

City of Mansfield
Special Called Meeting
AGENDA

City Council
Special Called Meeting Agenda
July 20, 2020 – 7:00 PM
Mansfield Community Center
Page 1 of 1

- I. **Call to Order:** *Mayor GW Davis Jr*
- II. **Agenda Adoption:**
- III. **Invocation & Pledge of Allegiance:**
- IV. **Citizen's Comments:** *Limited to 3 Minutes per Citizen*
- V. **Business:**
 - a. TSPLOST IGA & Resolution
- VI. **Adjournment:**

City of Mansfield

Special Called Meeting

MINUTES

City Council
Special Called Meeting Minutes
July 20, 2020 – 7:00 PM
Mansfield Community Center
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PRESENT: GW Davis Jr, Blair Northen, Bryan Hale, Helen Robertson

VIA TELEPHONE: Austin Mitchell

OTHERS PRESENT: Steve & Michelle Johnston, Miranda Hale

The honorable mayor GW Davis Jr called the meeting order at 7:00PM.

Councilman Helen Robertson made the motion to adopt the agenda and Councilman Bryan Hale gave the second. The motion passed 4/0.

The mayor then asked everyone to join him for a moment of silence and afterwards lead everyone in the pledge.

Mrs. Michelle Johnston, 375 Dukes Rd, asked question about the TSPLOST.

The honorable mayor GW Davis Jr explains that voting for the Intergovernmental Agreement (IGA) does not mean that each member supports the TSPLOST, this agrees to the breakdown of the 1 cent tax and the 0.63% allocated to the City of Mansfield. If Mansfield does not sign the IGA the county can only collect .75% of the 1 cent tax and this would put Mansfield's allocation to 0.2%. He then read County Commissioner Stan Edward's email (attached). Next, he explained the separate IGA presented to Mansfield from the County agreeing to the county paving the roads that service Mansfield Elementary over a four-year period with Mansfield paying the material costs. The honorable Mayor GW Davis Jr recommended the council approve the IGA with compromised proposals that Mr. Edwards and he agreed to and that was submitted to County Manager, Lloyd Kerr.

Councilman Helen Robertson made the motion to accept. The motion died for lack of a second.

The honorable mayor pro tempore Blair Northen made a motion for open discussion of the IGA's and to take a vote for the IGAs for the TSPLOST. Councilman Bryan Hale gave the second.

With the second opening the motion up for discussion, the honorable mayor pro tempore Blair Northen read a statement he had prepared explaining that after taking a poll on Facebook of the residents in Mansfield regarding the TSPLOST the overwhelming response was 'NO'. He also expressed concerns that a tax increase at this time would be an added burden on the people who are already dealing with the coronavirus; civil unrest; and loss of jobs. He also said that Newton County should pave these roads anyway through the school tax. Finally, he believes a no vote will save the taxpayers millions of dollars, a no vote saves the residents of Newton County \$12m and Newton County's allotment looks misappropriated.

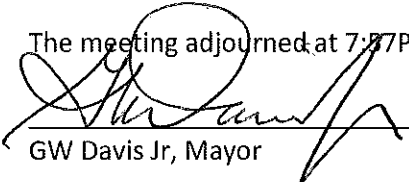
Councilman Bryan Hale shared that all the feed back he receives is negative towards the TSPLOST and said he cannot vote yes tonight and vote no in November.

Councilman Austin Mitchell asked will it be on the ballot either way.

There was a short adjournment while Scott Cole was reached to ask if the Council had to take action on the Resolution if there was a no vote for the IGA. Mr. Cole verified that if the IGA is not accepted no action needs to be taken on the Resolution.

Mayor Pro Tempore Blair Northen made the motion to vote down the TSPLOST IGA and Councilman Bryan Hale gave the second. The motion passed 3/1 with Councilman Helen Robertson voting against the motion.

The meeting adjourned at 7:57PM.

