

1. Agenda

Documents:

[BOMC-8-31-23-RETREAT-AGENDA.PDF](#)

2. Meeting Called To Order/Adoption Of Agenda

3. Resolution To Continue The Suspension Of HOST, Continue The Levy Of EHOST, Continue The 1% SPLOST, Approve The City's SPLOST Project List, Call A Referendum Election And Approve The City's Portion Of The Ballot Form

Documents:

[RESOLUTION JOINING IN CALL FOR SPLOST II AVONDALE ESTATES FINAL 8.30.23.PDF](#)

4. Resolution Authorizing An Intergovernmental Agreement With DeKalb County Relating To The Continuation Of A 1% Sales And Use Tax

Documents:

[RESOLUTION AUTHORIZING SPLOST II IGA AVONDALE ESTATES FINAL 8.30.23.DOCX.PDF](#)

5. Strategic Planning For 2024

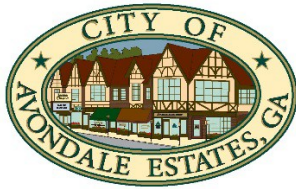
5.I. Revenue Diversification

5.II. Annexation

5.III. Central Business District Zoning Changes

5.IV. Georgia Municipal Association (GMA) Certified City Of Diversity, Equity, Inclusion, And Belonging

6. Adjournment



**BOARD OF MAYOR AND COMMISSIONERS
SPECIAL CALLED MEETING
OAK HOUSE
2855 WASHINGTON ST.
AVONDALE ESTATES, GA 30002
AUGUST 31ST, 2023
8:30 A.M.**

AGENDA

- Item #1 Meeting Called to Order
- Item #2 Adoption of Agenda
- Item #3 **Resolution to Continue the Suspension of HOST, Continue the Levy of EHOST, Continue the 1% SPLOST, Approve the City's SPLOST Project List, Call a Referendum Election and Approve the City's Portion of the Ballot Form**
- Item #4 **Resolution Authorizing an Intergovernmental Agreement with DeKalb County Relating to the Continuation of a 1% Sales and Use Tax**
- Item #5 **Strategic Planning for 2024**
- **Revenue Diversification**
 - **Annexation**
 - **Central Business District Zoning Changes**
 - **Georgia Municipal Association (GMA) Certified City of Diversity, Equity, Inclusion, and Belonging**
- Item #6 Adjournment

A RESOLUTION BY THE CITY OF AVONDALE ESTATES BOARD OF MAYOR AND COMMISSIONERS TO AGREE WITH DEKALB COUNTY TO CONTINUE THE SUSPENSION OF THE HOMESTEAD OPTION SALES AND USE TAX AND CONTINUE THE LEVY OF AN EQUALIZED HOMESTEAD OPTION SALES AND USE TAX; TO AGREE WITH DEKALB COUNTY TO CONTINUE A ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAXES ARE TO BE USED BY THE CITY OF AVONDALE ESTATES; TO AGREE TO HAVE DEKALB COUNTY REQUEST THE BOARD OF ELECTIONS OR THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF DEKALB COUNTY TO APPROVE THE CONTINUATION OF SUCH SALES AND USE TAXES; TO APPROVE THE CITY'S PORTION OF THE FORM OF BALLOTS TO BE USED IN SAID ELECTIONS; AND FOR OTHER PURPOSES.

WHEREAS, Part 2 of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated allows for the 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 DeKalb County (the "County") and the municipal corporations within the County (collectively, the "Municipalities") on homestead properties; and

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated ("SPLOST Act") 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, in an election held on November 7, 2017, the registered voters in the County voted in favor of suspending the HOST, imposing an EHOST and imposing a SPLOST ("SPLOST I"); and

WHEREAS, pursuant to O.C.G.A. § 48-8-112, proceedings for the continuation of SPLOST I ("SPLOST II") shall be in the same manner as proceedings for the imposition of SPLOST I; 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 the 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 (a) continue the suspension of the HOST and continue the imposition of the EHOST and to apply 100% of the proceeds collected from the tax to reduce ad

valorem property tax millage rates and (b) continue the imposition of the SPLOST to raise funds for the purpose of funding certain capital outlay projects of the City (the “Projects”); and

