

## 2025 FLOST INTERGOVERNMENTAL AGREEMENT

This Intergovernmental Agreement entered this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by and between Washington County, Georgia and the Mayor and City Council of the City of Sandersville (hereinafter sometimes referred to as the “Governmental Entities”, “Sandersville” or “Municipalities”; Note that 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, Governmental Entities and Municipalities in this Agreement refer both collectively and individually to all of the Municipalities) for the purpose of implementing the provisions of the Official Code of Georgia as they relate to implementation of a County Floating Local Option Sales Tax (the FLOST) within the special tax district established for and conterminous with Washington County (hereinafter sometimes referred to as the “Special Taxing District”) pursuant to O.C.G.A. § 48-8-109.30.

**WHEREAS** the Governmental Entities desire to impose a FLOST within the Special Taxing District which requires entering into an intergovernmental agreement calling for a FLOST and specifying the proposed rate of the tax (*between 0.05% and 1.0%*), the proposed maximum period of time that the tax is to be levied (*up to five years*), and the proposed allocation and distribution of the tax among the eligible political subdivisions; and

**WHEREAS** the Special Taxing District that is conterminous with Washington County is eligible to impose a FLOST pursuant to O.C.G.A. § 48-8-109.31(d)(1)(A), and because the governing authority of the county whose geographical boundary is conterminous with that of the

special district, and the governing authority or authorities of all municipalities that levy an ad valorem tax on property have in effect for the 2025 taxable year a base year value or adjusted base year value homestead exemption; and

**WHEREAS** in accordance with O.C.G.A. § 48-8-109.31(d)(1)(B), the municipality of the City of

Sandersville represents at least 50 percent of the Special Taxing District's residents of municipalities that levy an ad valorem tax on property and are eligible to receive a distribution of FLOST proceeds because they levy an ad valorem tax on property; and

**WHEREAS** the parties desire to and provide an agreement to meet the requirements of O.C.G.A. §§ 48-8-109.31(d) and 48-8-109.32; and

**WHEREAS** the parties wish to provide for the allocation among the parties of any and all revenues received, of which all proceeds received by a political subdivision from the FLOST are obligated by O.C.G.A. 48-8-109.42 to be used exclusively for tax relief, which shall result in a reduction of the roll- back millage rate and be demonstrated on each taxpayer's ad valorem property tax bill; and

**WHEREAS** a meeting of the Governmental Entities was conducted on January 8, 2025, to consider the imposition of the FLOST within the Special Taxing District that is conterminous with the borders of Washington County; and

**WHEREAS** Washington County has requested that the City of Sandersville enter into an

Intergovernmental Agreement in accordance with O.C.G.A. §§ 48-8-109.31(d) and 48-8-109.32, which agreement establishes the rate of the FLOST, the duration of the FLOST, and the allocation and distribution of FLOST proceeds which shall be used exclusively to reduce the property taxes levied by the Governmental Entities.

**NOW, THEREFORE,** the parties agree as follows:

## **SECTION ONE**

### **Proposed Rate and Duration of the FLOST**

In accordance with O.C.G.A. §§ 48-8-109.31(c), the proposed rate of the FLOST shall be 1.0%. In accordance with O.C.G.A. §§ 48-8-109.32(a), the proposed duration of the tax shall be five years. If approved in a referendum held on March 18, 2025, the imposition of the tax is expected to commence on July 1, 2025, and shall terminate five years thereafter. The final day for imposition of the tax—without a renewal—is expected by February June 30, 2030.

## **SECTION TWO**

### **Allocation of FLOST Proceeds**

The expected proceeds are to be used exclusively for property tax reduction as provided in O.C.G.A. § 48-8-109.42 and shall be allocated according to the following percentages in Table 1.0, which are based upon the share of the 2024 property tax levied among all of the Governmental Entities:

**Table 1.0 - Allocation Rates and Estimated Distribution**  
**Amounts (Based upon 2024 Property Tax Rates and Sales**  
**Tax Proceeds)**

a. WASHINGTON COUNTY	62.694%	\$2,908,938
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b. SANDERSVILE	29.622%	\$1,368,517
c. TENNILLE	6.286%	\$ 290,425
d. DAVISBORO	0.626%	\$ 28,939
e. DEEPSTEP	0.204%	\$ 9,429
f. HARRISON	0.271%	\$ 12,532
g. OCONEE	0.000%	\$ 0
h. RIDDLEVILLE	0.027%	\$ 1,220
TOTAL	100.00%	\$4,620,000

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 after dissolution shall be paid to the COUNTY and all Municipalities according to the schedule in Section 6. Disbursement of FLOST Proceeds.

### **SECTION THREE**

#### **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 Chairman Horace Daniel

SANDERSVILLE: City of Sandersville  
P.O. Box 71  
Sandersville, Ga 31082  
**Attn:** City Administrator Sharon Eveland

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

OCONEE: City of Oconee  
P.O.Box 69  
Oconee, Ga 31067  
**Attn:** Mayor James 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 FOUR**

### **Distribution of Proceeds**

In accordance with O.C.G.A. § 48-8-109.36, the net proceeds of the FLOST received by Washington County from the State Revenue Commissioner shall be appointed and distributed to the political subdivisions at the percentages stated in Table 1.0 within 10 business days after the end of the month in which the funds are received by Washington County.

## **SECTION FIVE**

### **Fund Accounting, Record Keeping, and Audit**

All FLOST funds received by each Governmental Entity participating in this Intergovernmental Agreement shall be maintained in discrete accounts and accounted for as separate and discrete funds prior to being deposited into the general fund of the Governmental Entity. All records shall be kept by the fund so that the records may be audited by each

Governmental Entity's designated auditor, if needed. Funds generated by FLOST shall be expended only in a manner of reducing the property taxes levied by the Governmental Entities as provided in O.C.G.A § 48-8-109.42.

## **SECTION SIX**

### **Severability and Completeness**

If any law, regulation or court decision shall cause any provision of this Intergovernmental Agreement to be rendered invalid, the remaining provisions of this Intergovernmental Agreement shall remain in full force and effect. This Intergovernmental Agreement reflects the entire understanding between the parties and may not be modified except as allowed by law and in writing by the authorized representatives of the parties.

## **SECTION SEVEN**

### **Compliance with Law**

The COUNTY and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations, and specifically all Georgia laws that apply to FLOST.

## **SECTION EIGHT**

### **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 NINE**

### **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 TEN**

### **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.

## **SECTION ELEVEN**

### **Ballot Language**

The ballot for the question of imposing the FLOST shall read as follows:

*Shall a special 1 percent sales and use tax be imposed for five years within the Special Taxing District of Washington County with the proceeds exclusively used to reduce property taxes imposed by Washington County and the Cities of Sandersville, Davisboro, Deepstep, Harrison, Oconee, Riddleville and Tennille.*

( ) YES ( ) NO

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF the authorized representatives of the parties have hereunto set their hands and affixed the seals of the respective Governmental Entities as of the date above first written.

WASHINGTON COUNTY BOARD OF  
COMMISSIONERS  
SANDERSVILLE

THE CITY OF

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

Chairman

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

Clerk

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

Mayor

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

Clerk