RESOLUTION
#26-49

A RESOLUTION OF THE CITY OF DUBLIN, GEORGIA BY AND THROUGH ITS MAYOR AND COUNCIL TO APPROVE AND EXECUTE AN INTERGOVERNMENTAL AGREEMENT (IGA) FOR THE IMPOSITION OF A FLOATING LOCAL OPTION SALES TAX (FLOST); TO AUTHORIZE THE MAYOR AND CITY CLERK TO EXECUTE THE SAME; TO SET AN EFFECTIVE DATE; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (O.C.G.A. §§ 48-8-109.30 et seq.) authorizes the imposition of a special district option sales and use tax, commonly known as the Floating Local Option Sales Tax ("FLOST"), within a special district conterminous with the boundaries of a county for the limited purpose of providing property tax relief; and

WHEREAS, the City of Dublin levies an ad valorem tax on property and currently has in effect a base year value homestead exemption or adjusted base year value homestead exemption as required; and

WHEREAS, Laurens County and certain municipalities within the special district that levy an ad valorem tax on property, including the City of Dublin, desire to enter into an IGA calling for the imposition of a FLOST, specifying the proposed rate of the tax, the proposed maximum period of time the tax is to be levied, and the proposed distribution of the tax proceeds; and

WHEREAS, the governing authorities of the County and the municipalities that collectively represent at least fifty percent (50%) of the special district's residents of municipalities that levy an ad valorem tax on property are authorized to enter into such an IGA as a condition precedent to calling a referendum on the question of imposing the FLOST; and

WHEREAS, it is in the best interest of the health, safety and welfare of the citizens of the City of Dublin to execute an IGA to provide for potential property tax relief through the imposition of a FLOST, subject to voter approval.

THEREFORE, NOW BE IT RESOLVED that the City Manager is hereby authorized to negotiate an IGA, substantially in the form as attached hereto as Exhibit "A" and incorporated herein by this reference, for the imposition of a FLOST and the Mayor and City Clerk are hereby authorized and directed to execute the same in the name of and on behalf of the City of Dublin, Georgia, subject to such insertions, deletions, or revisions as deemed appropriate by him, the execution of the same being conclusive evidence of acceptance of the same.

IT IS FURTHER RESOLVED that execution of an IGA by the Mayor or any other modification of it shall be conclusive evidence of the approvals required herein and all actions of the City, its officers, staff, and employees in connection with the execution, delivery, and performance of the IGA is hereby approved, ratified, and confirmed.

BE IT FURTHER RESOLVED that the City Manager, or his designee, is authorized to execute and deliver any other document required to affect the purpose of this Resolution and IGA and that this Resolution shall be effective upon its adoption.

SO RESOLVED by the Mayor and Council of the City of Dublin this 31 day of July, 2026 by a vote of 7 to 0.

CITY OF DUBLIN, GEORGIA

BY: Knight
Joshua E. Kight,
Mayor

ATTEST:

By Dorothy Rozier
Dorothy Rozier, City Clerk

CITY OF DUBLIN
SEAL
STATE OF GEORGIA

INTERGOVERNMENTAL AGREEMENT FOR THE IMPOSITION OF THE FLOATING HOMESTEAD LOCAL OPTION SALES TAX (FLOST)

This Intergovernmental Agreement (as hereinafter may be referred to as "this Agreement") is entered into this the 31st day of July, 2026 by and between Laurens County, Georgia (as hereinafter may be referred to as "the County") and the Municipalities of Cadwell, Dexter, Dublin, Dudley, East Dublin, Montrose, and Rentz (as hereinafter may be referred to individually as "each Undersigned Municipality" and collectively referred to as "the Undersigned Municipalities") for the purpose of implementing the provisions of Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated as they relate to imposition of a Floating Local Option Sales Tax (FLOST) within the special tax district (hereinafter sometimes referred to as the "Special Taxing District") established for and conterminous with Laurens County pursuant to O.C.G.A. § 48-8-109.30. The County and the Undersigned Municipalities that execute this Agreement may be collectively referred to as "the Parties."

WHEREAS, the Parties desire to impose a FLOST within the Special Taxing District that is conterminous with the borders of the County, and which requires entering into an intergovernmental agreement calling for a FLOST; and

WHEREAS, the County and all the Undersigned Municipalities within the Special Taxing District that levy an ad valorem tax on property currently have in effect a base year value homestead exemption 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; and

WHEREAS, the County and the Undersigned Municipalities voluntarily enter into this Agreement which, upon execution by the Parties, fully satisfies the conditions precedent to issue the call for the referendum to impose the FLOST within the Special Taxing District and, if approved by a majority of the voters, to levy and distribute said tax under the terms of this Agreement and state law; and

WHEREAS, the County and the Undersigned Municipalities are authorized to enter into this Agreement by Georgia law, specifically including Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated;

NOW, THEREFORE, 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.
Satisfaction of Homestead Exemption Requirements

The Parties agree that the conditions required by O.C.G.A. § 48-8-109.31(d)(1) are satisfied because the County and the Undersigned Municipalities within the Special Taxing District that levy an ad valorem tax on property have in effect a base year value homestead exemption or adjusted base year value homestead exemption.

