

STATE OF GEORGIA

COUNTY OF GWINNETT

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

THIS AGREEMENT is made and entered into this 13th day of August, 2013 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, 2014 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, 2014 through March 31, 2017 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 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 and 48-8-115; 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, 2014 and continue through and including March 31, 2017 (hereinafter the "Special Purpose Local Option Sales Tax") pursuant to Official Code of Georgia Annotated § 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, 2014 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, 2014 and ending March 31, 2017 shall be distributed by the State of Georgia to the Gwinnett County Board of Commissioners for distribution as follows:

(A) To facilitate the distribution of net proceeds, the parties agree that the sum of four-hundred ninety-eight million dollars (\$498,000,000.00) shall represent an estimate of the proceeds to be derived from the subject Special Purpose Local Option Sales Tax during its three-year term.

(B) The parties agree that there shall be no Level I or Level II County-Wide Projects as defined by the Act for the Special Purpose Local Option Sales Tax covered by this Agreement.

(C) The parties agree that the aggregated total distribution received by the Cities shall amount to twenty-one and one-tenth percent (21.10%) of the net proceeds distributed by the State, with the remaining seventy-eight and nine-tenths percent (78.90%) of the net proceeds to be received by the County.

(D) An amount representing sixty-five percent (65.0%) of the net proceeds of the subject Special Purpose Local Option Sales Tax shall be allocated between the County and the Cities proportionally on the basis of estimated lane miles of road network. As a result, an amount equal to eighty-one percent (81.0%) of the sixty-five percent (65.0%) portion shall be allocated to the County, with the remaining nineteen percent (19.0%) being allocated to the Cities on an aggregate basis. The Cities have agreed that their portion of these proceeds shall be allocated among themselves 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 listed in Section 3(E) below shall be utilized.

(E) An amount representing the remaining thirty-five percent (35.0%) of the net proceeds of the subject Special Purpose Local Option Sales Tax, shall be allocated on the basis of the portion of the total population of Gwinnett County that resides in each jurisdiction. For the County, its portion shall be assumed to be based on the population of the unincorporated area of the County. The share of the thirty-five percent (35.0%) of net proceeds to be allocated to each jurisdiction shall be based on the percentages shown in the table below.

POPULATION TABLE

City of Auburn	219	0.02595%
City of Berkeley Lake	2,064	0.24512%
Town of Braselton	3,109	0.36917%
City of Buford	11,898	1.41298%
City of Dacula	4,645	0.55158%
City of Duluth	28,972	3.44062%
City of Grayson	2,788	0.33105%
City of Lawrenceville	29,848	3.54467%
City of Lilburn	13,443	1.59651%
City of Loganville	2,587	0.30721%
City of Norcross	15,712	1.86596%
City of Peachtree Corners	39,860	4.73376%
City of Rest Haven	33	0.00398%
City of Snellville	19,074	2.26518%
City of Sugar Hill	19,426	2.30703%
City of Suwanee	16,055	1.90669%
Gwinnett County	632,313	75.09254%
Total	842,046	100.00000%

(F) The percentage of total net proceeds calculated for each City based on the combination of (D) and (E) above shall be adjusted proportionally, if necessary, to ensure that

the Cities on an aggregate basis receive the full twenty-one and one-tenth percent (21.10%) of net proceeds distributed by the State, as agreed to by the parties.

(G) 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:

DISTRIBUTION OF NET PROCEEDS TABLE

Auburn	0.02201%
Berkeley Lake	0.20765%
Braselton	0.31276%
Buford	1.19699%
Dacula	0.46729%
Duluth	2.91469%
Grayson	0.28047%
Lawrenceville	3.00283%
Lilburn	1.35244%
Loganville	0.26026%
Norcross	1.58070%
Peachtree Corners	4.01010%
Rest Haven	0.00334%
Snellville	1.91892%
Sugar Hill	1.95435%

Suwanee	1.61521%
Subtotal – Cities	21.1000%
Gwinnett County (Unincorporated)	78.9000%
Grand Total	100.0000%

(H) No projects will be given preference in the funding and distribution process in such a way that the monthly distribution formula is affected.