WHEREAS, the City shall enter into an Intergovernmental Agreement with the County and the other Municipalities for the purpose of delineating the method of distribution of the proceeds of SPLOST II and the delineation of the capital outlay projects that will be funded as a result; and

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

- A. Assuming the questions of continuing the EHOST and SPLOST II are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of a one percent (1%) equalized homestead option sales and use tax is hereby authorized for the purposes allowed by state law and as specified in O.C.G.A. §48-8-109.1 *et seq.*
- B. Assuming the questions of continuing the EHOST and SPLOST II are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of the SPLOST is hereby authorized as follows:
 - 1. In order to finance the cost of the Projects, a SPLOST in the amount of one percent (1%) on all sales and uses in the County (and the Municipalities within the County) is to be levied and collected as provided in the SPLOST Act.
 - 2. SPLOST II shall be levied for a period of six years for the raising of approximately \$850,393,391 County-wide and approximately \$4,354,014 for the City.
 - 3. The proceeds of SPLOST II received by the City shall be used to fund the Projects (including interest on any Debt (hereinafter defined) issued for the Projects). The Projects and the estimated costs of the Projects are set forth in Exhibit A. The costs shown for the Projects are estimated amounts. If a Project has been satisfactorily completed at a cost less than the estimated cost listed for that Project, the City may apply the remaining unexpended funds to any other Project.
 - 4. Pursuant to O.C.G.A. § 48-8-109.5(e), proceeds of SPLOST II shall be distributed according to the Intergovernmental Agreement.
- C. General Obligation Debt.
 - 1. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the City in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the “Debt”) (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$4,000,000. The proceeds of the Debt, if issued, shall be used to pay all or

a portion of any of the Projects, the costs of issuing the Debt and capitalized interest. The Debt shall bear interest from the first day of the month during which the Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Debt. The maximum amount of principal to be paid in each year during the life of such Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$590,000
2026	615,000
2027	650,000
2028	680,000
2029	715,000
2030	750,000

The County is hereby requested to insert the foregoing provisions in its resolution requesting the call of the elections and the related materials, including, but not limited to, the notice of election. The County may make modifications to such language with the approval of the Governing Authority or the City Manager.

2. The proceeds of the Debt shall be deposited by the City in separate funds or accounts. The SPLOST II proceeds received in any year pursuant to the imposition of such tax, shall first be used for paying debt service requirements on the Debt for any such year before such proceeds are applied to any of the Projects. Proceeds of the SPLOST II not required to be deposited in the separate fund in any year for the payment of principal and interest on the Debt coming due in the current year shall be deposited in a separate fund to be maintained by the City and applied towards funding the Projects to the extent such projects have not been funded with Debt proceeds.
3. Any brochures, listings, or other advertisements issued by the Governing Authority or by any other person, firm, corporation or association with the knowledge and consent of the Governing Authority, shall be deemed to be a statement of intention of the City concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Governing Authority in the expenditure of such Debt or interest received from such Debt to the extent provided in O.C.G.A. § 36-82-1.

D. Call for the Election; Ballot Form; Notice.

1. The Governing Authority hereby authorizes on its behalf for the County to request the Board of Elections or the Election Superintendent to call an election

in all 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 questions referred to in paragraphs 2 and 3 below. **NOTICE TO ELECTORS:** Unless BOTH the EHOST and SPLOST are approved, then neither sales and use tax shall become effective.

