"Preserving Our Heritage, Shaping Our Future"

Historic Home of Gravel Hill Est. 1815

Paul Hawkins, Mayor



City Hall

156 Old Sunbury Rd.
Flemington, GA 31313

912.877.3223 cityhall@cityofflemington.org

MILLAGE RATE PUBLIC HEARING #3 Millage Rate Adoption FLOST Adoption

August 19th, 2025 AT 4:30 PM. FLEMINGTON CITY HALL • 156 OLD SUNBURY RD.

- 1. Call the Public Hearing to Order
- 2. Opening Remarks
- 3. Millage Rate 2025 Presentation
- 4. Public Comment (2-minute limit per person)
- 5. 10 MINUTE INTERMISSION *if needed*
- 6. Council Response to Citizen Questions
- 7. Millage Rate Adoption
- 8. Resolution to Impose a Floating Local Option Sales Tax on Referendum Resolution and Inter Governmental Agreement Adoption ("FLOST IGA")
- 9. Citywide Solid Waste Provider Award
- 10. Adjourn



Individuals with disabilities who need specific accommodations to attend or participate in this meeting, or who have inquiries about the meeting's accessibility or the facilities, should reach out to the ADA Coordinator at 912-877-3223 as soon as possible. This will enable the city to arrange reasonable accommodations for those individuals.

RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF FLEMINGTON, GEORGIA TO APPROVE THE IMPOSITION OF A FLOATING LOCAL OPTION SALES TAX, CONDITIONED UPON APPROVAL BY A MAJORITY OF THE QUALIFIED VOTERS RESIDING WITHIN LIBERTY COUNTY VOTING IN A REFERENDUM THEREON TO BE HELD NOVEMBER 4, 2025; TO APPROVE THE EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT WITH LIBERTY COUNTY RELATING THERETO; AND FOR OTHER PURPOSES.

WITNESSETH:

WHEREAS, under O.C.G.A. § 48-8-109.30 *et seq* (sometimes, the "Act"), and by following the procedures set forth therein, a Floating Local Option Sales Tax ("FLOST") may be imposed for the limited purpose of providing property tax relief within the special taxing district that is conterminous with the geographical boundaries of the County (the "Special Taxing District") at a rate of up to one (1%) percent and for a period of no more than five (5) years, subject to approval of said FLOST by the voters within the Special Taxing District at a referendum held for such purpose; and

WHEREAS, as a condition precedent to issuance of the call for the referendum, and unless otherwise specifically provided in the Act, the governing authority of Liberty County, Georgia (the "County") and the governing authority(ies) that represent at least fifty (50%) percent of the Special Taxing District's residents of municipalities that levy an ad valorem tax on property, must enter into an intergovernmental agreement calling for a FLOST and specifying the proposed rate of the tax, the proposed maximum period of time that the tax is to be levied, and the proposed distribution of the tax; and

WHEREAS, unless otherwise specifically provided by the Act, the governing authority of the County and the governing authorities of municipalities within the Special Taxing District that levy ad valorem tax on property must also have in effect a base year value homestead exception or adjusted base year value homestead exemption; and

WHEREAS, pursuant to and consistent with Article IX, Section III, Paragraph I of the Constitution of the State of Georgia authorizing intergovernmental agreements generally, and in satisfaction of those provisions of the Act specifically requiring an intergovernmental agreement as a precondition to imposition of a FLOST, the Mayor and Council of Flemington (said city being sometimes referred to as the "City" and its Mayor and Council as the "City Governing Authority") desire to enter into that certain intergovernmental agreement in the form attached hereto as <u>Exhibit "A"</u> (as the same may be revised and executed by the Mayor, the "FLOST Intergovernmental Agreement") with the County and any other municipalities that may be eligible to participate therein under the Act (collectively, the "Eligible Municipalities"); and

WHEREAS, the City Governing Authority has determined, and does hereby determine, that it is in the best interest of the citizens of the City that a 1% FLOST be imposed in the Special Taxing District for a term of five (5) years, beginning January 1, 2026 (or such earlier date as permitted under the Act), for the purpose of providing property tax relief to the taxpayers therein

(the "2025 FLOST"), and otherwise enter into the FLOST Intergovernmental Agreement prior to issuance of the call of the special election to be held on November 4, 2025 authorizing the 2025 FLOST; and

WHEREAS, this Resolution was presented and approved at meeting of the City Governing Authority pursuant to lawful and duly given notice as required by law, including the Georgia Open Meetings Act, O.C.G.A. 50-14-1 et seq.