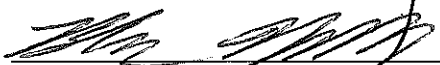


GW Davis Jr, Mayor

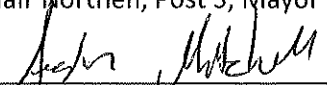
Vacant, Post 1




Helen Robertson, Post 2



Blair Northen, Post 3, Mayor Pro Tempore



Austin Mitchell, Post 4



Bryan Hale, Post 5

**MANSFIELD STREET/ROAD PAVING
INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement (the "Agreement") is made this _____ day of _____, 2020 ("Effective Date") by and between Newton County, Georgia (the "County"), a political subdivision of the State of Georgia, and the City of Mansfield, Georgia, a municipal corporation (the "City"). The County and the City do hereby agree as follows:

WITNESSETH:

WHEREAS, Article IX of the Georgia Constitutional authorizes cities and counties to enter into agreements with each other for the provision of services and further authorizes counties to provide street and road construction and maintenance services to the public; and

WHEREAS, the City has identified various street paving needs that can be provided efficiently by County resources; and

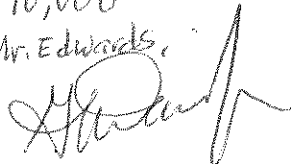
WHEREAS, rather than negotiate over an increased TSPLOST allocation that would allow the City to retain a third party for its paving needs, the County and City desire to resolve their differences over the TSPLOST allocation by providing for paving as set forth in this Agreement;

NOW THEREFORE, in consideration of the premises and undertakings hereinafter set forth, and their mutual agreement upon a TSPLOST IGA to be approved concurrently with this Agreement, it is agreed by and between the County and the City as follows:

Section 1. County Obligation to Pave Certain Mansfield Roads: The County, using its own forces or third-party forces retained by it, shall pave the following road segments lying within the City:

<u>Road</u>	<u>Length</u>
6 th Ave to Poplar St	432.3'
Poplar St from 6 th Ave to School	1082'
4 th Ave to Poplar St	559.3'
Oak St from 4 th Ave to Hwy 213	706.2'
3 rd Ave to School	542.5'
Poplar St from 3 rd Ave to Hwy 213 (this shows up on qPublic as 3 rd Ave but it is actually a piece of Poplar St)	339.4'

Except as set forth in Section 2, the County shall perform all paving work at its own cost. The County shall pave the road sections to no less than the standard of quality adhered to when the County paves its own roads. The County shall have discretion as to when to pave the road segments, but shall reasonably and in good faith coordinate with the City as to the timing and priority of the work; and in any event all road sections shall be paved within four years of the Effective Date. The City shall reasonably cooperate with County to enable the work to proceed.

*Plus an additional \$10,000
as discussed with Mr. Edwards.*


Section 2. City Obligation to Pay for Materials. The City shall reimburse the County for the cost of materials (specifically excluding labor and equipment) used in the paving projects. If requested by the City, the County shall provide an estimate of the materials cost to be incurred before starting work on a given road section. Upon completion of each section of road, the County will provide an invoice/payment request to the City, and the City shall remit payment within 30 days of receipt of the request.

Section 3. Miscellaneous.

- A. Independent Contractor. The County agrees to perform the work as an independent contractor and not as the agent or employee of City. Nothing in this Agreement shall be construed to make County or any of its employees, servants, or subcontractors, an employee, servant or agent of City for any purpose.
- B. Governing Law; Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia without regard to choice of law principles. If any action at law or in equity is brought to enforce or interpret the provisions of this Agreement, the rules, regulations, statutes and laws of the State of Georgia will control. Any action or suit related to this Agreement shall be brought in the Superior Court of Newton County, Georgia.
- C. No Third Party Rights. This Agreement shall be exclusively for the benefit of the parties and shall not provide any third parties with any remedy, claim, liability, reimbursement, cause of action or other right.
- D. Sovereign Immunity; No Personal Liability. Nothing contained in this Agreement shall be construed to be a waiver of either party's sovereign immunity or any individual's qualified, good faith or official immunities. Nothing herein shall be construed as creating any individual or personal liability on the part of any of either party's elected or appointed officials, officers, boards, commissions, employees, representatives, consultants, servants, agents, attorneys or volunteers.
- E. Force Majeure. Neither City nor County shall be liable for its respective non-negligent or non-willful failure to perform or shall be deemed in default with respect to the failure to perform (or cure a failure to perform) any of its respective duties or obligations under this Agreement or for any delay in such performance due to any cause beyond its respective reasonable control, including: (i) any pandemic or public health emergency; (ii) any act of God; (iii) any change in applicable governmental rules or regulations rendering the performance of any portion of this Agreement legally impossible; (iv) earthquake, fire, explosion or flood; (v) strike or labor dispute, excluding strikes or labor disputes by employees and/or agents of County; or (vi) any war, hostility, embargo, sabotage, civil disturbance, riot, insurrection or invasion. In such event, the time for performance shall be extended by an amount of time equal to the period of delay caused by such acts, and all other obligations shall remain intact.

