



**City of Lilburn
City Council Meeting Agenda**

**July 11, 2022 at 7:30 p.m.
Lilburn City Hall, 340 Main St., Lilburn, GA 30047**

*Council Members:
Tim Dunn, Mayor
Yoon-Mi Hampton, Post 1
Scott Batterton, Post 2
Mike Hart, Post 3
Emil Powella, Post 4*

I. Executive Session (if necessary)

II. Call to Order

III. Roll Call

IV. Pledge to the Flag

V. Approval of Agenda

VI. Announcements

1. City Events

- Lilburn Food Truck Tuesday
July 12, 2022, 6:00 PM - 9:00 PM @ City Park
- National Night Out
Aug. 2, 2022, 6:00 PM - 8:30 P.M. @ City Park

VII. Ceremonial Matter

1. Swearing in of Rick Badie as City Clerk

VIII. Public Comment

IX. Approval of Minutes

1. June 13, 2022 City Council Meeting Minutes

Documents:

[JUNE 13 MINUTES.PDF](#)

X. Public Hearing

1. PH Item No. 2

Approval of Ordinance No. 2022-560, an ordinance to repeal and replace Article II, Occupation Tax, of Chapter 62, Taxation, of the Code of Ordinances of the City of Lilburn.

Documents:

[PH ITEM NO. 2 - ATTACH 1 - ORDINANCE NO. 2022-560.PDF](#)

XI. Agenda

1. Agenda Item No. 1 - Approval to award the contract for street resurfacing to the lowest responsive and responsible bidder, Allied Paving Contractors, Inc., in the amount of \$559,810.00.

On June 16, 2022, the City received three bids for street resurfacing services for 2.22 miles of local roads including portions of Rosestone Drive, Birdlake Drive, Brandlwood Way, Brandlwood Court, Sunfield Drive, Halfmoon Hollow, Lake Ridge Trail, Old Manor Road, Eagles Pass, Houndstooth Trail, and Courting Lane. Allied Paving Contractors, Inc., was the lowest responsive, responsible bidder. Staff recommends approval of the contract with Allied Paving Contractors, Inc., in the amount of \$559,818.00. The funding source is the American Rescue Act Fund.

Approval of this agenda item also permits the City Manager to execute the contract with Allied Paving Contractors, Inc.

Staff Recommendations: Motion to award the contract for street resurfacing to the lowest responsive and responsible bidder, Allied Paving Contractors, Inc., in the amount of \$559,810.00.

Documents:

[AGENDA ITEM NO. 1 - ATTACH 1 - STAFF RECOMMENDATION LETTER.PDF](#)
[AGENDA ITEM NO. 1 - ATTACH 2 - BID TAB.PDF](#)

2. Agenda Item No. 2 - Approval of Intergovernmental Agreement between Gwinnett County and its 16 cities for use and distribution of proceeds generated by the 2022 Special Purpose Local Option Sales Tax referendum

State statute requires an Intergovernmental Agreement between Gwinnett County and its 16 cities regarding the distribution of proceeds related to the 2022 SPLOST referendum. If voters approve the six-year SPLOST referendum in November 2022, collection dates will be April 1, 2023 – March 31, 2029.

The City of Lilburn will receive an estimated total of \$20,821,224:

Roads, Streets, Bridges \$14,574,857 (70%)

Recreation \$4,372,457 (21%)

Public Safety \$1,873,910 (9%)

Staff Recommendations: Motion to approve the Intergovernmental Agreement for use and distribution of proceeds generated by the 2022 Special Purpose Local Option Sales Tax referendum. Further, authorize the Mayor to execute all documents on behalf of the City of Lilburn.

Documents:

[AGENDA ITEM NO. 2 - ATTACH 1 - 2022 SPLOST IGA.DOCX](#)

3. Agenda Item No. 3 - Approval to purchase networking equipment from State of Georgia Contract No. 99999-SPD-T20120501-0014A by awarding a contract to SHI in the amount of \$110,801.81. Further, approval for City Manager to sign contract.

The city is currently contracting with AT&T for network services, and AT&T supplies the required equipment including routers, cables, transceivers, switches, and associated hardware and support. The city is soliciting bids that will allow us to own our own dark fiber ring. Once the dark fiber ring is installed, the city will be responsible for network firewall to protect us from hacking attempts as well as network switches to connect our locations and control the speed of the network. The requested purchase of network equipment from SHI comes with a three-year extended service agreement. The funding source is the American Rescue Act Fund.

Approval of this agenda item also permits the City Manager to execute the contract with SHI.

Staff Recommendations: Motion to award the contract to purchase networking equipment to SHI from State of Georgia contract no. 9999-SPD-T20120501-0014A in the amount of \$110,801.81. Further, approval for the City Manager to execute the contract.

Documents:

[AGENDA ITEM NO. 3 - ATTACH 1 - SHI QUOTE.PDF](#)

XII. Consent Agenda

XIII. Adjournment

As set forth in the Americans with Disabilities Act of 1990, the City of Lilburn does not discriminate on the basis of disability in the admission or access to, or treatment or employment in its programs or activities. City Clerk, 340 Main Street, Lilburn, GA 30047 has been designated to coordinate compliance with the non-discrimination requirements contained in section 35.107 of the Department of Justice regulations, information concerning the provisions of the Americans with Disabilities Act, and the rights provided thereunder, are available from the ADA coordinator.

City of Lilburn will assist citizens with special needs given proper notice (seven working days). Any requests for reasonable accommodations required by individuals to fully participate in any open meeting, program or activity of the City of Lilburn should be directed to City Clerk, 340 Main Street, Lilburn, GA 30047,

telephone number [770-921-2210](tel:770-921-2210).



**City of Lilburn
City Council Meeting Minutes**

DRAFT

7:30 p.m., June 13, 2022

Lilburn City Hall, 340 Main St., Lilburn, GA 30047

Council Members:

Tim Dunn, Mayor

Yoon-Mi Hampton, Post 1

Scott Batterton, Post 2

Mike Hart, Post 3

Emil Powella, Post 4

A work session was held at 6:30 p.m. prior to the regular scheduled meeting so elected officials could discuss the evening's agenda items. No other items were discussed; no actions were taken.

6/13/2022 - Minutes

I.

Executive Session (if necessary)

Motion to move to executive session at 7:18 p.m. to discuss with legal counsel pending or potential litigation, settlement, claims or other matters pursuant to OCGA 50-14-1(b)(1)(A) and 50-14-2, was made by Councilmember Powella and seconded by Councilmember Hart.

Motion passed with a 4-0 vote.

Motion to move out of executive session at 7:34 p.m. was made by Councilmember Hart and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

II.

Swearing-in ceremony for City Manager Jenny Simpkins

Mayor Dunn gave the oath of office to Jenny Simpkins as the new Lilburn City Manager.

III.

Call to Order

Mayor Dunn called the meeting to order at 7:40 p.m.

IV.

Roll Call

Present:

- **Mayor Tim Dunn**
- **Councilmember Yoon-Mi Hampton**
- **Councilmember Scott Batterton**
- **Councilmember Mike Hart**
- **Councilmember Emil Powella**

V.

Pledge of Allegiance

Will Makely of Boy Scout Troop 504 led the pledge to the flag.

VI.

Approval of Agenda

A motion to approve the City Council meeting agenda of June 13, 2022, was made by Councilmember Powella and seconded by Councilmember Batterton.

Motion passed with a 4-0 vote.

VII.

Announcements

1.

City Events

- Lilburn Food Truck Tuesday – 6 p.m. to 9 p.m., June 14, 2022, @ City Park
- Sparkle in the Park – 5:30 p.m. to 10 p.m., July 4, 2022, @ City Park.

VIII.

Ceremonial Matter

None.

IX.

Public Comment

None.

X.

Approval of Minutes

1.

City Council Meeting Draft Minutes from May 9, 2022

A motion to approve the City Council meeting draft minutes from May 9, 2022, was made by Councilmember Batterton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

2.

