

DATE: June 2, 2022
TO: Mayor and City Council
FROM: Assistant City Manager
SUBJECT: Intergovernmental Agreement - Gwinnett
2022 SPLOST Referendum



RECOMMENDED ACTION

Approve the Intergovernmental Agreement (IGA) with Gwinnett County to allow for the 2023 to 2029 SPLOST Referendum and Distribution of Proceeds.

BUDGET IMPACT

The SPLOST program will generate approximately \$34.6 million for the City's capital improvement program which relies on the tax to fund infrastructure and facility investment for our community.

DISCUSSION

City and County representatives have been in discussions over the last nine months to determine the referendum question related to SPLOST, work the details of the distribution formula, and decide the focus of many of the project categories associated with the special tax.

Past cycles of the program have funded construction of a number of our parks, playgrounds, and ball fields, as well as a significant number of roads, sidewalks, and trails. We have built the centerpiece of a downtown campus in the construction of city hall, the E Center and Eagle Performing Arts Theatre. We have been able to stretch these dollars and leverage them with local funds to build beyond a singular source.

Staff prepared and presented the following list of eligible SPLOST projects for consideration as part of the Agreement.

TRANSPORTATION

- Sugar Loop Greenway Trail – Future Phases (\$10M)
- Downtown Transportation Projects - W. Broad; Bailey; Spring Hill ; (\$1.57M)
- Street Repairs on City Streets (\$1M to supplement LMIG source)

RECREATION FACILITIES AND EQUIPMENT

- Retreat at Orrs Ferry & RiverLands Outdoor Rec Park (Ph. 1 – \$4M)
- GPP Phase 2 – Improvements (\$1 M)
- Ridge Lake Park Phase 2 (\$2M)

CULTURAL FACILITIES

- Bowl Upgrades (sound/lighting/storage/quick change/seating) (\$4M)
- Cemetery Phase 3 – Gazebo / Columbarium (\$1M)

ADMINISTRATIVE FACILITIES

- Public Works (\$3M)

PUBLIC SAFETY FACILITIES

- Public Safety Facilities & Equipment (\$2M)

PARKING FACILITIES

- Bowl/Downtown Parking Improvements (\$5.1M)

Staff recommends approval of the Agreement and to authorize the Mayor to sign for the City.

Attachment

IGA - Use and Distribution of Proceeds Generated by the 2022 SPLOST Referendum

STATE OF GEORGIA

COUNTY OF GWINNETT

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2022 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

THIS AGREEMENT is made and entered into this _____ day of July, 2022 by and between **GWINNETT COUNTY, GEORGIA**, a political subdivision of the State of Georgia headquartered at 75 Langley Drive, Lawrenceville, Georgia 30046 (hereinafter referred to as “**County**”); the **CITY of AUBURN**, a municipal corporation chartered by the State of Georgia and headquartered at 1369 Fourth Avenue, Auburn, Georgia (hereinafter referred to as “**Auburn**”); the **CITY OF BERKELEY LAKE**, a municipal corporation chartered by the State of Georgia and headquartered at 4040 S. Berkeley Lake Road NW, Berkeley Lake, Georgia (hereinafter referred to as “**Berkeley Lake**”); the **TOWN OF BRASELTON**, a municipal corporation chartered by the State of Georgia and headquartered at 4982 Highway 53, Braselton, Georgia (hereinafter referred to as “**Braselton**”); the **CITY OF BUFORD**, a municipal corporation chartered by the State of Georgia and headquartered at 2300 Buford Highway, Buford, Georgia (hereinafter referred to as “**Buford**”); the **CITY OF DACULA**, a municipal corporation chartered by the State of Georgia and headquartered at 442 Harbins Road, Dacula, Georgia (hereinafter referred to as “**Dacula**”); the **CITY OF DULUTH**, a municipal corporation chartered by the State of Georgia and headquartered at 3167 Main Street, Duluth, Georgia (hereinafter referred to as “**Duluth**”); the **CITY OF GRAYSON**, a municipal corporation chartered by the State of Georgia and headquartered at 475 Grayson Parkway, Grayson, Georgia (hereinafter referred to as “**Grayson**”); the **CITY OF LAWRENCEVILLE**, a municipal corporation chartered by the State