NOW, THEREFORE, BE IT RESOLVED by the City Governing Authority in public meeting assembled, and it is hereby resolved by the authority of the same, that:

- 1. To the extent required by the Act, the City Governing Authority does hereby approve of the imposition of the 2025 FLOST pursuant to the Act for the purpose of providing property tax relief to the taxpayers of the Special Taxing District, subject to the assent of a majority of the qualified voters therein voting in the Special Election for such purpose.
- 2. The City Governing Authority does hereby approve the Intergovernmental Agreement and all of the provisions thereof and the transactions, actions, agreements, and other matters contemplated thereby on the part of the City to be performed or observed (which are by this specific reference incorporated in this Resolution and made a part hereof for all purposes), and specifically authorizes and empowers the Mayor of the City (or in his absence, the Mayor Pro Tempore), on behalf of the City and in consultation with the City Attorney, to approve any and all revisions, modifications, or restatements of the FLOST Intergovernmental Agreement deemed appropriate by said Mayor (or in his absence, the Mayor Pro Tempore) and to execute and deliver the same to the County and any other Eligible Municipalities; *provided* that the City's opportunity to execute and perform said FLOST Intergovernmental Agreement and share in the 2025 FLOST proceeds shall be subject to its successful imposition of ad valorem property taxes within its jurisdiction in accordance with applicable law prior to August 22, 2025 (if such ad valorem taxes have not already been imposed) and satisfaction of all other requirements regarding the same imposed by the Act.
- 3. The Mayor of the City (or in his absence, the Mayor Pro Tempore), on behalf of the City, acting alone or together with any other officer of the City, is additionally authorized to take such further action as the Mayor (or in his absence, the Mayor Pro Tempore) deems necessary or appropriate and consistent with the intent of this Resolution to enable the City to perform its obligations under the FLOST Intergovernmental Agreement and otherwise effectuate the 2025 FLOST. The foregoing is intended to grant to the Mayor (or in his absence, the Mayor Pro Tempore) broad powers and authority to consummate and undertake the matters contemplated herein and shall not be construed to impose any limitation or restriction on such powers and authority unless specifically and expressly set forth in this Resolution.
- 4. As soon as practicable after the approval and execution of the FLOST Intergovernmental Agreement by all required parties thereto, the City requests that the County forward a copy of the same to the Liberty County Board of Elections and Registration (the "Election Superintendent"), and, in accordance with O.C.G.A. § 48-8-109.32(b), the Election Superintendent shall issue the call for an election for the purpose of submitting the question of the

imposition of the 2025 FLOST to the voters within the Special Taxing District. The call for and conduct of the Special Election shall be administered by the Election Superintendent in the manner authorized for special elections generally to present questions to the voters under O.C.G.A. § 21-2-540. The Election Superintendent shall cause the date and purpose of the Special Election to be published once a week for four (4) weeks immediately preceding the date of the Special Election in the legal organ of the County or in a newspaper having general circulation in the County at least equal to that of the legal organ. If the imposition of the 2025 FLOST is approved by the electors of the Special Taxing District at the Special Election, a one percent (1%) sales and use tax will be imposed for a period of five (5) years, as provided by the Act and the FLOST Intergovernmental Agreement.

- 5. Any and all action taken by the City or its officials or representatives prior to the date hereof in connection with the FLOST Intergovernmental Agreement and the 2025 FLOST is hereby ratified and affirmed to the extent necessary to effect the purpose of this Resolution or to enable the Special Election and imposition of the 2025 FLOST.
- 6. This Resolution shall take effect immediately upon its adoption and the City Clerk or other official or agent of the City shall place public record of this Resolution in the minutes of the City.

ADOPTED, this day of August, 2025.
CITY OF FLEMINGTON, GEORGIA
(OFFICIAL SEAL)
By:
Paul Hawkins, Mayor
Attest:
Jenelle Gordon, City Clerk
[Exhibit(s) Attached]

EXHIBIT "A"

FLOST Intergovernmental Agreement

[ATTACHED]

STATE OF GEORGIA) INTERGOVERNMENTAL AGREEMEMNT FOR COUNTY OF LIBERTY) IMPOSITION OF FLOATING LOCAL OPTION SALES TAX

THIS INTERGOVERNMENTAL AGREEMENT FOR IMPOSITION OF FLOATING LOCAL OPTION SALES TAX (this "Agreement") is made and entered into as of the Effective Date (as defined below) by and between LIBERTY COUNTY, GEORGIA ("the "County"), a political subdivision of the State of Georgia having an address for purposes of this Agreement of 112 N. Main Street, Hinesville, Georgia 31313, and CITY OF HINESVILLE, GEORGIA, a municipality created and existing under the laws of the State of Georgia having an address for purposes of this Agreement of 115 East M.L. King, Jr. Drive Hinesville, Georgia 31313, CITY OF FLEMINGTON, GEORGIA, a municipality created and existing under the laws of the State of Georgia having an address for purposes of this Agreement of 156 Old Sunbury Road, Flemington, Georgia 31313, and CITY OF WALTHOURVILLE, GEORGIA, a municipality created and existing under the laws of the State of Georgia having an address for purposes of this Agreement of 222 Busbee Road, Walthourville, Georgia 31313 (each such municipality an "Undersigned Municipality" and collectively the "Undersigned Municipalities"), both municipalities created and existing under the laws of the State of Georgia (said County and Undersigned Municipalities each being sometimes referred to as a "party" and collectively as the "parties").

