreement and all transactions contemplated hereby shall be governed by, construed and enforced in accordance with the laws of the State of Georgia.

SECTION X. 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 XI. 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) Board of Commissioners of
Dougherty County, Georgia
222 Pine Avenue, STE 540
Post Office Box 1827
Albany, Georgia 31702
Attention: County Administrator
- (b) Mayor and Board of Commissioners
of the City of Albany
401 Pine Avenue
Post Office Box 447
Albany, Georgia 31702-0447
Attention: City Manager

IN WITNESS WHEREOF, all parties hereto have agreed as of this _____day of _____, 2023.

(SEAL)

DOUGHERTY COUNTY, GEORGIA

By: _____

Lorenzo L. Heard, Chairman
Board of Commissioner of Dougherty
County, Georgia

ATTEST:

Clerk

(SEAL)

CITY OF ALBANY, GEORGIA

By: _____
Kermit S. Dorough, Mayor
Board of Commissioners of
City of Albany, Georgia

ATTEST:

Clerk

APPENDIX A**County Projects**

Roadway Improvements	\$10,095,000
Sidewalk Installation	\$1,800,000
Alley Paving/Improvements	\$1,400,000
Road Striping	\$1,000,000
Multi-Purpose Trails	\$6,750,000
Signage	\$442,500
Intersection Improvements, Road Projects, & Traffic Calming	\$7,800,000
Total	\$29,287,500

City Projects

Roadway Improvements	\$25,902,500
Sidewalk Installation	\$6,000,000
Alley Paving	\$6,000,000
Multi-Purpose Trails	\$2,000,000
Airport Improvements	\$5,000,000
Unpaved Streets	\$1,500,000
Railroad Crossing Improvements	\$360,000
Intersection Improvements	\$9,000,000
Traffic Calming Devices	\$2,000,000
Traffic Signal Pedestrian Upgrades	\$1,700,000
Total	\$59,462,500

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF DOUGHERTY COUNTY, GEORGIA AUTHORIZING THE IMPOSITION OF A ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY ARTICLE 5A OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED TITLED SPECIAL DISTRICT MASS TRANSPORTATION SALES AND USE TAX; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX MAY BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE CAPITAL OUTLAY PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE ALBANY-DOUGHERTY COUNTY BOARD OF REGISTRATION AND ELECTIONS TO CALL AN ELECTION OF THE VOTERS OF THE SPECIAL DISTRICT OF DOUGHERTY COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH ELECTION ; AND FOR OTHER PURPOSES.

WHEREAS, Section 48-2-260 *et seq.* of the Official Code of Georgia Annotated, as amended, titled Special District Mass Transportation Sales and Use Tax (the "Act"), authorizes the imposition of a one percent sales and use tax for the purpose, inter alia, of financing certain capital outlay projects; and

WHEREAS, a meeting was held between the governing bodies of Dougherty County (the "County") and the City of Albany (the "City") on the 31st day of July, 2023 to discuss the capital outlay projects that would be included in the proposed referendum; and

WHEREAS, the Board of Commissioners of Dougherty County (the "Board") provided written notice by mail at least 10 days in advance of such meeting to the chief elected official of the City, the only Qualified Municipality (as such term is defined in the Act) located within the County, notifying the City of the date, time, location and purpose of the meeting; and

WHEREAS, the County and the City have entered into a Special District Mass Transportation Sale and Use Intergovernmental Agreement (the "Agreement") attached hereto as Exhibit "A"; and

WHEREAS, THE Board has determined that it is in the best interest of the citizens of the County that a one percent sales and use tax be imposed in the County to raise an estimated amount of approximately \$88,750,000.00 for the purposes of funding the following projects: (i) for the County capital outlay projects consisting of Roadway Improvements, Sidewalk Installation, Alley Paving/Improvements, Road Striping, Multi-Purpose Trails, Signage, Intersection Improvements and Road Projects & Traffic Calming (together, the "County Projects"); and (ii) for the City, capital outlay projects consisting of Roadway Improvements, Sidewalk Installation, Alley Paving, Multi-Purpose Trails, Airport Improvements, Unpaved Streets,

Railroad Crossing Improvements, Intersection Improvements, Roadway Widening, Traffic Calming Devices, Traffic Signals & Pedestrian Upgrades, Traffic Control Center Technology Upgrades and Downtown Sidewalk Improvements (the "City Projects" and together with the County Projects, the "Projects"), referred to in the Agreement; and

WHEREAS, proceeds of the City's portion of the one percent sales and use tax will first be applied to pay debt service on the City's debt prior to being used to pay other costs of the City projects; and

WHEREAS, proceeds of the County's portion of the one percent sales and use tax will first be applied to pay debt service on the County's debt prior to being used to pay other costs of the County projects; and

WHEREAS, the City and County have determined that during each year in which any payment of principal or interest on their respective debts become due, both City and County will receive net proceeds from the sales and use tax proceeds authorized by this Resolution sufficient to fully satisfy their obligations to pay such principal and interest on a current basis.

NOW, THEREFORE, BE IT RESOLVED BY THE Board, and it is hereby resolved by authority of the same as follows:

SECTION 1. Authorization of Sales and Use Tax. In order to finance the Projects, there is hereby authorized to be levied and collected within the County a sales and use tax in the amount of one percent on all sales and uses in the County as provided in the Act. The proceeds of such tax will be used to finance the capital outlay projects referred to in the Agreement. The estimated amount of sales tax allocable to each of such Projects is projected in the Agreement. Such sales and use tax is hereby authorized to be imposed for a period of 20 consecutive calendar quarters commencing on the 1st day of July, 2024.

Section 2. Call for Election. There is hereby called an election to be held in all the voting precincts in the County on the 7th day of November, 2023 for the purpose of submitting to the qualified voters of the County the question set forth in Section 3 below.

Section 3. Form of Ballot. The ballots to be used in such election should have written or printed thereon substantially the following:

**SPECIAL DISTRICT MASS TRANSPORTATION SALES AND USE TAX
(Provides for Local Transportation Projects)**

- () YES Shall a special one percent sales and use tax be imposed in the special district consisting of Dougherty County for a period of time not to exceed**
- () NO 20 calendar quarters and for the raising of not more than an estimated amount of \$88,750,000.00 for transportation purposes?**

Section 4. Manner of Election. The date of such election shall be and is hereby set for the 7th day of November, 2023, and the polls of each election precinct of the County shall be open at 7:00 a.m. and close at 7:00 p.m. The election shall be held by the Albany-Dougherty County Board of Registration and Elections (the "Board of Elections") and under and in accordance with the election laws of the State of Georgia. The returns of such election shall be made to the Board of Commissioners of Dougherty County and the Board of Elections. The Board of Elections shall count the votes, consolidate the returns and declare the result of such election in the manner required by law.

Section 5. Notice to Board of Elections. The County Attorney of Dougherty County is hereby authorized and directed to deliver a copy of this resolution to the Board of Elections, with a request that the Board of Elections join in this call of the election.

Section 6. Effective Date. This Resolution shall take effect immediately upon its adoption.

IN WITNESS WHEREOF, all parties hereto have agreed as of this _____ day of _____, 2023.

BOARD OF COMMISSIONERS OF
DOUGHERTY COUNTY, GEORGIA

By: _____
Lorenzo L. Heard, Chairman

ATTEST:

Clerk