

1. Agenda

Documents:

[BOMC-7-13-16-SCM-AGENDA.PDF](#)

2. IGA And Resolution

Documents:

[RESOLUTION TO APPROVE IGA AND PROJECT LIST FOR SPLOST 07-13-16.PDF](#)



**BOARD OF MAYOR AND COMMISSIONERS
SPECIAL CALLED MEETING**

July 13, 2016

5:30 p.m.

AGENDA

- Item No. 1 Meeting Called to Order
- Item No. 2 Adoption of Agenda
- Item No. 3 Intergovernmental Agreement (IGA) With DeKalb County for the Use and
Distribution of Proceeds from One Percent Special Purpose Local Option Sales
Tax (SPLOST)
- Item No. 4 Resolution Supporting E-HOST and SPLOST Referendum November 8, 2016
- Item No. 5 Adjournment

A RESOLUTION BY THE CITY OF AVONDALE ESTATES BOARD OF MAYOR AND COMMISSIONERS TO APPROVE AN INTERGOVERNMENTAL AGREEMENT WITH DEKALB COUNTY FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE CITY'S PROCEEDS FROM SUCH TAX ARE TO BE USED; AND FOR OTHER PURPOSES.

WHEREAS, Part 2 of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated allows suspension of the homestead option sales and use tax authorized by O.C.G.A. § 48-8-102 (the "HOST") and replacement of such tax with the imposition of an equalized homestead option sales and use tax (the "EHOST") for the purpose of reducing the ad valorem property tax millage rates levied by the county and municipalities on homestead properties; and

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, inter alia, of financing certain county and municipal capital outlay projects which include those set forth herein; and

WHEREAS, pursuant to O.C.G.A. § 48-8-109.2 the referendum election to determine whether to impose an EHOST must be held in conjunction with the referendum election to approve a SPLOST and unless both sales and use taxes are approved, neither shall become effective and HOST will continue without interruption; and

WHEREAS, the City of Avondale Estates Board of Mayor and Commissioners (the "Governing Authority") has determined that it is in the best interest of the citizens of the City of Avondale Estates (the "City") to suspend HOST and impose an EHOST to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates and that it is further in the best interest of the City to impose a one percent SPLOST in a special district within DeKalb County for the purpose of funding certain capital outlay projects.

NOW, THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Avondale Estates, as follows:

1. The Intergovernmental Agreement with DeKalb County attached hereto as Exhibit "A" is hereby approved. The Mayor is authorized to execute such Agreement on behalf of the City. Furthermore, the City Attorney is authorized to make non-substantive changes to the form of the Agreement as he deems necessary to carry out the purposes of this Resolution and the Mayor is authorized to execute such Agreement as so modified by the City Attorney without further action by the Governing Authority.
2. The SPLOST Project List attached hereto as Exhibit "B" is hereby approved. The City's portion of funds received from the SPLOST, if approved by voters, shall be dedicated to the projects as set forth on the attached Project List.
3. The DeKalb County Board of Commissioners is respectfully requested to approve the attached Intergovernmental Agreement and allow the citizens of DeKalb County to decide whether to impose the EHOST/SPLOST by their referendum vote.

SO RESOLVED, this ____ day of _____, 2016.

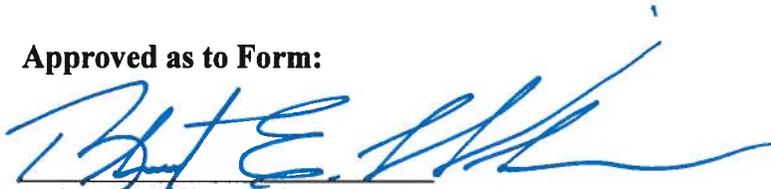
**CITY OF AVONDALE ESTATES
BOARD OF MAYOR AND COMMISSIONERS**

Jonathan Elmore, Mayor

ATTEST:

Gina Hill, City Clerk

Approved as to Form:



Robert E. Wilson, City Attorney

EXHIBIT A

**INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION
OF PROCEEDS FROM THE ONE PERCENT SPECIAL PURPOSE
LOCAL OPTION SALES TAX**