(I) 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.

(J) 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.

(A) In recognition of the need for transportation improvements across the County and its Cities, the parties agree that a minimum of sixty-five percent (65.0%) of their respective shares of the total net proceeds shall be utilized for transportation projects. In the case of the Cities, it is sufficient for them to reach the sixty-five percent (65.0%) threshold on an aggregate basis.

(B) To further provide for transportation improvements and encourage partnership projects between the County and the Cities, the County agrees to set aside the sum of twenty-five million dollars (\$25,000,000.00) from its allocated share of the estimated net proceeds for the purpose of funding transportation projects jointly with the Cities. Of these County funds for joint transportation projects, ten percent (10.0%) shall be reserved for Gwinnett Cities having a population of less than 5,000 Gwinnett residents. The joint transportation funds will be utilized in accordance with eligibility and selection criteria jointly defined by the County and the Cities. Cities will submit proposed projects to the County for review and recommendation by the County's Citizens Project Selection Committee, based on the criteria defined by the County and the Cities. The use of the funds will be approved by Gwinnett County, based upon the recommendation from the County's Citizens Project Selection Committee. Each sponsoring City shall provide at least nineteen percent (19.0%) matching funds from its own sources for its projects which are approved pursuant to this paragraph. Separate IGAs, which control the specific provisions and funding arrangements for each of these joint projects, shall be executed between the County and each respective individual City. Cities shall have until December 31, 2014 to enter agreements with the County for allocation of the joint transportation funds.

5.

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:

Gwinnett County Estimated Total \$392,922,000

Library Relocation & Renovation \$ 11,788,000
Public Safety Facilities & Equipment \$ 70,726,000
Recreational Facilities & Equipment \$ 29,469,000
Senior Service Facilities \$ 5,894,000
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$275,045,000

City of Auburn Estimated Total \$ 109,619

Public Safety Facilities & Equipment \$ 54,809
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 54,810

City of Berkeley Lake Estimated Total \$ 1,034,088

Administrative Facilities \$ 170,625
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 863,463

Town of Braselton Estimated Total \$ 1,557,551

Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 389,388
Water & Sewer Capital Improvements \$ 1,168,163

City of Buford Estimated Total \$ 5,960,995

Recreational Facilities & Equipment \$ 4,172,696
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 1,788,299

City of Dacula Estimated Total \$ 2,327,096

Administrative Facilities \$ 614,353
Public Safety Facilities & Equipment \$ 46,542
Recreational Facilities & Equipment \$ 30,252
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 1,068,137
Water & Sewer Capital Improvements \$ 567,812

City of Duluth Estimated Total \$14,515,155

Administrative Facilities \$ 145,152
Parking Facilities \$ 3,048,184
Public Safety Facilities & Equipment \$ 725,757
Recreational Facilities & Equipment \$ 725,757
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 9,870,305

City of Grayson Estimated Total \$ 1,396,729

Administrative Facilities \$ 13,967
Recreational Facilities & Equipment \$ 335,215
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 1,047,547

City of Lawrenceville Estimated Total \$ 14,954,069

Recreational Facilities & Equipment \$ 1,495,407
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$13,458,662

City of Lilburn Estimated Total \$ 6,735,138

Administrative Facilities \$ 1,347,028
Public Safety Facilities & Equipment \$ 2,559,352
Recreational Facilities & Equipment \$ 134,703
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 2,694,055

City of Loganville Estimated Total \$ 1,296,079

Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 648,040
Water & Sewer Capital Improvements \$ 648,039

City of Norcross Estimated Total \$7,871,906

Administrative Facilities \$ 1,377,583
Parking Facilities \$ 1,180,786
Recreational Facilities & Equipment \$ 590,393
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 4,723,144

City of Peachtree Corners Estimated Total \$19,970,315

Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$19,970,315

City of Rest Haven Estimated Total \$ 16,640

Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 16,640

City of Snellville Estimated Total \$ 9,556,219

Administrative Facilities \$ 449,143
Capital Equipment for voting \$ 19,112
Public Safety Facilities & Equipment \$ 535,148
Recreational Facilities & Equipment \$ 2,150,149
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 6,402,667

City of Sugar Hill Estimated Total \$ 9,732,656

Recreational Facilities & Equipment \$ 7,299,492
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 2,433,164

City of Suwanee Estimated Total \$ 8,043,745

Recreational Facilities & Equipment \$ 804,375
Transportation (roads, streets, bridges,
drainage, sidewalks and related facilities
& equipment) \$ 7,239,370

6.