Executive Meeting Draft Minutes May 9, 2022

A motion to approve the Executive Meeting draft minutes from May 9, 2022, was made by Councilmember Batterton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

3.

FY22/23 Budget Hearing Meeting Draft Minutes from May 23, 2022

A motion to approve the FY 22/23 Budget Hearing meeting draft minutes of May 23, 2022, with a change to the start time of 6 p.m., was made by Councilmember Hampton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

4.

2022 Millage Rate Public Hearing Draft Minutes from 10 a.m. and 6 p.m. on June 1, 2022

A motion to approve the 2022 Millage Rate Public Hearing draft minutes from June 1, 2022, held at 10 a.m. & 6 p.m., was made by Councilmember Batterton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

5.

2022 Millage Rate Public Hearing Draft Minutes from 6 p.m. on June 13, 2022

A motion to approve the 2022 Millage Rate Public Hearing draft minutes from April 11, 2022, was made by Councilmember Batterton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

XI.

Public Hearing

1.

PH Item No. 1 - Approval of Ordinance No. 2022-586, an ordinance to amend the FY21-22 Amended Budget for eight departments in the General Fund

Mayor Dunn opened the floor for those in favor and those against Public Hearing No.1. Hearing none, Mayor Dunn closed the public hearing.

A motion to approve Ordinance No.2022-586, an ordinance to amend the FY21-22 Amended Budget for eight departments in the General Fund was made by Councilmember Powella and seconded by Councilmember Batterton.

Motion passed with a 4-0 vote.

2.

PH Item No. 2 - Approval of Ordinance No. 2022-587 amending text to Article 6, and additions Article 7 and Article 14 within the Lilburn Zoning Ordinance to clarify text and address short term rentals.

Mayor Dunn opened the floor for those in favor and those against Public Hearing No. 2. Hearing none, Mayor Dunn closed the public hearing portion.

A motion to adopt Ordinance No. 2022-587 amending text in Article 6, and adding text to Article 7 and Article 14 was made by Councilmember Hart and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

XII.

Agenda

1.

Agenda Item No. 4 - Approval of Ordinance No. 2022-589 Amending Text to Chapter 14, Businesses, and Chapter 105, Buildings and Building Regulations within City Code to accommodate Short Term Rentals.

Mayor Dunn mentioned a typo in the ordinance in Sec 105-347: it should state “more than 30 days,” not “less than 30 days.”

A motion to adopt Ordinance No. 2022-589 amending Chapter 14, Businesses and Chapter 105, Buildings and Building Regulations to accommodate short-term rentals with effective date of July 1, 2022, to include the changes stated above, was made by Councilmember Hampton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

XIII.

Consent Agenda

All items listed below are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember or citizen request such. In that event, the item will be removed from the Consent Agenda and considered separately.

1.

Agenda Item No. 1 - Approval of Ordinance No. 2022-588, an ordinance adopting the FY 2022-2023 Budget in the total amount of \$19,033,207, and the Five-Year Capital Improvement Plan

Motion to approve Ordinance No. 2022-588, an ordinance adopting the FY 2022-2023 Budget in the total amount of \$19,033,207, and the Five-Year Capital Improvement Plan.

2.

Agenda Item No. 2 - Approval of 2022 Millage Rate

Motion to approve Resolution No. 2022-10, setting the annual millage rate for 2022 at 4.430 mills.

3.

Agenda Item No. 3 - A Resolution adopting the date of billing for Ad Valorem Property Taxes, Streetlight Assessments and Solid Waste Fees and affirming that the position of Finance Director shall have the authority to collect Ad Valorem taxes and the authority to sign Fi. Fa.

Approval of Resolution No. 2022-11 establishing Ad Valorem, Streetlight Assessments and Solid Waste Fees billing and due dates and affirming that the position of Finance Director has the authority to collect Ad Valorem taxes and the authority to sign Fi. Fa.

4.

Agenda Item No. 5 - Approval of Resolution No. 2022-12, a rate resolution that establishes the FY22-23 fee schedule for the City of Lilburn.

Motion to approve Resolution No. 2022-12, a rate resolution establishing the FY22-23 fee schedule for the City of Lilburn.

5.

Agenda Item No. 6 - Award of Bid LMIG Resurfacing Bid 6.2.2022

Motion to award LMIG resurfacing contract to Garrett Paving in the base amount of \$233,397.51. Further, authorize Mayor and/or City Manager to execute contract on behalf of the City of Lilburn.

6.

Agenda Item No. 7 - Approval to purchase 2021 Ford F550 truck with service body and Versa Lift Insulated Bucket utilizing state contract from Wade Ford, Smyrna, Georgia.

Motion to approve the purchase of 2021 Ford F550 Truck with VST-47-I Versa Lift platform and insulated lift and Brand FX service body, utilizing state contract price of \$195,000 from Wade Ford.

Motion to approve agenda item nos. 1, 2, 3, 5, 6, and 7 was made by Councilmember Powella and seconded by Councilmember Batterton.

Motion passed with a 4-0 vote.

XIV.

Adjournment

Motion to adjourn at 7:47 p.m. was made by Councilmember Batterton and seconded by Councilmember Powella.

Motion passed with a 4-0 vote.

Approved this _____ day of _____, 20____.

Tim Dunn, Mayor

ATTEST:

Melissa L. Penate, City Clerk

(Seal)



City of Lilburn

in Gwinnett County

State of Georgia

**Ordinance
Number:**

2022-560

Date of Reading and Adoption: July 11, 2022

At the meeting of the Lilburn City Council held at 340 Main Street, Lilburn, Georgia.

AN ORDINANCE TO REPEAL AND REPLACE CHAPTER 62, TAXATION, ARTICLE II, OCCUPATION TAX, OF THE CODE OF ORDINANCES OF THE CITY OF LILBURN; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR AND EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS: The Mayor and City Council find that Chapter 62, Article II of the Official Code of the City of Lilburn requires amendment to reflect the most effective and efficient business licensing and occupation tax procedures; and

WHEREAS: Chapter 1, Section 6 of the Official Code of the City of Lilburn provides a mechanism by which amendments may be made to the Official Code; and

WHEREAS: The Mayor and City Council met the requirement of Chapter 62, Section 77 of the Official Code of the City of Lilburn requiring a public hearing before adopting any ordinance or resolution regarding the occupation tax.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and City Council of the City of Lilburn, Georgia, sitting in regular session on July 11, 2022, that Chapter 62, Article II of the Official Code of the City of Lilburn is hereby repealed and replaced as set forth in **Exhibit A**.

BE IT FURTHER RESOLVED that all ordinances, regulations, or parts of the same in conflict with this ordinance are hereby rescinded to the extent of said conflict.

This ordinance is effective immediately upon adoption by recorded vote of the Mayor and City Council of the City of Lilburn.

SO ORDAINED this 11th day of July, 2022.

Tim Dunn, Mayor

ATTEST: Rick Badie, City Clerk

EXHIBIT A

Sec. 62-33. – Definitions.

As used in this article, the term:

Administrative fee means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

Business means any business, trade, occupation, profession, avocation or calling of any kind for gain or profit, direct or indirect, provided that this shall not include any business operating in the city solely under a franchise granted by the city.

Disabled veteran shall mean a person who has served in the Armed Service of the United States and was terminated under conditions other than dishonorable. In addition, such “disabled veteran” must provide certification by the U.S. Department of Veteran Affairs as 25% or more disabled in the line of duty service during peace time or 10% or more disabled in the line of duty service during war-time as set forth in O.C.G.A. § 43-12-2; with further certification that such disability is likely to be permanent and continuing.

Dominant line, service or product means the type of business within a multiple line business from which the greatest amount of income is derived.

Flat fee means the amount assessed uniformly to all businesses and practitioners of professions and occupations in the city for the initial start-up, renewal, or re-opening of occupation tax accounts.

Governing authority means the Mayor and City Council of Lilburn.

