

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 REGULAR MEETING AGENDA
 **** SMALL COURTROOM, SECOND FLOOR ****
 MONTICELLO, GEORGIA
 February 3, 2025
 6:00 p.m.**

***** The meeting will be live-streamed Via Facebook on the Jasper County Georgia Facebook Page.**

1. Call to Order (6:00 p.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – SHEILA G. POUNDS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – ROB ALEXANDER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – ASHER GRAY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - STEVEN LEDFORD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- II. Pledge of Allegiance –**
- III. Invocation – District 2**
- IV. Approval of Agenda**

- V. Consent Agenda –**
- 1. Approval of Minutes:
 - Regular Meeting Minutes- January 6, 2025
 - Work Session Minutes- January 13, 2025

2. Check Register – Check #'s **72985-73172**

VI. Public Hearings with Business Action

Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. The Board of Commissioners will act on each item presented below after the public hearing.

Public Hearing 1: Land Division Plat off Faulkner Rd dividing 30.96 acres into two parcels.

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Public Hearing 2: Land Division Plat off Faulkner Rd dividing 115.018 acres into four parcels.

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Public Hearing 3: Special Use Permit for an Animal Shelter and Boarding Kennel.

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Public Hearing 4: Issuance of a Development Authority of Jasper County \$2,000,000 Revenue Bond for New Equipment for T&F Lumber Co, LLC 11484 Hwy 83 South, Monticello, GA

Business Item 4: Resolution Authorizing the Development Authority of Jasper County to Issue a \$2,000,000 Revenue Bond for New Equipment for T&F Lumber Co, LLC located at 11484 Hwy 83 South, Monticello GA

Public Hearing 5: Issuance of a Development Authority of Jasper County \$6,900,000 Revenue Bond for the Acquisition, Renovation, Expansion, Furnishings, and Equipment for TNT Door & Drawer, Inc., a Manufacturing Facility Located at 199 Perimeter Rd, Monticello, GA

Business Item 5.1: Resolution Authorizing the Development Authority of Jasper County to Issue a \$6,900,000 Revenue Bond for the Acquisition, Renovation, Expansion, Furnishings and Equipment for TNT Door & Drawer, Inc. a Door and Cabinet Manufacturing Facility Located at 199 Perimeter Rd, Monticello, Ga

Business Item 5.2: Memorandum of Agreement with TNT Door & Drawer, Inc., Development of Authority of Jasper County, Jasper County Board of Commissioners, Monticello City Council, Jasper County Board of Education, Board of Assessors of Jasper County and the Jasper County Tax Commissioner

VII. Presentations/Delegations

Presentation/Delegations allows scheduled speakers to address the Commission for not more than ten (10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.

Presentation 1: Recognition of Kaylee Slocumb for achieving the rank of Eagle Scout with Boy Scouts of America

VIII. Prior Citizens Comments Follow-up

IX. Citizens Comments

The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3-minute time limit. Comments noted from citizens via the Jasper County FB Page.

X. County Commissioner Items & Updates

XI. Regular Agenda

Business Items Continued:

6. Fiscal Agent Designation for Family Connection Collaborative – FY 2025-2026
7. 2025 New Alcohol License Application- Modern Supermarket 11589 Hwy 83 S
8. Bear Creek Marina and Restaurant requests the 2025 Alcohol License fees to be waived
9. Discussion for a Moratorium on Issuing Building Permits on Non-Conforming Lots
10. New Short-Term Rental License Applications
11. HB 581 – Floating Homestead Exemption Options
12. Resolution Addressing the Lump Sum Payment for the Defined Benefit Plan Enhancement
13. FY 2026 Budget Calendar Approval
14. Schedule Work Sessions and Called Meetings as Needed

XII. County Attorney Items

XIII. County Manager Update

XIV. Executive Session

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

XV. Adjournment

Consent Agenda – Item 1:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: February 3, 2025

Subject: Approval of Minutes

Summary:

Minutes have been completed for the Jasper County Board of Commissioners:

- Regular Meeting Minutes- January 6, 2025
- Work Session Minutes- January 13, 2025

Background:

Cost: \$0

Recommended Motion:

Approve minutes for:

- Regular Meeting Minutes- January 6, 2025
- Work Session Minutes- January 13, 2025

Jasper County Board of Commissioners

January 6, 2025

Regular Meeting Minutes

6:00 P.M.

Chairman Bruce Henry called the meeting to order at 6 p.m.

Commissioners Present: Bruce Henry, Chairman; Steven Ledford, Vice Chair; Rob Alexander; Sheila Pounds and Asher Gray

Staff: Mike Benton, County Manager, Sheila Jefferson, Clerk- Administrative Services Director, Larissa Ruark, Chief Accounting Officer, Doug Attaway- Planning and Zoning Director

Pledge of Allegiance

Invocation: Commissioner Pounds

Agenda Approval: Commissioner Ledford motioned to approve the agenda. Commissioner Pounds seconded, and the motion passed unanimously.

Consent Agenda: Commissioner Gray motioned to approve the following Minutes:

- **Work Session Minutes- November 25, 2024**
- **Regular Meeting Minutes- December 2, 2024**

Commissioner Ledford seconded, motion passed unanimously.

Commissioner Gray motioned to approve Check #'s **72766-72985**. Commissioner Pounds seconded, motion passed unanimously.

Commissioner Gray motioned to begin the public hearing at 6:02 p.m. Commissioner Pounds seconded, motion passed unanimously.

Public Hearings with Business Action

Public Hearing 1: Preliminary Plat 24-001, Lake Pines Subdivision off Landers Lane: Planning and Zoning Director Doug Attaway presented a request for a Conservation Subdivision with a total of nine lots on 62.19 acres that is currently zoned RES. Mr. Attaway said the property has road frontage on Hwy 212 W, Landers Lane, and Landers Way and is currently zoned RES with the density of one primary dwelling unit per five acres. He said the Planning and Zoning Board approved the preliminary plat with minor changes that have already been made and are represented on the current plat provided to the commissioners. He said the changes included identified greenspace and open space to meet the current ordinances, placing mail kiosks at the right of way, and a lot table for the lot lines. He said it was passed by the Planning and Zoning Board with a 5/0 vote on November 21, 2024.

Citizens Comments:

Dan Jordan: Spoke on behalf of the property owner. Commissioner Ledford asked if anyone knew how the homeowners would be affected by the section of road that would be abandoned. Mr. Jordan said it is his understanding that they are all on board with the project and even attended a meeting to support the project. He said he did not speak to them personally but that was his understanding. He said it is also his understanding that because of the relocation of a section of Landers Lane, the owner will have to appear before the board to request the county abandon that section across lot seven. Commissioner Gray asked if that should have been done when they approved the plat. Mr. Jordan said it currently services the home there and the new road would need to be ready before the county could abandon the old road. Commissioner Ledford said once the commissioners approve the plat then they start the abandonment process. He said the verbiage can read that once completed

that section of the road would be abandoned but they need to make sure it gets done. Mr. Jordan said he thinks the abandonment would happen simultaneously with the approval of the final plat because that is when the county would have to accept the new right of way.

Keith Benton: Mr. Benton said they knew about the subdivision, but the question was asked if the residents had been contacted about how they felt about the traffic. Mr. Benton said they had not been contacted by anybody to ask how they felt. He said he could almost tell them his neighbors had not been contacted either. Mr. Benton said if they are going to use the entrance off that interferes with everybody.

Business Item 1: Preliminary Plat 24-001, Lake Pines Subdivision off Landers Lane:

Commissioner Ledford motioned to approve the preliminary plat 24-001 for the Lake Pines subdivision off Landers Lane. Commissioner Gray seconded the motion passed unanimously.

Public Hearing 2: Land Division Plat off Hwy 212 W: Planning and Zoning Director Doug Attaway presented a request to subdivide 22.07 acres off Hwy 212 W. He said the applicant has exceeded the administrative limits allowed within the past 24 months for dividing land under the minor plat ordinance. Mr. Attaway said on December 21, 2024, the Planning and Zoning Board voted 4-0 to recommend the land division.

Citizens Comments: None

Business Item 2: Land Division Plat off Hwy 212 W:

Commissioner Ledford motioned to approve the Land Division Plat off Hwy 212 W. Commissioner Alexander seconded, and the motion passed unanimously.

Public Hearing 3: Ordinance Amendment to Part II, Code of Ordinances which includes Chapter 119, Section 119-383. -Walls, fences, and planting. Removing R-1, R-2, RL, RL-1, and RL-3 zoning and replacing with RES zoning: Planning and Zoning Director Doug Attaway presented a request for a code ordinance amendment to Chapter 119, Section 119-383. -Walls, fences, and planting to remove R-1, R-2, RL, RL-1 and RL-3 zoning and replacing it with RES. Mr. Attaway said that the board has been making changes and this request is to get those changes updated. He said the Planning and Zoning board voted 5-0 to recommend the ordinance amendment.

Citizens Comments: None

Business Item 3: Ordinance Amendment to Part II, Code of Ordinances which includes Chapter 119, Section 119-383. -Walls, fences, and planting. Removing R-1, R-2, RL, RL-1, and RL-3 zoning and replacing with RES zoning.:

Commissioner Ledford motioned to approve the request for a code ordinance amendment to Chapter 119, Section 119-383. -Walls, fences, and planting to remove R-1, R-2, RL, RL-1 and RL-3 zoning and replacing it with RES. Commissioner Gray seconded, and the motion passed unanimously.

Public Hearing 4: Ordinance Amendment to Part II, Code of Ordinances which includes Chapter 119, Section 119-391.- Required Buffer Areas. Removing RR, R-1, R-2, and V-P zoning and replacing with RES zoning: Planning and Zoning Director Doug Attaway presented a request for an ordinance amendment to Chapter 119, Section 119-391.-Required Buffer Areas, removing RR, R-1, R-2, and V-P zoning and replacing it with RES zoning. Mr. Attaway said this is updating the ordinances to match what the board has already passed at previous meetings.