of Georgia and headquartered at 70 South Clayton Street, Lawrenceville, Georgia (hereinafter referred to as “**Lawrenceville**”); the **CITY OF LILBURN**, a municipal corporation chartered by the State of Georgia and headquartered at 76 Main Street, Lilburn, Georgia (hereinafter referred to as “**Lilburn**”); the **CITY OF LOGANVILLE**, a municipal corporation chartered by the State of Georgia and headquartered at 4385 Pecan Street, Loganville, Georgia (hereinafter referred to as “**Loganville**”); the **CITY OF NORCROSS**, a municipal corporation chartered by the State of Georgia and headquartered at 65 Lawrenceville Street, Norcross, Georgia (hereinafter referred to as “**Norcross**”); the **CITY OF PEACHTREE CORNERS**, a municipal corporation chartered by the State of Georgia and headquartered at 147 Technology Parkway, Suite 200, Peachtree Corners, Georgia (hereinafter referred to as “**Peachtree Corners**”); the **CITY OF REST HAVEN**, a municipal corporation chartered by the State of Georgia and headquartered at 428 Thunder Road, Buford, Georgia (hereinafter referred to as “**Rest Haven**”); the **CITY OF SNELLVILLE**, a municipal corporation chartered by the State of Georgia and headquartered at 2342 Oak Road, Snellville, Georgia (hereinafter referred to as “**Snellville**”); the **CITY OF SUGAR HILL**, a municipal corporation chartered by the State of Georgia and headquartered at 5039 West Broad Street, Sugar Hill, Georgia (hereinafter referred to as “**Sugar Hill**”); and the **CITY OF SUWANEE**, a municipal corporation chartered by the State of Georgia and headquartered at 330 Town Center Avenue, Suwanee, Georgia (hereinafter referred to as “**Suwanee**”); each of which has been duly authorized to enter into this Agreement.

WITNESSETH

WHEREAS, the parties to this Agreement consist of Gwinnett County and all Municipalities (hereinafter referred to as “Cities,”) located wholly or partially within Gwinnett County, Georgia; and

WHEREAS, the parties anticipate that Gwinnett County will approve and sign a Resolution authorizing the Gwinnett County Board of Registrations and Elections to call a Referendum on the issue of the imposition of a Special Purpose Local Option Sales Tax to begin on April 1, 2023, immediately following the expiration of the Special Purpose Local Option Sales Tax presently in effect in Gwinnett County; and

WHEREAS, the law authorizing the call of a Referendum on the issue of the imposition of a Special Purpose Local Option Sales Tax was amended during the 2004 Legislative Session of the Georgia General Assembly; and

WHEREAS, Official Code of Georgia Annotated Section 48-8-115 now authorizes the execution of an Intergovernmental Agreement controlling the distribution and use of Special Purpose Local Option Sales Tax proceeds by the County and one or more qualified municipalities located within the Special District containing a combined total of not less than fifty percent of the aggregate municipal population located within the Special District; and

WHEREAS, for the purposes of this Intergovernmental Agreement and the distribution of proceeds for the April 1, 2023 through March 31, 2029 Special Purpose Local Option Sales Tax, the Special District shall be known as the boundaries of Gwinnett County; and

WHEREAS, the sixteen Cities located wholly or partially within Gwinnett County have certified they are qualified municipalities based upon the Official Code of Georgia Annotated and are eligible to receive distributions of Special Purpose Local Option Sales Tax Proceeds; and

WHEREAS, the County and all Cities located wholly or partially within Gwinnett County have determined that it is in their best interest to enter into an Intergovernmental Agreement authorized by Official Code of Georgia Annotated Sections 48-8-110 et seq.; and

WHEREAS, the parties hereto are interested in serving the needs of the residents of Gwinnett County by planning and performing capital outlay projects within the County and Cities which are parties to this Agreement; and