WITNESSETH:

WHEREAS, under O.C.G.A. § 48-8-109.30 *et seq* (sometimes, the "Act"), and by following the procedures set forth therein, a Floating Local Option Sales Tax ("FLOST") may be imposed for the limited purpose of property tax relief within the special taxing district that is conterminous with the geographical boundaries of the County (the "Special Taxing District") at a rate of up to one (1%) percent and for a period of no more than five (5) years, subject to approval of said FLOST by the voters within the Special Taxing District at a referendum held for such purpose; and

WHEREAS, as a condition precedent to issuance of the call for the referendum, and unless otherwise specifically provided in the Act, the governing authority of the County and the governing authority(ies) that represent at least fifty (50%) percent of the Special Taxing District's residents of municipalities that levy an ad valorem tax on property, must enter into an intergovernmental agreement calling for a FLOST and specifying the proposed rate of the tax, the proposed maximum period of time that the tax is to be levied, and the proposed distribution of the tax; and

WHEREAS, unless otherwise specifically provided by the Act, the governing authority of the County and the governing authorities of municipalities within the Special Taxing District that levy ad valorem tax on property must also have in effect a base year value homestead exception or adjusted base year value homestead exemption; and

WHEREAS, the Undersigned Municipalities collectively represent at least 50 percent of the Special Taxing District's total residents of municipalities that levy an ad valorem tax on property within the Special Taxing District, and the governing authorities of municipalities within

the Special Taxing District that levy ad valorem tax on property have in effect a base year value homestead exemption or adjusted base year value homestead exemption; and

WHEREAS, pursuant to and consistent with Article IX, Section III, Paragraph I of the Constitution of the State of Georgia authorizing intergovernmental agreements generally, and in satisfaction of those provisions of the Act specifically requiring an intergovernmental agreement as a precondition to imposition of a FLOST, the County and Undersigned Municipalities desire to enter into this Agreement as provided herein; and

WHEREAS, this Agreement was presented and approved at meetings of the governing authorities of the County and the Undersigned Municipalities pursuant to lawful and duly given notice as required by law, including the Georgia Open Meetings Act, O.C.G.A. 50-14-1 *et seq*.

NOW, THEREFORE, incorporating the foregoing recitals, and in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the parties consent and agree as follows:

ARTICLE I Eligible Parties

- (a) The parties acknowledge that the conditions required by O.C.G.A. § 48-8-109.31(d)(2) are satisfied because this Agreement is executed by the County and by the Undersigned Municipalities, which Undersigned Municipalities collectively represent at least fifty (50%) percent of the Special Taxing District's total residents of municipalities that levy an ad valorem tax on property.
- (b) The parties acknowledge that, other than the Undersigned Municipalities, there are no municipalities within the Special Taxing District that are considered "absent municipalities" as defined in O.C.G.A. § 48-8-109.31(e)(1) because no such municipalities levy an ad valorem tax on property within their jurisdiction.
- (c) The parties further acknowledge that the Municipalities of Allenhurst, Gumbranch, Midway, and Riceboro, which are located within the Special Taxing District, are ineligible to enter into this Agreement and may not receive FLOST proceeds because these municipalities do not levy an ad valorem tax on property. Such municipalities may each be referred as an "Ineligible Municipality" or collectively as the "Ineligible Municipalities".

ARTICLE II Proposed Rate and Duration of the 2025 FLOST

- (a) In accordance with O.C.G.A. \S 48-8-109.31(c), the proposed rate of the 2025 FLOST shall be one (1%) percent.
- (b) In accordance with O.C.G.A. § 48-8-109.32(a), the proposed duration of the 2025 FLOST shall be five (5) years.

(c) As used herein, "2025 FLOST" shall refer to the FLOST authorized under the Act and specified in this Agreement within the Special Taxing District having such rate and duration as set forth immediately above.