Citizens Comments: None

Business Item 4: Ordinance Amendment to Part II, Code of Ordinances which includes Chapter 119, Section 119-391.- Required Buffer Areas. Removing RR, R-1, R-2, and V-P zoning and replacing with RES zoning.:

Commissioner Ledford motioned to approve the requested ordinance amendment to Chapter 119, Section 119-391.-Required Buffer Areas removing RR, R-1, R-2, and V-P zoning and replacing with RES zoning.

Chairman Henry said he wants to clarify that there may be other places they find issues and he asked that Mr. Attaway bring those to the board as they are working through the codes. Commissioner Gray seconded, and the motion passed unanimously.

Presentations/Delegations

Recognition of Barbara Jo Cook's Service to Jasper County: County Manager Mike Benton presented a resolution request to honor and recognize Barbara Jo Cook. Chairman Henry said Mrs. Cook is resigning from her post on the Southern Crescent Board, but she worked hard for the students and put a lot of effort into making it a success.

Commissioner Ledford motioned for Chairman Henry to sign the Resolution Recognition of Barbara Jo Cook's Service to Jasper County and Southern Crescent Technical College. Commissioner Pounds second, motion passed unanimously.

Prior Citizens Comments Follow-up:

Chairman Henry said they normally just make note of citizen comments but have decided to start prior comments and follow up on items as needed following monthly meetings.

Mike Benton stated they would start with comments from Mrs. Martha Hayes about repairs to her road and Mrs. Kathy Benson about repairs to Lakeshore Drive. Mr. Benton said he and Commissioner Ledford met Mrs. Hayes at her home and looked at the work that needed to be done and then he met with Public Works Director Michael Walsh. Mr. Walsh said Mrs. Hayes had flooding down her driveway, so they installed a new cross-over pipe and unclogged the pipe below that one. He said they put in a new ditch and placed new gravel. He said the rain has caused some delays but they have completed approximately 80% of the work needed. Mr. Walsh then addresses Mrs. Benson's concerns about the pothole patching machine. He said it's a good machine and will be a great asset, but he wanted to explain how it works. He said it was going to take time for the operator to get everything about the machine figured out but some of the holes that he did not repair were full of water and even after they blew the water out they filled back up. Mr. Walsh said to repair the hole correctly they need to wait until it dries out. He said the operator did miss a hole or two and they realized that after going back out. Mr. Walsh said some he couldn't patch at that time and others he is having to do a layer at a time because they are long. He explained that it was emulsion and rock. He said it's fast and works great when it is set up, but the emulsion is the same consistency as paint. He said they can't just fill a deep hole and leave it because it will run. Mr. Walsh, they must do it in stages as it dries. He said there is a learning process and the operator is going for additional training in Walton County. They are all learning but they will see the improvements. He said if they see something call him or the Public Works department and let them know. He said they can get it worked out. He said the operator in Walton County has been doing it for years and will be able to teach our operator a lot. He said there is a lot to it, but he wants to tip his hat to the operator because he takes very good care of the machine. Mrs. Benson said the recent patch job was much better and she could tell a big difference.

Mr. Benton said he wanted to address the request at the previous meeting for assistance from the City of Monticello to help with road repairs in the Oak Ridge Subdivision. He said the Commissioners tabled it, but he knows the City of Monticello has made the repairs.

Chairman Henry said they act when citizens bring issues to their attention and will address those items with follow-up as necessary.

Citizens Comments:

Cathy Benson: Mrs. Benson said she would like to know what code enforcement is and what they do. She said she has turned in four different abandoned properties several times. She said she sent pictures and addresses and to her knowledge, nothing has been done about any of the properties and she would like to know why. She said one of the properties burnt down several weeks ago. Mrs. Benson asked if that was the plan to just let them go long enough that they would just burn down. She asked where the accountability is. She said on the street behind her there are three abandoned properties, overgrown and falling in. She said he has turned them in three times with pictures and nothing has been done. Mrs. Benson said she would like to thank Public Works for the work done. She said there is a hole at the end of the road that is uneven but needs to be repaired. Mrs. Benson said that Macon St has been talked about several times. She said it is so bad the vehicles including the school bus must drive through part of the ditch to get down the road. She said the Alcovy Water and Sewage Authority had some leftover asphalt from a previous job, so they filled in the worst part of the road and the area of the ditch that had been used by drivers to miss the damaged areas. She said she wanted to thank them for that, but she thinks the county should reimburse them because it was county negligence.

Sherry Benton: Ms. Benton passed pictures to the board showing what her front yard looks like. She stated that Jason Pope started his company in 2017. He shouldn't have because it goes against the home business ordinance. She stated that the county manager had been down the road. She stated that she had an email from Doug Attaway saying that he was giving Mr. Pope 90 days to move his stuff. She encouraged the board to enforce the rules or don't have them. It's frustrating when some people have to abide by the rules and not others. She feels like there is a lot of nepotism going on. For the new subdivision, she would not want to buy a new house with a trucking company in her front yard. He vibrates the hills every morning when he cranks up, diesel fuel smells all in the air, and most of all he violates most of the home office ordinance. She encouraged the board to make Jason Pope abide by the rules. She said she don't know if Doug Attaway renewed his business license for 2025, if he did he shouldn't have. She stated that Jason Pope is growing and the county seems to not be doing anything about it.

Jason Bunn: Mr. Bunn stood to congratulate Commissioner Alexander and the rest of the board. He stated that he is not here to fuss tonight. He told the board it's not always easy to make the decision that they have to make. They can't always make everyone happy. He encouraged the board to continue being open. He stated he is extremely excited about the citizen follow-up section of the agenda. He stated that he is looking forward to Jasper County having a great 2025

Mary Patrick: Mrs. Patrick said that accountability should be the word for 2025. She said there should be logs placed in the vehicles for Animal Control, Code Enforcement, and the Building Inspector. She said it protects them and the county if there is controversy. There would be a record of where and when they went out and keep track of vehicle mileage. She said it was done in the past and for some reason, the county stopped. Mrs. Patrick said if a citizen complaint is filed the log will serve as proof. She said it is a simple easy solution. Mrs. Patrick then said just as a reminder maybe for the county manager the Board of Assessors office is a separate office by law. She said only the Board of Assessors can hire employees for that office, not the county manager. She said that if there are any personnel to be involved in that office then the Board of Assessors should hire the personnel. She said that she thinks each one of the commissioners knows what she is talking about and she thinks the county Manager overstepped his boundaries on some issues. Mrs. Patrick said the last thing she wanted to speak about was the Library Board appointment. She said she has always supported the library, but she thinks one question they need to ask is "Do you agree that the library board should not be sponsoring drag queen readings or having drag queens involved in any library programs?" She said it is happening in other counties near and around us and she doesn't think it is something we need in Jasper County. She said they need to ask to make sure everyone is on the same page with the morals the county has had for a long time. She ended by stating she wants to encourage the commissioner to have accountability for every department.

Bill Nash: Mr. Nash welcomed Commissioner Rob Alexander. Mr. Nash said Scenic Byways have come up to the Planning and Zoning Boards from time to time. He said when the P&Z board has asked about the Scenic Byways they have been told there isn't any regulation regarding Scenic Byways in our ordinances. He said the path to establishing those regulations is noted in the Scenic Byways manual. He said it calls for the appointment

of a commission to recommend planning and zoning requirements. He said some of the board members would be appointed by the BOC and some by other entities such as the Chamber of Commerce and the cities. He said the commissioner would meet to make recommendations to the county and cities to safeguard the county's Scenic Byways. Mr. Nash said the commission is a recommendation board only. He said the Planning and Zoning board is recommending the commissioner take the first steps and when they discuss the issue he would be happy to share any other understandings he has about Scenic Byways.

Patrick Will: Mr. Will said he would like to recognize Julius Funderburke who recently passed away. He said Mr. Funderburke was a local hero who was a decorated Veteran and long-time member of the American Legion. Mr. Patrick ended by saying God Bless Mr. Funderburke's family.

County Commissioner Items & Updates:

Commissioner Pounds: None

Chairman Henry: Welcomed newly elected Commissioner Rob Alexander.

Commissioner Alexander: None

Commissioner Gray: Wished everyone a Happy New Year.

Commissioner Ledford: Requested an executive session after the meeting.

Regular Agenda

Business Items:

Business Items 5: Appointment of Chairman:

Commissioner Ledford motioned to appoint Commissioner Bruce Henry as Chairman. Commissioner Gray seconded. The motion passed unanimously.

Business Items 6: Appointment of Vice-Chairman:

Commissioner Gray motioned to appoint Commissioner Ledford as Vice-Chairman. Commissioner Alexander seconded. The motion passed unanimously.

Business Items 7: Appointment of County Attorney: Commissioner Ledford motioned to appoint Nelson Law Group as County Attorney. Commissioner Pounds seconded, and the motion passed unanimously.

Business Items 8. Appointment of County Clerk:

Commissioner Pounds motioned to appoint Sheila Jefferson as the County Clerk. Commissioner Ledford seconded and the motion passed unanimously.