THIS AGREEMENT is made and entered this the ____ day of _____, 2016 by and between DeKalb County, a political subdivision of the State of Georgia (hereinafter the “County”), and the City of Avondale Estates, the City of Brookhaven, the City of Chamblee, the City of Clarkston, the City of Decatur, the City of Doraville, the City of Dunwoody, the City of Lithonia, the City of Pine Lake, the City of Stone Mountain, and the City of Tucker, municipal corporations of the State of Georgia (hereinafter collectively the “Municipalities” and, individually, as the context requires, “Municipality”). This Agreement does not include the portion of the City of Atlanta located in DeKalb County, which is specifically excluded from the levy and receipt of SPLOST proceeds at this time pursuant to O.C.G.A. § 48-8-109.5(f).

WITNESSETH:

WHEREAS, the parties to this Agreement consist of the County and the Municipalities; and

WHEREAS, the parties anticipate that the DeKalb County Governing Authority will approve and sign a resolution requesting the DeKalb County Board of Registrations and Elections to call a Referendum on the issue of the imposition of a Special Purpose Local Option Sales Tax (the “SPLOST”) and an Equalized Homestead Option Sales Tax (the “EHOST”); and

WHEREAS, O.C.G.A. § 48-8-110 et seq. (the “Act”), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purpose of financing capital outlay projects, as that term is defined and described by the Act (“capital outlay projects” or “projects”), for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 21st day of June, 2016; and

WHEREAS, the County and the Municipalities have reviewed O.C.G.A. § 48-8-109.5(e) and agreed upon a method to request the State Revenue Commissioner for the Georgia Department of Revenue (“Revenue Commissioner”) to strictly divide the SPLOST proceeds so that payments to the County and the Municipalities account for annexations and new cities created after the most recent decennial census; and

WHEREAS, the County and the Municipalities are authorized to enter into this Agreement by Georgia law, specifically including Article IX, Section III, Paragraph 1 of the Constitution of the State of Georgia and O.C.G.A. § 48-8-109.5(e).

NOW, THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

Section 1. Projects

- (A) All capital outlay projects, to be funded in whole or in part from County SPLOST proceeds, are listed in Exhibit A, which is attached hereto and made part of this Agreement.
- (B) The capital outlay projects, to be funded in whole or in part from the Municipalities' SPLOST proceeds, are listed in Exhibit B, which is attached hereto and made part of this Agreement.

Section 2. Representations and mutual covenants

- (A) The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:
 - (i) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia; and
 - (ii) The governing authority of the County is duly authorized to execute, deliver and perform this Agreement; and
 - (iii) This Agreement is a valid, binding, and enforceable obligation of the County; and
 - (iv) The County will take all actions necessary to call an election to be held in all voting precincts in the County on the 8th day of November, 2016, for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses within the special district of DeKalb County for a period of six (6) years, commencing on the 1st day of April, 2017, to raise an estimated \$665,632,923.00 to be used for funding the projects specified in Exhibit A and Exhibit B; and
 - (v) Each County project funded by SPLOST proceeds shall be maintained as a public facility and in public ownership.
- (B) Each of the Municipalities, on its own behalf, makes the following representations and warranties, which may be specifically relied upon by all parties as a basis for entering this Agreement:
 - (i) The Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia; and
 - (ii) The governing authority of the Municipality is duly authorized to execute, deliver and perform this Agreement; and
 - (iii) This Agreement is a valid, binding, and enforceable obligation of the Municipality; and

- (iv) The Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110 (4); and
 - (v) The Municipality is located entirely within the geographic boundaries of the special tax district created in the County; and
 - (vi) Each Municipality's projects funded by SPLOST proceeds shall be maintained as public facilities and in public ownership.
- (C) It is the intention of the County and Municipalities to comply in all applicable respects with O.C.G.A. §§ 48-8-109.1 *et seq.* and 48-8-110 *et seq.* and all provisions of this Agreement shall be construed in light of the applicable provisions found in O.C.G.A. §§ 48-8-109.1 *et seq.* and 48-8-110 *et seq.*
- (D) The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping, installation, and execution of the projects specified in Exhibit A and Exhibit B of this Agreement, or any other capital outlay projects as defined and authorized under O.C.G.A. §§ 48-8-109.1 *et seq.* and 48-8-110 *et seq.* that are approved for such purposes hereafter.
- (E) The County and the Municipalities agree to maintain thorough and accurate records concerning their respective receipt and expenditure of SPLOST proceeds.