WHEREAS, the parties intend that the capital outlay projects which are the subject of this Agreement shall benefit residents of Gwinnett County and all of its Cities; and

WHEREAS, capital outlay projects funded from past Special Purpose Local Option Sales Tax proceeds have benefited residents of Gwinnett County and all of its Cities, and

WHEREAS, past Special Purpose Local Option Sales Tax proceeds have allowed Gwinnett County to purchase an unprecedented number of acres of land for parks and greenspace; and

WHEREAS, past Special Purpose Local Option Sales Tax proceeds have funded new libraries, public safety facilities, and road improvements to serve the needs of the County's residents and businesses; and

WHEREAS, the County and all Cities located within Gwinnett County have worked together to improve the County's infrastructure as a result of the collection of past Special Purpose Local Option Sales Tax proceeds; and

WHEREAS, the County and all its Cities have identified capital needs that are important to the current and future well-being of their residents and have determined that proceeds from the Special Purpose Local Option Sales Tax should be used to address a portion of these needs;

NOW, THEREFORE, in consideration of the mutual promises and understandings herein made and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto do consent and agree as follows:

1.

This Intergovernmental Agreement is approved prior to the issuance of the call of the Referendum and prior to the vote of the Gwinnett County Board of Commissioners to impose a Special Purpose Local Option Sales Tax which Tax will commence on April 1, 2023, and continue through and including March 31, 2029, pursuant to Official Code of Georgia Annotated Sections 48-8-110 et seq.

2.

Pursuant to Official Code of Georgia Annotated § 48-8-115, one percent (1.0%) of the amount of Special Purpose Local Option Sales Tax proceeds collected beginning April 1, 2023, shall be paid into the General Fund of the State of Georgia Treasury in order to defray the costs of administration.

3.

The remaining ninety-nine percent (99.0%) of the amount collected from the Special Purpose Local Option Sales Tax proceeds (hereinafter known as the “net proceeds”) collected beginning April 1, 2023 and ending March 31, 2029, shall be distributed by the State of Georgia to the Gwinnett County Board of Commissioners for distribution as provided herein.

(A) To facilitate the distribution of net proceeds, the parties agree that the sum of One Billion, Three Hundred Fifty Million Dollars (\$1,350,000,000.00) shall represent an estimate of the proceeds to be derived from the subject Special Purpose Local Option Sales Tax during its six-year term.

(B) The parties agree that the County shall receive proceeds in the estimated amount of Twelve Million Five Hundred Thousand Dollars (\$12,500,000.00) for the construction of a Level I County-Wide Project (the “Level I Project”) consisting of courthouse facility renovations. The parties further agree the Level I Project shall be fully funded, based on the actual cost of construction, prior to the calculation of distributions to the Cities and County for all other projects funded pursuant to this Agreement. Until the Level I Project has been fully funded, the County shall receive an amount equal to 5.612% of the net proceeds on a monthly basis for the Level I Project.

(C) The parties agree that the aggregated total distribution received by the Cities shall be calculated after the Level I Project has been fully funded and shall be based on the ratio that the population of all incorporated areas within Gwinnett County (241,547) bears to the total population of Gwinnett County (964,540). The parties further agree the aggregated total distribution received by the Cities shall amount to twenty-four and four hundred-twenty nine thousandths percent (25.0429%) of the net proceeds distributed by the State less the cost to fully fund the Level I Project, with the remaining seventy-four and nine thousand five hundred seventy-one thousandths percent (74.9571%) of the net proceeds, less the cost to fully fund the Level I Project, to be received by the County.

(D) The Cities agree that their portion of the aggregated total distribution to the Cities shall be allocated on the basis of the ratio that the population each City bears to the total population of all incorporated areas within Gwinnett County. For purposes of calculating the distribution share for each City, population figures from the Population Table below shall be utilized.