Business Items 9. 2025 Hazard Mitigation Plan Update RFP Planning: Suzanne Ward presented a request to update the Mitigation Plan as required by the State of Georgia and FEMA. Mrs. Ward said that Jasper County currently has a plan that expires February 24, 2026. She said the plan is required to be updated every five years and the last update was done in 2020 and was submitted late which put the county's eligibility for some grants in jeopardy. They are trying to make sure to get a head start on it. She said the commissioners were provided a copy of the plan that they are hoping to approve. She said they are hoping to get it approved so they can put it out to bid and have it advertised from January 14th to January 25, 2025. She said they have a pre-bid meeting for anyone intending to bid. Mrs. Ward said that the meeting is scheduled for February the 11, 2025. Mrs. Ward said that all bids must be submitted to the Board of Commissioners office by 10 a.m. on February 28, 2025. She said She, Ed Westbrook, and Cain Bentley will review the bids and present recommendations to the Commissioners at the March 3, 2025 meeting. She said they plan to have a completed plan to submit to FEMA for approval by October 2025. Mrs. Ward said the goal is to ensure Jasper County has enough time to get it approved and keep the funding

provided. She said a grant was given for Mitigation for \$23,049.25 leaving the cost to the county at \$ 957.25. She said the plan has to be approved and in place before May 2, 2026. She said they received permission from Banks County to use their plan and modified it to fit Jasper County. She said that several other counties have used the same format and been approved. Mrs. Ward said the importance of the document is that it does save the county money. She said the radio tower at the 911 Center was paid for with funding provided by this plan as well as part of the tornado sirens. Chairman Henry asked if there have been any changes from the previous plan approved in 2020 as far as the bidding paperwork. Mr. Westbrook said the bidding work is a little more detailed, but they did not write the plan in 2020. He said they chose this one because it has been used by several other countries. Commissioner Gray asked why the plan had to be bid out and if there was that much change every five years. Mr. Westbrook said yes FEMA changed the format and the requirement on the plan.

Commissioner Ledford motioned to approve EMA to bid out services to update the Jasper County Mitigation Plan to be funded by the FEMA reimbursement grant. Commissioner Alexander seconded, and the motion passed unanimously.

Business Items 10: Statewide Mutual Aid and Assistance Agreement: Cain Bentley presented a request to renew the Georgia Statewide Mutual Aid and Assistance Agreement. Officer Bentley said the agreement requires renewal every four years. He said it is not a new document just a renewal. He said almost every county in the state has this document. Officer Bentley said it helps to aid citizens and the entire county in times of need. He said it is uniform for the entire state they just put Jasper County at the top. He said it is already used a lot for things like generators or special equipment that Jasper County may not own. We can contact other counties to provide services with equipment. He said this agreement also provides for reimbursement if we provide service for other counties.

Commissioner Ledford motioned to approve the renewal of the Statewide Mutual Aid and Assistance Agreement. Commissioner Pounds seconded, and the motion passed unanimously.

Business Items 11: 2025 Alcohol License Renewals: Mr. Attaway presented a request to approve alcohol license renewal applications 2025-A-011 for pouring license for distilled spirits, beer, and wine Bear Creek Marina Restaurant and 2025-A-010 for a retail license for beer and wine Bear Creek Marina. Mr. Attaway said that the applications were submitted before the deadline but after he had submitted the newspaper advertisement.

Commissioner Ledford motioned to approve applications 2025-A-11 and 2025-A-010 for Alcohol License renewal. Commissioner Alexander seconded, and the motion passed unanimously.

Business Items 12: Jasper County Library Board Appointments – Azalea Regional Library: Ashley Johnson comes before the Board of Commissioners seeking appointment to the Library Board of Trustees. Mrs. Johnson said she is new to Jasper County but not new to serving on the Library Board. Mrs. Johnson said she served several years on the library board for Social Circle. She said Executive Director Stacy Brown asked her to serve and she agreed to apply. Commissioner Ledford said Mary Patrick asked a question during citizen comments regarding Drag Queen participation in Library events. Mrs. Johnson said she had asked the Executive Director the same and Mrs. Brown said they had never and did not intend to have Drag Queens read at our Libraries. Chairman Henry asked if she agreed with that decision. Mrs. Johnson said personally she does, but she would be representing Jasper County and she would now assume the County also agrees.

Commissioner Ledford motioned to appoint Ashley Johnson to the Library Board. Commissioner Gray seconded, and the motion passed unanimously.

Business Items 13: Jasper County Department of Behavioral Health & Disabilities Region 2 Advisory Council Appointment: Tamiaka Carter came before the Board of Commissioners seeking appointment to the Jasper County Department of Behavioral Health & Disabilities Region 2 Advisory Council. Ms. Carter said that she has been working in Behavior and Mental health for over thirty years including at the detention center. She said she is currently a case manager for mental health at Grady. Ms. Carter said she would love to serve on the board to help fill some of the gaps with mental health, and developmental disabilities services as well as the

local drug crisis in our county. She said there is a mental health group that meets once a week on Wednesdays. She said that there are resources we need here so we know where our citizens can go to get help for teens and adults who are a suicide risk. She said that it is her goal if appointed to find out what it costs the Sheriff's office if an inmate has a psychiatric emergency and where they take them. She said she would look into if there is someone who needs psychiatric problems while at the jail and how it should be handled and try to get resources for the Sheriff's Deputies for CIT and Mental Health first aid. Ms. Carter said she is willing to work to help the hospital as well if needed. She said that she is excited and looks forward to bridging the gap in the mental health field.

Commissioner Ledford motioned to appoint Tamiaka Carter to the Jasper County Department of Behavioral Health & Disabilities Region 2 Advisory Council. Commissioner Gray seconded the motion passed unanimously.

Business Items 14: Tax Levy Resolution for School System General Obligation Bonds: School Attorney James Garner presented for the Jasper County Charter School System. Mr. Garner said the bonds they are seeking to issue are for 18.385 million dollars to construct various improvements to the existing schools as well as fund other asset acquisitions. He said the bonds were approved in March 2024 through a voter referendum. He said citizens voted to continue the special sales tax and authorize bonds up to twenty-three million dollars. Mr. Garner said the school board has determined they will not need the full amount. He said that there is a constitutional requirement in Georgia that anytime the governmental entity issues general obligation bonds they must provide for the levy of the tax sufficient to pay the debt service. He said under Georgia law school systems are not tax levy authorities. He said they can only make the recommendation just like they do for the M&O millage every year and then it goes to the county for approval of the recommended millage rate. He said the intent is that there will be no bond millage rate levied to pay the debt service because it will be covered by the SPLOST proceeds or other funds within the general fund available to the superintendent to make those payments. He said they do not anticipate that this millage rate will ever need to be utilized but if that was to change the Board of Education would have to at that time make the recommendation to the Board of Commissioners and hold Public Hearings to increase the millage rate.

Commissioner Ledford motioned to approve the Tax Levy Resolution for School System General Obligation Bonds Commissioner Gray seconded, and the motion passed unanimously.

Business Items 15: Create Scenic Byway Commission: Planning and Zoning Director Doug Attaway presented a resolution created and passed by the Planning and Zoning Board for him to recommend that the Board of Commissioners create a Scenic Byway Commission. He said the county did have a Scenic Byway Commission at one time and there was a layout in the Scenic Byway Corridor Management plan as to the members that would be on the Commission. He said it states there would be a Scenic Byways Property owner appointed by the Jasper County Commission who is a property owner along the scenic Bayway. He said the Commission would be made up of the required members a Scenic Byways Property owner, a member from each participating Community Planning and Zoning Board, a member from the Historic Preservation Commission, a member from the Jasper County/Monticello Chamber of Commerce, and a member from the Economic Development Authority. He said it goes on to add representatives invited to attend from outside the county from areas such as Social Circle, Newton County, and Mansfield. Mr. Attaway said the Scenic Byways Commission would be a recommendation commission to the Board of Commissioners to bring forth changes to the ordinances as needed to represent the Scenic Byway as outlined by GDOT. Commissioner Ledford said one concern he has with it is that it states under the responsibilities of the Jasper County Scenic Byways Commission overseeing staffing and maintenance of Monticello Crossroads Scenic Byway Trailhead Center for visitors which must be open 40 hours a week. Mr. Attaway said he believes that requirement falls on the shoulder of the Jasper Monticello Chamber of Commerce and they are open 40 hours a week. Commissioner Ledford asks who funds it. Mr. Attaway said the citizens of Jasper County. Commissioner Ledford said correct. Commissioner Alexander said if he remembered correctly the Scenic Byway Commission was started so the Jasper Monticello Chamber of Commerce could receive a grant. Mr. Attaway stated that was correct. Chairman Henry said they are just a recommendation board with no power everything they recommend must be approved by the Board of Commissioners. He said after receiving a printout of all the boards at the last meeting he personally feels Jasper County is top-heavy on boards and needs the ones

in place but doesn't think they need to continue adding without a definite need. He said anything the Planning and Zoning Boards thinks the Board of Commissioners needs to look at as far as maintaining the Scenic Byways they can submit that to the Commissioner to look at. Commissioner Gray said that is the reason they have spent so much time working on the comprehensive plan and this would be a joint board which doesn't seem to work.

Commissioner Ledford motioned to deny the request to create a Scenic Byway Commission. Commissioner Gray seconded, motion passed unanimously.

Business Items 16: Jasper County Employees Defined Benefit Plan Amendment and Resolution: County Manager Mike Benton presented a request from ACCG for a Defined Benefit Plan Amendment and Resolution. Mr. Benton said that ACCG is requesting a formal resolution to adopt the changes approved by the Board of Commissioners at the December 2, 2024 meeting.

Commissioner Ledford motioned to adopt and amend the ACCG Defined Benefits Plan as described in document amendment agreement number 2. Commissioner Pounds seconded, and the motion passed unanimously.

Commissioner Gray said he saw some posts on Facebook about the Commissioner getting a pay raise and he just wanted to clarify that it was not an increase in pay but a change to their retirement plan. Commissioner Henry said that it is only for the Commissioner who is still serving as of January 1, 2027. Mr. Benton said they would have to have seven years to be eligible for retirement. Mr. Benton said there will be a February Resolution to formally adopt the one-time payment that was discussed to buy down the additional liability. He said that there will be a separate motion in February.

Business Items 17: Jasper County Public Facilities Authority Board Appointment: The Jasper County Public Facilities Authority Board requires a County Commissioner to serve on the board. Commissioner Ledford asked if this was just a six-month term. County Clerk Sheila Jefferson said it was.