Article II.
Required Signatories

The Parties agree 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 of Cadwell, Dexter, Dublin, Dudley, East Dublin, Montrose, and Rentz which 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.

Article III.
Proposed Rate and Duration of the FLOST

1. In accordance with O.C.G.A. § 48-8-109.31(c), the proposed rate of the FLOST shall be 1.0%.

2. In accordance with O.C.G.A. § 48-8-109.32(a), the proposed duration of the tax shall be 5 years.

Article IV.
Call for and Conduct of the Referendum

In accordance with O.C.G.A. § 48-8-109.32(b), the county election superintendent shall issue the call for an election for the purpose of submitting the question of the imposition of the tax to the voters of the county. The call for and conduct of the election shall be administered by the county election superintendent in the manner authorized for special elections 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 3, 2026.

Article V.
Ballot Language

In accordance with O.C.G.A. § 48-8-109.32(c), the ballot language for the question of imposing the FLOST shall read as follows:

( ) YES Shall a special 1.0% percent sales and use tax be imposed for 5 years within Laurens County with the proceeds used exclusively to reduce property taxes imposed by Laurens County and the municipalities of Cadwell, Dexter, Dublin, Dudley, East Dublin, Montrose, and Rentz?

( ) NO

Article VI.
Initiation and Termination of the Tax

If approved in the election held on November 3, 2026, the imposition of the tax is expected to commence on January 1, 2027. The final day for imposition of the tax without renewal is expected to occur on December 31, 2031.

Article VII.
Conditions

The Parties agree that the levy of the FLOST is conditioned upon the approval of the imposition of the FLOST by the voters of the Special Taxing District in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-109.30 *et seq.* The Parties agree that the County's ability to comply with this Agreement is conditioned upon the collecting of the FLOST revenues by the State Revenue Commissioner and transferring same to the County in conformity with the requirements of O.C.G.A. § 48-8-109.30 *et seq.*, as well as each Party's compliance with the conditions precedent set forth in O.C.G.A. § 48-8-109.31.

Article VIII.
Use of FLOST Proceeds

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 recipient of FLOST proceeds:

(a) Is required to use FLOST proceeds exclusively to provide property tax relief; and

(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 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 FLOST proceeds that it received in accordance with O.C.G.A. § 48-8-109.42.

Article IX.
Apportionment and Distribution of FLOST Proceeds

The County shall maintain the FLOST Funds received from the Department of Revenue in an interest-bearing account for the benefit and in trust of the Parties. The net proceeds, including any interest thereon, of the FLOST received by Laurens County from the State Revenue Commissioner shall be apportioned and distributed by the County to the Parties in the time and manner as provided in the Distribution Schedule. (*See* Exhibit "1", the Parties' Distribution Schedule for this Agreement, attached hereto and incorporated by reference.). The Parties hereby agree to the Distribution Schedule.

The Parties agree that 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 paid to the County as part of the County's share to be applied against the countywide general maintenance and operations millage rate, 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.

Article X.
Accounting of FLOST Proceeds

All FLOST funds received by each Party shall be maintained, accounted for, and utilized in compliance with O.C.G.A. §48-8-109.42. Records shall be kept such that the records regarding use of FLOST proceeds may be audited by each Party's designated auditor, if needed.

Article XI.
Effective Date and Term of This Agreement

This Agreement shall commence upon the date of its execution by the last Party to this Agreement and shall terminate upon the later of:

(a) The official declaration by the Laurens County Board of Registration and Elections of the failure of the election described in this Agreement; or

(b) The distribution to the County and all of the Municipalities of the last dollar of money collected from the FLOST and any interest thereon after the expiration of the FLOST and the fulfilment of each Party's obligations to provide property tax relief with such money as required by state law.