Gross receipts means:

- (1) The total revenue of the business or practitioner for the calendar year, including, without limitation, the following:
 - a. Total income without deduction for the cost of goods sold or expenses incurred;
 - b. Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
 - c. Proceeds from commissions on the sale of property, goods or services;
 - d. Proceeds from fees charged for services rendered; and
 - e. Proceeds from rent, interest, royalty or dividend income.
- (2) The term "gross receipts" does not mean and shall not include the following:
 - a. Sales, use or excise tax;
 - b. Sales returns, allowances and discounts;
 - c. Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. § 1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. § 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one (1) or more of its wholly owned subsidiaries owns stock possessing at least thirty (30) percent of the total value of shares of all classes of

- stock of such partially owned corporations, or between or among wholly owned partnerships or other wholly owned entities;
- d. Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue; and
 - e. Governmental and foundation grants, charitable contributions or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this chapter, if such funds constitute eighty (80) percent or more of the organization's receipts; and
 - f. Proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

Location or office shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a separate, physical location or office. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

Occupation tax means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business and enacted by a local government as a revenue-raising ordinance or resolution.

Occupation tax certificate shall mean the document issued by the City of Lilburn that serves as evidence of compliance with the provisions of this chapter.

Practitioner of profession or occupation is one who by state law requires state licensure regulating such profession or occupation. A separate occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession. Practitioners or professions and occupations shall not include a practitioner who is employed by a business, if the business pays an occupation tax based on profitability ratio in combination with gross receipts.

Regulatory fees mean payments, whether designated as license fees, permit fees or by another name, which are required by a local government as an exercise of its police power and as a part of or as an aid to regulation of an occupation, profession or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the city. A regulatory fee does not include an administrative fee or registration fee. The city may require an occupation tax in connection with a regulatory fee. Development impact fees as defined by O.C.G.A. § 36-71-2 (8) or other costs or conditions of zoning or land development are not regulatory fees.

Transfer of tax certificate shall mean only the transfer of a fully-paid business or occupation tax certificate from an existing location as specified in a duly issued certificate, to a different business location or office for the same business. Certificates may not be transferred in the case of a change in ownership or after expiration date of a certificate; in such cases a new application and certificate shall be required. Certificates may not be transferred when there is an outstanding unpaid amount.

Sec. 62-35. – Purpose and scope of tax.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to pertinent general and/or local laws and ordinances.

Sec. 62-36. – Imposition of administrative and regulatory fees generally.

- (a) (1) A non-prorated, non-refundable administrative fee shall be required on all business occupation tax accounts for the initial startup, renewal or re-opening of those accounts. The amount of the administrative fee shall be established by the rate resolution.
- (2) A transfer fee shall be imposed for the transfer of an occupation tax certificate. The amount of the transfer fee shall be established by the rate resolution.
- (b) A regulatory fee may be imposed on any business or practitioner of profession or occupation as provided under O.C.G.A. § 48-13-9.
- (c) Occupation taxes are levied as herein provided and are separate from administrative or regulatory fees.

Sec. 62-37. – Occupation tax levy; registration and issuance of occupation tax certificates.

- (a) As provided in this article and in accordance with state law, an occupation tax is hereby levied and assessed against all persons, sole proprietors, firms, corporations, partnerships, or any other form of business organization engaged in or operating any business, trade, profession or occupation in the City of Lilburn, Georgia. In the case of an out-of-state business with no location in Georgia which exerts substantial efforts within the state and city pursuant to O.C.G.A. § 48-13-7 or that owns personal or real property which generates income and which is located in the city, an occupation tax shall be levied and assessed on such businesses, trades, professions, or occupations.
- (b) All persons, sole proprietors, firms, corporations, partnerships, nonprofits, or any other form of business organization engaged in or operating any business, trade, profession or occupation in the City of Lilburn, Georgia, or any form of business otherwise identified in subsection (a) above, are hereby required to:
 - (1) Register their business or office with the city,
 - (2) Pay the amount now or hereafter fixed as taxes and fees as authorized under the provisions of this article and O.C.G.A. § 48-13-1 et seq., if any, and
 - (3) Obtain an occupation tax certificate or occupation tax exemption certificate for their business or office.
- (c) Each business shall identify on the registration form, all lines of business associated with the conduct of the business, including the dominant line.

- (d) No business shall conduct any line of business without first having that line of business registered with the finance director or designee and that line of business having been noted by the finance director or designee upon the occupation tax or occupation tax exemption certificate.
- (e) The tax certificates herein provided shall be issued by the finance director or the finance director's authorized agent.
- (f) The occupation tax certificate shall serve as proof of registration and full payment of the occupation tax. Additional regulatory fees may be required as established by the city.
- (g) All certificates granted under this article shall expire on January 31 of each year.
- (h) Certificate holders who desire to renew their certificates shall file an application with the finance director or designee on a form provided for renewal of the occupation tax certificate for the following year. Applications for renewal must be filed before the established due date of each year, with payment of tax being due on April 1. No renewal shall be granted after April 1 unless another date has been specified by the finance director or designee. Application for renewal received after April 1 may be subject to regulations for the granting of occupation tax certificates as if no previous occupation tax certificate had been held in the city.

Sec. 62-38. – Occupation tax structure; restrictions.

- (a) Except as otherwise provided in this article, the occupation tax shall be based upon the gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession or occupation.
- (b) The occupation tax amount shall be determined by the sum of the following:
 - (1) An administrative fee; and
 - (2) A gross receipts tax calculated using a tax class table based on profitability ratios for the type of business, profession or occupation as measured by nationwide averages derived from statistics, classifications or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service or successor agencies of the United States in combination with the gross receipts for each business, trade, profession, or occupation. The tax class table ranges are based on the North American Industry Classification System (NAICS) Code of the business as established by ordinance as follows:

Profitability Ratio/ Tax Class	Rate on Gross Receipts
1	0.00050
2	0.00060
3	0.00070
4	0.00080
5	0.00090
6	0.00100

- (3) At any time the governing authority approves a rate change for occupation taxes, all businesses and practitioners of professions and occupations whose accounts are billed prior to the effective rate change date shall have 10 days after the effective rate change to pay their occupation tax as originally billed together with any late fees and penalties.

- (c) A listing of businesses and their assigned tax classes along with a listing of the NAICS code applicable to each business is available for inspection in the finance director's office during regular business hours.
- (d) On an annual basis and by April 30 of each year, practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through (18) shall elect as their entire occupation tax one (1) of the following:
 - (1) The occupation tax resulting from application of the other provisions of this article; or
 - (2) A fee of four hundred dollars (\$400.00) per practitioner who is licensed to provide the service, such as to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner. The practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.
- (e) Lawyers as described in O.C.G.A. § 48-13-9(c)(1) subject to payment of an occupation tax, as elected in subsection (d) of this section, shall not be subject to the penalties described in section 62-50 of this article; however, the finance director may seek to enforce payment of an occupation tax due the city by lawyers through any and all available legal remedies afforded by law.
- (f) For businesses or practitioners with more than one type of service or product, the industry class for the calculation of the occupation tax on the gross receipts of the business, profession or occupation shall be based on the dominant line, service, or product.
- (g) Out of state businesses with no location in the state shall be required to pay occupation tax to only one local government in this state, the local government for the municipal corporation or county in which the largest dollar volume of business is done or service is performed by the individual business or practitioner. Gross receipts of a business or practitioner with no location in Georgia shall include only those gross receipts which are reasonably attributable to sales or services in the State of Georgia.
- (h) No business or practitioner shall be required to pay more than one occupation tax for each of its locations, except that the entire gross receipts for businesses or practitioners with multiple services or products shall be taxed according to the dominant service or product.
- (i) No occupation tax will be required for more than one hundred (100) percent of a business's gross receipts when occupation taxes of all local governments are added together.
- (j) No occupation tax will be required on gross receipts on which such tax has been levied in other localities or states.
- (k) No occupation tax shall be prorated.
- (l) The minimum amount of taxes due under this article shall be established by the rate resolution.
- (m) The city shall not require the payment of a fee by whatever name in any amount by a business or practitioner for the cost of ascertaining whether such a business or practitioner has paid occupation tax to another local government.
- (n) Occupation tax exemptions shall be granted as provided for in this chapter. The finance director or designee shall be responsible for promulgating guidance for making application for and granting occupational tax exemptions.
- (o) An occupation tax shall not be levied in any other manner except as provided herein.

