

MINUTES
CITY COUNCIL SPECIAL CALLED MEETING
G.L. Gilleland Council Chambers, City Hall 2nd Floor
Wednesday, December 2, 2020
5:30 P.M.

1. **CALL TO ORDER:** Mayor Mike Eason called the meeting to order at 5:30 pm.
2. **ROLL CALL:** Present were Councilmember John Walden, Councilmember Mark French, Councilmember Caleb Phillips, Councilmember Stephen Tolson, City Attorney Kevin Tallant, City Manager Bob Bolz and City Clerk Beverly Banister.
3. **INVOCATION AND PLEDGE:** Invocation and Pledge were led by Councilmember French.
4. **ANNOUNCEMENTS:** Mayor Eason announced the purpose for the meeting was to discuss SPLOST VII. He also reminded citizens of the Christmas Tree Lighting and Parade this Friday, December 4, 2020. Lastly, he announced there is a charity fundraiser for a Chase Elliott display at the museum, the Georgia Racing Hall of Fame website has the details.
5. **APPROVAL OF THE AGENDA:** Motion to approve the agenda as presented made by M. French; second by J. Walden. Vote carried unanimously in favor.
6. **PUBLIC INPUT:** No comments from the public.

BUSINESS

7. **SPLOST VII UPDATE AND DISCUSSION:** Mayor Eason spoke about the history of the Special Purpose Local Option Sales Tax (SPLOST), this being the continuation of six prior SPLOST agreements. He also spoke regarding the benefit of over eighty percent of the tax revenue which is generated from citizens located outside of our County who are shopping at businesses located throughout the City and the County; this alleviates a tax burden on the citizens of Dawson County. He reported the City has been working closely with the Dawson County Board of Commissioners through public meetings and individual meetings negotiating the terms; he stressed he is confident they will reach an agreement. Currently our SPLOST VI is an 85% (County)/15% (City) split and will end on June 30, 2021. SPLOST VII will most likely be on the ballot in March for the public to vote on and if passed, it will begin on July 1, 2021. He stated the City Council will consider approval of an IGA this evening and a resolution which would preserve the rights of the citizens of the City for a share of the SPLOST funds in the event an agreement could not be reached with the County, although that is unlikely. Mayor Eason further spoke about population estimates for the City and the County which based on reasonable projections puts the City at 19.3% of the total population, however, the City is only proposing 17% of the tax revenue from SPLOST VII. Again, the Mayor stressed the importance of working closely with the County to obtain the funding from SPLOST which will be used for projects benefitting both the City and the County residents. Councilmember Tolson agreed with the Mayor stating he believes they will be able to reach an agreement with the County and spoke about partnering with the County in areas of public safety. Councilmember Phillips also stated the commitment of the City to help fund with public safety staff costs but those cannot come from SPLOST funding. Councilmember French stated his appreciation of the willingness of the Commissioners to work with the City emphasizing the mutual goal of serving the citizens.
8. **SPLOST VII RESOLUTION:** Attorney Tallant provided a brief explanation of the proposed resolution and City Manager Bolz read the resolution. Mayor Eason restated the intention is to preserve the position of the City and is hopeful an agreement will be reached with the County.

Motion to approve the resolution as presented made by C. Phillips; second by S. Tolson. Vote carried unanimously in favor. (Exhibit "A")
9. **SPLOST VII IGA:** Mayor Eason stated, if approved, the Intergovernmental Agreement (IGA) will be sent to the County for consideration. The form of the agreement (not the content) has been approved by the County's Attorney.

Motion to approve the Intergovernmental Agreement (IGA) as presented made by S. Tolson; second by J. Walden. Vote carried unanimously in favor. (Exhibit "B")

Mayor Eason requested City Manager Bolz deliver two originals of the IGA and one original of the resolution to the County the following morning.

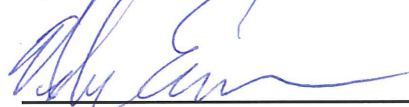
MINUTES
CITY COUNCIL SPECIAL CALLED MEETING
G.L. Gilleland Council Chambers, City Hall 2nd Floor
Wednesday, December 2, 2020
5:30 P.M.

ADJOURNMENT:

At 5:54 p.m. a motion to adjourn the meeting was made by M. French; second by J. Walden. Vote carried unanimously in favor.