POPULATION TABLE

City	Population in Gwinnett County
Auburn	238
Berkeley Lake	2,051
Braselton	4,161
Buford	14,894
Dacula	7,008
Duluth	31,864
Grayson	4,679
Lawrenceville	30,516
Lilburn	15,168
Loganville	3,267
Norcross	17,642
Peachtree Corners	42,108
Rest Haven	21
Snellville	20,753
Sugar Hill	25,259
Suwanee	21,918
Total	241,547

(E) Based upon above provisions, the net proceeds of the Special Purpose Local Option Sales Tax which the County receives on a monthly basis from the State shall be distributed to the Cities and the County in such a way that each jurisdiction receives an amount equal to the percentage shown for it in the table below:

(TABLE ON FOLLOWING PAGE)

DISTRIBUTION OF NET PROCEEDS TO CITIES TABLE

Jurisdiction	Percentage of Net Proceeds- Before Level One Project Fully Funded	Percentage of Net Proceeds- After Level One Project Fully Funded
Gwinnett County- Level One Project	5.6120%	0.0000%
Auburn	0.0233%	0.0247%
Berkeley Lake	0.2007%	0.2126%
Braselton	0.4072%	0.4314%
Buford	1.4575%	1.5442%
Dacula	0.6858%	0.7266%
Duluth	3.1181%	3.3035%
Grayson	0.4579%	0.4851%
Lawrenceville	2.9862%	3.1638%
Lilburn	1.4843%	1.5726%
Loganville	0.3197%	0.3387%
Norcross	1.7265%	1.8291%
Peachtree Corners	4.1206%	4.3656%
Rest Haven	0.0021%	0.0022%
Snellville	2.0309%	2.1516%
Sugar Hill	2.4718%	2.6188%
Suwanee	2.1449%	2.2724%
Gwinnett County (Unincorporated)	70.7505%	74.9571%

(F) Except to the extent necessary to fully fund the Level I Project, no projects will be given preference in the funding and distribution process in such a way that the monthly distribution formula is affected.

(G) Should any City cease to exist as a legal entity prior to all funds being distributed under this Agreement, such City'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 Legislature makes all of the defunct City part of another successor City. If such an act is passed, the defunct City's remaining share shall be paid in addition to all other funds to which such successor City would otherwise be entitled.

(H) The County will pay the funds described herein to each City, based upon the actual net proceeds received and the percentages outlined above, within thirty (30) days after funds have been received from the State.

4.

The capital outlay projects to be funded from the proceeds of the Special Purpose Local Option Sales Tax pursuant to this Agreement and the estimated dollar amounts allocated for each project category are as follows:

<u>Gwinnett County</u>	Estimated Total	\$ 1,004,932,004
Courthouse Facility Renovation	\$ 12,500,000	
Animal Welfare Facility Renovation	\$ 5,144,000	
Fleet Management Facility Expansion	\$ 4,340,000	
Public Safety Facilities & Equipment	\$ 133,272,200	
Recreational Facilities & Equipment	\$ 107,470,200	
Senior Service Facilities	\$ 4,675,000	
Transportation (roads, streets, bridges, and related facilities & equipment)	\$ 732,670,200	
<u>City of Auburn</u>	Estimated Total	\$327,028
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	
Water & Sewer Capital Improvements	\$	
<u>City of Berkeley Lake</u>	Estimated Total	\$2,814,824
Administrative Facilities	\$	
Public Safety Facilities & Equipment	\$	
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	
<u>Town of Braselton</u>	Estimated Total	\$5,711,736
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	

<u>City of Buford</u>	Estimated Total		\$20,445,208
Parking Facilities		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Dacula</u>	Estimated Total		\$9,620,184
Administrative Facilities		\$	
Public Safety Facilities & Equipment		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	
Water & Sewer Capital Improvements		\$	

<u>City of Duluth</u>	Estimated Total		\$43,738,340
Parking Facilities		\$	
Public Safety Facilities & Equipment		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Grayson</u>	Estimated Total		\$6,422,724
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Lawrenceville</u>	Estimated Total		\$41,888,712
Administrative Facilities		\$	
Cultural Facilities		\$	
Parking Facilities		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Lilburn</u>	Estimated Total		\$20,821,224
Public Safety Facilities & Equipment		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Loganville</u>	Estimated Total		\$4,484,388
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	
Water & Sewer Capital Improvements		\$	