F. Entire Agreement. This Agreement, including any exhibits hereto, constitutes the complete agreement between the parties and supersedes any and all other agreements, either oral or in writing, between the parties with respect to the subject matter of this Agreement. No other agreement, statement or promise relating to the subject matter of this Agreement not contained in this Agreement shall be valid or binding.

NEWTON COUNTY

(COUNTY SEAL)

By: _____
Marcello Banes, Chairman

Attest:

Jackie Smith, Clerk Date

CITY OF MANSFIELD

(CITY SEAL)

By: _____
Mayor

Attest:

City Clerk Date

**RESOLUTION REQUESTING THE CALLING OF A SPECIAL
ELECTION TO IMPOSE A COUNTY ONE PERCENT TRANSPORTATION
SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF NEWTON COUNTY, GEORGIA AUTHORIZING THE CALLING OF A SPECIAL ELECTION TO IMPOSE A SINGLE-COUNTY ONE PERCENT TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX AS AUTHORIZED BY O.C.G.A. § 48-8-260, *ET SEQ.* AND SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT FOR NEWTON COUNTY; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE MAXIMUM PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE APPROXIMATE COST OF THE TRANSPORTATION PURPOSES TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE BOARD OF ELECTIONS OF NEWTON COUNTY TO CALL AN ELECTION OF THE VOTERS OF NEWTON COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX AND THE ISSUANCE OF SUCH DEBT; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, O.C.G.A. § 48-8-260, *et seq.* (the "Act") authorizes the imposition of a county one percent transportation special purpose local option sales and use tax (the "Sales and Use Tax") for transportation purposes, including those set forth herein; and

WHEREAS, the Board of Commissioners of Newton County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Newton County, Georgia (the "County") that the Sales and Use Tax be imposed in a special district comprising the County to raise approximately \$56,100,000 for the funding of certain transportation purpose (the "Purposes"); and

WHEREAS, the governing authorities of the City of Covington, Georgia, the City of Mansfield, Georgia, the Town of Newborn, Georgia, the City of Oxford, Georgia, the City of Porterdale, Georgia and the City of Social Circle (collectively, the "Municipalities") met on _____, 2020 to discuss possible projects for inclusion in the Sales and Use Tax referendum to be held on the 3rd day of November, 2020 (the "Election") in conformance with the requirements of O.C.G.A. § 48-8-262(a); and

WHEREAS, the above-referenced meetings occurred at least 30 days prior to the intended date of issuance of the call for the referendum; and

WHEREAS, the County has entered into an intergovernmental agreement with the Municipalities with respect to the division of the Sales and Use Tax; and

WHEREAS, the Municipalities have a combined population under the 2010 decennial census that exceeds 50% of the aggregate municipal population located within the special district of the County; and

WHEREAS, the Board of Commissioners desires that the Board of Elections of Newton County (the "Election Board") call the Election and further desires that the Election Board be furnished with a certified copy of this Resolution in connection with such request.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Newton County, Georgia as follows:

A. Assuming the question of imposing the Sales and Use Tax is approved by the voters of the special district in the Election, the Sales and Use Tax shall be imposed for the term, purposes and costs as follows:

1. In order to finance the Purposes and to pay interest on the Debt (hereinafter defined), a Sales and Use Tax in the amount of one percent (1%) on all sales and uses in the special district of the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.
2. The proceeds of such tax are to be used to fund the Purposes and to pay interest on the Debt. The Purposes and the estimated costs are set forth below:

<u>Purposes</u>	<u>Estimated Costs</u>
County Purposes: roads, bridges, public transit, and buses, and all accompanying infrastructure and services necessary to provide access to these transportation facilities	\$ 42,072,925
Covington Purposes:	\$ 10,361,670
Mansfield Purposes:	\$ 353,430
Newborn Purposes:	\$ 465,630
Oxford Purposes:	\$ 1,694,220
Porterdale Purposes:	\$ 1,150,050
Social Circle Purposes:	\$ 2,075
Total	\$ 56,100,000