Section 3. Conditions Precedent

- (A) The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the imposition of the EHOST and SPLOST in accordance with the provisions of O.C.G.A. § 48-8-109.1 *et seq.* and O.C.G.A. § 48-8-110 *et seq.*
- (B) This Agreement is further conditioned upon the approval of the proposed imposition of the EHOST and SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-109.1 *et seq.* and O.C.G.A. § 48-8-110 *et seq.*
- (C) This Agreement is further conditioned upon the collecting of the SPLOST revenues by the Revenue Commissioner and transferring same to the County and Municipalities in conformity with the requirements of O.C.G.A. § 48-8-109.1 *et seq.* and O.C.G.A. § 48-8-110 *et seq.*

Section 4. Effective Date and Term of the Tax

The SPLOST, subject to approval in an election to be held on November 8, 2016, shall continue for a period of six (6) years with collections beginning on April 1, 2017 or the date the state revenue commissioner specifies as the collection start date.

Section 5. Effective Date and Term of this Agreement

This Agreement shall commence upon the date of its execution and shall terminate upon the later of:

- (i) The official declaration by the DeKalb County Board of Registration and Elections of the failure of the election described in this Agreement;
- (ii) The expenditure by the County and all of the Municipalities of the last dollar of money collected from the Special Purpose Local Option Sales Tax after the expiration of the Special Purpose Local Option Sales Tax; or
- (iii) The completion of all projects described in Exhibit A and Exhibit B or approved for development with SPLOST proceeds hereafter.

Section 6. County SPLOST Fund; Separate Accounts; No Commingling

- (A) A special fund or account shall be created by the County and designated as the 2016 DeKalb County Special Purpose Local Option Sales Tax Fund (“SPLOST Fund”). The County shall select a bank with an office or branch physically located within DeKalb County which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.
- (B) Each Municipality shall create a special fund to be designated as the 2016 “*municipality name*” Special Purpose Local Option Sales Tax Fund. Each municipality shall select a bank with an office or branch physically located within DeKalb County which shall act as a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- (C) All SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. SPLOST proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than SPLOST proceeds and accrued interest shall be placed in such funds or accounts.

Section 7. Procedure for Disbursement of SPLOST Proceeds

- (A) Pursuant to O.C.G.A. § 48-8-115, proceeds of the SPLOST shall be collected by the Revenue Commissioner and one percent (1%) of the amount of the SPLOST proceeds collected beginning April 1, 2017 shall be paid into the general fund of the state treasury in order to defray the costs of administration.
- (B) The remaining ninety-nine percent (99%) of the amount collected from the SPLOST (the “SPLOST proceeds”) beginning April 1, 2017 shall be distributed to the County and each Municipality by the Revenue Commissioner pursuant to the percentages set forth below and the parties agree that such percentages shall remain unchanged until the expiration of this six (6) year Special Purpose Local Option Sales Tax:

Avondale Estates	0.50%
Brookhaven	7.71%
Chamblee	4.19%
Clarkston	1.81%
Decatur	3.26%
Doraville	1.62%
Dunwoody	7.24%
Lithonia	0.30%
Pine Lake	0.11%
Stone Mountain	0.91%
Tucker (see subsection (E) below)	4.95%
Unincorporated-DeKalb	67.40%

The above-described distribution percentages shall be set forth in a Tax Certificate of Distribution, the form of which is attached hereto as Exhibit C, to be forwarded to the Revenue Commissioner at a date and time of his/her choosing. In the event of an annexation of previously unincorporated areas of the County by a Municipality or in the event of the creation and voter approval of a new municipality within the previously unincorporated areas of the County, the County agrees to fund and develop projects within such newly incorporated areas in the same manner, at the same rate and subject to the same standards of priority as similar projects are funded and developed at that time in the unincorporated area of the County.