2. The ballot to be used in the EHOST referendum election shall be in substantially the following form:

<input type="checkbox"/> YES	Shall an equalized homestead option sales and use tax be levied and the regular homestead option sales and use tax be suspended within the special district within DeKalb County for the purposes of reducing the ad valorem property tax millage rates levied by the County and municipal governments on homestead properties?
<input type="checkbox"/> NO	

3. The portion of ballot relating the City and its Projects to be used in the SPLOST II referendum election shall be in substantially the following form:

<input type="checkbox"/> YES	...() Avondale Estates' projects to be funded from Avondale Estates' share of the proceeds including (i) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks, and (ii) stormwater infrastructure.
<input type="checkbox"/> NO	If imposition of the taxes is approved by a majority of the voters within the City of Avondale Estates, such vote shall also constitute approval of the issuance of general obligation debt of the City of Avondale Estates in the principal amount not to exceed \$4,000,000 to pay all or a portion of any of the Avondale Estates' projects, the costs of issuing the debt and capitalized interest.

The County is hereby requested to insert the foregoing provisions in its resolution requesting the call for the elections and the related materials. The County may make modifications to such language with the approval of the Governing Authority or the City Manager.

- E. The City Clerk is hereby authorized and directed to deliver a copy of this resolution to the County, along with the listing of the Projects and all other documentation necessary for effectuation of the Election Call.
- F. The proper officers and agents of the City are hereby authorized to take any and all further actions as may be required in connection with the continuation of the EHOST and SPLOST II.

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ADOPTED this 23rd day of August, 2023.

CITY OF AVONDALE ESTATES BOARD OF
MAYOR AND COMMISSIONERS

(SEAL)

By: _____
Jonathan Elmore, Mayor

ATTEST:

By: _____
Gina Hill, City Clerk

Approved as to Form:

Stephen G. Quinn, City Attorney

EXHIBIT A

<u>Project*</u>	<u>Estimated Cost</u>
Transportation**	\$2,177,007
Stormwater Infrastructure**	\$2,177,007

* The City may fund the Avondale Estates Projects in any order or priority that it may deem necessary or convenient.

** These projects may include land, facilities, equipment, vehicles and other capital costs related to such Projects.

RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT WITH
DEKALB COUNTY AND OTHER MUNICIPALITIES RELATING TO THE
CONTINUATION OF A
ONE PERCENT SALES AND USE TAX WITHIN DEKALB COUNTY

WHEREAS, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”) authorizes the imposition of a one percent sales and use tax (the “Sales and Use Tax”) for the purpose, among other things, of financing certain capital outlay projects; and

WHEREAS, the City of Avondale Estates (the “City”) and the other municipal corporations (collectively, the “Municipalities”) located within DeKalb County, Georgia (the “County”) and the County have determined that it is in the best interest of the citizens of the Municipalities and the County that the Sales and Use Tax be continued in the County for the purpose of funding certain capital outlay projects; and

WHEREAS, the Board of Commissioners of the County delivered or mailed a written notice (the “Notice”) to the mayor or the chief elected official of each Municipality regarding the imposition/continuation of the Sales and Use Tax; and

WHEREAS, the Notice contained the date, time, place and purpose of a meeting at which designated representatives of the County and the Municipalities met and discussed the possible projects for inclusion in the referendum, including municipally owned or operated projects (the “Projects”); and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior the issuance of a call for the referendum; and

WHEREAS, the Municipalities and the County desire to enter into an Intergovernmental Agreement pursuant to the Sales and Use Tax Act and Article IX, Section III, Paragraph I(a) of the Georgia Constitution with respect to the Projects and the Sales and Use Tax; and

WHEREAS, a form of the Agreement is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the City of Avondale Estates Board of Mayor and Commissioners, as follows:

Section 1. Authorization to Negotiate Distribution Percentages. The Mayor, Mayor Pro-Tem and the City Manager are hereby authorized to negotiate the distribution percentages (the “Distribution Percentages”); provided, however, in no event shall the City’s Distribution Percentage be less than 0.512% (the “Minimum Distribution Percentage”).

Section 2. Authorization of Intergovernmental Agreement. The execution, delivery and performance of the Intergovernmental Agreement are hereby authorized and approved provided

that the Intergovernmental Agreement Contains the Minimum Distribution Percentage. The Intergovernmental Agreement shall be executed by the Mayor or Mayor Pro-Tem and attested to by the Clerk. The Intergovernmental Agreement shall be in substantially the form attached hereto, subject to such changes, insertions or deletions as may be approved by the Mayor or Mayor Pro-Tem, and the execution of the Agreement by the Mayor or the Mayor Pro-Tem as herein authorized shall be conclusive evidence of any such approval.