3. The Sales and Use Tax is to be imposed for a period of up to five years commencing on April 1, 2021.

B. General Obligation Debt.

1. Assuming the question of imposing the Sales and Use Tax is approved by the voters of the special district in the Election, the County is hereby authorized to issue general obligation debt (the "Debt") (in whole or in part and in one or more series),

secured by the proceeds of the Sales and Use Tax, in a maximum aggregate principal amount of \$_____. The proceeds of the Debt, if issued, shall be used to pay all or a portion of the costs of Purposes identified by the County and the City of _____, and capitalized interest on the Debt and the costs of issuing the Debt. The Debt shall bear interest from the first day of the first month during which the Debt is to be issued or from such other date as may be designated by the County prior to the issuance of the Debt, at a rate(s) to be determined in a supplemental resolution to be adopted by the County prior to the issuance of the Debt, which rate(s) shall not exceed 5% per annum. The amount of principal to be paid in each year during the life of the Debt shall be as follows:

<u>Year</u>	<u>Maximum Principal Payable in Such Year</u>
2021	\$
2022	\$
2023	\$
2024	\$
2025	\$

2. The proceeds of the Debt shall be deposited by the County in a separate fund or account. Any interest earned on such fund or account shall belong to the County.
3. The Sales and Use Tax proceeds received in any year by the County and the City of _____ pursuant to the imposition of such tax shall first be used for paying the debt service requirements on the Debt for any such year before such proceeds are applied to any of the County Projects. Proceeds of the Sales and Use Tax 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 allocated as more fully provided for in the Agreement.
4. Any brochures, listings, or other advertisements issued by the Board of Commissioners, the City of _____ or by any other person, firm, corporation or association with the knowledge and consent of the Board of Commissioners, shall be deemed to be a statement of intention of the Board of Commissioners concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Debt or interest received from such Debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

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

1. The Board of Elections, as election superintendent (the "Election Superintendent"), is hereby requested to call the Election in all voting precincts in the County on the 3rd day of November, 2020 for the purpose of submitting to the qualified voters of Newton County the question set forth in paragraph 2 below. The Election Superintendent shall be furnished with a certified copy of the Resolution in connection with this request.

2. The ballots to be used in the Election shall have written or printed thereon substantially the following:
 - “() Yes. Shall a special one percent sales and use tax be imposed in the special district consisting of Newton County for a period of time not to exceed five years and for the raising of not more than an
 - () No. estimated amount of \$ _____ for transportation purposes? If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Newton County in the principal amount of \$ _____ for the above purpose.”
3. It is hereby requested that the Election be held by the Election Superintendent in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Election Superintendent canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue of the State of Georgia.
4. The Election Superintendent is hereby authorized and requested to publish a notice of the Election as required by law in the newspaper in which Sheriffs advertisements for the County are published once a week for four weeks (or five weeks if necessary to provide notice not less than 30 days prior to the election date) immediately preceding the date of the Election and to publish a Call of the Election as required by law in said paper ninety (90) days preceding the date of the Election. The notice of the election shall be in substantially the form attached hereto as Exhibit “A.”
- D. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent, with a request that the Election Superintendent issue the call for the Election.
- E. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition of the Sales and Use Tax.
- F. The Resolution shall take effect immediately upon its adoption.

SO RESOLVED, this the ____ day of _____, 2020.

COUNTY OF NEWTON, GEORGIA

By: _____
Marcello Banes, Chairman

[County Seal]

Attest:

Clerk

EXHIBIT "A"

**NOTICE OF ELECTION TO THE QUALIFIED VOTERS OF NEWTON COUNTY,
GEORGIA**

NOTICE IS HEREBY GIVEN that on the 3rd day of November, 2020, an election will be held at the regular polling places in all the election districts of Newton County, Georgia (the "County"), at which time there will be submitted to the qualified voters of the County for their determination the question of whether a one percent transportation special purpose local option sales and use tax (the "Sales and Use Tax") shall be imposed on all sales and uses in the special district created in the County for a period not to exceed five years commencing on April 1, 2019 for the raising of approximately \$_____ for the funding of transportation purposes.