The priority and order in which Special Purpose Local Option Sales Tax projects will be fully or partially funded is as follows: All projects shall be funded concurrently.

7.

The Special Purpose Local Option Sales Tax which is the subject of the November 5, 2013 Referendum shall continue for a period of three years from April 1, 2014 until March 31, 2017.

8.

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.

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 2014 SPLOST Program on the categories of projects, and in the same percentages, outlined in Paragraphs 3(G) and 5 of this Agreement.

10.

The parties acknowledge that Special 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 5, 2013 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 5, 2013 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 2014 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
70 South Clayton Street
Lawrenceville, Georgia 30045

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 30045

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, 2013. If the November 5, 2013 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 5, 2013.

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 2014 Special Purpose Local Option Sales Tax Program.

25.

The parties agree that all appropriate public facilities and buildings constructed from the 2014 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
JOYCE BROWN
CITY CLERK

BY: Linda Blechinger
LINDA BLECHINGER, MAYOR

[SEAL]

DATE: 8/13/13

APPROVED AS TO FORM:


BY: [Signature]
ROBERT JACKSON WILSON
WEBB, TANNER, POWELL, MERTZ & WILSON, LLP
10 LUMPKIN STREET
LAWRENCEVILLE, GEORGIA 30046

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

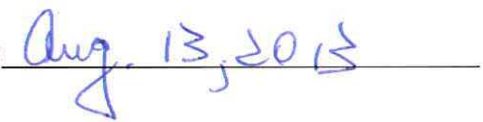
ATTEST:

THE CITY OF BERKELEY LAKE

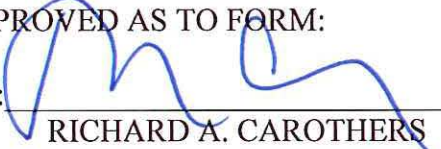
BY: 
TOM ROZIER
CITY ADMINISTRATOR

BY: 
LOIS SALTER, MAYOR

[SEAL]

DATE: 

APPROVED AS TO FORM:

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

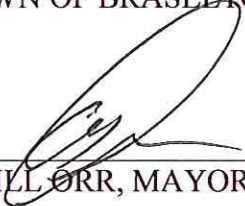
**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

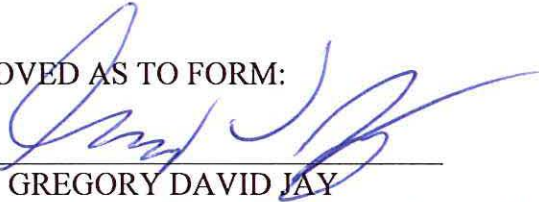
THE TOWN OF BRASELTON

BY: 
JENNIFER DEES
TOWN MANAGER/
CLERK

BY: 
BILL ORR, MAYOR

[SEAL]

DATE: Aug 12, 2013


APPROVED AS TO FORM:
BY: 
GREGORY DAVID JAY
CHANDLER, BRITT, JAY & BECK, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

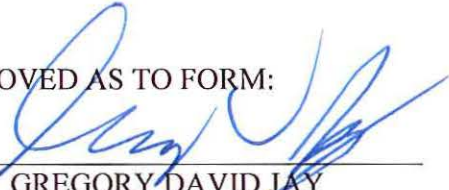
THE CITY OF BUFORD

BY: 
KIM WOLFE
CITY CLERK

BY: 
PHILLIP BEARD
COMMISSION CHAIRMAN

[SEAL]

