

**STATE OF GEORGIA  
COUNTY OF WASHINGTON**

**INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION  
OF PROCEEDS FROM THE 2025 SPECIAL PURPOSE LOCAL OPTION SALES  
TAX FOR CAPITAL OUTLAY PROJECTS**

**THIS AGREEMENT** is entered into on \_\_\_\_\_, by and between **WASHINGTON COUNTY**, a political subdivision of the State of Georgia, acting by and through its governing body, the **WASHINGTON COUNTY BOARD OF COMMISSIONERS** (hereinafter "the COUNTY") and the **MAYOR AND CITY COUNCIL OF SANDERSVILLE, GEORGIA**, a municipal corporation chartered and existing under the laws of the State of Georgia (hereinafter "SANDERSVILLE" and "Municipalities"; as described in Section 1 (B) (2) herein, Sandersville is signing this IGA on behalf of all of the Washington County Municipalities; this Agreement, although signed only by Sandersville and the County, is between all Municipalities and the County and the words Sandersville and Municipalities in this Agreement refer both collectively and individually to all of the Municipalities).

**WITNESSETH:**

**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") within the special district of the COUNTY 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 19th day of November, 2024 in conformance with the requirements of O.C.G.A. § 48-8-111(a); and

**WHEREAS**, the COUNTY and SANDERSVILLE 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 Agreement:

- (1) The COUNTY is a political subdivision duly created and organized under the constitution of the State of Georgia.
- (2) The governing authority of the COUNTY is duly authorized to execute, deliver and perform this Agreement.
- (3) This Agreement is a valid, binding, and enforceable obligation of the COUNTY; and
- (4) The COUNTY will take all actions necessary to call an election to be held in all voting precincts in the COUNTY the 18th day of March, 2025, 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 Washington COUNTY for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$27,000,000 to be used for funding the projects specified in Exhibit A attached hereto.

B. SANDERSVILLE makes the following representations and warranties which

may be specifically relied upon by all parties as a basis for entering this Agreement:

- (1) SANDERSVILLE is a municipal corporation duly created and organized under the laws of the State of Georgia.
  - (2) The governing authority of SANDERSVILLE is duly authorized to execute, deliver and perform this Agreement as SANDERSVILLE has over 50% of the municipal population of all the qualified municipalities located in Washington COUNTY according to the 2020 Census, and, therefore, this Agreement is a valid, binding, and enforceable obligation of each Municipality.
  - (3) SANDERSVILLE is a qualified municipality as defined in O.C.G.A. § 48-8-110(4); and
  - (4) Each Municipality which is a party of this agreement 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 SANDERSVILLE 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 SANDERSVILLE agree to promptly proceed with the acquisition, construction, equipping and installation of the projects specified in Exhibit A of this Agreement and in accordance with the priority order referenced in Section 8 of this Agreement.

- E. The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121 (g)(2).
- F. The COUNTY and SANDERSVILLE agree to maintain accurate records concerning the receipt of SPLOST proceeds and expenditures for each project undertaken by the COUNTY or Municipalities respectively as required for fulfilling the terms of this Agreement.

**Section 2. Conditions Precedent**

- A. The obligations of the COUNTY and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the COUNTY calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111(a).
- B. This Agreement is 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 Agreement is 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 March 18, 2025, shall continue for a period of six (6) years with collections beginning on October 1 2026 and disbursed thereafter.

**Section 4. Effective Date and Term of This Agreement**

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

- (1) The official declaration of the failure of the election described in this Agreement; or
- (2) 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.
- (3) The completion of all projects described in Exhibit "A".

**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 Washington COUNTY Special Purpose Local Option Sales Tax Fund ("COUNTY SPLOST Fund"). The COUNTY shall select a financial institution which shall act as a depository and custodian of the COUNTY SPLOST Fund upon such terms and conditions as may be acceptable to the COUNTY.
- B. Each Municipality shall create a special fund to be designated as the 2025 [name of Municipality] Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a financial institution 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 Agreement. No funds other than SPLOST proceeds shall be placed in such funds or accounts.
- D. All interest earned on the SPLOST Funds maintained by the COUNTY and the Municipalities shall remain in the SPLOST Funds and shall be used exclusively for the purposes detailed in this Agreement.

