



## BOARD OF COUNTY COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING  
102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

OCTOBER 10, 2023 AT 5:00PM  
T. PAGE THARP BUILDING  
KINCHAFOONEE CONFERENCE ROOM  
WWW.LEE.GA.US

SPECIAL CALLED MEETING

### COUNTY COMMISSIONERS

Billy Mathis, Chairman	District 3
Luke Singletary, Vice-Chairman	District 2
Dennis Roland, Commissioner	District 1
Chris Guarnieri, Commissioner	District 4
George Walls, Commissioner	District 5

### COUNTY STAFF

Christi Dockery, County Manager  
Kaitlyn Good, County Clerk  
Jimmy Skipper, County Attorney

- |   | <u>PAGE</u> |
|---|-------------|
| 1. <u>INVOCATION</u>  |             |
| 2. <u>PLEDGE OF ALLEGIANCE</u>  |             |
| 3. <u>CALL TO ORDER</u>   |             |
| (A) Discussion of an Intergovernmental Agreement for SPLOST VIII.   | 1 - 16      |
| 4. <u>PUBLIC FORUM</u>  |             |
| <i>Citizens will be allowed to address the Board of Commissioners regarding any issues or complaints. Individuals should sign up prior to the start of the meeting.</i> |             |
| 5. <u>ANNOUNCEMENTS</u>   |             |
| (A) The next regularly scheduled County Commission meeting is <b>October 10, 2023 at 6:00pm.</b>  |             |
| 6. <u>ADJOURNMENT</u>   |             |

### AGENDA MAY CHANGE WITHOUT NOTICE

*Lee County is a thriving vibrant community celebrated for its value of tradition encompassing a safe family oriented community, schools of excellence, and life long opportunities for prosperity and happiness without sacrificing the rural agricultural tapestry.*

Persons with special needs relating to handicapped accessibility or foreign language interpretation should contact the ADA Coordinator at (229) 759-6000 or through the Georgia Relay Service (800) 255-0056 (TDD) or (800) 355-0135 (voice). This person can be contacted at the T. Page Tharp Building in Leesburg, Georgia between the hours of 9:00 a.m. and 4:00 p.m., Monday through Friday, except holidays, and will assist citizens with special needs given proper notice of seven (7) working days. The meeting rooms and buildings are handicap accessible.



# LEE COUNTY

Life Works Well Here

## PUBLIC NOTICE

### Special Called Meeting

A Special Called Joint Meeting with the Lee County Board of Commissioners, the City of Leesburg, and the City of Smithville, will be held Tuesday, October 10, 2023 at 5:00PM in the Kinchafoonee Conference Room of the T. Page Tharp Governmental Building, located at 102 Starksville Avenue North, Leesburg, GA 31763. The purpose of this meeting is to discuss an Intergovernmental Agreement and resolution for SPLOST VIII.

**Media Notified: 09/25/2023**  
**Published in Legal Organ: 10/04/2023**  
**Posted on Website and Official Board: 09/25/2023**

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Chairman  
Billy Mathis  
District 3

Vice-Chairman  
Luke Singletary  
District 2

Commissioner  
Dennis Roland  
District 1

Commissioner  
Chris Guarnieri  
District 4

Commissioner  
George Walls  
District 5

County Manager  
Christi Dockery

County Attorney  
Jimmy Skipper

102 Starksville Avenue North  
Leesburg, Georgia 31763



Office: (229) 759-6000  
Fax: (229) 759-6050

[www.lee.ga.us](http://www.lee.ga.us)

Based on 2020 population

Leesburg – 10.49%	3,480	3,217,666.51
Smithville – 1.79%	593	549,058.44
County – 87.72%	33,163	26,906,931.04
<b>Total</b>		<b>30,673,656.00</b>

Current SPLOST VII

Leesburg – 10.23%	2,896	3,137,915.01
Smithville – 2.03%	575	622,675.22
County – 87.74%	28,298	26,913,065.77
<b>Total</b>		<b>30,673,656.00</b>