ARTICLE III Call for and Conduct of Referendum

As soon as practicable after the approval and execution of this Agreement by all parties, the County shall forward a copy of the same to the Liberty County Board of Elections and Registration (the "Election Superintendent"), and, in accordance with O.C.G.A. § 48-8-109.32(b), the Election Superintendent shall issue the call for an election for the purpose of submitting the question of the imposition of 2025 FLOST to the voters within the Special Taxing District. The call for and conduct of the election shall be administered by the Election Superintendent in the manner authorized for special elections generally to present questions to the voters under O.C.G.A. § 21-2-540. Said election shall be held on the following date, which is authorized for such purposes under O.C.G.A. § 21-2-540(c)(2): November 4, 2025 (sometimes, the "Special Election"). The Election Superintendent shall cause the date and purpose of the Special Election to be published once a week for four (4) weeks immediately preceding the date of the Special Election in the legal organ of the County or in a newspaper having general circulation in the County at least equal to that of the legal organ. If the imposition of the 2025 FLOST is approved by the electors of the Special Taxing District at the Special Election, a one percent (1%) sales and use tax will be imposed for a period of five (5) years, as provided by the Act and this Agreement.

ARTICLE IV Ballot Language

In accordance with O.C.G.A. § 48-5-109.32(c), the ballot language for the question of imposing the 2025 FLOST shall read as follows:

ONE PERCENT FLOATING LOCAL OPTION SALES TAX

YES For the purpose of reducing property taxes imposed by Liberty County and the municipalities of Hinesville, Flemington, and Walthourville, shall a special 1% percent sales and use tax be imposed for five (5) years within the special taxing district of Liberty County as provided in Title 48, Chapter 8, Article 2b of the Official Code of Georgia?

ARTICLE V Term of Agreement and Tax; Condition Precedent

This Agreement shall be effective and binding as of the date all of the parties hereto have approved and executed the same (as confirmed by the parties on the signature pages hereto) (said last date of execution being referred to as the "Effective Date"), and shall terminate upon (a) the official declaration of the failure of the Special Election; or (b) the expenditure by the County and Undersigned Municipalities of all revenues from the 2025 FLOST in accordance with this

Agreement. This Agreement is contingent and conditioned upon approval of the imposition of the 2025 FLOST by the electors of the Special Taxing District at the Special Election. If approved, said 2025 FLOST shall be effectively imposed commencing on January 1, 2026, or such earlier date permitted by the Act, and shall, absent a renewal, continue for a period five (5) years thereafter.

ARTICLE VI Use of FLOST Proceeds; Reduction of Ad Valorem Property Taxes

As required by O.C.G.A. § 48-8-109.42 and in conjunction with any further limitations provided in this Agreement, the parties agree that each:

- (a) is required to use the 2025 FLOST proceeds exclusively to provide property tax relief;
- (b) must ensure that the form used by the County tax commissioner or other tax collector to collect ad valorem property taxes for the party clearly states the dollar amount by which the property tax levied by such party was reduced as a result of the receipt of 2025 FLOST proceeds; and
- (c) must annually reduce its roll-back millage rate which is calculated in accordance with O.C.G.A § 48-5-32.1, by the millage equivalent of the net 2025 FLOST proceeds that it received in the prior taxable year.

ARTICLE VII Apportionment, Distribution, and Accounting of FLOST Proceeds

With respect to the apportionment, distribution, and accounting of the 2025 FLOST proceeds, and during the term of this Agreement, the parties agree as follows:

- (a) The net proceeds, including any interest thereon, of the 2025 FLOST received by the County from the State Revenue Commissioner shall be apportioned and distributed by the County to the County and the Undersigned Municipalities in the time and manner as provided in the Distribution Schedule attached hereto as **Exhibit "A"** (the "**Distribution Schedule"**).
- (b) The Distribution Schedule accounts for the minimum distributions to any Absent Municipalities, which are required under O.C.G.A. § 48-8-109.31(e)(2); it being noted that no Absent Municipalities exist for purposes of the Act and this Agreement.
- (c) The County will create a separate account to be held in trust on behalf of the Special Taxing District for each year during which FLOST proceeds are collected and subsequently delivered to the County by the Georgia Department of Revenue. Such account shall be designated as the "2025 Liberty County Special District FLOST Proceeds Fund" (the "Annual County SD FLOST Fund"). The County shall select a bank which shall act as a depository and custodian of each Annual County SD FLOST Fund upon such terms and conditions as may be acceptable to the County; provided, however, that each such account shall be interest bearing with interest paid into and retained within such account for later

apportionment and distribution according to the Distribution Schedule. No funds other than the annual 2025 FLOST proceeds, and interest accrued thereon, shall be placed in such accounts. The funds within such accounts shall not be commingled with any other funds of the County. The funds within such accounts shall only be disbursed in the time and manner authorized under this Agreement.