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

- A. The COUNTY and the Municipalities agree that the SPLOST proceeds shall be apportioned between the parties as follows:
  - (1) The first \$8,200,000 in SPLOST proceeds collected shall be retained by Washington COUNTY for COUNTY wide Level I projects including \$7,800,000 to retire the debt service for the construction of a jail. and \$400,000 to purchase Courthouse, Administrative and Office Improvements for Countywide use.
  - (2) The next \$5,017,653 in SPLOST proceeds will be retained by Washington County for County Level 2 Projects to retire debt service for the expansion of Kaolin Park.
  - (3) The remaining SPLOST proceeds collected, exclusive of the amounts disbursed to WASHINGTON COUNTY for COUNTY wide Level I and Level 2 projects, paragraph A(1) above, shall be apportioned between WASHINGTON

COUNTY, and the cities of SANDERSVILLE, DAVISBORO, DEEPSTEP, HARRISON, OCONEE, RIDDLEVILLE and TENNILLE as follows:

(a) WASHINGTON COUNTY – 39.00% or approximately \$5,375,115 to be used for WASHINGTON COUNTY projects as stated in the attached schedule in Exhibit A;

(b) SANDERSVILLE - 42.45% or approximately \$5,850,155 to be used for SANDERSVILLE'S projects as stated in the attached schedule in Exhibit A;

(c) DAVISBORO – 2.42% or approximately \$334,122 to be used for DAVISBORO'S projects as stated in the schedule in Exhibit A;

(d) DEEPSTEP – 0.85% or approximately \$117,748 to be used for DEEPSTEP'S projects as stated in the schedule in Exhibit A;

(e) HARRISON – 2.48% or approximately \$341,167 to be used for HARRISON'S projects as stated in the schedule in Exhibit A;

(f) OCONEE – 1.44% or approximately \$198,259 to be used for OCONEE'S projects as stated in the schedule in Exhibit A;

(g) RIDDLEVILLE – 0.58% or approximately \$80,511 to be used for RIDDLEVILLE'S projects as stated in the schedule in Exhibit A; and,

(h) TENNILLE – 10.73% or approximately \$1,478,389 to be used for TENNILLE'S projects as stated in the schedule in Exhibit A.

(4) SPLOST proceeds collected in excess of \$27,000,000 shall be apportioned between the COUNTY and the Municipalities as follows:

(a) WASHINGTON COUNTY – 39.00%

(b) SANDERSVILLE – 42.45%

(c) DAVISBORO – 2.42%

(d) DEEPSTEP – 0.85%

(e) HARRISON – 2.48%

(f) OCONEE – 1.44%

(g) RIDDLEVILLE – 0.58%

(h) TENNILLE – 10.73%

- B. Within fifteen (15) business days of receipt by the COUNTY of SPLOST proceeds collected by the State Department of Revenue, the COUNTY shall disburse the SPLOST proceeds due to each Municipality based on the apportionment schedule in Paragraph A of this Section. Where the apportionment schedule includes an approximate percentage and a dollar amount, monthly disbursements shall be based on the percentage until the final monthly disbursement necessary to reach the dollar amount, which final monthly disbursement shall be in whatever amount is necessary to reach the dollar amount. After disbursement of SPLOST proceeds to the Municipalities, the monies in the COUNTY's SPLOST Fund and in each Municipality's SPLOST Fund shall be held and applied to the cost of acquiring, constructing and installing each respective entity's capital outlay projects as described and in accordance with the priority schedule in Exhibit A.
- C. Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the COUNTY as part of the COUNTY's



share unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

**Section 7. Projects**

All capital outlay projects, to be funded in whole or in part from SPLOST proceeds, are listed in Exhibit A which is attached hereto and made part of this Agreement.