If imposition of the tax is approved by the voters, such vote shall also constitute an approval of the issuance of general obligation debt of the County secured first by the Sales and Use Tax in the aggregate principal amount of \$_____ (the "Debt"). The proceeds of the Debt, if issued, shall be used to pay the costs of (i) all or a portion of the County's and the City of _____'s transportation purposes, (ii) capitalized interest on the Debt and (iii) the costs of issuing the Debt.

The Debt, if so authorized, may be issued by the County in whole or in part and in one or more series and shall bear interest at rates not exceeding 5% per annum 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 County prior to the issuance of the Debt. The actual rate or rates shall be determined in a supplemental resolution to be adopted by the County prior to the issuance of the Debt. The amount of principal to be paid in each year during the life of such Debt shall be as follows:

<u>Year</u>	<u>Maximum Principal Payable in Such Year</u>
2021	\$
2022	\$
2023	\$
2024	\$
2025	\$

Any brochures, listings, or other advertisements issued by the Board of Commissioners or the City of _____ by any other person, firm, corporation or association with the knowledge and consent of the Board of Commissioners, shall be deemed to be a statement of intention of the Board of Commissioners concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Debt or interest received from such Debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

The principal and interest on the Debt are expected to be paid from proceeds of the Sales and Use Tax and shall be payable in lawful money of the United States of America.

Pursuant to O.C.G.A. 36-82-100, the County notifies all interested parties that no independent performance audit or performance review (the "Audit") will be conducted with respect to the Debt. However the County will continue to ensure that Debt proceeds are expended efficiently and economically, as intended by the Audit.

The ballots to be used at the Election shall have written or printed thereon substantially the following:

- Yes. Shall a special one percent sales and use tax be imposed in the special district consisting of Newton County for a period of time not to exceed five years and for the raising of not more than an estimated amount of \$_____ for transportation purposes?
- No. If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Newton County in the principal amount of \$_____ for the above purpose."

The several places for holding said election shall be at the regular and established voting precincts of the election districts of the County, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election.

This notice is given pursuant to a resolution of the Board of Elections of Newton County, adopted on _____, 2020.

Board of Elections of Newton County

CLERK'S CERTIFICATE

STATE OF GEORGIA

COUNTY OF NEWTON

The undersigned Clerk of the Newton County Board of Commissioners (the "Board") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution duly adopted by the Board on the _____ day of _____, 2020, in connection with the request to call an election to be held on the 3rd day of November, 2020 the original of which resolution has been duly recorded in the Minute Book of the Board which is in my custody and control.

Witness my hand and the official seal of said Board this ____ day of _____, 2020.

Clerk

(SEAL)

**GEORGIA
F NEWTON**

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

This Intergovernmental Agreement (the "Agreement") is made this _____ day of _____, 2020 by and between Newton County, Georgia (hereinafter the "County"), a political subdivision of the State of Georgia, and the City of Covington, Georgia, a municipal corporation, the City of Mansfield, Georgia, a municipal corporation, the Town of Newborn, Georgia, a municipal corporation, the City of Oxford, Georgia, a municipal corporation, the City of Porterdale, Georgia, a municipal corporation, and the City of Social Circle, Georgia, a municipal corporation (hereinafter the "Municipalities" or "Cities"), acting pursuant to validly adopted resolutions by their respective governing bodies. The County and the Municipalities do hereby agree as follows:

WITNESSETH:

WHEREAS, Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the "Act"), authorizes the imposition of a Single County Transportation Special Purpose Local Options Sales and Use Tax (the "TSPLOST") to fund authorized transportation purposes for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, in accordance with Section 48-8-262(a)(1) of the Act, the parties have determined that the majority of counties in the region served by the Northeast Georgia Regional Commission have not proposed a referendum on a regional transportation special purposes sales and use tax; and

WHEREAS, the governing authorities County and the Municipalities met together on _____, 2020 to discuss possible projects and purposes for inclusion in the TSPLOST referendum in substantial conformity with the requirements of Section 48-8-262(a)(2) of the Act; and

WHEREAS, the County and the Municipalities desire to execute an intergovernmental agreement memorializing their agreement on the levy of the TSPLOST and the rate of such tax; and

WHEREAS, the County proposes to issue general obligation debt in the amount of \$_____ to fund some of the Projects defined herein;

NOW THEREFORE, in consideration of the premises and undertakings hereinafter set forth, it is agreed by and between the County and the Municipalities as follows:

n 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 November 3, 2020, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether or not a TSPLOST of one percent shall be imposed on all sales and uses subject to the sales and use tax in the special district of Newton County, as authorized by the Act for up to 20 calendar quarters (five years) commencing on April 1, 2021 for the purpose of funding specified Projects (hereinafter more fully referred to and defined), and whether or not the County shall be authorized to issue general obligation debt in the principal amount of \$_____ to finance certain of the Projects. The amount of money to be raised by the TSPLOST is estimated to be \$_____.