- (d) The County shall distribute the 2025 FLOST proceeds to each Government Entity periodically as provided for in the Distribution Schedule.
- (e) A separate account or fund shall be created by the County and by each Undersigned Municipality, which corresponds with each year during which 2025 FLOST proceeds are to be distributed from the prior year's Annual County SD FLOST Fund. Each such account or fund shall be designated by the given party as their 2025 Floating Local Option Sales Tax Fund (each, an "Annual FLOST Tax Relief Fund"). Notwithstanding the foregoing, in the event that the State Revenue Commissioner shall not require that a separate account be created by each of the parties as contemplated by this subsection (e), then a party shall not be obligated to do.
- (f) All funds and accounts established by a party under this Article VII shall be audited by a certified public accounting firm at such time or times as the official audits of the party are made. Each of the parties agrees to cooperate with such certified public accounting firm(s) in any such audit by providing any and all necessary information and shall keep appropriate records concerning such funds and account as may be needed for a property audit thereof.
- (g) If an Undersigned Municipality ceases to exist as a legal entity or becomes an inactive municipality (as provided by law) before all funds are distributed or expended under this Agreement, that such municipality's share of the funds to be distributed subsequent to dissolution shall be apportioned and distributed by the County to the County and the Undersigned Municipalities in the time and manner as provided in the Distribution Schedule, unless an act of the Georgia General Assembly provides otherwise within one year from the date on which funds were first unable to be distributed to such defunct or inactive municipality.
- (h) If an Undersigned Municipality has not imposed the requisite ad valorem property tax within its jurisdiction in accordance with applicable law as of the Effective Date, then, notwithstanding the other provisions of this Agreement or the ballot question submitted to the voters at the Special Election, said Undersigned Municipality shall not be entitled to its share of 2025 FLOST proceeds provided herein for any year during the term of this Agreement and the ballot question shall be revised accordingly. Additionally, in such circumstances, the County Attorney shall be authorized to revise this Agreement to delete reference to the Undersigned Municipality failing to so impose the requisite ad valorem property tax as of the Effective Date; it being acknowledged that any such Undersigned Municipality shall not be deemed an Absent Municipality under the Act or this Agreement and shall not otherwise be entitled to any share of the 2025 FLOST proceeds.

ARTICLE VIII Mutual Representations

In furtherance of the public purposes of this Agreement, the County and the Undersigned Municipalities each represent and warrant to the other (which representations and warranties shall be deemed independently material notwithstanding any prior inquiries or knowledge of the other parties) that: (a) it has the power to make, deliver, and perform this Agreement, and has taken all necessary action to authorize the execution, delivery and performance of this Agreement; (b) this Agreement when executed will constitute the valid obligations with respect to it legally binding upon the same and enforceable in accordance with the terms hereof; (c) its representatives executing this Agreement have been duly authorized to execute and deliver the same by all appropriate action on the party's governing authority; (d) no further consent or approval of any other party not specifically mentioned herein is required in connection with the execution, delivery, performance, validity and enforcement of this Agreement; (e) the execution, delivery and performance of this Agreement will not contravene any contract, undertaking, instrument, or other agreement to which it is a party or which purports to be binding upon it, or violate the provisions of its respective charter (or similar organizational legislation) or Code of Ordinances, or any statutory or decisional laws of the State of Georgia respecting similarly situated municipal corporations or political subdivisions of said State, as the case may be; (f) it is authorized to enter into this Agreement pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and the Act and that receipt of 2025 FLOST proceeds will allow it to provide services and/or the joint or separate use of facilities or equipment which are services or facilities it is authorized by law to undertake or provide; (g) the terms of this Agreement, including the Distribution Schedule, comply with applicable law; and (h) the conditions required by O.C.G.A. § 48-8-109.31(d)(1)(A) are satisfied with respect to it because it levies an ad valorem tax on property as of the Effective Date and has in effect a base year value homestead exemption or adjusted base year value homestead exemption. Without limiting the generality of the foregoing, each party hereby specifically represents and warrants that it has formally approved this Agreement at a duly called public meeting of its governing authority in accordance with the Constitution and laws of the State of Georgia, to include the Georgia Open Meetings Act, O.C.G.A. 50-14-1 et seg. and any applicable provisions of its respective charter (or other organizational legislation) or Code of Ordinances.