Average Last 12 months of SPLOST collections	426,023.00
Less Leesburg (10.23%)	43,582.15
Less Smithville (2.03%)	8,648.27
<b>County Average last 12 months</b>	<b>373,792.58</b>

County Annual Average	4,485,510.96
County Average for 6 Years	26,913,065.77

### SPLOST VII Payment History and Projection

	Month Earned	Month Received	basis		Amt Recvd
1	Oct-2019	Nov-2019	actual	SPLOST 7	245,128
2	Nov-2019	Dec-2019	actual	SPLOST 7	244,462
3	Dec-2019	Jan-2020	actual	SPLOST 7	350,237
4	Jan-2020	Feb-2020	actual	SPLOST 7	288,399
5	Feb-2020	Mar-2020	actual	SPLOST 7	282,188
6	Mar-2020	Apr-2020	actual	SPLOST 7	307,112
7	Apr-2020	May-2020	actual	SPLOST 7	331,652
8	May-2020	Jun-2020	actual	SPLOST 7	423,656
9	Jun-2020	Jul-2020	actual	SPLOST 7	361,295
10	Jul-2020	Aug-2020	actual	SPLOST 7	365,189
11	Aug-2020	Sep-2020	actual	SPLOST 7	690,743
12	Sep-2020	Oct-2020	actual	SPLOST 7	347,883
13	Oct-2020	Nov-2020	actual	SPLOST 7	345,809
14	Nov-2020	Dec-2020	actual	SPLOST 7	362,852
15	Dec-2020	Jan-2021	actual	SPLOST 7	406,264
16	Jan-2021	Feb-2021	actual	SPLOST 7	346,858
17	Feb-2021	Mar-2021	actual	SPLOST 7	322,295
18	Mar-2021	Apr-2021	actual	SPLOST 7	418,036
19	Apr-2021	May-2021	actual	SPLOST 7	392,119
20	May-2021	Jun-2021	actual	SPLOST 7	418,102
21	Jun-2021	Jul-2021	actual	SPLOST 7	407,009
22	Jul-2021	Aug-2021	actual	SPLOST 7	410,116
23	Aug-2021	Sep-2021	actual	SPLOST 7	398,596
24	Sep-2021	Oct-2021	actual	SPLOST 7	389,497
25	Oct-2021	Nov-2021	actual	SPLOST 7	392,341
26	Nov-2021	Dec-2021	actual	SPLOST 7	436,107
27	Dec-2021	Jan-2022	actual	SPLOST 7	490,498
28	Jan-2022	Feb-2022	actual	SPLOST 7	391,639
29	Feb-2022	Mar-2022	actual	SPLOST 7	393,990
30	Mar-2022	Apr-2022	actual	SPLOST 7	447,371
31	Apr-2022	May-2022	actual	SPLOST 7	408,887
32	May-2022	Jun-2022	actual	SPLOST 7	431,471
33	Jun-2022	Jul-2022	actual	SPLOST 7	491,033
34	Jul-2022	Aug-2022	actual	SPLOST 7	450,001
35	Aug-2022	Sep-2022	actual	SPLOST 7	411,031
36	Sep-2022	Oct-2022	actual	SPLOST 7	432,401
37	Oct-2022	Nov-2022	actual	SPLOST 7	412,816
38	Nov-2022	Dec-2022	actual	SPLOST 7	409,067
39	Dec-2022	Jan-2023	actual	SPLOST 7	486,958
40	Jan-2023	Feb-2023	actual	SPLOST 7	348,159
41	Feb-2023	Mar-2023	actual	SPLOST 7	375,121
42	Mar-2023	Apr-2023	actual	SPLOST 7	423,021
43	Apr-2023	May-2023	actual	SPLOST 7	407,394
44	May-2023	Jun-2023	actual	SPLOST 7	430,216
45	Jun-2023	Jul-2023	actual	SPLOST 7	423,862
46	Jul-2023	Aug-2023	actual	SPLOST 7	552,231
47	Aug-2023	Sep-2023	actual	SPLOST 7	436,804
48	Sep-2023	Oct-2023	actual	SPLOST 7	
49	Oct-2023	Nov-2023	actual	SPLOST 7	
50	Nov-2023	Dec-2023	actual	SPLOST 7	
51	Dec-2023	Jan-2024	actual	SPLOST 7	
52	Jan-2024	Feb-2024	actual	SPLOST 7	
53	Feb-2024	Mar-2024	actual	SPLOST 7	
54	Mar-2024	Apr-2024	actual	SPLOST 7	
55	Apr-2024	May-2024	actual	SPLOST 7	
56	May-2024	Jun-2024	actual	SPLOST 7	
57	Jun-2024	Jul-2024	actual	SPLOST 7	
58	Jul-2024	Aug-2024	actual	SPLOST 7	
59	Aug-2024	Sep-2024	actual	SPLOST 7	
60	Sep-2024	Oct-2024	actual	SPLOST 7	
61	Oct-2024	Nov-2024	actual	SPLOST 7	
62	Nov-2024	Dec-2024	actual	SPLOST 7	
63	Dec-2024	Jan-2025	actual	SPLOST 7	
64	Jan-2025	Feb-2025	actual	SPLOST 7	
65	Feb-2025	Mar-2025	actual	SPLOST 7	
66	Mar-2025	Apr-2025	actual	SPLOST 7	
67	Apr-2025	May-2025	actual	SPLOST 7	
68	May-2025	Jun-2025	actual	SPLOST 7	
69	Jun-2025	Jul-2025	actual	SPLOST 7	
70	Jul-2025	Aug-2025	actual	SPLOST 7	
71	Aug-2025	Sep-2025	actual	SPLOST 7	
72	Sep-2025	Oct-2025	actual	SPLOST 7	\$ -
<b>\$ 18,737,913</b>					\$ 398,679.01
<b>TOTAL FUNDING</b>					<b>\$ 18,737,913</b>
Less Allocated to City of Leesburg					10.230% <b>\$ 1,916,889</b>
Less Allocated to City of Smithville					2.030% <b>\$ 380,380</b>
<b>Net funds available to County</b>					<b>\$ 16,440,645</b>