Minutes approved at the December 21, 2020 City Council meeting

By: CITY OF DAWSONVILLE

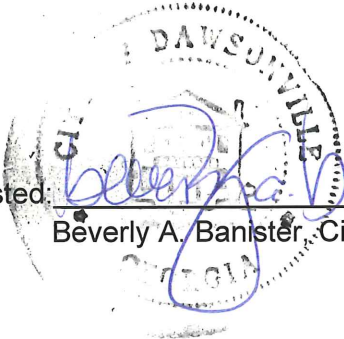


Mike Eason, Mayor

Attested:



Beverly A. Banister, City Clerk



**CITY OF DAWSONVILLE, DAWSONVILLE SPLOST VII RESOLUTION AND
REQUEST TO DAWSON COUNTY, GEORGIA**

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 counties and qualified municipalities in Georgia;

WHEREAS, the City of Dawsonville (the "City") is a qualified municipality and is the only qualified city within the special district of Dawson County (the "County");

WHEREAS, Code 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;

WHEREAS, and the County and the City met together on November 17, 2020, to discuss possible projects for inclusion in the SPLOST referendum to be held on March 16, 2021 (the "SPLOST VII referendum" or "SPLOST VII" as context may require) as set forth in Code Section 48-8-111(a) of the Act;

WHEREAS, subsequent to the November 17, 2020 meeting, representatives of the County and the City have met informally to attempt to reach a resolution of the division of SPLOST VII revenues for capital outlay projects that could be recommended to their respective bodies without success;

WHEREAS, the County and the City have failed to reach an intergovernmental agreement on the levy of the SPLOST VII, the rate of such tax and the division of tax revenues, but the City has contemporaneously with the execution of this Resolution approved an intergovernmental agreement based upon its last and best offer to the County which results in partnering by the City and County to achieve Public Safety capital project goals (which has been informally rejected by representatives of the County);

WHEREAS, it is the City's intent by this Resolution to convey to the County and to the public the City's desire to reach an intergovernmental agreement that reaches the capital funding goals of both the City and the County through SPLOST VII without taxing City citizens at a higher rate than County citizens for the same level of services;

WHEREAS, in the event the County refuses to accept the City's last and best offer and refuses to approve the intergovernmental agreement approved by the City contemporaneously herewith, the City desires to formally communicate to the County the City's capital outlay projects to be funded in the absence of an intergovernmental agreement; and

WHEREAS, the City has identified capital outlay projects that it is requesting in the absence of an intergovernmental agreement that the County include as the City's

portion of the 20 percent set forth in Code Section 48-8-115 (b)(2)(A)(ii) of the Act and to include as the City's portion of the 80 percent population based division of SPLOST VII proceeds as set forth in Code Section 48-8-115 (b)(2)(B)(ii) of the Act.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF DAWSONVILLE, GEORGIA AS FOLLOWS:

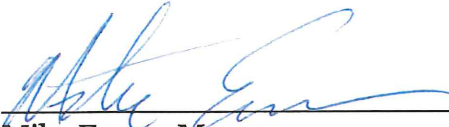
The City adopts the recitals set forth in the preamble above as if fully set forth herein.

The City requests that the County specify the municipal projects of the City enumerated on Exhibit A to this Resolution as level two county-wide projects in the County's ordinance or resolution for SPLOST VII as required by subsection (a) of Code Section 48-8-111 of the Act. As set forth in Code Section 48-8-115 (b)(2)(A)(ii) of the Act, the municipal projects listed in Exhibit A will be the City's portion of the 20 percent of the proceeds projected to be collected during the period specified in the County's ordinance or resolution for SPLOST VII.

The City requests that the County specify the municipal projects of the City enumerated on Exhibit B to this Resolution and any municipal projects listed in Exhibit A not funded as part of the 20 percent as level two county-wide projects in the County's ordinance or resolution for SPLOST VII as required by subsection (a) of Code Section 48-8-111 of the Act. As set forth in Code Section 48-8-115 (b)(2)(B)(ii) of the Act, the municipal projects listed in Exhibit B and any unfunded municipal projects from Exhibit A will be the City's portion of the remaining 80 percent of SPLOST VII projected proceeds to be collected during the period specified in the County's ordinance or resolution for SPLOST VII based upon the ratio that that population of the City bears to the total population of the County.

SO RESOLVED THIS 2nd DAY OF DECEMBER, 2020.

CITY OF DAWSONVILLE, GEORGIA



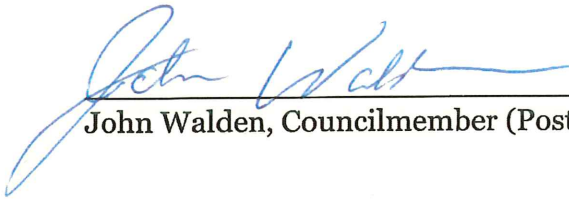
Mike Eason, Mayor



Caleb Phillips, Councilmember (Post 1)



Steve Tolson, Councilmember (Post 2)


John Walden, Councilmember (Post 3)


Mark French, Councilmember (Post 4)

Attest:


Beverly Banister, City Clerk



Exhibit A: City of Dawsonville SPLOST VII Project List (20% of projected proceeds)

Category	Project	Description	Cost Estimate	Notes
Roads, Streets, Bridges & Sidewalks	Deep patch repair, milling, repaving of:			
		Maple Street	\$3,700,000.00	
		Pearl Chambers Dr, Court, Way		
		Richmond Drive		
		Stegal Place		
		Stonewall subdivision		
		Rain Hill subdivision		
		Burt's Crossing I subdivision		
		Creekstone subdivision Phase I		
	Initial Paving Projects of City Streets			
	City Sidewalk improvements			
	City Intersection improvements			
TOTAL			\$3,700,000.00	