Commissioner Ledford motioned to appoint Chairman Bruce Henry to the Jasper County Public Facilities Authority Board for the remaining term. Commissioner Gray seconded, and the motion passed unanimously.

Business Items 18. Jasper County Health Department Board Appointment: The Jasper County Health Department Board requires a County Commissioner to serve on the board. Chairman Henry asked how long the term would be. Ms. Jefferson said this appointment is for as long as they are serving as a commissioner or until the board appoints a new member.

Commissioner Ledford motioned to appoint Commissioner Sheila Pounds to the Jasper County Health Department Board. Commissioner Alexander seconded, and the motion passed unanimously.

Business Items 19: HB 581 – Property and Sales Tax Reform: Commissioner Ledford motioned to table until the February meeting, and Commissioner Pounds seconded.

Chairman Henry said they had a discussion and will be scheduling a work session with the only item being HB 581 because it's a lot to digest. Mr. Benton said there is a lot of information. Commissioner Ledford also said he feels HB 581 should be the only item scheduled for the work session and they need to have the County Attorney or someone from his group who has a clear understanding of the Bill to be present. Commissioner Gray suggested scheduling a work session for January 13, 2025, at 6 p.m. to discuss Hb 581. Mr. Benton said the earlier the better because there is a pending deadline. Chairman Henry said there are a lot of moving parts involved not just what the county decides but the two cities and the Board of Education as well. Chairman Henry asked Tax Assessor Lynn Bentley to attend the work session and said they need to invite both cities to attend. Commissioner Ledford said it doesn't look very appealing once you look into it. Chairman Henry said there is a lot of information and he recommends that everyone read it and read it again. County Attorney Adam Nelson said this bill will hit everyone differently and there is a lot to take in. He said essentially what the attempt was to do was move property tax to sales tax but is not a very clean transition and it is being forced upon us with a decision needing to be made in a very short time. He said he does believe all municipalities

should be involved because their action could impact your actions as well. The motion to table passed unanimously.

Business Items 20. Schedule Work Sessions and Called Meetings as Needed: Work session for January 13, 2025, at 6 p.m. to discuss HB 581.

County Attorney Items: Mr. Nelson thanked the Board of Commissioners for confidence in their firm and he will continue to try and earn their business. He congratulated newly elected Commissioner Rob Alexander.

County Manager Update: County Manager Mike Benton gave an update on the building permits for the year. He also gave an update on the 2024 official audit. Mr. Benton gave an update on the applications received for the Assistant Recreation Director position. He also gave an update on ongoing projects.

Executive Session: Commissioner motioned to begin the executive session at 7:23 Commissioner Ledford seconded, motion passed unanimously.

Commissioner Gray motioned to exit the Executive Session at 8:30 p.m. Commissioner Alexander seconded the motion, passed unanimously.

Commissioner Gray motioned to adjourn the meeting at 8:30 p.m. Commissioner Pounds seconded the motion, passed unanimously.

Bruce Henry, Chairman

Sheila Jefferson, Clerk

JASPER COUNTY BOARD OF COMMISSIONERS

Work Session

Monday, January 13, 2025

Chairman Bruce Henry called the meeting to order at 6 p.m.

Commissioners Present: Bruce Henry, Chairman; Steven Ledford, Vice Chair; Rob Alexander; Sheila Jones and Asher Gray

Staff: Mike Benton, County Manager, Sheila Jefferson, Clerk- Administrative Services Director, Larissa Ruark, Chief Accounting Officer and Doug Attaway Planning and Zoning Director.

Chairman Henry opened the meeting saying they would be discussing House Bill 581. He said there are several components to HB 581 and they would be reviewing it and trying to understand it the best they can. Chairman Henry said the goal is to leave the meeting with a better understanding of what the state has sent them to get accomplished. Chairman Henry said there are options that each entity can opt-out but his opinion is that they should not opt out because sixty-five percent of the citizens in the county voted that this is what they want whether they understood it completely or not. He said they are here representing those citizens and if that is what they want they should certainly not opt out. He said there is a one-penny sales tax that will go to offset the property tax and he is hoping that is one of the things they discuss. Chairman Henry asked County Manager Mike Benton to take over the discussion.

Mr. Benton said they have three sets of information, one is a summary from ACCG, one is a PowerPoint, and one from ACCG and GMA jointly. Mr. Benton said that the county currently reassesses the property values and produces a rollback to help prevent tax increases. He said the new legislation raises the homestead exemption to offset the increased values. He said if the commissioners want to opt in they don't have to do anything, and enrollment will be automatic but if they want to opt out they will need to have 3 public hearings before the March 1st deadline. He said that staying in would allow for a 1% sales tax. The County Attorney said this Bill essentially limits the value of the homesteaded property.

Mrs. Bentley said the Department of Revenue will provide those numbers each year. Mr. Benton said that the county revenue will not change. Mrs. Bentley said the tax shift and the rollback process are the same. She said the amount of the rollback is less because the homestead exemption is higher. She said the county will get the same tax revenue, but this bill's point is to reduce inflation increases. Mrs. Bentley said they are still waiting on guidance from the state on what constitutes a homestead. She said different counties have different standards and they don't know if that will change since this is a statewide law.

Commissioner Gray said it's like they are voting for something they don't have the answers to. Mrs. Bentley said the legislature is very good at passing bills without thinking about the actual logistics of how it's going to happen. Mrs. Bentley said the Forestland Protection Act was on the ballot years ago but the legislature worded asking voters if they wanted to protect Georgia's Forest. She said in reality that bill was giving timber companies a tax break.

Commissioner Alexander asked if the county decided to opt in and if it was not working the way they thought could they opt out later. Mrs. Bentley said no it's a now or never and once in you are stuck. The County Attorney said it would take another act of the legislature to opt out. Commissioner Alexander said it is like stepping into a bear trap with the state you don't know what is in the fine print. Mrs. Bentley said if the commissioners decide to opt out of HB 581 they can enact a freeze for a senior or countywide homestead. Commissioner Ledford asked if they could opt-in and do a county freeze as a senior homestead. The County Attorney said the commissioners could have both but residents would not receive both. He said the Tax Assessor would have to determine which would be the most beneficial each year and residents would receive the most favorable. Mrs. Bentley said that the one big benefit is the FLOST. She said if you opt out then you are not eligible for that and it is a pretty substantial possible decrease to the mill rate beyond the rollback. Mr. Benton said the FLOST would add roughly two million dollars a year before it is split with the cities. He said it would depend on the agreement with the cities but it would be a possible 1.5 to 1.6 mill decrease. He said with this new 1% FLOST 100% must be used to lower the property bill and the way to do that is to lower the mill rate.

Mr. Benton said the county and both cities must opt-in to have the referendum for the 1% SPLOST. He said the school may opt out but that will not affect the SPLOST but the county and both cities must be on the same page as far as the floating homestead. Mrs. Bentley said the 1% SPLOST is almost like a hybrid fair tax because the sales tax from items bought in the county will go towards giving some relief on property taxes. Chairman Henry said there is a lot to it and they have to decide. Commissioner Ledford asked what the two cities are considering. Doug Curry for the City of¹⁴

Monticello said they just don't know much about it. Chairman Henry said that the 1% sales tax would have to pass the referendum, they could not just put it in place. Mrs. Bentley said it's a risk they would take if they opt-in and then citizens do not want the additional FLOST. She said they would need to make it clear that 100% of the FLOST goes to decrease property taxes. Mr. Benton said if you have a homestead exemption and the Tax Assessor does not raise your value then you will not benefit from the new homestead freeze, but everyone benefits from the FLOST. Commissioner Ledford said the FLOST is a five-year program. Mr. Benton said that is correct and it would have to be voted on every five years. Commissioner Alexander asked what would happen if the housing market bottomed out like it did in 2008. Mrs. Bentley said it is her understanding that the base is the base and they do not have any intention of changing that but the CPI could be negative. Mrs. Bentley said that property assessments and bills may not be sent at normal times this year because she isn't sure how long it will take for the state to get her the information she needs. Commissioner Gray suggested they add HB 581 to the February 3rd meeting for a vote and if passed they get work sessions scheduled to work out the IGA agreements with the cities. Commissioner Gray said reading through the Q and A section in regards to homestead and the acreage it specifically said that homestead is homestead. Mrs. Bentley said at the last seminar she attended that was discussed and they asked if counties would need to define what is homestead in their county. She said there is still so much to be worked out.

Chairman Henry called to begin an executive session at 7:02 p.m.

The executive session ended at 8:28.

Bruce Henry, Chairman

Sheila Jefferson, Clerk

Consent Agenda – Item 2:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: February 3, 2025

Subject: Approval of Check Register

Summary:

A check register will be generated by the finance department on the meeting day for signature and approval to process the checks.

Background:

Cost: \$0

Recommended Motion:

Approve processing of check #'s: **72985-73172**

Public Hearing 1:

Agenda Request – Jasper County BOC

Department: Planning and Zoning

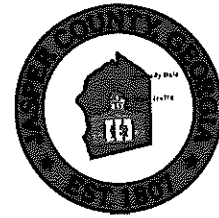
Date: February 3, 2025

Subject: Land Division Plat off Faulkner Rd dividing 30.96 acres into two parcels.

Summary: Mr. Johnson has exceeded the administrative approval for subdividing his property under the minor plat process.

Background: The Planning and Zoning Board voted 5-0 to recommend the approval.