STATE OF GEORGIA

COUNTY OF LEE

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**INTERGOVERNMENTAL CONTRACT FOR THE USE AND DISTRIBUTION  
OF PROCEEDS FROM THE 2025 SPECIAL PURPOSE LOCAL OPTION  
SALES TAX (SPLOST VIII) FOR CAPITAL OUTLAY PROJECTS**

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THIS Intergovernmental Contract (the "Contract") is made and entered into effective the \_\_\_\_ day of \_\_\_\_\_, 2023, by and between **the Board of Commissioners of Lee County**, a political subdivision of the State of Georgia (the "County"), and **the City of Leesburg, Georgia** ("City of Leesburg"); and **the City of Smithville, Georgia**, ("City of Smithville") both cities being municipal corporations of the State of Georgia and being sometimes referred to herein as the "Municipalities," individually and collectively.

**W I T N E S S E T H :**

WHEREAS, *O.C.G.A. §48-8-110, et. seq.* (the "Act") authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the "SPLOST") for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the \_\_\_\_ day of \_\_\_\_\_ 2023, in accord with the requirements of *O.C.G.A. §48-8-111(a)*; and

WHEREAS, the County and the Municipalities have negotiated a division of the Special Purpose Local Option Sales Tax proceeds as authorized by the Act.

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. 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 Contract.

(i) The County is a political subdivision duly created and organized under the Constitution and laws of the State of Georgia.

(ii) The governing authority of the County is duly authorized to execute, deliver and perform this Contract.

(iii) This Contract is a valid, binding, and enforceable obligation of the County.

(iv) The County will take all actions necessary to call a referendum election to be held in all voting precincts in the County on the 19<sup>th</sup> day of March, 2024, for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses. within the special district of Lee County for a period of six (6) years, commencing on the 1<sup>st</sup> day of October, 2025, to raise an estimated \$ \_\_\_\_\_ to be used for funding the projects specified in Exhibit A, Exhibit B, and Exhibit C attached hereto and incorporated herein. The referendum ballot shall include authority for the raising of the amount from the SPLOST of the above stated amount.

B. Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Contract:

(i) Each Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia.

(ii) The governing authority of each Municipality is duly authorized to execute, deliver and perform this Contract.

(iii) This Contract is a valid, binding, and enforceable obligation of each Municipality.

(iv) Each Municipality is a qualified municipality as defined in O.C.G.A. §48-8-110(4).

(v) Each Municipality is located entirely or partially within the geographic boundaries of the special tax district created in the County.

C. It is the intention of the County and Municipalities to comply in all respects with O.C.G.A. §48-8-110, et. seq. and all provisions of this Agreement shall be construed in light of O.C.G.A. §48-8-110, et. seq.

D. The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping and installation of the projects specified in Exhibit A, Exhibit B, and Exhibit C of this Contract upon the commencement date of the SPLOST.

E. The County and Municipalities agree that each approved SPLOST project associated with this Contract shall be maintained as a public facility and in public ownership.

If ownership of a project financed pursuant to this Contract is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Contract, be deemed excess funds and disposed of as provided in Section 6 hereof.

F. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality as required fulfilling the terms of this Contract.

## **Section 2. Conditions Precedent**

A. The obligations of the County and Municipalities pursuant to this Contract are conditioned upon the adoption of a resolution of the County calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. §48-8-111(b).

B. This obligations of the County and Municipalities pursuant to this Contract are further conditioned upon the approval of the proposed imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. §48-8-111(b) through (e).

C. This obligations of the County and Municipalities pursuant to this Contract are further conditioned upon the collecting of the SPLOST revenues by the State Department of Revenue and transferring same to the County.

## **Section 3. Effective Date and Term of the Tax**

The SPLOST, subject to approval in an election to be held on the 19<sup>th</sup> day of March, 2024, shall continue for a period of six (6) years with collections beginning on October 1, 2025 and concluding on September 30, 2031.

## **Section 4. Effective Date and Term of This Contract**

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

- (i) The official declaration of the failure of the election described in this Contract;
- (ii) The expenditure by the County and all of the Municipalities of the last dollar of money collected from the Special Purpose Local Option Sales Tax after the expiration of the Special Purpose Local Option Sales Tax; or
- (iii) The completion of all projects described in Exhibit A, Exhibit B, and Exhibit C, subject, however, to any amendment or amendments to this Agreement adopted by the parties regarding the use and expenditure of excess proceeds as authorized by Section 6 hereof.



**Section 5. County SPLOST Fund; Separate Accounts; No Commingling**

A. A special fund or account shall be created by the County and designated as the **2025 Lee County Special Purpose Local Option Sales Tax Fund ("SPLOST Fund")**. The County shall select a local bank which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.

B. The City of Leesburg shall create a special fund to be designated as the **2025 Leesburg Special Purpose Local Option Sales Tax Fund**. The City of Smithville shall create a special fund to be designated as the **2019 Smithville Special Purpose Local Option Sales Tax Fund**. Each Municipality shall select a local bank which shall act as a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.

C. All SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, SPLOST proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes detailed in this Contract. No funds other than SPLOST proceeds shall be placed in such funds or accounts.

D. Each party to this Contract shall prepare, publish and file such reports regarding SPLOST revenues and expenditures as may be required by Georgia law.

**Section 6. Procedure for Disbursement of SPLOST Proceeds**

A. With respect to the SPLOST proceeds collected by the Georgia Department of Revenue ("DOR"), the DOR shall distribute such proceeds directly to the County. Upon receipt of such funds from DOR, the County shall immediately deposit such proceeds into the SPLOST Fund. The County, following the deposit of the SPLOST proceeds into the SPLOST Fund, shall within 10 business days, disburse the SPLOST proceeds due to the City of Leesburg and the City of Smithville according to the distribution percentages established in Paragraph 6(B) of this Agreement. and each such Municipality shall, upon receipt, deposit its share of such funds into the respective accounts established for such SPLOST proceeds as required in Section 5 hereof. After such distribution to the Municipalities, the monies in each party's respective SPLOST fund shall be held and applied by the respective parties to the cost of acquiring, constructing and installing the parties' capital outlay projects listed in Exhibit A, Exhibit B, and Exhibit C.