- (a) No occupation tax shall be levied upon real estate brokers except at the place where any such real estate broker shall maintain a principal or branch office. Payment of the occupation tax by the real estate broker shall permit the broker and the broker's affiliated associate brokers to engage in all of the brokerage activities described in O.C.G.A. § 43-40-1 without further taxing. No additional occupation tax shall be required of the broker's affiliated associate brokers or salespersons; provided however, that subject to the limitations of subsection (b) below, the city shall have the power to levy and collect an occupation tax upon real estate brokers transacting business within the boundaries of the city, which tax shall be based upon gross receipts derived from transactions with respect to property located within the municipal boundaries of the city.
- (b) The city may impose an occupation tax upon real estate brokers based upon gross receipts only for real estate transactions with respect to property located within its corporate limits.

Sec. 62-40. – Tax certificate and/or exemption certificate to be displayed for inspection.

The occupation tax certificate and/or occupation tax exemption certificate shall be displayed in a conspicuous place in the place of business if the taxpayer has a permanent business location in the city. If the taxpayer has no permanent business location in the city, such occupation tax certificate or occupation tax exemption certificate shall be shown, upon request, to a city police officer, the finance director, or the finance director's authorized agent.

Sec. 62-41. – Application for registration; filing of return showing actual gross receipts during calendar year.

- (a) It shall be the duty of every person, sole proprietor, firm, corporation, partnership, nonprofit or any other form of business organization engaged in or operating any business, trade, profession or occupation subject to this article, to file with the finance director or finance director's designee an application for registration prior to the commencement of business in the city. An occupation tax return, including full payment of taxes and fees shall, be filed with the finance director or finance director's designee by the due date for payment of occupation taxes. The initial application for registration under this article shall set forth all activities of each business, its North American Industry Classification System (NAICS) code, its estimated gross receipts, computation of the amount of tax due, including the administrative fee, and such other information as may be required by the finance director or designee to properly administer this article.
- (b) Subsequent returns shall be made on such forms as the finance director or designee may specify and set forth the actual amount of the gross receipts of such business during the preceding calendar year, all activities of the business, including the dominant line of business activity, computation of the amount of tax due, including the administrative fee, and such other information as may be required by the finance director or designee to properly administer this article.
- (c) For businesses or practitioners with more than one type of service or product, the entire gross receipts shall be classified according to the dominant service or product based upon the information provided on the application or return.
- (d) The finance director or designee shall require a taxpayer subject to the provisions of this article to provide a copy of the business's profit and loss statement or a similar such

statement from a Certified Public Accountant, or a copy of the business's federal or state income tax return at the time of filing the occupation tax return.

Sec. 62-42. – The number of businesses considered operating in city; separate business locations.

- (a) Where a business or practitioner conducts business at more than one fixed location in the city, each location or place shall be considered a separate business for the purpose of the occupation tax levy.
- (b) Each person, firm, or corporation operating under various trade names must secure a separate occupation tax certificate for each trade name issued. In addition, a separate occupation tax certificate must be secured for each business location.
- (c) Certificate applicants for trade names and for separate business locations shall pay the non-refundable administrative fee imposed herein, in addition to the occupation tax levied by this article.

Sec. 62-43. – Allocation of gross receipts of business with multiple intrastate or interstate locations.

- (a) Each business or practitioner with a location or office situated in more than one jurisdiction, including business or practitioners with one or more locations or offices in Georgia and one or more locations outside the state, the city shall allocate the gross receipts for occupation tax purposes in accordance with one of the following methods:
 - (1) Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of the product manufactured in that location or office or the sales or other services provided in that location or office, the city shall tax the gross receipts generated by the location or office within the jurisdiction of the city; or
 - (2) Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in this state by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in this state, and shall allocate an equal percentage of such gross receipts of the business to each location or office.
- (b) In no instance shall the sum of the portions of the total gross receipts of a business or practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the business or practitioner.
- (c) In the event of a dispute between the business or practitioner and the city as to the allocation under this section, the business or practitioner shall have the burden of proof as to the reasonableness of this allocation.
- (d) Upon request, businesses or practitioners with a location or office situated in more than one jurisdiction shall provide to any local government authorized to levy an occupation tax upon such business or practitioner the following:
 - (1) Financial information necessary to allocate the gross receipts of the business or practitioner; and
 - (2) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments.
- (e) When more than one local government levies occupation tax on a business or practitioner which has locations encompassed by more than one local government and the other

jurisdictions use different criteria for taxation, the city shall not tax any greater proportion of the gross receipts than authorized by law.

Sec. 62-44. – When tax due and payable; delinquency.

- (a) All occupation taxes shall be due and payable annually on January 31.
- (b) In the event that any person commences business on any date after January 31, the occupation tax shall be due and payable 30 days following the commencement of business.
- (c) Each new business or professional practitioner, commencing business in the city and subject to the occupation tax levy pursuant to this article, shall pay to the city as its occupation tax an amount based upon the business' estimated gross receipts for the calendar year in which it commences business. If such tax remains due and unpaid for 90 days from the due date, the business will be subject to penalties and interest for delinquency on the unpaid tax.
- (d) Penalties for delinquency on any unpaid tax as prescribed in this article shall be assessed according to section 62-50.

Sec. 62-45. – Refunds of taxes and license fees.

- (a) In any case in which it is determined that an erroneous or illegal collection of any tax or license fee has been made by the city or that a taxpayer has voluntarily or involuntarily overpaid a tax or license fee, the taxpayer from whom the tax or license fee was collected may file a written claim for a refund of the tax or license fee. The written claim shall set forth a detailed justification for the request for refund. The finance director or designee shall presume that the collection of any tax or license fee that has been made by the city was not made in error or made illegally, but the taxpayer may provide documentation with the written claim for a refund to overcome this presumption.
- (b) All claims for refunds of license fees made by a taxpayer shall be made within one year of the date the license fee was paid. All claims for refunds of taxes must be filed within three years of the date the tax was paid.
- (c) Within 90 days of the filing of a written claim for a refund, the finance director or designee shall make the determination of whether the claim should be granted or denied. The decision shall be made in writing, and the taxpayer shall be provided a copy of said decision.

Sec. 62-46. – Exceptions; businesses not covered by this chapter.

- (a) No business on which a business registration or occupation tax is levied by this article shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose unless such charitable nonprofit organization provides proof of a federal nonprofit identification number.
- (b) The occupation tax shall not apply to any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state or instrumentality of the United States, the state or a municipality or county of the state.
- (c) The following businesses are not covered by the provisions of this article, but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or city:
 - (1) Those businesses regulated by the Georgia Public Service Commission.
 - (2) Those electrical service businesses organized under O.C.G.A. § 46-3-1 et seq.

- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
 - (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
 - (5) Insurance companies governed by O.C.G.A. § 33-8-8, et seq.
 - (6) Motor common carriers governed by O.C.G.A. § 46-7-15.
 - (7) Those businesses governed by O.C.G.A. § 48-5-355.
 - (8) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. § 48-5-356.
 - (9) Depository financial institutions governed by O.C.G.A. § 48-6-93.
 - (10) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.
- (d) Specifically exempt from occupation taxes are the following:
- (1) Any business majority-owned by a disabled veteran, or any practitioner who is a disabled veteran as provided for in O.C.G.A. § 43-12-2. Such disabled veterans shall be required to file the necessary application forms and obtain a tax certificate.
 - (2) Any business owned by non-profit organizations and operated for charitable purposes with 80% or more of the entire gross receipts from said business devoted to direct support of such charitable purposes. The exemption from the occupation tax shall not extend to the flat fee except however that any single organization, in any tax year, shall be required to pay the flat fee only on the first certificate obtained, and any additional certificates for other lines or locations shall be issued without charge.
 - (3) Yard sales, garage sales, and bake sales occurring not more than once in any six-month period. Such events shall be limited to three consecutive days per event and subject to any health, zoning, or other regulatory ordinances as may be in effect, and shall be subject to regulatory fees.