- (C) Upon receipt by the County or Municipality of SPLOST proceeds collected by

the Revenue Commissioner, the County and each Municipality shall immediately deposit said proceeds in a separate fund established by each government entity in accordance with Section 6 of this Agreement. The monies in each SPLOST fund shall be held and applied to the cost of acquiring, constructing, installing, and executing, which includes project management, oversight auditing, and reporting, the County's and the Municipalities' respective capital outlay projects listed in Exhibit A and Exhibit B.

- (D) Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an Act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

- (E) Pursuant to O.C.G.A. § 48-8-109.5(e) if the services of maintaining roads, streets, sidewalks and bicycle paths are provided by the County to any Municipality created after May 4, 2015, the County shall receive that Municipality's share of the SPLOST proceeds, unless and until such time as that Municipality takes over such services. On the date the services are performed by that Municipality, that Municipality may begin to receive SPLOST proceeds in an amount to be determined in a separate Agreement between that Municipality and the County or as allowed by applicable state law. The City of Tucker was incorporated after May 4, 2015, and currently does not maintain the roads, streets, sidewalks, and bicycle paths within its respective territorial boundaries and relies upon the County for such maintenance. As set forth in O.C.G.A. § 48-8-109.5 (e), at this time, the City of Tucker is not currently qualified to receive such distribution referenced directly above in subsection (B) and such distribution shall instead be made to DeKalb County. The City of Tucker and DeKalb County intend to negotiate in good faith a subsequent separate Agreement governing the construction of Tucker Projects with the percentage of SPLOST proceeds attributable to the City of Tucker as described directly above in subsection (B).

Section 8. Expenses

The County shall be responsible for the cost of holding the SPLOST election.

Section 9. Audits

During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund and each Municipal SPLOST fund shall be audited in accordance with O.C.G.A. § 48-8-121 (a)(2) by the County's Auditor for the County projects and by each Municipality's auditor for the respective Municipality's projects. The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits.

Section 10. Notices

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid to the following addresses. The parties agree to give each other non-binding duplicate email notice. Future changes in address shall be effective upon written notice being given by the City to the County Executive Assistant or by the County to the City Manager via certified first class U.S. mail, return receipt requested.

DeKalb County:

Chief Executive Officer
Executive Assistant
DeKalb County, Georgia
1300 Commerce Drive
Decatur, Georgia 30030

With a copy to:

County Attorney
DeKalb County, Georgia
1300 Commerce Drive
Decatur, Georgia 30030

City of Decatur:

City Manager
City of Decatur
509 N. McDonough Street
Decatur, Georgia 30030

With copy to:

City Attorney
City of Decatur
509 N. McDonough Street
Decatur, Georgia 30030

City of Pine Lake

City Administrator
City of Pine Lake
P.O. Box 1325
Pine Lake, Georgia 30072

With copy to:

City Attorney
City of Pine Lake
P. O. Box 1325
Pine Lake, Georgia 30072

City of Brookhaven

City Manager
City of Brookhaven
4362 Peachtree Road
Brookhaven, Georgia 30339

With copy to:

City Attorney
City of Brookhaven
4362 Peachtree Road
Brookhaven, Georgia 30339

[The respective attorneys for the parties are authorized to insert correct titles and addresses for all remaining parties in this section in the final agreement to be executed by the parties.]

Section 11. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST. No representation oral or written not incorporated in this Agreement shall be binding upon the County or the Municipalities.

Section 12. Amendments

This Agreement shall not be amended or modified except by agreement in writing executed by the County and the Municipalities.

Section 13. Severability, Non-Waiver, Applicable Law, and Enforceability

If a court of competent jurisdiction renders any provision of this Agreement (or portion of a provision) to be invalid or otherwise unenforceable, that provision or portion of the provision will be severed and the remainder of this Agreement will continue in full force and effect as if

the invalid provision or portion of the provision were not part of this Agreement. No action taken pursuant to this Agreement should be deemed to constitute a waiver of compliance with any representation, warranty, covenant or agreement contained in this Agreement and will not operate or be construed as a waiver of any subsequent breach, whether of a similar or dissimilar nature. This Agreement is governed by the laws of the State of Georgia without regard to conflicts of law principles thereof. Should any provision of this Agreement require judicial interpretation, it is agreed that the arbitrator or court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against one party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all parties have participated in the preparation hereof.