B. The SPLOST proceeds to be distributed by the DOR shall be disbursed to the respective parties according to the following percentages :

- (a) City of Leesburg shall receive \_\_\_\_\_% of such funds
- (b) City of Smithville shall receive \_\_\_\_\_% of such funds
- (c) Lee County shall receive \_\_\_\_\_% of such funds.

C. Should any Municipality cease to exist as a legal entity before all funds are distributed under this Contract, 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 and becomes law, 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.

D. Each party hereto shall, and does hereby, indemnify and hold the other parties harmless, from any and all claims, liabilities, obligations, damages, costs, and expenses (the "claims") which arise out of or result from the indemnifying party misappropriating, improperly expending, or failing to properly account for SPLOST proceeds received by such indemnifying party. Such indemnification obligation includes, but is not limited to, any claims arising out of or resulting from any arbitrage costs, expenses, or reimbursements required by federal law and applicable regulations as a result of a party expending or not expending SPLOST proceeds or bond proceeds, the repayment of which is secured by SPLOST proceeds, in a manner as required by federal law or applicable regulations.

E. For the purposes of this Contract the term "excess proceeds" shall be defined as proceeds received from the SPLOST in excess of the amount of proceeds anticipated to be collected as specifically provided in Section 1 of this Contract. In the event that there are any excess proceeds from the SPLOST, then such excess proceeds shall first be distributed to each party which has projects listed on Exhibit A, Exhibit B, and Exhibit C which have not been completed, such distributions to be made in the same percentages to each such party hereunder as provided in this Section 6 hereof. Such excess proceeds shall be used to complete such projects. In the event that any party or parties has completed its projects listed on Exhibit "A", and there are excess proceeds, then the parties shall enter into an amendment or amendments to this Contract to provide for such additional projects in the parties' respective jurisdictions upon which the parties may agree; provided, however, that, with respect to such additional projects, the percentage of the SPLOST proceeds to which each party is entitled under this Contract (as provided in this Section 6 hereof) shall remain the same and shall not be amended. In the event that the parties are unable to agree to an amendment or amendments to this Contract establishing the projects and the projected costs of projects to be constructed and completed with such excess proceeds, then the excess proceeds shall be distributed as provided in O.C.G.A. §48-8-121(g)(2).

## **Section 7. Projects**

All capital outlay projects, to be funded in whole or in part from SPLOST proceeds, are listed in Exhibit A, Exhibit B, and Exhibit C which are attached hereto and made part of this Contract. The parties acknowledge and agree that, except as otherwise provided herein, none of the projects listed on Exhibit A, Exhibit B, and Exhibit C are designated as "Level One Capital Outlay Projects" or "Level Two Capital Outlay Projects" as such terms are defined under current Georgia law.

## **Section 8. Priority and Order of Project Funding**

Projects shall be fully or partially funded and constructed in accordance with the schedule found in Exhibit A, Exhibit B, and Exhibit C of this Contract, but the order within which the parties shall construct and complete their respective projects shall be determined by the respective parties as to their respective projects. Except as provided in Paragraph B and Paragraph C of Section 9 of this Contract, any change to the schedule must be agreed to in writing by all parties to this Contract.

## **Section 9. Completion of Projects**

A. The County and Municipalities acknowledge that the costs shown for each project described in Exhibit A, Exhibit B, and Exhibit C 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, Exhibit B, and Exhibit C, the County may apply the remaining unexpended funds to any other county project in Exhibit A, Exhibit B, and Exhibit C.

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

D. The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be completed or substantially completed within five years after the termination of the SPLOST. Any SPLOST 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 as provided under this Agreement.