**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 of this Agreement. Except as provided in Paragraph B and Paragraph C of Section 9 of this Agreement, any change to the priority or schedule must be agreed to through a written amendment to this Agreement by all parties to this Agreement.

**Section 9. Completion of Projects**

- A. The COUNTY and Municipalities acknowledge that the costs shown for each project described in Exhibit A are estimated amounts.
- B. If a COUNTY project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the COUNTY may apply the remaining unexpended funds to any other COUNTY project in Exhibit A.
- C. If a municipal project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the Municipality may apply the remaining unexpended funds to any other project included for that Municipality in Exhibit A.

**Section 10. Excess Proceeds**

In the event that any SPLOST proceeds being held in either the COUNTY's SPLOST Fund or any Municipality's SPLOST Fund become "excess proceeds" as that term is defined in O.C.G.A. § 48-8-121(g), then the COUNTY or Municipality in whose SPLOST Fund such excess proceeds are being held may use such excess proceeds for any purpose for which the COUNTY or Municipality could otherwise legally use ad valorem tax revenues.

**Section 11. Audits**

- A. During the term of this Agreement, 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.
- B. Each Municipality shall provide the COUNTY a copy of the audit of the distribution and use of the SPLOST proceeds by the Municipality. Provided, however, that the Municipality's provision of a copy of the audit to the COUNTY shall not imply any obligation on the part of the COUNTY to exercise any oversight of the Municipality's management or expenditure of SPLOST proceeds. In the event that a Municipality fails to comply with the terms of this Agreement or with the requirements of O.C.G.A. § 48-8-110 *et seq.*, the COUNTY shall not be held

liable for such noncompliance in accordance with the provisions of O.C.G.A. § 48-8- 121(3).

**Section 12. 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:

**WASHINGTON COUNTY:** Washington COUNTY Board of Commissioners  
P.O. Box 271  
Sandersville, Ga 31082  
Attn: COUNTY CLERK : Keri Sumner

**SANDERSVILLE:** City of Sandersville  
P.O. Box 71  
Sandersville, Ga 31082  
Attn: City Mayor Jimmy Andrews

**DAVISBORO:** City of Davisboro  
P.O. Box 189  
Davisboro, Ga 31018  
Attn: Mayor Valerie G Brown

**DEEPSTEP:** City of Deepstep  
9676 Deepstep Road  
Sandersville, GA 31082  
Attn: Mayor Randy Veal

**HARRISON:** City of Harrison  
P.O. Box 31  
Harrison, Ga 31035  
Attn: Mayor Vincent Grissom

**OCONEE:** City of Oconee  
P.O. Box 69  
Oconee, GA 31067  
Attn: Mayor Jimmy Pittman

**RIDDLEVILLE:** City of Riddleville  
10292 GA Highway 231  
Harrison, GA 31035  
Attn: Mayor Ken Westbrook

TENNILLE:           City of Tennille  
                          P.O. Box 145  
                          Tennille, Ga 31089  
                          Attn: Mayor Eartha Cummings

**Section 13.   Entire Agreement**

This Agreement, including any attachments or exhibits, constitutes all 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 Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.

**Section 14.   Amendments**

This Agreement shall not be amended or modified except by a written amendment executed in accordance with this Section. This Agreement may be amended by a written amendment executed by the governing authorities of the COUNTY and SANDERSVILLE; provided, however, that no written amendment that affects the rights or obligations of any other Municipality under this Agreement shall be valid and binding on any party unless that Municipality also executes the written amendment.

**Section 15.   Governing Law**

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

**Section 16.   Severability**

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if

such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement. All parties hereby covenant and agree that should any provision of this Agreement be ruled invalid by a court of competent jurisdiction, the parties shall amend this Agreement so as to effectuate as closely as legally possible the original intent of this Agreement so that no party's level of financial consideration is impaired by such judicial decision.

**Section 17. Compliance with Law**

The COUNTY and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations.

**Section 18. No Consent to Breach**

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent or waiver of any future breach of the same.