Section 14. Compliance with Law

During the term of this Agreement, the County and each Municipality shall comply with all State law applicable to the use of the SPLOST proceeds, specifically including O.C.G.A. § 48-8-110, et seq.

Section 15. Dispute Resolution

Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

- (A) Claims shall be heard by a single arbitrator, unless the claim amount exceeds \$500,000, in which case the dispute shall be heard by a panel of three arbitrators. Where the claim is to be heard by single arbitrator, the arbitrator shall be selected pursuant to the list process provided for in the Commercial Arbitration Rules unless the parties to the arbitration are able to select an arbitrator independently by mutual agreement. The arbitrator shall be a lawyer with at least 10 years of active practice in commercial law and/or local government law. Where the claim is to be heard by a panel of three arbitrators, selection shall occur as follows. Within 15 days after the commencement of arbitration, the city or cities party to the arbitration shall select one person to act as arbitrator and the County shall select one person to act as an arbitrator. The two selected arbitrators shall then select a third arbitrator within ten days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the American Arbitration Association. This third arbitrator shall be a former judge in the State or Superior Courts of Georgia or a former federal district judge.
- (B) The arbitration shall be governed by the laws of the State of Georgia.
- (C) The standard provisions of the Commercial Rules shall apply.

- (D) Arbitrators will have the authority to allocate the costs of the arbitration process among the parties, but will only have the authority to allocate attorneys' fees if a particular law permits them to do so, specifically including O.C.G.A. § 9-15-14.
- (E) The award of the arbitrators shall be accompanied by a written opinion that includes express findings of fact and conclusions of law.

Section 16. No Consent to Breach

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 17. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by the County on the date indicated herein.

[Signatures on remaining pages]

DEKALB COUNTY, GEORGIA

_____(SEAL)
LEE MAY
Interim Chief Executive Officer

ATTEST:

BARBARA NORWOOD SANDERS, CCC
Clerk to the Board of Commissioners
and Chief Executive Officer

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM AND
LEGAL VALIDITY:**

ZACHARY WILLIAMS
Chief Operating Officer

O.V. BRANTLEY
County Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM AND
LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

CITY OF _____, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

City Manager

City Attorney

EXHIBIT "A"

EXHIBIT "B"

EXHIBIT "C"

**SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
CERTIFICATE OF DISTRIBUTION
UNDER EQUALIZED HOMESTEAD OPTION SALES TAX**

TO: State Revenue Commissioner

Pursuant to O.C.G.A. § 48-8-109.5(e) of Part 2 of Article 2A of Chapter 8 Of Title 48 of the Official Code of Georgia Annotated, the "Equalized Homestead Option Sales Tax Act of 2015", relating to the distribution of proceeds of the tax under Part 1 of Article 3 of said chapter, the County Special Purpose Local Option Sales & Use Tax, the governing authorities for DeKalb County and all municipalities located within the special district coterminous with the boundaries of DeKalb County, except that portion of the City of Atlanta in DeKalb County, hereby certify that the proceeds of the combination county/city special purpose local option sales and use tax generated in such district shall be strictly divided in the following percentage amounts as determined by the attached intergovernmental agreement between the parties named below. Such proceeds shall be distributed by the State Revenue Commissioner as follows:

City of Avondale Estates, Georgia shall receive _____ %

City of Brookhaven, Georgia shall receive _____ %

City of Chamblee, Georgia shall receive _____ %

City of Clarkston, Georgia shall receive _____ %

City of Decatur, Georgia shall receive _____ %

City of Doraville, Georgia shall receive _____ %

City of Dunwoody, Georgia shall receive _____ %

City of Lithonia, Georgia shall receive _____ %

City of Pine Lake, Georgia shall receive _____ %

City of Stone Mountain, Georgia shall receive _____ %

County of DeKalb, Georgia shall receive _____ %
on behalf of the City of Tucker for SPLOST projects within the City

County of DeKalb, Georgia shall receive _____ %

This certificate shall continue in effect until _____.