(b) The Municipalities are legally chartered municipal corporations as defined by law and judicial interpretation and are each a “qualifying municipality” as such term is defined in the Act. During a public meeting of its governing board, each conducted in compliance with the Open Meetings Act, O.C.G.A. § 50-14-1, et seq., each of the Municipalities validly 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 Municipalities to comply in all respects with O.C.G.A. § 48-8-260 et seq., and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-260, 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 Newton County authorizing the imposition of the TSPLOST and calling the necessary election in accordance with the provisions of Section 48-8-262(d) of the Act.

(b) The approval of the TSPLOST 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 48-8-263 of the Act.

(c) This Agreement is further conditioned upon the collection of TSPLOST 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 TSPLOST, subject to approval in an election to be held on November 3, 2020, shall be imposed at the rate of one percent (1%). The total estimated dollar amount is \$_____ (after deduction of collection fees by the State of Georgia Department of Revenue), which shall be the maximum amount to be raised by the TSPLOST. The maximum period of time for which the tax may be imposed is five years, beginning on April 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 Newton County of the failure of the election described in this Agreement; or
- (b) The expenditure by the County and the Municipalities of the last dollar of money collected from the TSPLOST even if such expenditure is made after the expiration of the TSPLOST collection period.

Section 5. Purposes and Projects, Priority and Order of Funding.

(a) In recognition of the need for transportation improvements across the County and the City, the parties agree that the total net proceeds shall be utilized for the following transportation purposes (the "Purposes"): roads, bridges, public transit, and all accompanying infrastructure and services necessary to provide access to these transportation facilities.

(b) The transportation projects to be funded in whole or in part from TSPLOST proceeds (the "Projects"), are listed in Exhibit A which is attached hereto and made part of this Agreement. The parties acknowledge and agree that at least 30% of the estimated revenues are being expended on Projects that are consistent with the Statewide Strategic Transportation Plan as defined in O.C.G.A. § 32-2-22(a)(6).

(c) All Projects and Purposes described herein shall be funded from proceeds from the TSPLOST 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 and Purposes, then the Projects and Purposes shall be funded in the order of priority specified in Exhibit A, and no party shall be obligated to fund any Project or Purpose from revenues other than TSPLOST collections. Subject to the funding priority stated above, each party shall have the sole discretion to reduce the scope of a Project in the event of a funding shortfall.

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

(a) A special fund or account shall be created by the County and designated as the 2020 Newton County Transportation Special Purpose Local Option Sales Tax Fund ("County TSPLOST Fund"). The County shall select a local bank which shall act as a depository

...odian of the County TSPLOST 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 2020 [Municipality name] Transportation Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a local bank which shall act as a depository and custodian of the TSPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.

(c) All TSPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 7, TSPLOST 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 TSPLOST proceeds shall be placed in such accounts.

Section 7. Procedure for Disbursement of TSPLOST Proceeds.

(a) Upon receipt by the County of TSPLOST proceeds collected by the Georgia Department of Revenue, the County shall promptly deposit said proceeds in the County TSPLOST Fund. The monies in the County TSPLOST Fund shall be held and applied to the cost of acquiring, constructing, and installing the Transportation Projects for the County listed in Exhibit A or, where applicable, disbursed to the Municipalities 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 TSPLOST 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 TSPLOST proceeds in the County TSPLOST Fund, shall, within 10 business days, disburse the TSPLOST proceeds due to each Municipality according to subsection (c) [; provided that, to the extent there is any outstanding City Finance Obligation (as defined in Section 11), the County shall first apply the TSPLOST proceeds of the applicable Municipality toward any debt service payments attributable to the City Finance Obligation.] The proceeds shall be promptly deposited in the separate funds established by each Municipality in accordance with Section 6 of this Agreement. The monies in each Municipality's TSPLOST Fund shall be held and applied to the cost of acquiring, constructing, and installing the Municipal Transportation Projects listed for that Municipality in Exhibit A.