Jasper County Planning and Zoning
126 W Greene St, Suite 017
Monticello, GA 31064



Office numbers: 706-468-4905 or 706-468-4940

APPLICATION FOR DIVISION OF LAND

Submittal Date: 11/19/24
Project Name: Faulkner Rd (East)
of Lots 2 Total Acres 30.961
Project Address of Primary Street: Faulkner Rd.
Tax Map and Parcel Numbers 026 004A Zoning Ag
Water Source: Public or Private Well Wastewater Source: Septic or Sewer

Applicant/Company: Backroads Trading Company, LLC
Representative: Mark Buckland Cell: 478-960-7538
Email: mbuckland@thriftlegal.com
Address: 3646 Vineville Ave, Macon, GA 31204
Property Owner's Name: Backroads Trading Company, LLC
Phone: ' Cell Phone: 478-508-9019
Address: P.O. Box 26524, Macon, GA 31221
Email: benjohnson26@gmail.com

(If property owner is different from applicant, we must have a signed, notarized original letter giving express written permission for the use.)

24-Hour Contact Name: Ben Johnson
Phone: 478-508-9019
Applicant Signature: [Signature] Date: 11/19/24

Ordinance Requirements for submission:

Section 105-161 - Residential Subdivision Design

Prior to submitting construction plans for any street, utility, or other site improvements (as applicable), the Developer shall submit to the Director of Planning & Zoning to forward for review and recommendation by the Planning Commission and review and final decision by the Jasper County Board of Commissioners, a Plat showing any combination or subdivision of the proposed lot/s prepared in accordance with these Regulations.

1. Pre-application review stage.

Before the submission of any plats to the director of planning, the developer must submit a sketch plat showing the proposed development layout of the subdivision. The developer and director of planning should informally discuss what this chapter requires and what the developer proposes to do. This will assist the developer in preparing a residential subdivision plat that meet from the very beginning the intent and standards specified by this chapter so as to reduce undue time and expense in preparing plans that cannot be approved by the planning commission.

2. **Application Requirements:**

A. Submit seven (7) paper copies and one (1) digital copy of the Plat and supporting data.

The Plat shall meet the minimum standards for plat preparation including, but not limited, to:

1. General

- a. Name, address, and phone number of designer of subdivision plat.
- b. Name, address, and phone number of developer of parcel.
- c. Date of plat preparation with space for revision dates.
- d. North point, identified as magnetic, true or grid.
- e. Minimum Graphic scale of one (1) inch equals 200 feet.
- f. Appropriate legend of symbols used on plat.
- g. List any conditions of zoning, rezoning, variance and date of approval, if applicable.
- h. Certificates of approval. The following certificates shall be inscribed on the residential subdivision plat:
 - (1) Certificate of approval of the preliminary plat by the planning commission.
 - (2) Signed seal of a state-registered land surveyor, certified landscape architect or state professional engineer.
 - (3) Certificate of approval of the preliminary plat by the county health department.
 - (4) Owner's certificate stating property ownership, consenting to development, and that all appropriate taxes have been paid.

2. Existing Conditions

- a. Zoning district of land to be subdivided and zoning classification of adjoining properties.
- b. Exact boundary lines of the tract indicated by a heavy line giving lengths and bearings. The boundary lines should include the entire tract to be developed. Provide date and source of survey.
- c. Location map showing the parent parcel in relation to the surrounding area at a minimum scale of one inch to 2,000 feet. Include well-known landmarks such as railroads,

- highways, bridges, creeks, etc. and city and/or county jurisdictional boundaries and land lot lines, if applicable.
 - d. Location of natural features including streams and watercourses with direction of flow on the proposed project.
 - e. Location and/or size of existing cultural features on or adjacent to the proposed subdivision.
 - f. Limits of 100-year floodplain. If none, note indicating such with data source and date.
 - g. Location and square footage of wetland areas.
 - h. Note as to provision of water supply and sewer disposal.
 - i. Existing sewers, water mains, drains, culverts, and other underground facilities or utilities within easements or rights-of-way on or within 300 feet of the tract to be subdivided, as relevant.
 - j. Adjoining property information, lot arrangement and/or adjoining property owners' names, rights-of-way and easements within 300 feet of subdivision.
 - k. Total acreage, minimum dwelling size and minimum lot size of project.
- B. Residential Subdivisions on State Routes require GDOT comments to be submitted to the Planning & Zoning Department along with the Residential Subdivision (aka Final) Plat.
- C. A letter requesting review and approval of a Residential Subdivision plat and giving the name and address of a person to whom the notice of hearing and action on the Residential Subdivision plat is to be sent.
- D. Official date of submission. The official date of submission of the Residential Subdivision plat will be the date of the next regularly scheduled monthly meeting of the planning commission that is more than 60 days following proper Residential Subdivision plat submittal to the director of planning.
- E. The planning commission will review the Residential Subdivision plat for conformance to this chapter, the county zoning ordinance set forth in chapter 119, and other relevant regulations and will consider the comments or suggestions of other appropriate review agencies, persons, or entities in regard to the plat. The planning commission or director of planning will indicate on the Residential Subdivision plat, or by a written memorandum attached to the Residential Subdivision plat, any comments or suggested changes that are necessary to meet the intent of this chapter or to serve the best interests of the county.
- F. Public hearing. Before acting on the Residential Subdivision plat, the planning commission will hear public input on the plat. Notice of the hearing must be published in a newspaper of general circulation in the county at least 15 days before the hearing.
- G. Action of the Board of Commissioners. No more than 60 days after the official date of submission of the Residential Subdivision plat, the Board of Commissioners will either approve the plat, conditionally approve the plat (noting the conditions of approval on the plat), disapprove the plat, or table the plat for further consideration. Action may be taken on the entire Residential Subdivision plat or any portion of it.

H. Failure of Board of Commissioners to act. If the Board of Commissioners fails to act within 90 days of the official date of submission of the Residential Subdivision plat, the plat will be deemed automatically approved by the Board of Commissioners.

3. Approval of a Residential Subdivision Plat shall be deemed an expression of approval of the layout submitted, pending fulfillment of the requirements of these Regulations and the conditions of the Residential Plat, if any.
4. If the Residential Subdivision Plat is not recorded within 6 months of approval, the approval shall expire, unless a request for an extension of time has been submitted to and is subsequently approved by the Planning Commission in a public hearing.

Or would be applicable under the following:

Sec. 105-28

Minor Plat means a division of land into no more than 3 new lots, where no new streets are platted, constructed, or opened, no publicly-owned or central sewerage or water facilities are constructed, and no improvements of existing roads are planned. A Minor Plat does not include the further subdividing of a lot within a platted and recorded subdivision. This definition does not include land zoned O-I, C-1, C-2, or M as defined by Sec. 119-48 of Part II of the Code of Ordinances. Further dividing of land approved through the Minor Plat process within a 24-month period where the total number of lots would exceed the 3-lot limit previously approved shall follow for the Residential Subdivision process and require the review and approval of the Planning Commission and Board of Commissioners.

OFFICE USE ONLY

Application Complete: Yes No

If No, what paperwork is needed? _____

Date of P&Z Meeting: _____ Date of BOC Meeting: _____

Application Fees - \$300 + \$10 per lot

Total Fee Amount: \$300 + _____ (@ \$10 per lot) = \$ _____

Business Item 1:

Agenda Request – Jasper County BOC

Department: Planning & Zoning

Date: January 6, 024

Subject: Land Division Plat off Faulkner Rd dividing 30.96 acres into two parcels.

Summary- Mr. Johnson has exceeded the administrative approval for subdividing his property under the minor plat process and would like to further divide his property under the land division plat process.

Background: The Planning & Zoning Board voted to recommend the Land Division Plat with a 5-0 vote

Cost: N/A

Recommended Motion: Board Discretion

Public Hearing 2:

Agenda Request – Jasper County BOC

Department: Planning and Zoning

Date: February 3, 2025

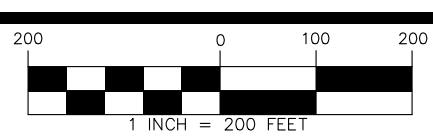
Subject: Land Division Plat off Faulkner Rd dividing 115.018 acres into four parcels.

Summary: Mr. Johnson has exceeded the administrative approval for subdividing his property under the minor plat process.

Background: The Planning and Zoning Board voted 4-1 to recommend the approval. The one No vote was due to the developer adding 10 new lots on a dirt road that needs improvement.



MATTHEW S. JOHNSON, P.L.S.
GEORGIA REGISTRATION NO. 2868
207 WOLF CREEK DRIVE
AMERICUS, GA 31719
(229) 942-9923



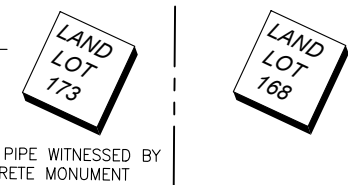
LINE/CURVE	BEARING	DISTANCE	RADIUS	ARC LENGTH
C1	S 14°09'53" W	165.80'	882.11'	166.05'
C2	S 22°43'29" W	154.41'	349.75'	155.70'
C3	S 12°26'23" W	64.59'	82.52'	66.36'
C4	S 08°00'14" W	23.65'	882.11'	23.65'
C5	S 12°10'17" E	4.53'	82.52'	4.53'
C6	S 09°20'42" E	175.16'	1141.73'	175.33'

OWNER'S CERTIFICATION

THE OWNER OF THE LAND SHOWN HEREON AND WHOSE NAME IS ASCRIBED HERETO, IN PERSON OR THROUGH A DULY AUTHORIZED AGENT, CERTIFIES THAT THIS PLAT WAS MADE FROM AN ACTUAL SURVEY AND THAT ALL STATE, CITY AND COUNTY TAXES OR OTHER ASSESSMENTS NOW DUE HAVE BEEN PAID IN FULL.