By executing this schedule the county and municipalities, acting through their respective governing officers, represent that all municipalities lying wholly in the tax jurisdiction are either municipalities incorporated prior to May 4, 2015, or, are municipalities incorporated after May 4, 2015 which maintain the roads, streets, sidewalks, and bicycle paths within their respective territorial boundaries as provided in

O.C.G.A. § 48-8-109.5 (e), and thus are qualified to receive distribution from the proceeds of the tax, except for the City of Tucker. The City of Tucker was incorporated after May 4, 2015, and currently does not maintain the roads, streets, sidewalks, and bicycle paths within its respective territorial boundaries and relies upon the county governing authority for such maintenance. As set forth in O.C.G.A. § 48-8-109.5 (e), at this time, the City of Tucker is not currently qualified to receive such distribution and such distribution shall instead be made to DeKalb County. As required by O.C.G.A. § 48-8-109.5(f), this certificate specifically excludes that portion of the City of Atlanta located in DeKalb County.

Executed on behalf of the governing authorities of the county and municipalities located wholly within the special district of DeKalb County, this _____ day of _____ 20 ____.

MAYOR OF THE CITY OF

CHIEF EXECUTIVE OFFICER
DeKalb County, Georgia

EXHIBIT B

DEKALB COUNTY 2016 SPLOST
City of Avondale Estates
SPLOST Project List by Category

<u>Project Category</u>	<u>Total Project Costs</u>
Road Resurfacing ATTACHED	\$5,586,372
Transportation Improvements US 278 LCI	\$556,000
Library Services	\$0
Parks & Recreation EROSION / DRAIN REPAIR, GREENSPACE	\$2,100,000
Public Safety (Fire Services and Police Services)	\$0
Information Technology	\$0
Facilities Improvements NEW PUBLIC WORKS FACILITY, CITY HALL UPGRADES	\$985,000
TOTAL	\$9,227,372