(c) The parties will divide the monthly actual proceeds as follows: (Based on 2017 SPLOST)

1. Newton County: 74.999963 % 74.963 %
2. City of Covington: 18.47 %
3. City of Oxford: 3.02 %
4. City of Porterdale: 2.05 %
5. Town of Newborn: .83 %

6. City of Mansfield: .63%

7. City of Social Circle: .000037% .037¢/¢

Section 8. Project Monitoring, Record-Keeping and Reporting, Audits.

(a) All parties to this Agreement shall promptly move forward with the acquisition, construction, equiptage 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 each of the Municipalities shall comply with the requirements of O.C.G.A. § 48-8-269.5(a)(2), which requires that certain information be included in the annual audit of the County or each of the Municipalities. During the term of this Agreement, the distribution and use of all TSPLOST proceeds deposited in the TSPLOST Fund and each Municipal TSPLOST Fund shall be audited annually by an independent certified public accounting firm. The County and Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. Each Municipality shall provide the County a copy of their annual audit.

(c) The governing authority of the County and the governing authority of each of the Municipalities shall comply with the requirements of O.C.G.A. § 48-8-269.6, which requires the publication of annual reports concerning expenditures for the Projects.

(d) The County and Municipalities agree to maintain thorough and accurate records concerning receipt of TSPLOST proceeds and expenditures for each Project undertaken by the County or respective Municipality as required to fulfill the terms of this Agreement

Section 9. Completion of Projects.

(a) The County and the Municipalities acknowledge that the costs shown for each Project described in Exhibit A 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 Exhibit A, the County may apply the remaining unexpended funds to any other County Project in Exhibit A.

(c) If a Municipal Project has been satisfactorily completed at a cost less than the estimated cost listed for that Project in Exhibit A, the Municipality may apply the remaining unexpended funds to any other Project included for that Municipality in Exhibit A.

(d) The County and the Municipalities agree that each approved TSPLOST Project associated with this Agreement shall be completed or substantially completed within five years after the termination of the TSPLOST collection period. Any TSPLOST proceeds held by a County or Municipality 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. § 48-8-269.5(f)(2).

Section 10. Certificate of Completion and Termination. Within thirty (30) days after the acquisition, construction or installation of a Municipal Project listed on Exhibit A is completed, the Municipality owning the Project shall file with the County a certificate of completion signed by the mayor or other chief elected official of the respective Municipality, setting forth the date on which the Project was completed and the final cost of the Project.

Section 11. The County Debt.

(a) The TSPLOST election ballot shall contain language required by the Act for the authorization of general obligation County debt in the principal amount of \$_____.

[Option 1] [The County may use the proceeds of its debt for the purpose of funding County Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. The County acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.]

[Option 2] [The County shall use the proceeds of its debt to first pay the cost of issuing the debt. Then it shall disburse \$_____ of the proceeds of the debt issuance to the City of _____ and retain the remainder. The amount disbursed to the City of _____ and all interest and fees associated therewith, plus the City's pro-rata share of the cost of issuing the debt, shall be the "City Finance Obligation." The City of _____ will be responsible for providing the County with funds sufficient to satisfy the City Finance Obligation. The amount disbursed to the County and all interest and fees associated therewith, plus the County's pro-rata share of the cost of issuing the debt, shall be the "County Finance Obligation". The County will be solely responsible for the County Finance Obligation.]

(b)

[Option 1] The County's debt shall be paid first from the proceeds of its portion of the TSPLOST. In the event that there are insufficient TSPLOST collections to pay the debt from its portion of the proceeds, the County shall pay any shortfall attributable to the debt from its general fund (the "Debt Service Payments"). The County covenants that, in order to make the Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. The County further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from the general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of the

County to make any payments that may be required to be made from its general funds shall constitute a general obligation of the County and a pledge of full faith and credit of the County to provide the funds required to timely fulfill any such obligation.