<u>City of Norcross</u>	Estimated Total		\$24,217,284
Parking Facilities		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Peachtree Corners</u>	Estimated Total		\$57,800,544
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Rest Haven</u>	Estimated Total		\$29,128
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Snellville</u>	Estimated Total		\$28,487,184
Administrative Facilities		\$	
Parking Facilities		\$	
Recreational Facilities & Equipment		\$	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$	

<u>City of Sugar Hill</u>	Estimated Total		\$34,672,912
Transportation (roads, streets, bridges, and related facilities & equipment)			\$12,572,912
Recreational Facilities & Equipment			\$ 7,000,000
Cultural Facilities			\$ 5,000,000
Administrative Facilities			\$ 3,000,000
Public Safety Facilities & Equipment			\$ 2,000,000
Parking Facilities			\$ 5,100,000

<u>City of Suwanee</u>	Estimated Total		\$30,086,576
Administrative Facilities		\$	
Recreational Facilities & Equipment		\$	

Transportation (roads, streets, bridges,
and related facilities & equipment) §

5.

The priority and order in which Special Purpose Local Option Sales Tax projects will be fully or partially funded is as follows: The Level I Project shall receive first priority in the overall allocation of Special Purpose Local Option Sale Tax proceeds, and all other projects shall be funded concurrently.

6.

The Special Purpose Local Option Sales Tax which is the subject of the November 8, 2022 Referendum shall continue for a period of six years from April 1, 2023 until March 31, 2029.

7.

All capital outlay projects included in this Intergovernmental Agreement shall be funded in whole or in part from proceeds from the Special Purpose Local Option Sales Tax authorized by Official Code of Georgia Annotated Sections 48-8-110 et seq. except as otherwise agreed.

8.

The parties acknowledge that the County may issue general obligation debt in conjunction with the imposition of the Special Purpose Local Option Sales Tax (hereinafter referred to as the “debt”). To authorize the issuance of the debt, the Resolution authorizing the call of a Referendum on the issue of the imposition of a Special Purpose Local Option Sale Tax and the Referendum ballot shall contain the information and language required by state law. The Cities are not issuing any bonds or other indebtedness associated with this Agreement.

The debt may be issued by the County in whole or in part and in one or more series for the purposes of funding a portion of the County projects specified in paragraph 4 of this Agreement,

paying any capitalized interest, and paying the costs of issuing the debt. The County acknowledges that it is solely responsible for all facets of the debt issuance and payment of the debt, including any and all costs, interest, and fees associated therewith. The debt shall be paid first from the County's portion of the net proceeds. In the event that there are insufficient Special Purpose Local Option Sales Tax collections to pay the debt from the County's portion of the net proceeds, the County shall pay any shortfall attributable to the debt from its general fund for County-wide services and from the applicable service district for services associated with designated districts, will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder, and will make available and use for such payments all taxes levied and collected for that purpose together with funds received from any other source. 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 the full faith and credit of the County to provide the funds required to timely fulfill any such obligation.

9.

The net proceeds from the Special Purpose Local Option Sales Tax shall be maintained in the parties' separate accounts and utilized exclusively for the purposes specified in this Agreement. Proceeds over and above the amount estimated in the Referendum question shall be allocated in accordance with the percentages set forth in this Agreement and shall be used solely for the purposes listed herein. Each jurisdiction shall expend its portion of excess proceeds from the 2023 SPLOST Program on the categories of projects outlined in paragraph 4 of this Agreement.

10.

The parties acknowledge that Special Purpose Local Option Sales Tax funds are not guaranteed. Proceeds under the amount estimated in the Referendum question shall be allocated in accordance with the percentages set forth in this Agreement and shall be used solely for the purposes listed herein.

11.