DATE: 8/13/13

APPROVED AS TO FORM:
BY: 
GREGORY DAVID JAY
CHANDLER, BRITT, JAY & BECK, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

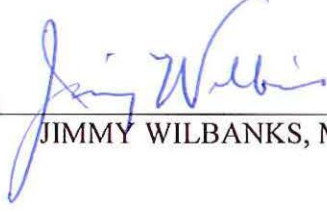
**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF DACULA

BY:  _____
JIM OSBORN
CITY MANAGER

BY:  _____
JIMMY WILBANKS, MAYOR



DATE: 8/13/10

APPROVED AS TO FORM:
BY:  _____

DENNIS T. STILL
GARNER & STILL
250 CONSTITUTION BLVD.
P. O. BOX 707
LAWRENCEVILLE, GEORGIA 30046


**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF DULUTH

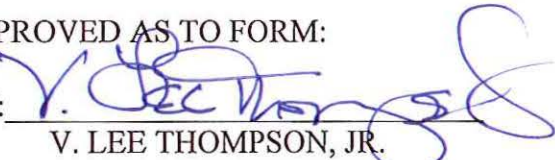
BY: 
TERESA LYNN
CITY CLERK

BY: 
NANCY HARRIS, MAYOR

[SEAL]

DATE: 8-13-13

APPROVED AS TO FORM:


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

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF GRAYSON

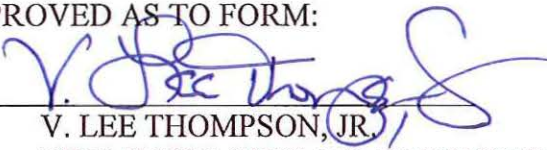
BY: 
LAURA PAUL-CONE
CITY ADMINISTRATOR/
CITY CLERK

BY: 
JIM HINKLE, MAYOR

[SEAL]

DATE: 

APPROVED AS TO FORM:

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

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF LAWRENCEVILLE

BY: Karen Pierce
KAREN PIERCE
CITY CLERK

BY: Judy Jordan Johnson
JUDY JORDAN JOHNSON, MAYOR



DATE: August 13, 2013

APPROVED AS TO FORM:

BY: V. Lee Thompson, Jr.
V. LEE THOMPSON, JR.
THOMPSON & SWEENEY
P.O. BOX 1250
LAWRENCEVILLE, GA 30046-1250

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF LILBURN

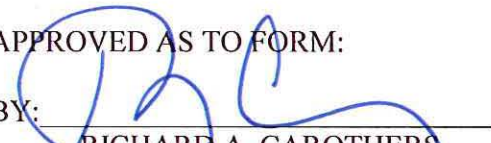
BY: 
MELISSA L. PENATE
ACTING CITY CLERK

BY: 
JOHNNY CRIST, MAYOR

[SEAL]

DATE: 13 August, 2013

APPROVED AS TO FORM:

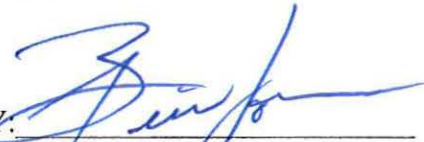
BY: 
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
278 WEST MAIN STREET
BUFORD, GEORGIA 30518

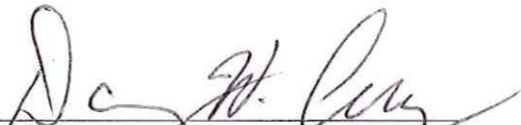
**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF LOGANVILLE

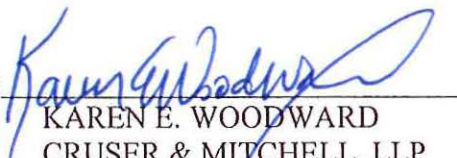
BY: 
BILL JONES
CITY CLERK

BY: 
DANNY W. CURRY, MAYOR

[SEAL]

DATE: 8-13-13

APPROVED AS TO FORM:

BY: 
KAREN E. WOODWARD
CRUSER & MITCHELL, LLP
MERIDIAN, II, SUITE 2000
275 SCIENTIFIC DRIVE
NORCROSS, GEORGIA 30092

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF NORCROSS

BY:

Monique H. Lany
SUSAN WIERZNER
CITY CLERK

Deputy

BY:

Bucky Johnson
BUCKY JOHNSON, MAYOR

[SEAL



DATE:

8/13/13

APPROVED AS TO FORM.