[Option 2] The City Finance Obligation shall be paid first from the proceeds of the City of _____'s portion of the TSPLOST, and the County Finance Obligation shall be paid first from the proceeds of the County's portion of the TSPLOST. In the event that there are insufficient TSPLOST collections to pay the debt service on the City Finance Obligation or County Finance Obligation, the City of _____ or County (as applicable) shall pay any shortfall from its general fund ("Debt Service Payments"). The City of _____ and the County each separately covenant that, in order to make Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. The City of _____ and the County each further covenant and agree that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from the general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of the City of _____ or the County (as applicable) to make any payments that may be required to be made from its general funds shall constitute a general obligation of that entity and a pledge of that entity's full faith and credit to provide the funds required to timely fulfill any such obligation.

(c) In the event for any reason such provision or appropriation is not made as provided in the preceding paragraphs, then the fiscal officer of the County or City (as applicable) is hereby authorized and directed to set up as an appropriation on its accounts in the appropriate fiscal year the amounts required to timely pay the obligations which may be due from the general funds. The amount of such appropriation shall be due and payable and shall be expended for the purpose of paying any such obligations, and such appropriation shall have the same legal status as if the County (or City) had included the amount of the appropriation in its general revenue, appropriation, and budgetary measures, and the fiscal office of the County (or City) shall immediately make such Debt Service Payments to the paying agent for the debt if for any reason the payment of such obligations shall not otherwise have been timely made.

(e) The obligations of the County and City of _____ to make Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, the County and City of _____ (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any

Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.

(f) The County will be responsible for all facets of the debt issuance and repayment process. The County will select the underwriter, bond counsel, local counsel, etc. The County will endeavor in good faith to be fiscally responsible in minimizing to the extent possible the costs and fees with the debt issuance process. The Municipalities are not issuing any bonds or other indebtedness associated with this Agreement.

Section 12. Expenses. The County shall administer the County TSPLOST Fund to effectuate the terms of this Agreement. Furthermore, the County and the Municipalities shall be jointly responsible on a pro rata basis for the cost of holding the TSPLOST election. The County shall be reimbursed for the Municipalities' share of such costs.

Section 13. Default. The failure of any party to perform its obligations under this Agreement shall constitute an event of default.

Section 14. Liability for Noncompliance. The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations. In the event that any Municipality fails to comply with the requirements of the Act (O.C.G.A. § 48-8-260 et seq.), the County 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 15. 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 16. 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 17. 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 18. 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 19. Amendments. This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

Section 20. 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) Newton County Board of Commissioners
1124 Clark Street
Covington, GA 30014
Attention: County Manager

- (b) City of Covington
P. O. Box 1527
Covington, GA 30015
Attention: City Manager

- (c) City of Mansfield
P. O. Box 35
3146 S. Highway 11
Mansfield, GA 30055
Attention: City Mayor

- (d) Town of Newborn
P. O. Box 247
Newborn, GA 30056
Attention: Town Clerk

- (e) City of Oxford
110 West Clark Street
Oxford, GA 30054
Attention: Mayor

- (f) City of Porterdale
P. O. Box 667
Porterdale, GA 30070
Attention: City Manager

- (f) City of Social Circle
166 N. Cherokee Rd.
P. O. Box 310 Social Circle, GA 30025
Attention: City Manager

EXHIBIT A

TSPLOST proceeds, to the extent available, shall be allocated to the Purposes and Projects shown in the table below. The projects are all of equal priority and may be funded in any order, in the discretion of the responsible party. For joint City-County projects (identified below), the parties shall cooperate in good faith to decide on funding and construction priority. After all Projects are fully funded, any excess TSPLOST proceeds shall be allocated as provided by O.C.G.A. § 48-8-269.5.

	Project	Purpose	Estimated Cost
Newton County	Safety Improvements	Safety/pedestrian	\$1.9m
	Bridge replacement/repair	safety	\$6.9m
	Facility expansion	Relieve congestion	\$17m
	Intersection Improvements	Safety, improve traffic flow	\$7.9m
	Paving/resurfacing	Maintainance and safety	\$6m
	Transit	Mobility	\$2m
City of Covington			
City of Mansfield			\$50 (trail)
	Safety Improvements	Safety / Ped	\$15K ^{1/4} 15K ^{1/2} \$85K
Town of Newborn			\$20K sidewalk
	Paving / Resurfacing	Maint / Safety	\$338,430 717,230
City of Oxford			
City of Porterdale			
City of Social Circle			
			Total: \$