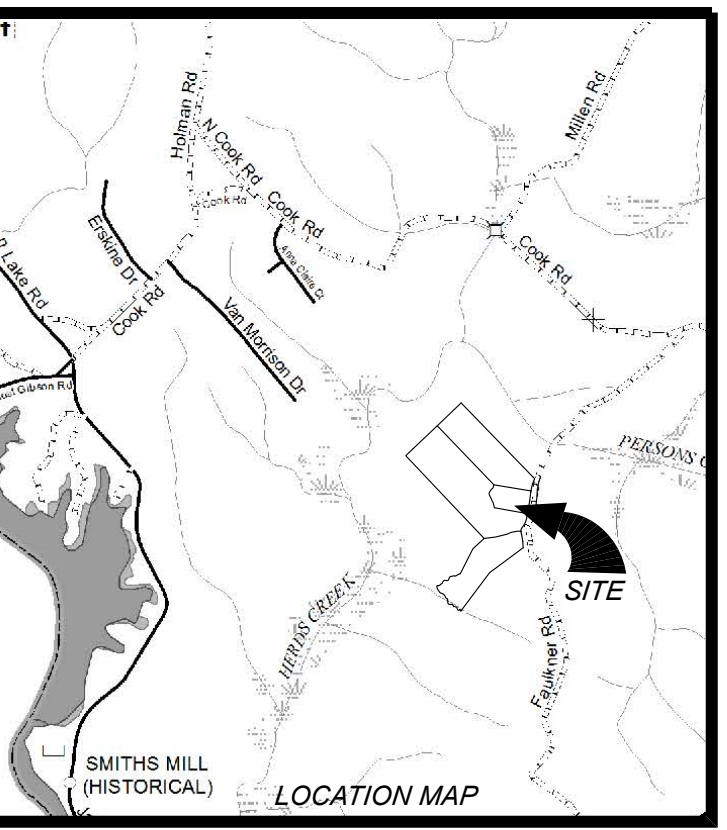
TAX PARCEL 026 002A001
JOSEPH RICHARD FORBES
LISA TUCK FORBES
DB 818/164
PB 11/656B

BY: _____ DATE: _____



**DIVISION SURVEY FOR
BACKROADS TRADING COMPANY, LLC
LOCATED IN LAND LOTS 171 & 172
18th LAND DISTRICT
GEORGIA MILITIA DISTRICT 296
JASPER COUNTY, GEORGIA
OCTOBER 7, 2024**

REASON: _____ DATE: _____
REASON: _____ DATE: _____
REASON: _____ DATE: _____
REASON: _____ DATE: _____



Wetlands exist adjacent to branches and creeks on the property. These have not been delineated by a wetland professional. For the purpose of this plat, we have assumed a 15-foot buffer on either side of the branches/creek shown hereon to compute approximate wetland areas. This gives a total of approximately 0.67 acres (29,238 sf) of wetlands on the property shown hereon. No wetlands are being disturbed in this development.

Water to be provided by individual water wells.
Sewer disposal to be provided by individual septic systems.
Utilities are shown hereon.
Total acreage of project is 115,018 acres.
Minimum lot size permitted in Zone AG is 5 acres.
Minimum dwelling size in Zone AG is 1,200 sf.

Developer information:
BRTC CAPITAL LLC
PO BOX 26524
MACON, GA 31221
478-508-9019

SUBJECT PROPERTY INFORMATION:
TAX RECORD:
TAX PARCELS 026 004

CURRENT OWNER:
BACKROADS TRADING COMPANY LLC
PO BOX 26524
MACON, GA 31221

DEED RECORD:
DB 1223/218

PLAT RECORD:
DB 728/109
PB 12/498

TAX PARCEL 026 002A
JOSEPH RICHARD FORBES
LISA TUCK FORBES
DB 871/39
PB 9/905

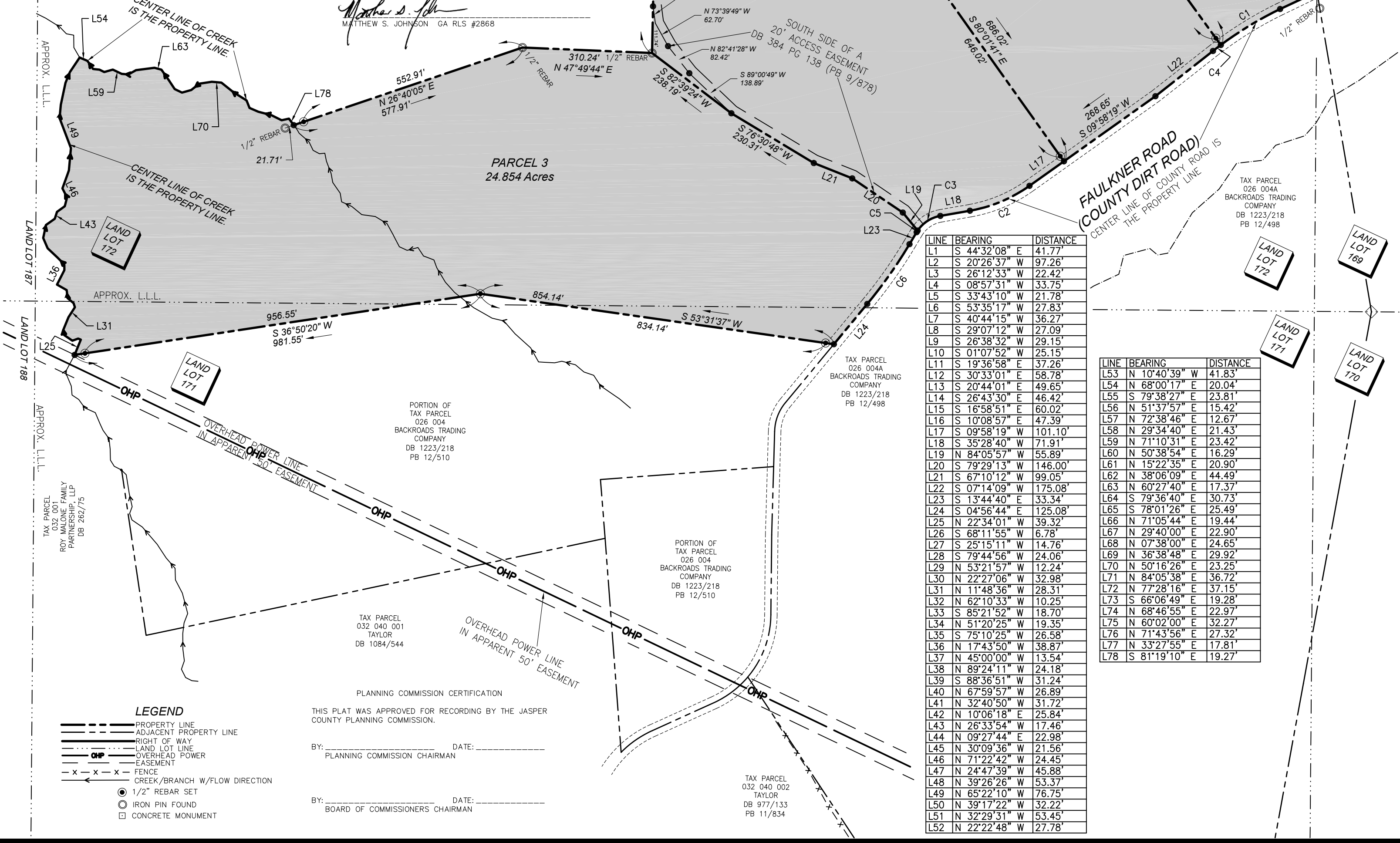
THIS AREA NOT MAPPED BY FEMA FOR FLOOD HAZARD INFORMATION.

As required by subsection (d) of O.C.G.A. Section 15-6-67, this plat has been prepared by a land surveyor and approved by all applicable local jurisdictions for recording as evidenced by approval certificates, signatures, stamps, or statements hereon. Such approvals or affirmations should be confirmed with the appropriate governmental bodies by any purchaser or user of this plat as to intended use of any parcel. Furthermore, the undersigned land surveyor certifies that this plat complies with the minimum technical standards for property surveys in Georgia as set forth in the rules and regulations of the Georgia Board of Registration for Professional Engineers and Land Surveyors and as set forth in O.C.G.A. Section 15-6-67. The following governmental bodies have approved this map, plat, or plan for filing:

This survey and certification given hereon is valid only if recorded in the office of the Clerk of Court in its original form by Matthew S. Johnson as shown by the participant ID in the Clerk's stamp in the upper left corner of this plat. No other uses are authorized by this surveyor.

MATTHEW S. JOHNSON GA RLS #2868

This Survey complies with both the rules of the Georgia Board of Registration for Professional Engineers and Land Surveyors and the Official Code of Georgia Annotated (O.C.G.A.) 15-6-67 as amended by HB1004 (2016), in that where a conflict exists between those two sets of specifications, the requirements of law prevail. It is hereby certified that this plat is true and correct as to the property lines and all improvements shown thereon, and was prepared from an actual survey of the property made by me or under my supervision; that all monuments shown hereon actually exist, and their location, size, type and material are correctly shown. The linear and angular measurements shown on this plat were obtained by using Carlson BRX7 base and rover GPS receivers, in combination with a Geomax CR5 robotic total station. The relative positional accuracy obtained on the points utilized in this survey were less than or equal to 0.02' horizontal at the 95% confidence level. Distances shown hereon are ground distances obtained from grid measurements using a combined scale factor. This plat was calculated for closure and is found to have a minimum plot closure of one foot in 182,584 feet. The field survey was completed on 10/1/2024.