Sec. 62-47. – Transfer of occupation tax certificates.

- (a) Any business required to register with the city shall notify the finance director or designee of any change in location or change in name prior to the day of the move or the effective date of the change. Any business moving to a new location within the city or changing their business name shall pay an administrative fee to the finance director or designee for the processing and issuance of a new occupation tax certificate. The administrative fee shall be established by rate resolution.
- (b) A transfer of ownership shall be considered in the same light as the termination of the business and the establishment of a new business. A new occupation tax certificate shall be required for the new owner of the business.

Sec. 62-48. – Occupation tax certificate qualifications.

- (a) No occupation tax certificate required by this chapter shall be granted to any person who is not a citizen of the United States or a registered resident alien. Where the owner-applicant is a partnership or corporation, the provisions of this section shall apply to all its partners, officers, managers, and majority stockholders.
- (b) Where an applicant is a corporation, a certificate will be issued jointly to the corporation, president or chief executive officer, and to the majority stockholder. Where the applicant is a partnership, the certificate may be issued to a partner or general partner.

- (c) Each person who is licensed by the Secretary of State pursuant to Title 43 of the Official Code of Georgia Annotated shall provide evidence of proper and current state licensure before the occupation tax certificate may be issued.
- (d) Each person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.
- (e) Any business required to obtain health permits, fire inspections, bonds, certificates of qualification, certificates of competency or other regulatory matters shall first, before the issuance of a city occupation tax certificate, show evidence of such qualification; and it shall further be required that all such qualifications or certificates be maintained and kept current so long as the business remains in operation.
- (f) Any business required to submit an annual application for continuance of that business shall do so before the certificate is issued.

Sec. 62-49. – Liability of officers and agents; registration required; failure to obtain.

All businesses subject to the occupation tax levy pursuant to this article shall be required to obtain the necessary tax certificate for said business as described in this article.

- (a) For those businesses required to identify a registered agent under the Code of Lilburn, those businesses liable for occupation taxes and in default thereof shall cause said registered agent representing such business to be subject to the same penalty as other persons who fail to obtain a tax certificate.
- (b) For those corporations not required to identify a registered agent under the Code of Lilburn, those corporations liable for occupation taxes and in default thereof shall cause the corporation's chief executive officer, chief financial officer, or president to be subject to the same penalty as other businesses who fail to obtain a tax certificate.
- (c) For those partnerships not required to identify a registered agent under the Code of Lilburn, those partnerships liable for occupation taxes and in default thereof shall cause partnership's chief executive officer, chief financial officer, or managing partner to be subject to the same penalty as other businesses who fail to obtain a tax certificate.
- (d) Every business commencing sales or services for the business in the city after January 1 of each year shall likewise obtain the tax certificate herein provided and any business transacting or offering to transact in the city any kind of business, trade, profession or occupation to which this article applies without first having so obtained said tax certificate, shall be in violation of this article and be subject to penalties as provided in this article.

Sec. 62-50. – Penalty of article violation.

- (a) If any person, firm or corporation whose duty it is to obtain an occupation tax certificate shall be delinquent in payment of taxes or fees due under this article, such offender, upon conviction of the municipal judge, shall be subject to penalties for delinquency as prescribed in this section.
- (b) The city shall assess a penalty in the amount of ten (10) percent of the amount owed for each calendar year or portion thereof for:
 - (1) Failure to pay occupation taxes and administrative fees ninety (90) days from the date such taxes and fees are due;

- (2) Failure to file a return and pay all taxes and fees postmarked or received by April 30 of any calendar year, when the business or practitioner was in operation the preceding calendar year.
- (c) Occupation taxes and fees not paid within ninety (90) days of the due date are subject to interest at a rate of one and one-half (1.5) percent per month.
 - (d) Payments required by the article herein may be collected in any suit at law or equity, or the city may cause executions to issue against the person, firm or corporation liable for the payment. Executions shall be levied and sold together with all costs thereof, by the city, or city's designees, as the county ex officio sheriff. In addition, any person whose duty it is to register any business or practice and obtain any occupation tax certificate and fails to do so, or who fails to pay the occupation tax or administrative fee required by this article, or who makes any deliberate or substantial and material false statement on an application or provides materially false information in support of an application, shall be denied an occupation tax certificate, shall be required to surrender any existing such occupation tax certificate and be deemed to have no such occupation tax certificate for purposes hereof, and shall be punished in accordance with the city ordinances or as otherwise allowed by state law.
 - (e) If the taxes and fees required under this article remain unpaid after the due date, the business or practitioner shall not collect any gross receipts. The provisions of this subsection may be enforced by appropriate injunctive or other relief upon the application of the city to the county superior court.
 - (f) Practitioners of law may collect gross receipts without applying for and obtaining an occupation tax certificate. However, practitioners of law must pay the occupation tax levied herein.
 - (g) The city is empowered to prosecute persons violating the municipal ordinances of the city by failing to pay the special taxes, occupational taxes or regulatory fees of the city in the Lilburn Municipal Court. This remedy shall be in addition to all other remedies provided for by local law or by state law. There shall be no imposition of criminal penalties upon those professions licensed by the state.
 - (h) In addition to the above remedies, the finance director or authorized agent may proceed to collect in the same manner as provided by law for tax executions.
 - (i) All other violators of this chapter shall, upon conviction before the judge of the city's municipal court, be fined an amount not exceeding \$1,000.00 or imprisoned not exceeding 60 days of imprisonment, either or both in the discretion of the judge. Citations issued by the finance director or designee shall be heard in municipal court.

Sec. 62-51. – Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

An occupation tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.

Sec. 62-52. – Occupation taxes levied on business to be transacted during calendar year; filing of returns showing gross receipts during preceding calendar year.

- (a) All occupation taxes levied by this article are levied on the amount of business to be transacted during the calendar year. However, for the convenience of both the city and the taxpayer to eliminate the necessity of making numerous returns, those businesses subject

- to the occupation tax levied in Section 62-37 hereof shall, on or before the times hereinafter set forth, file with the finance director the returns hereinafter specifically provided for, showing the gross receipts of that business during the preceding calendar year. This return shall be used as an estimate for making payments on the occupation tax for the current calendar year.
- (b) The owner, proprietor, manager, secretary, or other authorized officer of the business subject to said occupation tax of the current calendar year shall, at the end of the preceding year, and on or before January 31 of the current calendar year, file with the finance director on a form furnished by the finance director, a signed return setting forth the amount of gross receipts of such business for the entire preceding calendar year to be used as an estimate of the gross receipts for the current year. Such other additional and supporting documentation as may be required by the finance director under this section or by state law shall also be provided to the finance director along with the signed return.
 - (c) Where a business subject to the occupation tax for the calendar year has been conducted for only a part of the preceding year, the amount of gross receipts for such part shall be set forth in said return. Said return shall also show a figure putting the receipts for such part of a year on an annual basis, which figure shall bear the same ratio to the amount of gross receipts for such part year as the full year bears to such part. Said figure shall be used as the estimate of the gross receipts of the business for the current calendar year.

Sec. 62-53. – Returns confidential.