ARTICLE XV Miscellaneous

The parties additionally agree as follows:

- (a) Amendments, Etc. No amendment, modification, termination, or waiver of any provision of this Agreement, nor consent to any departure by the parties, shall in any event be effective unless the same shall be in writing and signed by the parties (and approved by their respective governing bodies in accordance with applicable legal requirements), and then such waiver or consent shall be effective only in the specific instance and for the specific purpose for which given.
 - (b) <u>Notices</u>. Any notices, elections, demands, requests, or other communications

required or permitted to be given hereunder shall be in writing and shall be either (i) delivered by hand, (ii) mailed by United States registered mail, return receipt requested, postage prepaid, or (iii) sent by a reputable, national overnight delivery service (e.g., Federal Express, UPS, etc.), and addressed to each party at the applicable address set forth on page 1 of this Agreement. Notice sent by first-class United States mail, postage prepaid, registered or certified with return receipt requested, shall be effective three (3) days after its deposit. Notice given in any other manner, including overnight delivery, shall be effective upon delivery. However, the time period within which a response to any notice or request must be given, if any, shall commence to run on the date of actual (or presumed) receipt of such notice, request, or other communication by the addressee thereof. Rejection or other refusal to accept or inability to deliver because of a changed address of which no notice was given shall be deemed to be receipt of the notice, request, or other communication. By giving at least five (5) days prior written notice thereof, any party hereto may, from time to time and at any time, change its mailing address hereunder. Any notice provided for hereunder may be given by a party's attorney or other representative.

- (c) <u>No Waiver</u>. No failure or delay on the part of either party in exercising any right, power, or remedy hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any such right, power, or remedy preclude any other or further exercise thereof or the exercise of any other right, power, or remedy hereunder.
- (d) <u>Assignment</u>. The rights and obligations of the parties under this Agreement are personal and may not be assigned for any reason.
- (e) Entire Agreement. This Agreement contains the entire understanding of the parties with respect to the subject matter hereof and no representations, inducements, promises or agreements, oral or otherwise, between the parties not embodied herein shall be of any force or effect. In this connection, it is further specifically acknowledged and agreed that each party has or will make such independent review and evaluation, as well as all other decisions, pertaining to the 2025 FLOST without reliance upon any oral or written representation, warranty, information, advice, or analysis of any kind whatsoever from the other parties, however obtained, except for those agreements and representations, if any, expressly and specifically set forth herein. Without limiting the generality of the foregoing, all representations or warranties, express or implied, regarding the success of the Special Election or the amounts to be raised by the 2025 FLOST are hereby disclaimed.
- (f) <u>Applicable Law</u>. This Agreement shall be interpreted and the rights and obligations of the parties shall be determined in accordance with the laws of the State of Georgia.
- (g) <u>Severability of Provisions</u>. If any provision at this Agreement or any provision of the law authorizing this Agreement or the holding of the Special Election shall be declared or held to be invalid, such invalid provision shall be severable from the remaining provisions of this Agreement and the remaining provisions shall remain in full force and effect.
- (h) <u>Execution of Counterparts; Facsimile</u>. This Agreement may be executed in multiple counterparts, each of which shall serve as an original for all purposes, but all copies shall constitute but one and the same Agreement, binding on all parties hereto, whether or not each counterpart is executed by all parties hereto, so long as each party hereto has executed one or more

counterparts hereof. In this connection and to facilitate the execution and delivery of this Agreement, such counterparts may be transmitted by facsimile, electronic mail in "portable document format" (".pdf"), or by any other electronic means intended to preserve the original graphic and pictorial appearance of a document, and the executed and transmitted counterpart will have the same effect as physical delivery of the paper document bearing the original signature. The parties further expressly acknowledge and agree that, notwithstanding any statutory or decisional law to the contrary, the printed product of a facsimile transmittal or other electronic transmission of any signature page to this Agreement shall be deemed to be "written" and a "writing" for all purposes of the Agreement and shall otherwise constitute an original document binding upon the transmitting party.

- (i) <u>Construction; Exhibits</u>. The parties hereto acknowledge that this Agreement was jointly negotiated and reviewed by them, and therefore no provision of this Agreement shall be construed against either party by any Court or other judicial or arbitral body by reason of such party's being deemed to have drafted or structured such provision. The exhibits referred to herein and attached hereto, or to be attached hereto, are incorporated herein to the same extent as if set forth in full herein.
- (j) No Third-Party Beneficiaries. This Agreement is made between and limited to the parties executing the same, and is not intended, and shall in no event be construed to be, for the benefit of any Person(s) other than such stated parties, and no taxpayers or other person(s), whether or not residing in Liberty County, shall be considered a third-party beneficiary by virtue of this Agreement or otherwise entitled to enforce the terms of this Agreement for any reason whatsoever.
- (k) <u>Interpretation; Definitions</u>. All references to sections, paragraphs, schedules and exhibits are to sections, paragraphs, schedules and exhibits in or to this Agreement unless otherwise specified. Unless otherwise specified, the words "hereof," "herein" and "hereunder" and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement, and, except where followed directly by the word "only", the terms "include(s)" or "including" shall mean "to include(s), but is not limited to" or "including, but not limited to", respectively. Whenever the context requires, each gender shall include all other genders. "**Person"** means an individual, partnership, corporation, trust, unincorporated association, governmental body, joint venture or other entity of whatever nature or description. Unless otherwise specified, all meanings attributed to defined terms herein shall be equally applicable to both the singular and plural forms of the terms so defined.
- (l) <u>Notice to Commissioner</u>. Pursuant to O.C.G.A. § 48-8-109.33, a certified copy of this Agreement shall be forwarded by the County to the State Revenue Commissioner to ensure it is received within five (5) business days after certification of the Special Election results.