Section 3. General Authority. From and after the execution and delivery of the Intergovernmental Agreement, the proper officers, employees and agents of the City are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents and certificates as may be necessary to carry out and comply with the purposes and intent of this resolution or the provisions of the Intergovernmental Agreement.

Section 4. Ratification. All acts and doings of the officers, employees and agents of the City which are in conformity with the purposes and intent of this resolution and in furtherance of the execution, delivery and performance of the Intergovernmental Agreement are hereby ratified and approved.

Section 5. Conflicts. All other resolutions, or parts thereof, in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed.

Section 6. Effective Date. This resolution shall take immediate effect upon its adoption.

ADOPTED this 31st day of August, 2023.

CITY OF AVONDALE ESTATES BOARD OF
MAYOR AND COMMISSIONERS

(SEAL)

By: _____
Jonathan Elmore, Mayor

ATTEST:

By: _____
Gina Hill, City Clerk

Approved as to Form:

Stephen G. Quinn, City Attorney

EXHIBIT A
INTERGOVERNMENTAL AGREEMENT

**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 into this ____ day of _____, 2023 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 Stonecrest, 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 Special Purpose Local Option Sales Tax (“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, in 2017 the citizens of DeKalb County, Georgia voted to approve and imposed the first DeKalb County SPLOST (“SPLOST I”); and

WHEREAS, the County and the Municipalities entered into an intergovernmental agreement for SPLOST I, which was approved in substantially final form by each Municipality at various times in the fall of 2017 and by the County on September 26, 2017; and

WHEREAS, the authority to impose the tax authorized by SPLOST I is set to terminate on March 31, 2024, but the remaining provisions of the SPLOST I IGA remain in force and effect until such time as it expires as set forth in the SPLOST I IGA; and

WHEREAS, the County and the Municipalities believe it is in the best interests of DeKalb County and the Municipalities to reimpose a six year SPLOST pursuant to O.C.G.A. § 48-8-111 (hereinafter referred to as “SPLOST II”) to fund capital outlay projects that significantly improve the health, safety, and welfare of all taxpayers and residents of DeKalb County and its Municipalities; and

WHEREAS, SPLOST II will not add an additional penny to the existing SPLOST I, but will be collected instead of SPLOST I which is set to expire on March 31, 2024; 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 issue a call for a Referendum on the issue of the imposition of SPLOST II and continued imposition of the Equalized Homestead Option Sales Tax (the “EHOST”) in 2023; and

WHEREAS, O.C.G.A. § 48-8-110 et seq. (the “Act”), authorizes the levy of a one percent County SPLOST for the purpose of financing and developing 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, as is required by law, the County and Municipalities met as required by O.C.G.A. § 48-8-111(a) on the 18th day of August, 2023; 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 divide the SPLOST II proceeds between the County and the Municipalities; 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 project categories and/or projects, to be funded in whole or in part from County SPLOST II 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 II 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 7th day of November 2023, for the

purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST II shall be imposed on all sales and uses within the special district coterminous with the applicable boundaries of DeKalb County for a period of six (6) years, commencing on the 1st day of April, 2024, to raise an estimated \$850 million to be used for funding and developing the projects specified in Exhibit A and Exhibit B; and

- (v) Each County project funded by SPLOST II proceeds shall be maintained as a public facility and in public ownership.
 - (vi) Upon the request of a Municipality by official Resolution of the Governing Authority of the Municipality, the County will take all actions necessary to add language to the referendum ballot presented to voters residing in the requesting Municipality to submit to those voters for their approval, the question of whether or not the requesting Municipality shall be authorized to issue general obligation debt of the Municipality in a not to exceed amount to be identified by the Municipality in its requesting Resolution.
- (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 II 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 II 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 continued imposition of the EHOST and imposition of SPLOST II 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 continued imposition of the EHOST and imposition of SPLOST II 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 II 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 II, subject to approval in an election to be held on November 7, 2023, shall continue for a period of six (6) years with collections beginning on April 1, 2024 or the date the 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 SPLOST II after the expiration of the SPLOST II; or

- (iii) The completion of all projects described in Exhibit A and Exhibit B or approved for development with SPLOST II proceeds hereafter.