**Section 19. Counterparts**

This Agreement shall be executed in eight (8) counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

**Section 20. Mediation**

The COUNTY and SANDERSVILLE agree to submit any controversy arising under this Agreement to non-binding 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.

**IN WITNESS WHEREOF**, the COUNTY and SANDERSVILLE acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered on the date indicated herein.

**BOARD OF COMMISSIONERS OF  
WASHINGTON COUNTY, GEORGIA  
GEORGIA**

By: \_\_\_\_\_  
Horace Daniel, Chairman

Attest: \_\_\_\_\_  
Keri Sumner, COUNTY CLERK

**MAYOR AND CITY COUNCIL OF  
SANDERSVILLE,**

By: \_\_\_\_\_  
Jimmy Andrews, Mayor

Attest: \_\_\_\_\_  
Kandace Hartley, City Clerk

**EXHIBIT A - PROJECTS & ESTIMATED COSTS**

<b>Joint Priority Projects - level 1</b>	
<b>Project Category</b>	
Bond payments to Public Facilities Authority for repayment of debt for the construction of a jail facility.	7,800,000
Purchase of Courthouse, Administrative building improvements	400,000
<b>TOTAL</b>	<b>8,200,000</b>

<b>Washington County Level 2</b>	
<b>Project Category</b>	
Bond payments to Public Facilities Authority for repayment of debt for expansion of Recreation Facilities at Kaolin Park	5,017,653

<b>Washington County Level 3</b>	
<b>Project Category</b>	
Economic Development Park facilities improvement	200,000
Public Safety-Fire Department facilities, equipment and vehicles	500,000
Purchase and renovations of all County Buildings Capital Improvements including Sheriff's utility building	850,000
Purchase of Sheriff's Department – Vehicles and equipment	2,150,000
Purchase of Recreation Department - Vehicles and Equipment	475,000
Emergency Services – Purchase of Ambulances and EMS Equipment	800,000
Emergency Management Agency Equipment including radios and radio equipment	400,000
<b>TOTAL</b>	<b>5,375,000</b>

Sandersville Level 3	
Project Category	
Capital improvements for facilities, vehicles and equipment	\$2,300,000
Road and street improvements, including storm water and drainage capital outlay projects	\$650,155
Utility Improvements which may include but not be limited to undergrounding of telecom lines and relocating utilities as part of streetscape improvements	\$500,000
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	\$2,400,000
TOTAL	5,850,155

Tennille	
Project Category	
Capital improvements for facilities, vehicles and equipment	
Road and street improvements, including storm water and drainage capital outlay projects	
Water and sewer capital outlay projects	
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	
TOTAL	1,478,389



Davisboro	
Project Category	
Capital improvements for facilities, vehicles and equipment	
Road and street improvements, including storm water and drainage capital outlay projects	
Water and sewer capital outlay projects	
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	
<b>TOTAL</b>	<b>334,122</b>

Deepstep	
Project Category	
Capital improvements for facilities, vehicles and equipment	
Road and street improvements, including storm water and drainage capital outlay projects	
Water and sewer capital outlay projects	
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	
<b>TOTAL</b>	<b>117,748</b>

Harrison	
Project Category	
Capital improvements for facilities, vehicles and equipment	
Road and street improvements, including storm water and drainage capital outlay projects	
Water and sewer capital outlay projects	
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	
<b>TOTAL</b>	<b>341,167</b>

Oconee	
Project Category	
Capital improvements for facilities, vehicles and equipment	
Road and street improvements, including storm water and drainage capital outlay projects	
Water and sewer capital outlay projects	
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	
<b>TOTAL</b>	<b>198,259</b>

Riddleville	
Project Category	
Capital improvements for facilities, vehicles and equipment	
Road and street improvements, including storm water and drainage capital outlay projects	
Water and sewer capital outlay projects	
Other capital projects and equipment for city departments which may include but not limited to economic development and grant matching funds.	
<b>TOTAL</b>	<b>80,511</b>