## **Section 10. Certificate of Completion**

Within thirty (30) calendar days after the acquisition, construction or installation of a municipal project listed in Exhibit A is completed, the Municipality owning the project may file with the County a Certificate of Completion signed by the mayor or 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. Expenses**

The County shall administer the SPLOST Fund to effectuate the terms of this Contract and shall be reimbursed for the actual costs and expenses of administration of the SPLOST Fund. Such administration costs and expenses shall be paid prior to any distribution of the SPLOST funds to the Municipalities hereunder. Furthermore, the County and Municipalities shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. The County shall be reimbursed for the costs of the election including the Municipalities'

share of such costs.

## **Section 12. Audits**

A. During the term of this Contract, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund and each Municipal fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. §48-8-121(a)(2). The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. The firm conducting such annual audit may, but is not required to be, be the same firm which conducts the annual audit for the respective parties.

B. Each Municipality shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds by the Municipality.

## **Section 13. 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, as follows:

Ms. Christi Dockery, County Manager  
Lee County Board of Commissioners  
102 Starksville Avenue, North  
Leesburg, Georgia 31763

\_\_\_\_\_, Mayor  
City of Leesburg, Georgia  
P.O. Box 890  
Leesburg, Georgia 31763

\_\_\_\_\_, Mayor  
City of Smithville, Georgia  
P.O. Box 180  
Smithville, Georgia 31787

## **Section 14. Entire Agreement**

This Contract, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Contract 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. Provided, however, that nothing herein shall be construed to amend, modify, or revoke any existing agreements among the parties with respect to prior SPLOST referenda and the distribution and expenditure of the tax proceeds from such prior SPLOST referenda.

#### **Section 15. Amendments**

This Contract shall not be amended or modified except by a written agreement which is approved and executed by the governing bodies which are parties to this Contract. Nothing in this Contract shall prohibit the parties from jointly amending this Contract, including, but not limited to, amendments related to the amount of SPLOST funds to be expended for projects for which the funds resulting from imposition of the SPLOST are to be utilized as contemplated by this Contract; provided, however, that no amendment to this Contract shall change or alter the total amount of sales and use tax proceeds to be raised by SPLOST unless such amendment relates to the expenditure of excess proceeds as herein defined..

#### **Section 16. Governing Law**

This Contract shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

#### **Section 17. Severability**

Should any phrase, clause, sentence, or paragraph of this Contract be held invalid or unconstitutional, the remainder of the Contract shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Contract unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Contract or materially affects the operation of this Contract.

#### **Section 18. Compliance with Law.**

The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations. Specifically, and not by way of limitation of the foregoing, the parties do further agree that all expenditures of SPLOST proceeds under this Contract shall be made by each respective jurisdiction in accord with O.C.G.A. §48-8-111, and all other applicable law, and that no proceeds from the SPLOST shall be utilized for any purpose which is not authorized by law.

#### **Section 19. No Consent to Breach**

No consent or waiver, express or implied, by any party to this Contract, 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 20. Counterparts**

This Contract 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.

### **Section 21. Mediation**

The County and Municipalities agree to submit any controversy arising under this Contract to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

### **Section 22. Approval of Agreement**

A. Notwithstanding any other provision of this contract to the contrary, in the event that neither the City of Leesburg nor the City of Smithville approve and execute this intergovernmental contract by the close of business on November 10, 2023, then the provisions of such contract shall not take effect, and the proceeds from SPLOST shall be remitted and expended solely by Lee County and shall only be collected for a five (5) year period, or until such time as it is otherwise terminated in accord with Georgia law or this Contract.

B. Notwithstanding any other provision of this contract to the contrary, in the event that either the City of Leesburg or the City of Smithville do not approve and execute this intergovernmental contract within the time period provided above, but the remaining “qualified municipality” does approve and execute this contract within such time period, then the period of time that the SPLOST shall be collected shall be for six (6) years, or until it is otherwise terminated in accord with Georgia law or this Contract, all in accord with the provisions of O.C.G.A. §48-8-111(a)(2).

IN WITNESS WHEREOF, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered effective the date and year first above written.

**Board of Commissioners  
of Lee County, Georgia**

By: \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
Clerk

**City of Leesburg, Georgia**

By: \_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
City Clerk



**City of Smithville, Georgia**

By: \_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
City Clerk