Article XII.
Representations and Mutual Covenants

1. The County makes the following representations and warranties which may be specifically relied upon by all Parties as a basis for entering this Agreement:

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

    (b) The governing authority of the County is duly authorized to execute, deliver and perform this Agreement; and

    (c) This Agreement is a valid, binding, and enforceable obligation of the County; and

    (d) The County agrees that 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 Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated and that receipt of FLOST proceeds will allow the County to reduce the amount of property tax levied by the County; and

    (e) The County agrees that the terms of this Agreement, including but not limited to the Distribution Schedule are valid, comply with applicable law, and that all County FLOST proceeds will be used exclusively for property tax relief; and

(f) The County will take all actions necessary to direct the county election superintendent to call an election to be held in all voting precincts in the County on the 3rd day of November, 2026 for the purpose of submitting to the voters of the County, for their approval, the question of whether or not a FLOST shall be imposed in accordance with the provisions of this Agreement.

2. Each Undersigned Municipality that executes this Agreement, on its own behalf, makes the following representations and warranties, which may be specifically relied upon by all Parties as a basis for entering this Agreement:

   (a) The Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia; and

   (b) The governing authority of the Municipality is duly authorized to execute, deliver and perform this Agreement; and

   (c) This Agreement is a valid, binding, and enforceable obligation of the Municipality; and

   (d) The Municipality agrees that 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 Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated and that receipt of FLOST proceeds will allow the Municipality to reduce the amount of property tax levied by the Municipality; and

   (e) The Municipality agrees that the terms of this Agreement, including but not limited to the Distribution Schedule are valid, comply with applicable law and that the Municipality's FLOST proceeds will be used exclusively for property tax relief.

3. During the term of this Agreement, the Parties shall comply with all State law applicable to a FLOST, specifically including but not limited to Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, and all provisions of this Agreement shall be construed in light of the applicable provisions of State law.

Article XIII.
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 to the address of record for the respective governing body.

Article XIV.
Entire Agreement

This Agreement, including any attachments or exhibit, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to the distribution and use of the proceeds from the FLOST. 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 FLOST proceeds. No representation oral or written not incorporated in this Agreement shall be binding upon the County or the Municipalities.

Article XV.
Severability, Non-Waiver, Applicable Law, and Enforceability

If a decision of a court of competent jurisdiction renders any provision of this Agreement (or portion of a provision) invalid or otherwise unenforceable, that provision or portion of the provision will be severed and the remainder of this Agreement will continue in full force and effect as if the invalid provision or portion of the provision were not part of this Agreement. No action taken pursuant to this Agreement should be deemed to constitute a waiver of compliance with any representation, warranty, covenant, or agreement contained in this Agreement and will not operate or be construed as a waiver of any subsequent breach, whether of a similar or dissimilar nature. This Agreement is governed by the laws of the State of Georgia without regard to conflicts of law principles. Should any provision of this Agreement require judicial interpretation, it is agreed that the arbitrator or court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against one party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all parties have participated in the preparation hereof.

Article XVI.
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 to or waiver of any future breach of the same.

Article XVII.
Counterparts

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 authorized representatives of the Parties have hereunto set their hands and affixed the seals of the respective Government Entities as of the date above first written.

LAURENS COUNTY BOARD OF COMMISSIONERS

By: ______________________________
Chairman

Attest: ___________________________
Clerk

THE CITY OF CADWELL

By: ______________________________
Mayor

Attest: ___________________________
Clerk

THE CITY OF DEXTER

By: ______________________________
Mayor

Attest: ___________________________
Clerk

THE CITY OF DUDLEY

By: ______________________________
Mayor

Attest: ___________________________
Clerk

THE CITY OF MONTROSE

By: ______________________________
Mayor

Attest: ___________________________
Clerk

THE CITY OF DUBLIN

CITY OF DUBLIN
SEAL
STATE OF GEORGIA

By: ______________________________
Mayor

Attest: ___________________________
Clerk

THE CITY OF EAST DUBLIN

By: ______________________________
Mayor

Attest: ___________________________
Clerk

THE CITY OF RENTZ

By: ______________________________
Mayor

Attest: ___________________________
Clerk

EXHIBIT 1
DISTRIBUTION SCHEDULE

1. Timing of distribution of proceeds:

The County shall disburse all FLOST funds received from the State Revenue Commissioner, plus any interest accrued, to each Party monthly within 15 days of receipt of the same.

2. Apportionment and Distribution of FLOST Proceeds:

(a) The distribution percentages shall be calculated using the following formula:

Table 1.0 - Allocation Rates and Estimated Distribution Amounts (Based upon 2025 Property Tax Rates and Sales Tax Proceeds)

Laurens County	62.000%	$38,903,625*
City of Dublin	34.635%	$26,325,000*
City of East Dublin	1.600%	$1,080,000*
City of Dudley	0.500%	$337,500*
Town of Dexter	0.310%	$209,250*
Town of Cadwell	0.295%	$199,125*
Town of Rentz	0.510%	$344,250*
Town of Montrose	0.150%	$101,250*
Total	100.0%	**$67,500,000***

**Estimated proceeds over five years of collection*