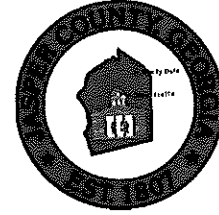
LINE	BEARING	DISTANCE
L1	S 44°32'08" E	41.77'
L2	S 20°26'37" W	97.26'
L3	S 26°12'33" W	22.42'
L4	S 08°57'31" W	33.75'
L5	S 33°43'10" W	21.78'
L6	S 53°35'17" W	27.83'
L7	S 40°44'15" W	36.27'
L8	S 29°07'12" W	27.09'
L9	S 26°38'32" W	29.15'
L10	S 01°07'52" W	25.15'
L11	S 19°36'58" E	37.26'
L12	S 30°33'01" E	58.78'
L13	S 20°44'01" E	49.65'
L14	S 26°43'30" E	46.42'
L15	S 16°58'51" E	60.02'
L16	S 10°08'57" E	47.39'
L17	S 09°58'19" W	101.10'
L18	S 35°28'40" W	71.91'
L19	S 84°05'57" W	55.89'
L20	S 79°29'13" W	146.00'
L21	S 67°10'12" W	99.05'
L22	S 07°14'09" W	175.08'
L23	S 13°44'40" E	33.34'
L24	S 04°56'44" E	125.08'
L25	S 22°34'01" W	39.32'
L26	S 68°11'55" W	6.78'
L27	S 25°15'11" W	14.76'
L28	S 79°44'56" W	24.06'
L29	S 53°21'57" W	12.24'
L30	S 22°27'06" W	32.98'
L31	S 11°48'36" W	28.31'
L32	S 62°10'33" W	10.25'
L33	S 85°21'52" W	18.70'
L34	S 51°20'25" W	19.35'
L35	S 75°10'25" W	26.58'
L36	S 17°43'50" W	38.87'
L37	S 45°00'00" W	13.54'
L38	S 89°24'11" W	24.18'
L39	S 88°36'51" W	31.24'
L40	S 67°59'57" W	26.89'
L41	S 32°40'50" W	31.72'
L42	S 10°06'18" E	25.84'
L43	S 26°33'54" W	17.46'
L44	S 09°27'44" E	22.98'
L45	S 30°09'36" W	21.56'
L46	S 71°22'42" W	24.45'
L47	S 24°47'39" W	45.88'
L48	S 39°26'26" W	53.37'
L49	S 65°22'10" W	76.75'
L50	S 39°17'22" W	32.22'
L51	S 32°29'31" W	53.45'
L52	S 22°22'48" W	27.78'

LINE	BEARING	DISTANCE
L53	N 10°40'39" W	41.83'
L54	N 68°00'17" E	20.04'
L55	N 79°38'27" E	23.81'
L56	N 51°37'57" E	15.42'
L57	N 72°38'46" E	12.67'
L58	N 29°34'40" E	21.43'
L59	N 71°10'31" E	23.42'
L60	N 50°38'54" E	16.29'
L61	N 15°22'35" E	20.90'
L62	N 38°06'09" E	44.49'
L63	N 60°27'40" E	17.37'
L64	S 79°36'40" E	30.73'
L65	S 78°01'26" E	25.49'
L66	N 71°05'44" E	19.44'
L67	N 29°40'00" E	22.90'
L68	N 07°38'00" E	24.65'
L69	N 36°38'48" E	29.92'
L70	N 50°16'26" E	23.25'
L71	N 84°05'38" E	36.72'
L72	N 77°28'16" E	37.15'
L73	S 66°06'49" E	19.28'
L74	N 68°46'55" E	22.97'
L75	N 60°02'00" E	32.27'
L76	N 71°43'56" E	27.32'
L77	S 33°27'55" E	17.81'
L78	S 81°19'10" E	19.27'

LEGEND
- - - - - PROPERTY LINE
- - - - - ADJACENT PROPERTY LINE
- - - - - RIGHT OF WAY
- - - - - OVERHEAD POWER
- - - - - EASEMENT
- x - x - x - FENCE
- - - - - CREEK BRANCH W/FLOW DIRECTION
● 1/2" REBAR SET
○ IRON PIN FOUND
□ CONCRETE MONUMENT

PLANNING COMMISSION CERTIFICATION
THIS PLAT WAS APPROVED FOR RECORDING BY THE JASPER COUNTY PLANNING COMMISSION.
BY: _____ DATE: _____
PLANNING COMMISSION CHAIRMAN
BY: _____ DATE: _____
BOARD OF COMMISSIONERS CHAIRMAN

Jasper County Planning and Zoning
126 W Greene St, Suite 017
Monticello, GA 31064



Office numbers: 706-468-4905 or 706-468-4940

APPLICATION FOR DIVISION OF LAND

Submittal Date: 11/19/24
Project Name: Faulkner Rd. (West)
of Lots 4 Total Acres 115.018
Project Address of Primary Street: Faulkner Rd.
Tax Map and Parcel Numbers 026 004 Zoning Ag
Water Source: Public or Private Wastewater Source: Septic or Sewer
well

Applicant/Company: Backroads Trading Company, LLC
Representative: Mark Buckland Cell: 478-960-7538
Email: mbuckland@thriftlegal.com
Address: 3646 Vineville Ave, Macon, GA 31204
Property Owner's Name: Backroads Trading Company, LLC
Phone: 478-508-9019 Cell Phone: "
Address: P.O. Box 26524 Macon, GA 31221
Email: benjohnson26@gmail.com

(If property owner is different from applicant, we must have a signed, notarized original letter giving express written permission for the use.)

24-Hour Contact Name: Ben Johnson
Phone: 478-508-7019
Applicant Signature: [Signature] Date: 11/19/24

Ordinance Requirements for submission:

Section 105-161 - Residential Subdivision Design

Prior to submitting construction plans for any street, utility, or other site improvements (as applicable), the Developer shall submit to the Director of Planning & Zoning to forward for review and recommendation by the Planning Commission and review and final decision by the Jasper County Board of Commissioners, a Plat showing any combination or subdivision of the proposed lot/s prepared in accordance with these Regulations.

1. Pre-application review stage.

Before the submission of any plats to the director of planning, the developer must submit a sketch plat showing the proposed development layout of the subdivision. The developer and director of planning should informally discuss what this chapter requires and what the developer proposes to do. This will assist the developer in preparing a residential subdivision plat that meet from the very beginning the intent and standards specified by this chapter so as to reduce undue time and expense in preparing plans that cannot be approved by the planning commission.

2. Application Requirements:

A. Submit seven (7) paper copies and one (1) digital copy of the Plat and supporting data.

The Plat shall meet the minimum standards for plat preparation including, but not limited, to:

1. General

- a. Name, address, and phone number of designer of subdivision plat.
- b. Name, address, and phone number of developer of parcel.
- c. Date of plat preparation with space for revision dates.
- d. North point, identified as magnetic, true or grid.
- e. Minimum Graphic scale of one (1) inch equals 200 feet.
- f. Appropriate legend of symbols used on plat.
- g. List any conditions of zoning, rezoning, variance and date of approval, if applicable.
- h. Certificates of approval. The following certificates shall be inscribed on the residential subdivision plat:
 - (1) Certificate of approval of the preliminary plat by the planning commission.
 - (2) Signed seal of a state-registered land surveyor, certified landscape architect or state professional engineer.
 - (3) Certificate of approval of the preliminary plat by the county health department.
 - (4) Owner's certificate stating property ownership, consenting to development, and that all appropriate taxes have been paid.

2. Existing Conditions

- a. Zoning district of land to be subdivided and zoning classification of adjoining properties.
- b. Exact boundary lines of the tract indicated by a heavy line giving lengths and bearings. The boundary lines should include the entire tract to be developed. Provide date and source of survey.
- c. Location map showing the parent parcel in relation to the surrounding area at a minimum scale of one inch to 2,000 feet. Include well-known landmarks such as railroads,

- highways, bridges, creeks, etc. and city and/or county jurisdictional boundaries and land lot lines, if applicable.
 - d. Location of natural features including streams and watercourses with direction of flow on the proposed project.
 - e. Location and/or size of existing cultural features on or adjacent to the proposed subdivision.
 - f. Limits of 100-year floodplain. If none, note indicating such with data source and date.
 - g. Location and square footage of wetland areas.
 - h. Note as to provision of water supply and sewer disposal.
 - i. Existing sewers, water mains, drains, culverts, and other underground facilities or utilities within easements or rights-of-way on or within 300 feet of the tract to be subdivided, as relevant.
 - j. Adjoining property information, lot arrangement and/or adjoining property owners' names, rights-of-way and easements within 300 feet of subdivision.
 - k. Total acreage, minimum dwelling size and minimum lot size of project.
- B. Residential Subdivisions on State Routes require GDOT comments to be submitted to the Planning & Zoning Department along with the Residential Subdivision (aka Final) Plat.
 - C. A letter requesting review and approval of a Residential Subdivision plat and giving the name and address of a person to whom the notice of hearing and action on the Residential Subdivision plat is to be sent.
 - D. Official date of submission. The official date of submission of the Residential Subdivision plat will be the date of the next regularly scheduled monthly meeting of the planning commission that is more than 60 days following proper Residential Subdivision plat submittal to the director of planning.
 - E. The planning commission will review the Residential Subdivision plat for conformance to this chapter, the county zoning ordinance set forth in chapter 119, and other relevant regulations and will consider the comments or suggestions of other appropriate review agencies, persons, or entities in regard to the plat. The planning commission or director of planning will indicate on the Residential Subdivision plat, or by a written memorandum attached to the Residential Subdivision plat, any comments or suggested changes that are necessary to meet the intent of this chapter or to serve the best interests of the county.
 - F. Public hearing. Before acting on the Residential Subdivision plat, the planning commission will hear public input on the plat. Notice of the hearing must be published in a newspaper of general circulation in the county at least 15 days before the hearing.
 - G. Action of the Board of Commissioners. No more than 60 days after the official date of submission of the Residential Subdivision plat, the Board of Commissioners will either approve the plat, conditionally approve the plat (noting the conditions of approval on the plat), disapprove the plat, or table the plat for further consideration. Action may be taken on the entire Residential Subdivision plat or any portion of it.

H. Failure of Board of Commissioners to act. If the Board of Commissioners fails to act within 90 days of the official date of submission of the Residential Subdivision plat, the plat will be deemed automatically approved by the Board of Commissioners.