- (a) Except as provided in subsection (c) of this section, or as may otherwise be provided for in federal or state law, information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner is confidential and exempt from inspection or disclosure.
- (b) Violation of the confidentiality provision in subsection (a) of this section shall be unlawful and upon conviction shall be punished as an ordinance violation.
- (c) Information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax or prosecution for failure or refusal to pay occupation tax.
- (d) In the event a taxpayer completes one or more forms in order to comply with a local government's ordinance or resolution imposing either an occupation tax or a regulatory fee and any such form fails to disclose the social security number or the appropriate federal or state taxpayer identification number, or other identification numbers, if required by the local government, such omission shall be reported in a timely manner to the state revenue commissioner.

Sec. 62-54. – Inspection of books and records.

In any case the finance director, through its officers, agents, employees or representatives, may inspect the books of the person or business for which the returns are made. The finance director shall have the right to inspect the books or records for the business of which the return was made in the city, and upon written demand of the finance director, such books and records shall be submitted for

inspection by a representative of the city within thirty (30) days of the written demand. Failure of submission of such books or records within thirty (30) days shall be grounds for revocation of the occupation tax certificate currently existing to do business in the city. Adequate records shall be kept in the city for examination by the finance director at his or her discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of under reporting, a penalty of ten (10) percent of tax due over ninety (90) days will be assessed for the period delinquent.

Sec. 62-55. – Revocation of occupation tax certificate for failure to pay tax or fees, file returns, permit inspection of books.

- (a) Upon the failure of any business to pay said occupation tax, fees, or any part thereof before it becomes delinquent or upon failure to make any of said returns within the time required herein, or upon failure to make a true return, or upon failure to amend a return to set forth the truth, or upon failure to permit inspection of its books as provided in this article, any tax certificate granted by the city under this article permitting the owner of said business to do business in the city for the current year shall be, ipso facto, revoked. No new occupation tax certificate shall be granted by the city for the operation of a business for which any part of the occupation tax or fees herein provided is at that time unpaid, or to an individual, firm or corporation who has failed to submit adequate records as requested by the finance director in accordance with provisions found in section 62-54.
- (b) In the event that any business or certificate holder shall be cited for any violation of the Code of Ordinances of the City of Lilburn, Georgia, the finance director or designee may suspend or revoke any business or occupation tax certificate granted by the city under this chapter.

Sec. 62-56. – Administration and appeals.

Appeals regarding tax certificate decision of the finance director or designee shall be before the city manager.

Sec 62-57. – Notices.

For purposes of this chapter, notice shall be deemed delivered when personally served or when served by mail as of three days after the date of deposit in the United States mail.

Sec. 62-58. – Effect of failure to comply with chapter provisions; continuing in business after tax certificate revocation.

Any practitioner or business or its managers, agents or employees who fail to surrender a tax certificate after its revocation or suspension, who conducts business in the city after the certificate for such business has been revoked as above; any practitioner or business or its managers, agents or employees hereby required to make returns, showing the amount of gross receipts and who fail to make such returns within the time and in the manner herein provided, or refuse to amend such returns so as to set forth the truth, or who shall make false returns; and any practitioner or business or its managers, agents or employees who refuse to permit an inspection of books in their charge when the officers, agents, employees or representatives of the city request such inspection during the business's normal operating hours for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided herein.

Sec. 62- 59.- Lien taken for delinquent occupation tax.

- (a) In addition to the other remedies herein provided for the collection of occupation taxes or regulatory fees due the city from businesses or practitioners subject to said taxes or fees who fail or refuse to pay the taxes or fees, the finance director or authorized agent, may issue executions against the delinquent taxpayers for any or all of the following:
 - (1) The amount of the taxes or fees due when the taxes or fees become due;
 - (2) A penalty of ten (10) percent interest on the tax and fee after ninety (90) days from the due date of the tax or fee as provided in this article.
 - (3) Interest in the amount of one and one-half (1.5) percent interest per month as provided under Section 62-50.
- (b) The lien shall cover the taxpayer's property located within the city as provided by the city's ordinances and charter and the laws of Georgia.
- (c) The lien of said occupation tax or regulatory fee shall become fixed on and date from the time when such tax or fee becomes delinquent. The execution may be levied by the finance director, the director's authorized agent, or the city police department upon the property of defendant located in said city, and sufficient property shall be advertised and sold to pay the amount of said execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by the city's ordinances and charter and the laws of Georgia, and the defendant in said execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the city's charter and the laws of Georgia in regard to tax executions.
- (d) When a nulla bona entry has been entered by proper authority upon an execution issued by the finance director against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest and costs accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

Sec. 62-60. – Amendment, repeal of provision.

This article shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right of the council to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof.

Sec. 62-61. – Enforcement of provisions.

It is hereby made the duty of the finance director, or designee, to see that the provisions of this chapter relating to occupation taxes are observed; and where applicable to summon all violators of the same to appear before the municipal court. It is hereby the further duty of the finance director, or designee, to inspect all certificates issued by the city, along with the books and records of the various businesses holding certificates, as often as in his/her judgment it may seem necessary to determine whether the certificate held is the proper one for the business sought to be transacted there under. The chief of police, or designee, shall have the authority to check businesses within Lilburn for proper certificates issued by the city; and to issue citations for violations of thereof.

Sec. 62-62. – Provisions to remain in full force and effect until changed by the governing authority.

This chapter shall remain in full force and effect until changed by amendment adopted by the governing authority. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

Sec. 62-63. – Requirement of public hearing.

The governing authority shall conduct at least one public hearing before adopting any ordinance or resolution regarding the occupation tax.

Sec. 62-64. – Conflicts between specific and general provisions.

Where there is an apparent conflict in this chapter between specific and general provisions, it is the intention that the specific shall control.



June 21, 2022

TO: City Manager
FROM: Bill Johnsa, Project Manager

RE: BID # COL Resurfacing – 6.16.2022

On 6/16/2022 the City received three (3) bids for the above-referenced project.

1. **The Renee Group, Inc. - \$634,935.00**
2. **Garrett Paving - \$765,472.01**
3. **Allied Paving Contractors, Inc. - \$559,818.00**

I have reviewed the bid tabulation, as well as references listed for Allied Paving Contractors, Inc. All references were superior, with projects ranging from \$50,00 - \$5,000,000.

It is my recommendation that the above-referenced bid be awarded to **Allied Paving Contractors, Inc. in the unit price amount of \$559,818.00.**

Respectfully,
Bill Johnsa

A handwritten signature in blue ink, appearing to read "Bill Johnsa", is written over a faint, circular stamp or watermark.

BID # COL/RESURFACING

**City of Lilburn
Bid Opening
June 16, 2022 at 2:25 PM**

Name	Company	Phone	E-Mail Address	Bid
Steve Delong	Allied Paving Contracting, Inc.	678-897-3561	sdelong@paveone.com	\$ 559,818.00
Rick Garrett	Garrett Paving Co., Inc	706-546-7643	garrettpavingcompany@gmail.com	\$ 765,472.01
Arron Jefferson	The Renee Group, Inc.	205-834-2565	Ajefferson@thereneegroup.com	\$ 634,935.00

STATE OF GEORGIA

COUNTY OF GWINNETT

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

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

corporation chartered by the State of Georgia and headquartered at 70 South Clayton Street, Lawrenceville, Georgia (hereinafter referred to as “**Lawrenceville**”); the **CITY OF LILBURN**, a municipal corporation chartered by the State of Georgia and headquartered at 340 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 for a period of six (6) years commencing on April 1, 2023, immediately following the expiration of the Special Purpose Local Option Sales Tax presently in effect in Gwinnett County; and

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

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

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

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

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

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

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

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

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

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

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

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

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

1.

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

2.

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

3.

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

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

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

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

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

POPULATION TABLE

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

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

(TABLE ON FOLLOWING PAGE)

DISTRIBUTION OF NET PROCEEDS TO CITIES TABLE

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

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

(G) Should any City cease to exist as a legal entity prior to all funds being distributed under this Agreement, such City's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia Legislature makes all of the defunct City part of another successor City. If such an act is passed, the defunct City's remaining

share shall be paid in addition to all other funds to which such successor City would otherwise be entitled.

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

4.