BY:

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

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF PEACHTREE CORNERS


BY: 
KYM CHERECK
CITY CLERK

BY: 
MIKE MASON, MAYOR

[SEAL]

DATE: 08/06/13

APPROVED AS TO FORM:

BY:  for WFR
WILLIAM F. RILEY, JR.
RILEY MCCLENDON, LLC
315 WASHINGTON AVE.
MARIETTA, GA 30060

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF REST HAVEN

BY: Monica Jacobs
MONICA JACOBS
CITY CLERK

BY: Kenneth A Waycaster
KENNETH WAYCASTER
MAYOR

[SEAL]

DATE: 8-13-13

APPROVED AS TO FORM:
BY: Gregory David Jay
GREGORY DAVID JAY
CHANDLER, BRITT, JAY & BECK, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF SNELLVILLE

BY: Melisa Arnold
MELISA ARNOLD
CITY CLERK

BY: Kelly Kautz
KELLY KAUTZ, MAYOR

[SEAL]

DATE: 8/13/13

APPROVED AS TO FORM:


BY: Anthony O.L. Powell
ANTHONY O.L. POWELL
WEBB, TANNER, POWELL, MERTZ & WILSON, LLP
10 LUMPKIN STREET
LAWRENCEVILLE, GEORGIA 30046

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

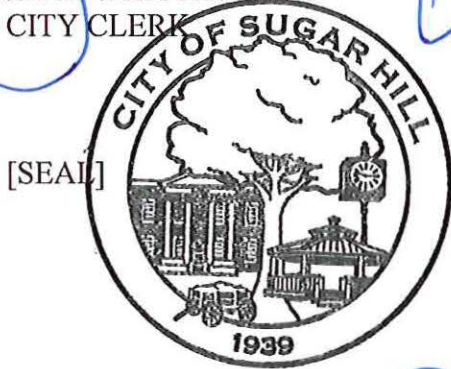
(Executed in Counterparts)

ATTEST:

THE CITY OF SUGAR HILL

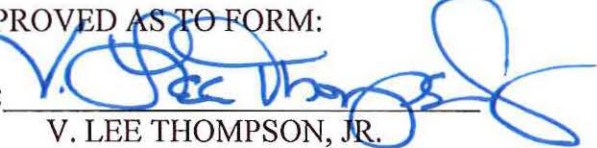
BY: 
JANE WHITTINGTON
CITY CLERK

BY: 
GARY PIRKLE, MAYOR



DATE: August 13, 2013

APPROVED AS TO FORM:

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

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

BY: Elvira Rogers
ELVIRA ROGERS
CITY CLERK



THE CITY OF SUWANEE

BY: Jimmy Burnette
JIMMY BURNETTE, MAYOR

DATE: 8/13/13

APPROVED AS TO FORM:

BY: Gregory David Jay
GREGORY DAVID JAY
CHANDLER, BRITT, JAY & BECK, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)

ATTEST:

GWINNETT COUNTY, GEORGIA

BY: *Diane Kemp*
DIANE KEMP
COUNTY CLERK

BY: *Charlotte J. Nash*
CHARLOTTE J. NASH
CHAIRMAN
GWINNETT COUNTY BOARD OF
COMMISSIONERS
75 LANGLEY DRIVE
LAWRENCEVILLE, GEORGIA 30046



DATE: *August 13, 2013*

APPROVED AS TO FORM:

BY: *Van Stephens*
VAN STEPHENS
ACTING COUNTY ATTORNEY
GWINNETT COUNTY DEPARTMENT OF LAW
75 LANGLEY DRIVE
LAWRENCEVILLE, GEORGIA 3045

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2013 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM**

(Executed in Counterparts)