[Signatures Appear on Following Page(s)]

[Intergovernmental Agreement Regarding 2025 FLOST – Signature Page]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their respective names and their respective official seals to be hereunto affixed and attested by their duly authorized officials, all as of the Effective Date.

LIBERTY COUNTY, GEORGIA

(OFFICIAL SEAL)		
	By:	
	Donald L. Lovette, C	Chairman
	Attest:	y, Cnty. Administrato
	Date:	, 2025
r g:	anatures Continued on Following Page(s	. 1

CITY OF FLEMINGTON, GEORGIA

(OFFICIAL SEAL)		
	Ву:	
	Paul Hawkins, Mayor	
	Attest:	
	Jenelle Gordon, City Clerk	
	Date:	, 2025

[Signatures Continued on Following Page(s)]

[Intergovernmental Agreement Regarding 2025 FLOST – Cont.]

CITY OF HINESVILLE, GEORGIA

(OFFICIAL SEAL)	
	By:
	Karl A. Riles, Mayor
	Attest:
	Estella L. Roberson, City Clerk
	Date: , 2025

[Signatures Continued on Following Page(s)]

[Intergovernmental Agreement Regarding 2025 FLOST – Cont.]

CITY OF WALTHOURVILLE, GEORGIA

(OFFICIAL SEAL)		
	By:	
	Sarah B. Hayes, Mayor	
	Attest:	
	Shana T. Moss, City C	lerk
	Date	2025

[Exhibit(s) Attached]

EXHIBIT "A"

Distribution Schedule

1. <u>Timing of distribution of proceeds:</u>

The County, in consultation with the parties, shall disburse all funds from the prior year's Annual County SD FLOST Fund into the Annual FLOST Tax Relief Fund for each Party on such date(s) as will allow the timely application by the Parties of said funds as required by law.

2. Apportionment and Distribution of 2025 FLOST Proceeds:

- (a) During the term of this Agreement, the parties agree that 2025 FLOST proceeds shall be apportioned and distributed among the parties in such a manner to provide for broad and equitable property tax relief for the taxpayers of the Special Taxing District. To such end, the parties agree that the 2025 FLOST proceeds shall be apportioned and distributed based on the value of 1 mill using the Net Digest Value on each entity's 5-year history of levy for the 2024 tax digest or, absent said history, based on the best information available.
- (b) Based on the foregoing, it is agreed that each party shall be entitled to distribution of the 2025 FLOST proceeds in accordance with the following percentages:

	<u>Party</u>	<u>Distribution Percentage</u>
1.	Liberty County	61.463%
2.	City of Hinesville	33.702%
3.	City of Flemington	2.728%
4.	City of Walthourville	2.107%

The foregoing percentages are stipulated as correct and reasonable for all purposes notwithstanding application of the above described formula and shall be fixed for the term of this Agreement without adjustment or other revision for any reason.

Additionally, and notwithstanding the above distribution percentages or the formula upon which they are based, no party shall be entitled (for any year during the term of this Agreement) to any 2025 FLOST proceeds to the extent said proceeds exceed the net ad valorem property taxes levied (less FLOST rollback amounts) for the prior taxable year. In the event that any party is distributed less than the percentage which they are entitled (as shown in the above schedule) because of such circumstances, the 2025 FLOST revenues to which the party would otherwise be entitled for the subject year shall be distributed, pro rata based on the above distribution percentages, among the remaining parties whose net ad valorem property tax levied for said calendar year exceeds the 2025 FLOST proceeds to which they are entitled for said subject year.