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

<u>Gwinnett County</u>	Estimated Total		\$1,004,932,004
Level I Project (Courthouse Facility Renovation)	\$	12,500,000	
Animal Welfare Facility Renovation	\$	5,170,000	
Fleet Management Facility Expansion	\$	4,360,000	
Public Safety Facilities & Equipment	\$	133,930,000	
Recreational Facilities & Equipment	\$	108,000,000	
Senior Service Facilities	\$	4,700,000	
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	736,272,004	
<u>City of Auburn</u>	Estimated Total		\$327,028
Recreational Facilities and Equipment	\$	191,970	
Transportation Roads, Streets, and Sidewalks	\$	63,990	
Storm Water	\$	63,990	
<u>City of Berkeley Lake</u>	Estimated Total		\$2,814,824
Administrative Facilities	\$	70,371	
Public Safety Facilities & Equipment	\$	168,889	
Recreational Facilities & Equipment	\$	70,371	
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	2,505,193	

<u>Town of Braselton</u>	Estimated Total		\$5,711,736
Transportation (roads, streets, bridges, sidewalks, storm water and related facilities & equipment)	\$	3,826,863	
Parks, Trails & Recreational Facilities & Equipment	\$	1,884,873	
<u>City of Buford</u>	Estimated Total		\$20,445,208
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	20,445,208	
<u>City of Dacula</u>	Estimated Total		\$9,620,184
Administrative Facilities	\$	4,617,688	
Public Safety Facilities & Equipment	\$	288,606	
Recreational Facilities & Equipment	\$	192,224	
Transportation (roads, streets, bridges, drainage sidewalks, storm water and related facilities & equipment)	\$	3,078,458	
Water & Sewer Capital Improvements	\$	1,443,208	
<u>City of Duluth</u>	Estimated Total		\$43,738,340
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	20,195,302	
Parking Facilities	\$	1,111,097	
Public Safety Facilities & Equipment	\$	6,111,034	
Sewer	\$	4,444,389	
Recreational Facilities & Equipment	\$	7,999,900	
Administrative Facilities	\$	3,343,291	
Cultural Facilities	\$	533,327	
<u>City of Grayson</u>	Estimated Total		\$6,422,724
Recreational Facilities & Equipment	\$	1,605,681	
Transportation (roads, streets, bridges, and related facilities & equipment)	\$	4,817,043	
<u>City of Lawrenceville</u>	Estimated Total		\$41,888,712
Cultural/Civic Facilities	\$	2,500,000	
Parking Facilities	\$	8,500,000	
Recreational Facilities	\$	2,500,000	
Roads, Streets & Bridges	\$	20,500,000	
Utility Infrastructure	\$	3,700,000	

<u>City of Lilburn</u>	Estimated Total		\$20,821,224
Public Safety Facilities & Equipment		\$ 1,873,910	
Recreational Facilities & Equipment		\$ 4,372,457	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$ 14,574,857	
<u>City of Loganville</u>	Estimated Total		\$4,484,388
Public Safety Facilities and Equipment		\$ 600,000	
Recreational Facilities & Equipment		\$ 750,000	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$ 2,559,746	
Water & Sewer Capital Improvements		\$ 500,000	
<u>City of Norcross</u>	Estimated Total		\$24,217,284
Administrative Facilities and Equipment		\$ 7,265,185	
Recreational Facilities & Equipment		\$ 3,632,593	
Transportation (roads, streets, bridges, Parking and related facilities & equipment)		\$ 13,319,506	
<u>City of Peachtree Corners</u>	Estimated Total		\$57,800,544
Transportation (roads, streets, bridges, and related facilities and equipment)		\$ 42,800,544	
Administrative Facilities		\$ 5,000,000	
Capital Outlay		\$ 10,000,000	
<u>City of Rest Haven</u>	Estimated Total		\$29,128
Transportation (roads, streets, bridges, and related facilities & equipment)		\$ 29,128	
<u>City of Snellville</u>	Estimated Total		\$28,487,184
Transportation (Roads, Streets, Bridges, Sidewalks, Etc.)		\$ 7,000,000	
General Obligation Debt Retirement		\$ 10,000,000	
Capital Projects – Recreation		\$ 10,000,000	
Capital Projects – Water and Sewer		\$ 1,528,840	
<u>City of Sugar Hill</u>	Estimated Total		\$34,672,912
Cultural Facilities		\$ 5,000,000	
Recreational Facilities & Equipment		\$ 7,000,000	
Transportation (roads, streets, bridges, and related facilities & equipment)		\$ 12,570,000	

Administrative Facilities	\$ 3,000,000
Public Safety Facilities and Equipment	\$ 2,000,000
Parking Facilities	\$ 5,100,000

<u>City of Suwanee</u>	Estimated Total	\$30,086,576
Public Safety Facilities & Equipment	\$ 15,000,000	
Recreational Facilities & Equipment	\$ 2,500,000	
Transportation	\$ 8,500,000	
Capital Outlay	\$ 4,086,576	

5.

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

6.

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

7.

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

8.

The parties acknowledge that the County may issue general obligation debt in conjunction with the imposition of the Special Purpose Local Option Sales Tax (hereinafter referred to as the “debt”). To authorize the issuance of the debt, the Resolution authorizing the call of a Referendum on the issue of the imposition of a Special Purpose Local Option Sale Tax and the

Referendum ballot shall contain the information and language required by state law. The Cities are not issuing any bonds or other indebtedness associated with this Agreement.

The debt may be issued by the County in whole or in part and in one or more series for the purposes of funding a portion of the County projects specified in paragraph 4 of this Agreement, paying any capitalized interest, and paying all or a portion of the costs of issuing the debt. The County acknowledges that it is solely responsible for all facets of the debt issuance and payment of the debt, including any and all costs, interest, and fees associated therewith. The debt shall be paid first from the County's portion of the net proceeds. In the event that there are insufficient Special Purpose Local Option Sales Tax collections to pay the debt from the County's portion of the net proceeds, the County shall pay any shortfall attributable to the debt from the general funds of the County, will exercise its power of taxation to the extent necessary to timely pay the debt, and will make available and use for such payments all taxes levied and collected for that purpose together with funds received from any other source. The obligation of the County to make any payments with respect to the debt that may be required to be made from its general funds shall constitute a general obligation of the County and a pledge of the full faith and credit of the County to provide the funds required to timely fulfill any such obligation.

9.

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

2023 Special Purpose Local Option Sales Tax Program on the categories of projects outlined in paragraph 4 of this Agreement.

10.

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

11.

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

12.

In addition to the audit required by paragraph 11 of this Agreement, at the end of each calendar year wherein proceeds from the Special Purpose Local Option Sales Tax are distributed, all parties to this Agreement shall participate in a joint annual audit of the entire Special Purpose Local Option Sales Tax program approved by the voters during the November 8, 2022 Referendum. The purpose of this joint annual audit is to ensure compliance with the Resolution that resulted in the call of the Special Purpose Local Option Sales Tax Referendum. The County, as the governmental entity that will receive 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 180 days following the close of a party's fiscal year, that party shall publish annually, in a newspaper of general circulation in the boundaries of such party and in a prominent location on such party's website, a simple nontechnical report which shows the following for each project or purpose outlined in this Agreement:

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

G. A statement of what corrective action the City or County intends to implement with respect to each project which is underfunded or behind schedule.

15.

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

16.

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

17.

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

18.

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

19.

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

20.

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

21.

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

22.