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

- (A) A special fund or account shall be created by the County and designated as the 2023 DeKalb County Special Purpose Local Option Sales Tax Fund (“SPLOST II 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 II 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 2023 “*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 II proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- (C) All SPLOST II proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. SPLOST II 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 II proceeds and accrued interest shall be placed in such funds or accounts.

Section 7. Procedure for Disbursement of SPLOST II Proceeds

- (A) Pursuant to O.C.G.A. § 48-8-115, proceeds of the SPLOST II shall be collected by the Revenue Commissioner and one percent (1%) of the amount of the SPLOST II proceeds collected beginning April 1, 2024, or the date the Revenue Commissioner specifies as the collection start date, 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 II (the “SPLOST II proceeds”) beginning April 1, 2024, or the date the Revenue Commissioner specifies as the collection start date, 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:

City/County	Distribution Percentage
Avondale Estates	0.512%
Brookhaven	8.069%
Chamblee	4.124%
Clarkston	2.028%
Decatur	3.590%
Doraville	1.427%
Dunwoody	7.038%
Lithonia	0.361%
Pine Lake	0.102%
Stonecrest	8.333%
Stone Mountain	0.911%
Tucker	5.172%
Unincorporated- DeKalb	58.333%

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 II 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 II 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) The County shall work cooperatively with Avondale Estates, Lithonia, Pine Lake, and Stone Mountain to construct specified capital outlay projects that benefit the infrastructure of these Municipalities and the County.

Section 8. Expenses

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

Section 9. Audits

During the term of this Agreement, the distribution and use of all SPLOST II proceeds deposited in the SPLOST II Fund and each Municipal SPLOST II 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 II 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 Avondale Estates:

Patrick Bryant
City Manager
21 N. Avondale Plz.
Avondale Estates, GA 30002

With a copy to:

Stephen Quinn
Wilson, Morton & Downs LLC
125 Clairmont Avenue, Ste. 420
Decatur, GA 30030

City of Brookhaven:

Christian Sigman
City Manager
4362 Peachtree Road
Brookhaven, GA 30319

With copy to:

Jeremy Berry
Chilivis Grubman
1834 Independence Square
Atlanta, GA 30338

City of Clarkston:

City Manager
1055 Rowland Street
Clarkston, GA 30021-1711

With copy to:

Stephen G. Quinn
Wilson, Morton & Downs LLC
125 Clairmont Ave., Ste. 420
Decatur, GA 30030

City of Doraville:

Chris Eldridge
City Manager
3725 Park Avenue
Doraville, GA 30340-1197

With copy to:

Cecil McLendon, Esq.
3600 Dallas Highway, Suite 230-172
Marietta, GA 30064

City of Chamblee:

Jon Walker
City Manager
5468 Peachtree Road
Chamblee, GA 30341-2398

With copy to:

Keri Ware
Wilson, Morton & Downs LLC
125 Clairmont Avenue, Ste. 420
Decatur, GA 30030

City of Decatur:

Andrea Arnold
City Manager
509 N. McDonough Street
Decatur, GA 30030

With copy to:

Bryan Downs
Wilson, Morton & Downs LLC
125 Clairemont Ave., Ste. 420
Decatur, GA 30030

City of Dunwoody:

Eric Linton
City Manager
41 Perimeter Ctr. East, Suite 250
Dunwoody, GA 30346

With copy to:

Kenneth R. Bernard, Jr.
8470 Price Avenue
Douglasville, GA 30134

City of Lithonia:

Donald Dejarnette
City Administrator
6920 Main Street
Lithonia, GA 30058

With copy to:

Winston A. Denmark, Esq.
Fincher Denmark LLC
100 Hartsfield Centre, Suite #400
Atlanta, GA 30354

City of Stone Mountain:

Darnetta Tyus
City Manager
875 Main Street
Stone Mountain, GA 30083

With copy to:

Jeffrey M. Strickland
Jarrard & Davis, LLP
222 Webb Street
Cumming, GA 30040

City of Tucker:

Tami Hanlin
City Manager
1975 Lakeside Parkway, Suite 350
Tucker, GA 30084

With copy to:

Ted Baggett
Pereira, Kirby, Kinsinger & Nguyen, LLP
690 Longleaf Drive
Lawrenceville, GA 30046

City of Pine Lake:

ChaQuias Miller-Thornton
City Manager
462 Clubhouse Drive
Pine Lake, GA 30072

With copy to:

Susan Moore
2367 North Decatur Road
Decatur, GA 30033

City of Stonecrest:

Gia Scruggs
City Manager
3120 Stonecrest Blvd.
Stonecrest, GA 30038

With copy to:

Winston A. Denmark
Fincher Denmark LLC
100 Hartsfield Centre, Suite #400
Atlanta, GA 30354

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 the distribution and use of the proceeds from SPLOST II. 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 II proceeds. 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 II 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.

DEKALB COUNTY, GEORGIA

MICHAEL L. THURMOND
Chief Executive Officer (SEAL)

ATTEST:

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

APPROVED AS TO SUBSTANCE:

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

ZACHARY L. WILLIAMS
Chief Operating Officer

VIVIANE H. ERNSTES
County Attorney

**CITY OF AVONDALE ESTATES,
GEORGIA**

Attest:

_____ (SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF BROOKHAVEN, GEORGIA

Attest:

_____ (SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF CHAMBLEE, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF CLARKSTON, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF DECATUR, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF DORAVILLE, GEORGIA

Attest:

_____ (SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF DUNWOODY, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF LITHONIA, GEORGIA

Attest:

_____ (SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF PINE LAKE, GEORGIA

Attest:

(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

**CITY OF STONE MOUNTAIN,
GEORGIA**

Attest:

_____ (SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

CITY OF STONECREST, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

August 24, 2023

CITY OF TUCKER, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

August 24, 2023

EXHIBIT "A"
County Projects

August 24, 2023

EXHIBIT "B"
City Projects

EXHIBIT "C"

**2023 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 0.512%
 City of Brookhaven, Georgia shall receive 8.069%
 City of Chamblee, Georgia shall receive 4.124%
 City of Clarkston, Georgia shall receive 2.028%
 City of Decatur, Georgia shall receive 3.590%
 City of Doraville, Georgia shall receive 1.427%
 City of Dunwoody, Georgia shall receive 7.038%
 City of Lithonia, Georgia shall receive 0.361%
 City of Pine Lake, Georgia shall receive 0.102%
 City of Stonecrest, Georgia shall receive 8.333%
 City of Stone Mountain, Georgia shall receive 0.911%
 City of Tucker, Georgia shall receive 5.172%
 County of DeKalb, Georgia shall receive 58.333%

This certificate shall continue in effect until March 31, 2030.

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.

August 24, 2023

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, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

MAYOR, CITY OF PINE LAKE

MAYOR, CITY OF STONE MOUNTAIN

MAYOR, CITY OF STONECREST

MAYOR, CITY OF TUCKER

**CHIEF EXECUTIVE OFFICER
DEKALB COUNTY, GEORGIA**

CITY CLERK'S CERTIFICATE

The undersigned City Clerk of the City of Avondale Estates (the "City") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter pertaining to an Intergovernmental Agreement constitute a true and correct copy of the Resolution adopted by the City of Avondale Estates Board of Mayor and Commissioners on August 23, 2023 in a meeting duly called and assembled, which was open to the public and at which a quorum was present and acting throughout, and that the original of such Resolution appears of record in the Minute Book of the City, which is in the undersigned's custody and control.

WITNESS my hand and the official seal of the City, this ____ day of August, 2023.

City Clerk

(SEAL)