At the end of each party's fiscal year wherein proceeds from the Special Purpose Local Option Sales Tax are distributed, each party shall cause an audit of the distribution and use of its portion of the net proceeds from the Special Purpose Local Option Sales Tax to be completed. Each party to this Agreement shall pay the cost of each such annual audit that it conducts. Each party shall publish each of its annual audits as required by law.

12.

In addition to the audit required by paragraph 11 of this Agreement, at the end of each calendar year wherein proceeds from the Special Purpose Local Option Sales Tax are distributed, all parties to this Agreement shall participate in a joint annual audit of the entire Special Purpose Local Option Sales Tax program approved by the voters during the November 8, 2022 Referendum. The purpose of this joint annual audit is to ensure compliance with the Resolution that resulted in the call of the Special Purpose Local Option Sales Tax Referendum. The governmental entity that receives the largest share of Special Local Option Sales Tax proceeds shall choose the auditor to conduct the annual audit, and each party to this Agreement shall pay the cost of such audit based upon such party's percentage of Special Local Option Sales Tax proceeds allocated pursuant to this Agreement.

13.

Each party to this Agreement shall maintain thorough and accurate records concerning receipt of Special Purpose Local Option Sales Tax proceeds and expenditures for each project to be undertaken by the respective City or County as described herein.

14.

Not later than December 31 of each year, each City and the County shall publish annually, in a newspaper of general circulation in the boundaries of each City and the County and in a prominent location on each City's and the County's website, a simple nontechnical report which shows the following for each project or purpose outlined in this Agreement:

- A. Current estimated cost if it is not the original estimated cost.
- B. Amounts expended in prior years.
- C. Amounts expended in the current year.
- D. Any excess proceeds which have not been expended for a project or purpose.
- E. Estimated completion date, and the actual completion cost of a project completed during the current year.
- F. For road, street, and bridge purposes, such information shall be in the form of a consolidated schedule of the total original estimated cost, the total current estimated cost if it is not the original estimated cost, and the total amounts expended in prior years and the current year for all such projects and not a separate enumeration with respect to each individual road, street, or bridge project.
- G. A statement of what corrective action the City or County intends to implement with respect to each project which is underfunded or behind schedule.

15.

The parties shall establish a Citizen Review Committee within ninety (90) days of the November 8, 2022 Referendum, if such Referendum is approved by the electors of Gwinnett County. The Citizen Review Committee shall receive and review periodic status reports concerning all projects to be funded from the net proceeds of the 2023 Special Purpose Local Option Sales Tax Program. The County Administrator and City Managers or City Administrators, as applicable, of the parties to this Agreement shall determine the appropriate number of members and shall establish procedures by which the Committee shall operate. The County Administrator and City Managers or City Administrators shall also determine the length of time during which the Committee shall continue to operate.

16.

This Agreement constitutes all of the understandings and agreements of whatsoever nature or kind existing between the parties with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax.

17.

This Agreement shall not be changed or modified except by agreement in writing executed by all parties hereto.

18.

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

19.

It is agreed that the illegality or invalidity of any term or clause of this Agreement shall not affect the validity of the remainder of the Agreement, and the Agreement shall remain in full force and effect as if such illegal or invalid term or clause were not contained herein.

20.

Each party to this Agreement shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations.

21.

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.

22.

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given if, and only if, delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

a. If to the City of Auburn:

Mayor
City of Auburn
1369 Fourth Avenue
Auburn, Georgia 30011

b. If to the City of Berkeley Lake:

Mayor
City of Berkeley Lake
4040 S. Berkeley Lake Road
Berkeley Lake, Georgia 30096

c. If to the Town of Braselton:

Mayor
Town of Braselton
4982 Highway 53
Braselton, Georgia 30517

d. If to the City of Buford:

Chairman
City of Buford
2300 Buford Highway
Buford, Georgia 30518

e. If to the City of Dacula:

Mayor
City of Dacula
442 Harbins Road
Dacula, Georgia 30019

f. If to the City of Duluth:

Mayor
City of Duluth
3167 Main Street
Duluth, Georgia 30096

g. If to the City of Grayson:

Mayor
City of Grayson
475 Grayson Parkway
Grayson, Georgia 30017

h. If to the City of Lawrenceville:

Mayor
City of Lawrenceville
P.O. Box 2200
Lawrenceville, Georgia 30046

i. If to the City of Lilburn:

Mayor
City of Lilburn
76 Main Street
Lilburn, Georgia 30047

j. If to the City of Loganville:

Mayor
City of Loganville
4385 Pecan Street
Loganville, Georgia 30052

k. If to the City of Norcross:

Mayor
City of Norcross
65 Lawrenceville Street
Norcross, Georgia 30071

l. If to the City of Peachtree Corners

Mayor
City of Peachtree Corners
147 Technology Parkway, Suite 200
Peachtree Corners, Georgia 30092

m. If to the City of Rest Haven:

Mayor
City of Rest Haven
428 Thunder Road
Buford, Georgia 30518

n. If to the City of Snellville:

Mayor
City of Snellville
2342 Oak Road
Snellville, Georgia 30078

o. If to the City of Sugar Hill:

Mayor
City of Sugar Hill
5039 West Broad Street
Sugar Hill, Georgia 30518

p. If to the City of Suwanee:

Mayor
City of Suwanee
330 Town Center Avenue
Suwanee, Georgia 30024

q. If to Gwinnett County:

County Administrator
Gwinnett Justice & Administration Ctr.
75 Langley Drive
Lawrenceville, Georgia 30046

Any party may at any time change the address where notices are to be sent or the person to whom such notices should be directed by the delivery or mailing to the above persons a notice stating the change.

23.

This Agreement shall become effective on September 1, 2022. If the November 8, 2022 Referendum concerning the imposition of the Special Purpose Local Option Sales Tax is not approved by a majority of the voters of Gwinnett County, this Agreement shall be of no force and effect after November 8, 2022.

24.

Notwithstanding the parameters of paragraph 23, this Agreement shall continue in full force and effect until July 1st of the year following completion of the last project funded from the net proceeds from the 2023 Special Purpose Local Option Sales Tax Program.

25.

The parties agree that all appropriate public facilities and buildings constructed from the 2023 Special Purpose Local Option Sales Tax Program net proceeds shall be available at no fee to the County as polling places, if needed.

26.

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

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

(SIGNATURE PAGES FOLLOW) (Executed in Counterparts)

ATTEST:

THE CITY OF AUBURN

BY: _____
JOYCE BROWN
CITY CLERK

BY: _____
LINDA BLECHINGER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
ROBERT JACKSON WILSON
ROBERT JACKSON WILSON, P.C.
10 LUMPKIN STREET
LAWRENCEVILLE, GEORGIA 30046

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2022 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF BERKELEY LAKE

BY: _____
LEIGH THREADGILL
CITY ADMINISTRATOR/CLERK

BY: _____
LOIS SALTER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
278 WEST MAIN STREET
BUFORD, GEORGIA 30518

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2022 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE TOWN OF BRASELTON

BY: _____
JENNIFER SCOTT
TOWN MANAGER/
CLERK

BY: _____
KURT WARD, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
GREGORY DAVID JAY
CHANDLER, BRITT & JAY, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
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SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF BUFORD

BY: _____
KIM WOLFE
CITY CLERK

BY: _____
PHILLIP BEARD
COMMISSION CHAIRMAN

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
GREGORY DAVID JAY
CHANDLER, BRITT & JAY, LLC
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BUFORD, GEORGIA 30515-1749

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ATTEST:

THE CITY OF DACULA

BY: _____
HEATHER COGGINS
ACTING CITY ADMINISTRATOR

BY: _____
HUGH D.KING, III, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
ROBERT JACKSON WILSON
ROBERT JACKSON WILSON, P.C.
10 LUMPKIN STREET
LAWRENCEVILLE, GEORGIA 30046

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
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ATTEST:

THE CITY OF DULUTH

BY: _____
TERESA LYNN
CITY CLERK

BY: _____
NANCY HARRIS, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
STEPHEN PEREIRA
THOMPSON, SWEENEY, KINSINGER & PEREIRA PC
P.O. BOX 1250
LAWRENCEVILLE, GA 30046-1250

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ATTEST:

THE CITY OF GRAYSON

BY: _____
DAN PRUEHS
CITY ADMINISTRATOR/
CITY CLERK

BY: _____
ALLISON WILKERSON, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
V. LEE THOMPSON, JR.
THOMPSON, SWEENEY, KINSINGER & PEREIRA PC
P.O. BOX 1250
LAWRENCEVILLE, GA 30046-1250

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ATTEST:

THE CITY OF LAWRENCEVILLE

BY: _____
KAREN PIERCE
CITY CLERK

BY: _____
DAVID R. STILL, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
V. LEE THOMPSON, JR.
THOMPSON, SWEENEY, KINSINGER & PEREIRA PC
P.O. BOX 1250
LAWRENCEVILLE, GA 30046-1250

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ATTEST:

THE CITY OF LILBURN

BY: _____
MELISSA L. PENATE
CITY CLERK

BY: _____
TIM DUNN, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
278 WEST MAIN STREET
BUFORD, GEORGIA 30518

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
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ATTEST:

THE CITY OF LOGANVILLE

BY: _____
DANNY ROBERTS
CITY MANAGER

BY: _____
SKIP BALILES, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
ROBYN WEBB
HOFFER & WEBB
3190 NORTHEAST EXPRESSWAY
SUITE 430
CHAMBLEE, GEORGIA 30341

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
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ATTEST:

THE CITY OF NORCROSS

BY: _____
MONIQUE LANG
CITY CLERK

BY: _____
CRAIG NEWTON, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
J. PATRICK O'BRIEN
THOMPSON, O'BRIEN, KEMP & NASUTI, P.C.
40 TECHNOLOGY PARKWAY SOUTH, SUITE 300
NORCROSS, GEORGIA 30092

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ATTEST:

THE CITY OF PEACHTREE CORNERS

BY: _____
KYM CHERECK
CITY CLERK

BY: _____
MIKE MASON, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
DAVID RHODES
310 TECHNOLOGY PARKWAY
PEACHTREE CORNERS, GA 30092

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ATTEST:

THE CITY OF REST HAVEN

BY: _____
MONICA MONTGOMERY
CITY CLERK

BY: _____
KENNETH WAYCASTER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
GREGORY DAVID JAY
CHANDLER, BRITT & JAY, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

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ATTEST:

THE CITY OF SNELLVILLE

BY: _____
MELISA ARNOLD
CITY CLERK

BY: _____
BARBARA BENDER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
ANTHONY O.L. POWELL
POWELL & EDWARDS
P.O. BOX 1390
LAWRENCEVILLE, GEORGIA 30046

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ATTEST:

THE CITY OF SUGAR HILL

BY: _____
JANE WHITTINGTON
CITY CLERK

BY: _____
BRANDON HEMBREE, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
FRANK HARTLEY
THOMPSON, SWEENEY, KINSINGER & PEREIRA PC
P.O. BOX 1250
LAWRENCEVILLE, GA 30046-1250

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ATTEST:

THE CITY OF SUWANEE

BY: _____
ROBYN O'DONNELL
CITY CLERK

BY: _____
JAMES BURNETTE, JR. MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
GREGORY DAVID JAY
CHANDLER, BRITT & JAY, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

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ATTEST:

GWINNETT COUNTY, GEORGIA

BY: _____
TINA KING
COUNTY CLERK

BY: _____
NICOLE L. HENDRICKSON
CHAIRWOMAN
GWINNETT COUNTY BOARD OF
COMMISSIONERS
75 LANGLEY DRIVE
LAWRENCEVILLE, GEORGIA 30046

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
COUNTY ATTORNEY
GWINNETT COUNTY DEPARTMENT OF LAW
75 LANGLEY DRIVE
LAWRENCEVILLE, GEORGIA 30046

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