Exhibit "A"

Exhibit B: City of Dawsonville SPLOST VII Project List (80% of projected proceeds)

Category	Project	Description	Cost Estimate	Notes
Land Acquisition	Land Acquisition for various needs	Water/Sewer Easements	\$800,000.00	
		Farmer's Market expansion		
		Fairgrounds		
		Intersection improvements		
		Parking needs		
		Road improvements		
Water - Sewer Projects	Construct tertiary waste water plant	Expand sewage capacity	\$4,760,000.00	
	Upgrade wells, water lines, lift stations			
Public Works Facilities & Equipment	Public Works vehicles & equipment	New and replacement	\$200,000.00	
	Utility Department vehicles & equipment	New and replacement		
Parks & Recreation	Main Street Park Phases III & IV	Construct picnic shelters	\$1,000,000.00	
		Install fitness stations		
		Construct disk golf course		
		Park Amenities		
		Splash pad		
		Misc. trail/amenities		
		Construct maintenance facility		
		Construct bocce ball courts		
		Construct pickle ball facility		
		Fencing		
		Street scapes, planters, etc.	\$500,000.00	
		Downtown parking		
Downtown Revitalization	Downtown Beautification	Downtown restroom		
	Additional Parking			
	Public Restroom			
City Facilities	Building improvements	Building improvements	\$900,000.00	
	Parking	Parking improvements		
TOTAL			\$8,160,000.00	

**STATE OF GEORGIA
COUNTY OF DAWSON**

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

This Intergovernmental Agreement (the "Agreement") is made this ____ day of December, 2020 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:

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 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 March 16, 2021, 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: 83% to the County and 17% 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 for the City and Exhibit B for the County which are attached hereto and made part of this Agreement. Within each party's Project list, all Projects shall be deemed to have equal priority and the Projects may be funded in any order in the discretion of the responsible party. 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 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 last-funded Project(s) if funding is insufficient. Neither party shall have the obligation to fund any project from non-SPLOST revenues.

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

(a) A special fund or account shall be created by the County and designated as the 2021 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 2021 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 B 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 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 83% to the County and 17% to the City. The parties understand that the distribution amounts listed in Exhibit A and Exhibit B 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 and Exhibit B 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 and Exhibit B, the County may apply the remaining unexpended funds to any other County Project in and Exhibit B.

(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. Administration. 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

IN WITNESS WHEREOF, all parties hereto agree.

DAWSON COUNTY, GEORGIA

(COUNTY SEAL)

By: _____
Billy Thurmond, Chairman

Attest:

Kristen Cloud, County Clerk

Date

CITY OF DAWSONVILLE

By: 
Mike Eason, Mayor

Attest:

Beverly A. Banister, City Clerk



12/2/2020
Date

Exhibit A to IGA: City of Dawsonville SPLOST Draft VII Project List (17% of estimated \$60,000,000)

Category	Project	Description	Cost Estimate	Percentage
Public Safety	Fire Department	Ladder Truck (50%)	\$850,250.00	8.34%
	EMS	Ambulance (50%)	\$230,000.00	2.25%
	Sheriff's Office	Squad Vehicle (2)	\$100,000.00	0.98%
Roads, Streets, Bridges & Sidewalks	Road Improvements	Maple Street	\$3,300,000.00	32.35%
		Pearl Chambers Dr, Court, Way		
		Richmond Drive		
		Stegal Place		
		Stonewall subdivision		
		Rain Hill subdivision		
		Burt's Crossing I subdivision		
		Creekstone subdivision Phase I		
		Sidewalk improvements		
		Intersection Improvement		
Land Acquisition	Land Acquisition for various needs	Water/Sewer Easements	\$800,000.00	7.84%
		Farmer's Market expansion		
		Fairgrounds		
		Intersection improvements		
		Parking needs		
		Road improvements		
Water - Sewer Projects	Construct tertiary waste water plant	Expand sewage capacity	\$2,319,750.00	22.74%
	Upgrade wells, water lines, lift stations			
	Public Works facilities & equipment	New and replacement	\$200,000.00	1.96%
Parks & Recreation	Utility Department vehicles & equipment	New and replacement		
	Main Street Park Phases III & IV	Construct picnic shelters	\$1,000,000.00	9.80%
		Install fitness stations		
		Construct disk golf course		
		Park Amenities		
		Splash pad		
		Misc. trail/amenities		
		Construct maintenance facility		
		Construct bocce ball courts		
		Construct pickle ball facility		
Downtown Revitalization	Downtown Beautification	Street scapes, planters, etc.	\$500,000.00	4.90%
	Additional Parking	Downtown parking		
	Public Restroom	Downtown restroom		
City Facilities	Building Improvements	Building improvements	\$900,000.00	8.82%
	Parking	Parking improvements		
TOTAL SPLOST VII			\$10,200,000.00	99.98%