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

a. If to the City of Auburn:

Mayor
City of Auburn
1369 Fourth Avenue
Auburn, Georgia 30011

b. If to the City of Berkeley Lake:

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

c. If to the Town of Braselton:

Mayor
Town of Braselton
4982 Highway 53
Braselton, Georgia 30517

d. If to the City of Buford:

Chairman
City of Buford
2300 Buford Highway
Buford, Georgia 30518

e. If to the City of Dacula:

Mayor
City of Dacula
P.O. Box 400
Dacula, Georgia 30019

f. If to the City of Duluth:

Mayor
City of Duluth
3167 Main Street
Duluth, Georgia 30096

g. If to the City of Grayson:

Mayor
City of Grayson
475 Grayson Parkway
Grayson, Georgia 30017

h. If to the City of Lawrenceville:

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

i. If to the City of Lilburn:

Mayor
City of Lilburn
340 Main Street
Lilburn, Georgia 30047

j. If to the City of Loganville:

Mayor
City of Loganville
4385 Pecan Street
Loganville, Georgia 30052

k. If to the City of Norcross:

Mayor
City of Norcross
65 Lawrenceville Street
Norcross, Georgia 30071

l. If to the City of Peachtree Corners

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

m. If to the City of Rest Haven:

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

n. If to the City of Snellville:

Mayor
City of Snellville
2342 Oak Road
Snellville, Georgia 30078

o. If to the City of Sugar Hill:

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

p. If to the City of Suwanee:

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

q. If to Gwinnett County:

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

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

23.

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

24.

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

25.

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

26.

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

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

(SIGNATURE PAGES FOLLOW) (Executed in Counterparts)

ATTEST:

THE CITY OF AUBURN

BY: _____
JOYCE BROWN
CITY CLERK

BY: _____
LINDA BLECHINGER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF BERKELEY LAKE

BY: _____
LEIGH THREADGILL
CITY ADMINISTRATOR/CLERK

BY: _____
LOIS SALTER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
1809 BUFORD HIGHWAY
BUFORD, GEORGIA 30518

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

(Executed in Counterparts)

ATTEST:

THE TOWN OF BRASELTON

BY: _____
JENNIFER SCOTT
TOWN MANAGER/
CLERK

BY: _____
KURT WARD, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2022 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: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF DACULA

BY: _____
HEATHER COGGINS
ACTING CITY ADMINISTRATOR

BY: _____
HUGH D. KING, III, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2022 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: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF GRAYSON

BY: _____
DAN PRUEHS
CITY ADMINISTRATOR/
CITY CLERK

BY: _____
ALLISON WILKERSON, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF LAWRENCEVILLE

BY: _____
KAREN PIERCE
CITY CLERK

BY: _____
DAVID R. STILL, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF LILBURN

BY: _____
MELISSA L. PENATE
CITY CLERK

BY: _____
TIM DUNN, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
1809 BUFORD HIGHWAY
BUFORD, GEORGIA 30518

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

(Executed in Counterparts)

ATTEST:

THE CITY OF LOGANVILLE

BY: _____
DANNY ROBERTS
CITY MANAGER

BY: _____
SKIP BALILES, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF NORCROSS

BY: _____
MONIQUE LANG
CITY CLERK

BY: _____
CRAIG NEWTON, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF PEACHTREE CORNERS

BY: _____
KYM CHERECK
CITY CLERK

BY: _____
MIKE MASON, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF REST HAVEN

BY: _____
MONICA MONTGOMERY
CITY CLERK

BY: _____
KENNETH WAYCASTER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF SNELLVILLE

BY: _____
MELISA ARNOLD
CITY CLERK

BY: _____
BARBARA BENDER, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF SUGAR HILL

BY: _____
JANE WHITTINGTON
CITY CLERK

BY: _____
BRANDON HEMBREE, MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

THE CITY OF SUWANEE

BY: _____
ROBYN O'DONNELL
CITY CLERK

BY: _____
JAMES BURNETTE, JR. MAYOR

[SEAL]

DATE: _____

APPROVED AS TO FORM:

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

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

(Executed in Counterparts)

ATTEST:

GWINNETT COUNTY, GEORGIA

BY: _____

TINA KING
COUNTY CLERK

BY: _____

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

[SEAL]

DATE: _____

APPROVED AS TO FORM:

BY: _____

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

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

(Executed in Counterparts)



Pricing Proposal
Quotation #: 22129590
Created On: 6/9/2022
Valid Until: 7/25/2022

GA-City of Lilburn

Inside Account Executive

Keith Cox

GA
United States
Phone: (770) 921-2210
Fax:
Email: kcox@cityoflilburn.com

John Kearney

290 Davidson Ave,
Somerset, NJ 08873
Phone: 732-564-8563
Fax: 732-564-8363
Email: John_Kearney@shi.com

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 Layer 2/3 FortiGate switch controller compatible PoE+ switch with 48 x GE RJ45 ports, 4 x 10 GE SFP+, with automatic Max 772W POE output limit Fortinet - Part#: FS-448E-FPOE Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	7	\$3,274.00	\$22,918.00
2 FortiSwitch-424E-FPOE 3 Year FortiCare Premium Support Fortinet - Part#: FC-10-S424F-247-02-36 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	7	\$536.35	\$3,754.45
3 Indoor Broadband Wireless WAN Router with 1x "Dual SIM 5G Sub-6GHz M.2 Module" 5x GE WAN/LAN configurable RJ45 ports including 1x 802.3 at POE PD port (25.5W) and 1x SFP port Fortinet - Part#: FEX-511F Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	4	\$1,154.30	\$4,617.20
4 Fortinet FortiCare 24x7 Comprehensive Support - Extended service agreement (renewal) - advance parts replacement - 3 years - shipment - response time: NBD - for P/N: FEX-511F Fortinet - Part#: FC-10-X511F-247-02-36 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	4	\$408.29	\$1,633.16
5 10GE SFP+ Passive Direct Attach Cable, 3 m for Systems with SFP+ and SFP/SFP+ slots Fortinet - Part#: SP-CABLE-FS-SFP+3 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	22	\$91.05	\$2,003.10
6 10GE SFP+ transceiver module, long range for all systems with SFP+ and SFP/SFP+ slots Fortinet - Part#: FN-TRAN-SFP+LR Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	6	\$220.39	\$1,322.34

7	FortiAnalyzer-VM Subscription License with Support 3 Year Subscription license for 5 GB/Day Central Logging & Analytics - Include FortiCare Premium Supportsupport, IOC, SOC subscription & FortiGuard Outbreak Detection Fortinet - Part#: FC1-10-AZVMS-465-01-36 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	3	\$2,474.63	\$7,423.89
8	FortiClient EPP/APT - Subscription license (3 years) + FortiCare 24x7 - 500 licenses - hosted - cloud hosted EMS - Linux, Win, Mac Fortinet - Part#: FC2-10-EMS05-429-01-36 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	1	\$23,165.56	\$23,165.56
9	FortiGate-201F Hardware plus 3 Year FortiCare Premium and FortiGuard Enterprise Protection Fortinet - Part#: FG-201F-BDL-811-36 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	1	\$13,208.74	\$13,208.74
10	FortiGate-101F Hardware plus 3 Year FortiCare Premium and FortiGuard Enterprise Protection Fortinet - Part#: FG-101F-BDL-811-36 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	3	\$9,653.04	\$28,959.12
11	FortiCare BPS Subscription for FortiClient 1 Year FortiClient Best Practice Service for up to 999 Endpoints/users Fortinet - Part#: FC1-10-FCBPS-310-02-12 Contract Name: Networking Equipment Contract #: 99999-SPD-T20120501-0014A	1	\$1,796.25	\$1,796.25
			Subtotal	\$110,801.81
			Total	\$110,801.81

Additional Comments

SHI SPIN: #143012572

SHI-GS SPIN (For Texas customers ONLY): #143028315

For E-rate SPI orders, applicant shall be responsible for payment of any outstanding or ineligible costs if USAC rejects reimbursement claim in whole or in part.

Please note, if Emergency Connectivity Funds (ECF) will be used to pay for all or part of this quote, please let us know as we will need to ensure compliance with the funding program.

Hardware items on this quote may be updated to reflect changes due to industry wide constraints and fluctuations.

Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date set above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order.

SHI International Corp. is 100% Minority Owned, Woman Owned Business.
TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243957G; CAGE 1HTF0

The products offered under this proposal are resold in accordance with the terms and conditions of the Contract referenced under that applicable line item.