Street Name	From Street	To Street	Width / Length (feet)	2015 Road Rating	Average Road Rating	Width	Length	No Mill	Mill	Difference Between Mill and No Mill
BERKELEY RD	CLARENDON RD	DUNWICK DR (S)	25/1065	29		25	1065	70,290.00	84,135.00	13,845.00
BERKELEY RD	DUNWICK DR (SO)	DEAD END @ 1066	25/3191	24		25	3191	210,606.00	252,089.00	41,483.00
BERKELEY RD	WILTSHIRE DR	KENSINGTON RD	25/3818	11		25	3818	251,988.00	301,622.00	49,634.00
CENTER ST AVONDALE	N AVONDALE RD	PARRY ST	23/529	30		23	529	34,914.00	41,791.00	6,877.00
CHARLBURY PL	CHATSWORTH DR	CLARENDON RD	34/393	24		34	393	25,938.00	31,047.00	5,109.00
CHATSWORTH DR	BERKELEY RD	BERKELEY RD	34/1686	22		34	1686	111,276.00	133,194.00	21,918.00
CLARENDON AVE	KINGSTONE RD	S. AVONDALE RD	27/1525	20		27	1525	100,650.00	120,475.00	19,825.00
DARTMOUTH AVE	S. AVONDALE RD	FAIRFIELD PLAZA	40/1419	24		40	1419	93,654.00	112,101.00	18,447.00
DUNWICK DR	BERKELEY RD	BERKELEY RD	27/834	27		27	834	55,044.00	65,886.00	10,842.00
FRANKLIN ST	CENTER ST	ELM ST	26/1738	22		26	1738	114,708.00	137,302.00	22,594.00
HESS DR	WILTSHIRE DR	CUL DE SAC @ 1190	25/2923	32		25	2923	192,918.00	230,917.00	37,999.00
LAKESHORE DR AVONDALE	HESS DR	DEAD END	27/695	25		27	695	45,870.00	54,905.00	9,035.00
LAREDO DR	E PONCE DE LEON AVE	N CLARENDON AVE	32/810	34		32	810	53,460.00	63,990.00	10,530.00
MAJESTIC CIR	LAKESHORE DR	WILTSHIRE DR	24/1486	10		24	1486	98,076.00	117,394.00	19,318.00
MAPLE ST	E COLLEGE AVE	DEAD END	22/385	28		22	385	25,410.00	30,415.00	5,005.00
MELFORD PL	ASHTON PL	WINDSOR TER	26/717	23		26	717	47,322.00	56,643.00	9,321.00
NORTH CLARENDON AVE	OLD ROCKBRIDGE RD	N AVONDALE RD	37/1591	25		37	1591	105,006.00	125,689.00	20,683.00
NOTTINGHAM DR	COVINGTON HWY	MEMORIAL DR	29/1484	24		29	1484	97,944.00	117,236.00	19,292.00
PINE ST AVONDALE	N AVONDALE RD	WASHINGTON ST	26/601	13		26	601	39,666.00	47,479.00	7,813.00
SOUTH AVONDALE RD	CLARENDON AVE	NORTH AVONDALE RD	26/1686	13		26	1686	111,276.00	133,194.00	21,918.00
STRATFORD GREEN	COVINGTON HWY	STRATFORD GREEN	26/2697	29		26	2697	178,002.00	213,063.00	35,061.00
STRATFORD GREEN LN	STRATFORD GREEN	DEAD END	23/144	25		23	144	9,504.00	11,376.00	1,872.00
STRATFORD RD	WILTSHIRE DR	KENSINGTON RD	28/1973	23		28	1973	130,218.00	155,867.00	25,649.00
STRATFORD RD	KENSINGTON RD	COVINGTON HWY	28/1008	29		28	1008	66,528.00	79,632.00	13,104.00
VISCOUNT CT	HESS DR	CUL DE SAC	26/1243	25		26	1243	82,038.00	98,197.00	16,159.00
WILTSHIRE DR	CLARENDON AVE	NOTTINGHAM DR	32/4126	23		32	4126	272,316.00	325,954.00	53,638.00
WYNN DR	KENSINGTON RD	NOTTINGHAM DR	25/2414	23	22.33	25	2414	159,324.00	190,706.00	31,382.00
								2,783,946.00	3,332,299.00	548,353.00
ASHTON PL	COVINGTON RD	OAKHAM PL	24/519	26		24	519	34,254.00	41,001.00	6,747.00
BANBURY CROSS	HESS DR	DEAD END @ 1111	25/460	11		25	460	30,360.00	36,340.00	5,980.00
BROMLEY RD	BERKELEY RD	BERKELEY RD	32/1321	06		32	1321	87,186.00	104,359.00	17,173.00
CLARENDON AVE	COLUMBIA DR	WILTSHIRE DR	27/3269	20		27	3269	215,754.00	258,251.00	42,497.00
CLARENDON AVE	WILTSHIRE DR	KINGSTONE RD	27/2465	20		27	2465	162,690.00	194,735.00	32,045.00