CITY CLERK'S CERTIFICATE

The undersigned City Clerk for the City of Flemington, keeper of the records and seal of

he governing authority of said City, certifies that the foregoing is a true and correct copy of a
resolution approved and adopted by majority vote of said governing authority in a public meeting
assembled on August , 2025, the original of which resolution has been entered in the official
records of said City under my supervision and is in my official possession, custody, and control.
I further certify that said meeting was held in conformity with the requirements of Title 50,
Chapter 14 of the Official Code of Georgia Annotated.
(OFFICIAL SEAL)
(011101112 02112)
JENELLE GORDON, City Clerk

"Preserving Our Heritage, Shaping Our Future"

Historic Home of Gravel Hill Est. 1815

Paul Hawkins, MAYOR

Specifications

Alternative Solution



City Hall
156 Old Sunbury Rd.
Flemington, GA 31313

 $912.877.3223 \\ cityhall@cityofflemington.org$

4x4x4' piles

n/a

SOLID WASTE BID SUMMARY - UPDATED 8/15/25

FEE PROPOSAL	ABC V	VASTE	ATLANTIC	CWASTE
Tipping Location REQUIRED SERVICES per month	LIBERTY	CHATHAM	LIBERTY	CHATHAM
MSW Residential Cart	\$16.50	\$16.02	\$18.00	\$16.75
Yard Waste	\$4.33	\$4.33	\$4.00	\$4.00
SUBTOTAL REQ. MONTHLY SERVICE	\$20.83	\$20.35	\$22.00	\$20.75
Discount with Commercial Franchise Fee	(\$0.50)	(\$0.50)	(\$0.50)	(\$0.50)
TOTAL REQ. MONTHLY SERVICE	\$20.33	\$19.85	\$21.50	\$20.25
OPTIONAL SERVICES per month Bulk Waste Removal	\$1.55	\$1.55	*See Service Notes	*See Service Notes
2 nd MSW Cart	\$16.50	\$16.50	\$14.00	\$13.00
LIGHT COMMERCIAL per month				
MSW Residential Cart	\$25.00	\$25.00	\$22.00	\$21.00
2 nd MSW Cart	\$25.00	\$25.00	\$18.00	\$15.00
OTHER Optional per month				
Curbside Recycling (bi-weekly service)	\$8.10	\$8.10	n/a	n/a
Yard Waste Cart (weekly service)	\$3.00	\$3.00	и	u

BILLING FEE SCHEDULE	ABC WASTE	ATLANTIC WASTE
Paper Billing Fee	\$1.00, waived for elderly	Included (per 8/5/25 email)
ACH AutoPay	Included	и
Manual One-Time ACH Payment	\$3.00	и
Credit Card Payment	\$3.00	и
Rate Increases	Industry standard increases based on the Consumer Price Index.	Increase in fees added to contract if < 15% reduction in paying accounts.

SERVICE NOTES	ABC WASTE	ATLANTIC WASTE
MSW CART		
Frequency	Weekly	Weekly
Specifications	96-gallon cart	96-gallon cart
Curbside Recycling	Bi-weekly	n/a
Damaged Carts – Normal Wear & Tear	Included	Included
Utilize LCSW Carts	Most likely	Most likely

twigs/branches bound Yard Waste cart available

(skip bagging/binding)

SERVICE NOTES CONTINUED	ABC WASTE	ATLANTIC WASTE
BULK WASTE		
Frequency	Weekly	"On-Call" services offered. Call for quote & to schedule a pickup.
Specifications	6x4x4', under 200 pounds	и
White Tin (Appliances)	Included monthly. Call to schedule a pick up.	и

CUSTOMER SERVICE, BILLING, AND WEBSITES

Billing Capabilities	Has billing system.	One will be created.
Billing Frequency	Quarterly	Quarterly. Annually & auto draft could be eligible for a discount
Field Customer Service	Weekly for missed pickups, exchanging damaged carts, delivering new carts. Issues logged on tablet during routes.	Daily for missed pickups, carts, issues sent to dispatch w/pics for "issue log," trucks have 6 cameras to review
Dedicated Customer Service Rep.	Yes	Toll-free number to contact Customer Service.
Online	Website and/or dedicated FB page	Page on website devoted to CoF
Holidays	(4) observed holidays. One-day delay	(3) observed holidays. One-day delay
Severe Weather Plan	One-day delay in service	Notification via FB, website, direct email to resident (or call) with the date.

OTHER

Natural Disaster Cleanup	Available to the city upon request.	Available to the city upon request.
Additional Trucks	Will purchase an additional truck.	Existing fleet is large enough to service CoF customers
Timeframe to Deliver Service	30 days	30 days
Franchise Fee	If CoF grants them to sole provider for commercial & hotels, will pay the city \$500/mo. franchise fee + (\$0.50) credit to all residential customers.	If CoF grants them to sole provider for commercial & hotels, will pay the city \$500/mo. franchise fee + (\$0.50) credit to all residential customers.
	Note: Allowable under solid waste ordinance and OCGA.	Note: Allowable under solid waste ordinance and OCGA.