DARTMOUTH AVE	FAIRFIELD PLAZA	CLARENDON PL	40/692	24		40	692	45,672.00	54,668.00	8,996.00
KENSINGTON RD	LAKESHORE DR	BERKELEY RD	30/1092	09		30	1092	72,072.00	86,268.00	14,196.00
KINGSTONE RD	CLARENDON AVE	LAKESHORE DR	26/1180	12		26	1180	77,880.00	93,220.00	15,340.00
LAKE ST	N AVONDALE RD	FRANKLIN ST	27/298	13		27	298	19,668.00	23,542.00	3,874.00
LAKESHORE DR AVONDALE	WILTSHIRE DR	COVINGTON HWY	27/3523	13		27	3523	232,518.00	278,317.00	45,799.00
LAKESHORE PLAZA	WILTSHIRE DR	CUL DE SAC	27/759	12		27	759	50,094.00	59,961.00	9,867.00
LAKEVIEW PL	BERKELEY RD	LAKESHORE DR	26/710	21		26	710	46,860.00	56,090.00	9,230.00
LIVINGSTONE PL	E COLLEGE AVE	718 LIVINGSTONE PL	20/235	27		20	235	15,510.00	18,565.00	3,055.00
LOCUST ST AVONDALE	N AVONDALE RD	DEAD END	24/925	27		24	925	61,050.00	73,075.00	12,025.00
MAJESTIC CIR	WILTSHIRE DR	WYNN DR	24/1243	10		24	1243	82,038.00	98,197.00	16,159.00
OAK ST AVONDALE	N AVONDALE RD	DEAD END	24/951	22		24	951	62,766.00	75,129.00	12,363.00
OLIVE ST	N AVONDALE RD	DEAD END	23/621	22		23	621	40,986.00	49,059.00	8,073.00
PARRY ST	LAREDO DR	CENTER ST	24/492	21		24	492	32,472.00	38,868.00	6,396.00
POTTER AVE	CENTER ST	N CLARENDON AVE	9/307	31		9	307	20,262.00	24,253.00	3,991.00
WASHINGTON ST	OAK ST	OLIVE ST	24/1134	18		24	1134	74,844.00	89,586.00	14,742.00
WINDSOR TER	COVINGTON RD	OAKHAM PL	24/719	20		24	719	47,454.00	56,801.00	9,347.00
OLD ROCKBRIDGE RD			20/593	0	14.67	20	593	39,138.00	46,847.00	7,709.00
								1,551,528.00	1,857,132.00	305,604.00
CLARENDON PL	CLARENDON AVE	DARTMOUTH AVE	24/818	21		24	818	53,988.00	64,622.00	10,634.00
COVENTRY CLOSE	S. AVONDALE RD	CUL DE SAC @ 11	32/750	17		32	750	49,500.00	59,250.00	9,750.00
DARTMOUTH AVE	CLARENDON PL	WILTSHIRE DR	40/2058	24		40	2058	135,828.00	162,582.00	26,754.00
ELM ST AVONDALE ESTATES	E OFF 126 MAPLE ST	FRANKLIN ST	16/706	15		16	706	46,596.00	55,774.00	9,178.00
EXETER RD	S AVONDALE RD	FAIRFIELD PLZ	32/1411	08		32	1411	93,126.00	111,469.00	18,343.00
FAIRFIELD DR	S AVONDALE RD	EXETER RD	35/1499	08		35	1499	98,934.00	118,421.00	19,487.00
FAIRFIELD PLAZA	DARTMOUTH AVE	EXETER RD	18/385	06		18	385	25,410.00	30,415.00	5,005.00
KENSINGTON RD	COVINGTON HWY	LAKESHORE DR	30/2978	05		30	2978	196,548.00	235,262.00	38,714.00
KINGSTONE RD	DARTMOUTH AVE	CLARENDON AVE	26/620	03		26	620	40,920.00	48,980.00	8,060.00
MAJESTIC CIR	WYNN DR	NOTTINGHAM DR	24/1745	10		24	1745	115,170.00	137,855.00	22,685.00
OAKHAM PL	ASHTON PL	WINDSOR TER	28/763	03		28	763	50,358.00	60,277.00	9,919.00
SOUTH AVONDALE PLAZA	COVINGTON RD	CLARENDON AVE	43/626	13		43	626	41,316.00	49,454.00	8,138.00
SUSSEX RD	DARTMOUTH AVE	WILTSHIRE DR	33/1023	0		33	1023	67,518.00	80,817.00	13,299.00
WELLS ST AVONDALE	LAREDO DR	N CLARENDON AVE	24/927	17		24	927	61,182.00	73,233.00	12,051.00
WILTSHIRE DR	FORREST BLVD	CLARENDON AVE	32/1431	12		32	1431	94,446.00	113,049.00	18,603.00
WINDSOR TER	OLD ROCKBRIDGE RD	CUL DE SAC	24/738	08		24	738	48,708.00	58,302.00	9,594.00
WINDSOR WALK	WONDSOR TER	WINDSOR TER	20/475	00	11.33	20	475	31,350.00	37,525.00	6,175.00
								1,250,898.00	1,497,287.00	246,389.00
Grand Totals								5,586,372.00	6,686,718.00	1,100,346.00