3. Approval of a Residential Subdivision Plat shall be deemed an expression of approval of the layout submitted, pending fulfillment of the requirements of these Regulations and the conditions of the Residential Plat, if any.
4. If the Residential Subdivision Plat is not recorded within 6 months of approval, the approval shall expire, unless a request for an extension of time has been submitted to and is subsequently approved by the Planning Commission in a public hearing.

Or would be applicable under the following:

Sec. 105-28

Minor Plat means a division of land into no more than 3 new lots, where no new streets are platted, constructed, or opened, no publicly-owned or central sewerage or water facilities are constructed, and no improvements of existing roads are planned. A Minor Plat does not include the further subdividing of a lot within a platted and recorded subdivision. This definition does not include land zoned O-I, C-1, C-2, or M as defined by Sec. 119-48 of Part II of the Code of Ordinances. Further dividing of land approved through the Minor Plat process within a 24-month period where the total number of lots would exceed the 3-lot limit previously approved shall follow for the Residential Subdivision process and require the review and approval of the Planning Commission and Board of Commissioners.

OFFICE USE ONLY

Application Complete: Yes No

If No, what paperwork is needed? _____

Date of P&Z Meeting: _____ Date of BOC Meeting: _____

Application Fees - \$300 + \$10 per lot

Total Fee Amount: \$300 + _____ (@ \$10 per lot) = \$ _____

Business Item 2:

Agenda Request 2– Jasper County BOC

Department: Planning & Zoning

Date: February 3, 2025

Subject: Land Division Plat off Faulkner Rd dividing 115.018 acres into four parcels.

Summary- Mr. Johnson has exceeded the administrative approval for subdividing his property under the minor plat process and would like to further divide his property under the land division plat process.

Background: The Planning & Zoning Board voted to recommend the Land Division Plat with a 4-1 vote.

Cost: N/A

Recommended Motion: Board Discretion

Public Hearing 3:

Agenda Request – Jasper County BOC

Department: Planning and Zoning

Date: February 3, 2025

Subject: Special Use Permit for an Animal Shelter and Boarding Kennel.

Summary: Mrs. Campbell with the Jasper County Humane Society is requesting a Special use permit to construct an animal shelter and boarding kennel off Hwy 83N. The property is across from the entrance to Oak Ridge Subdivision.

Background: The Planning and Zoning Board voted 5-0 to recommend the approval with the following conditions. The development shall include a 100 foot undisturbed buffer except for a 30 foot wide disturbed path for an entrance and the Shelter/Boarding Facility shall be constructed with masonry walls to at least 8 feet above the interior floor.

1365

SPECIAL USE PERMIT APPLICATION

JASPER COUNTY ZONING ORDINANCE

DATE RECEIVED 15/Nov 2024 SU

LOCATION OF TRACK Hwy 83 N TAX MAP D34 068A

ACRES 14 CURRENT ZONING AG

WHY A SPECIAL USE PERMIT IS NEEDED:
Shelter is not in Jasper County's table of permitted uses.

APPLICANT Jasper Co. Humane Society OWNER John Bruce Jensen

ADDRESS 10100 Concord Rd. ADDRESS 14618 GA Hwy 83 N

PHONE 404.379.6224 PHONE _____

EMAIL jaspercountyhumaneociety@jcmo.com EMAIL _____

THE FOLLOWING DOCUMENTS MUST BE ATTACHED BEFORE APPLICATION CAN BE ACCEPTED:

1. A PLAT OF PROPERTY SHOWING ITS LOCATION, AREA, EXISTING STRUCTURES, AND CURRENT ZONING DISTRICT OF THE PROPERTY AND ALL ABUTTING PROPERTIES.
2. A DEED WITH LEGAL DESCRIPTION SHOWING TITLE OF THE PROPERTY.
3. FILING FEE OF **\$500** PAYABLE TO JASPER COUNTY ZONING OFFICE.
4. A "DISCLOSURE OF CAMPAIGN CONTRIBUTIONS AND GIFTS" FORM.
5. IF PROPERTY OWNER AND APPLICANT ARE NOT THE SAME, AN AGENT AUTHORIZATION FORM.
6. **Complete all pages including answering the questions on pages 4 & 5 and include a letter of intent as to what you will be doing on the property and any important information that may help explain your request.**

I HEREBY AUTHORIZE THE JASPER COUNTY PLANNING AND ZONING COMMISSION AND STAFF TO INSPECT THE ABOVE-DESCRIBED PROPERTY. IN SIGNING THIS APPLICATION, I HEREBY STATE ALL INFORMATION GIVEN BY ME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I AGREE TO ABIDE BY ALL LAWS AND ORDINANCES REGULATING USE OF PROPERTY IN JASPER COUNTY.

SIGNATURE OF APPLICANT [Signature] DATE 11/15/24

PUBLIC HEARING BEFORE JASPER COUNTY BOARD OF COMMISSIONERS _____

RECOMMENDATION _____ CHAIRMAN/DATE _____

APPROVED _____ DENIED _____ CONDITIONS? _____

NOTES:

SPECIAL USE CRITERIA

Sec. 119-449. - General standards for approval of special uses.

Any use shown in the table of permitted uses as requiring a special use permit in any district may be permitted after a hearing by the planning and zoning commission and approval of the board of commissioners. The hearing shall follow all procedures required in section 119-442 for zoning amendments.

The following standards shall be considered in determining whether the special use permit shall be approved:

- (1) Is the proposed use suitable in view of the use and development of adjacent and nearby property?

NO. NO development on surrounding acreage.

Current owner is aware property is being purchased for animal shelter +

- (2) Does the proposed use adversely affect the existing use or usability of adjacent or nearby property?

NO.

- (3) Will the proposed use likely cause an excessive or burdensome use of existing streets, transportation facilities, utilities or other public facilities?

No. We find this location ideal for our purpose.

- (4) Is the subject site itself suitable for the proposed use in terms of area, topography, natural conditions, or existing land uses on the site?

Yes. We find this location ideal given the zoning which is ^{also} not infringing on personal homestead(s)

- (5) Is the proposed use suitable in terms of the natural environment on the site and on adjacent and nearby property?

Yes. 145 acres of solitude.

- (6) Are there other existing or changing conditions which, because of their impact on the public health, safety, morality and general welfare of the community, give supporting grounds for either approval or disapproval of the proposed use?

N/A - raw land surrounds this tract

- (7) The proposed use may be approved subject to such conditions as may be imposed in order to mitigate impacts which may be expected without the imposition of conditions, and may be regulated in the same manner as provided in section 119-445.

**SPECIAL USE PERMIT APPLICATION
JASPER COUNTY ZONING ORDINANCE**

DATE RECEIVED 15/NOV 2024 SU

LOCATION OF TRACK Hwy 83 N TAX MAP 034 068A

ACRES 14 CURRENT ZONING AG

WHY A SPECIAL USE PERMIT IS NEEDED:

Boarding facility (which will be used to find the shelter) is not in Jasper County's table of permitted uses.

APPLICANT Jasper County Humane Society, Inc OWNER John Bruce Jensen

ADDRESS 1060 Concord Road ADDRESS 14618 GA Hwy 83 N

PHONE 404-379-6224 PHONE Shady Dale

EMAIL jaspercountyhumane@gmail.com EMAIL

THE FOLLOWING DOCUMENTS MUST BE ATTACHED BEFORE APPLICATION CAN BE ACCEPTED:

1. A PLAT OF PROPERTY SHOWING ITS LOCATION, AREA, EXISTING STRUCTURES, AND CURRENT ZONING DISTRICT OF THE PROPERTY AND ALL ABUTTING PROPERTIES.
2. A DEED WITH LEGAL DESCRIPTION SHOWING TITLE OF THE PROPERTY.
3. FILING FEE OF **\$500** PAYABLE TO JASPER COUNTY ZONING OFFICE.
4. A "DISCLOSURE OF CAMPAIGN CONTRIBUTIONS AND GIFTS" FORM.
5. IF PROPERTY OWNER AND APPLICANT ARE NOT THE SAME, AN AGENT AUTHORIZATION FORM.
6. **Complete all pages including answering the questions on pages 4 & 5 and include a letter of intent as to what you will be doing on the property and any important information that may help explain your request.**

I HEREBY AUTHORIZE THE JASPER COUNTY PLANNING AND ZONING COMMISSION AND STAFF TO INSPECT THE ABOVE-DESCRIBED PROPERTY. IN SIGNING THIS APPLICATION, I HEREBY STATE ALL INFORMATION GIVEN BY ME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I AGREE TO ABIDE BY ALL LAWS AND ORDINANCES REGULATING USE OF PROPERTY IN JASPER COUNTY.

SIGNATURE OF APPLICANT [Signature] DATE 11/15/24

PUBLIC HEARING BEFORE JASPER COUNTY BOARD OF COMMISSIONERS _____

RECOMMENDATION _____ CHAIRMAN/DATE _____

APPROVED _____ DENIED _____ CONDITIONS? _____

NOTES:

AUTHORIZATION OF PROPERTY OWNER

APPLICATION FOR A SPECIAL USE PERMIT

I SWEAR THAT I AM THE OWNER OF THE PROPERTY THAT IS THE SUBJECT OF THE ATTACHED APPLICATION,
NUMBER _____, SHOWN AS PARCEL _____ ON JASPER COUNTY TAX MAP _____.

I AUTHORIZE THE PERSON NAMED BELOW TO ACT AS APPLICANT IN THE PURSUIT OF A SPECIAL USE
PERMIT TO THE JASPER COUNTY ORDINANCES.

NAME OF APPLICANT Jasper County Humane Society, Inc

ADDRESS 1060 Concord Road
Shady Dale, GA 31085

TELEPHONE 404-379-6224

NAME OF PROPERTY OWNER John Bruce Jensen

ADDRESS 14618 Hwy 83 N

SIGNATURE OF OWNER

PERSONALLY APPEARED BEFORE ME

WHO SWEARS THAT THE INFORMATION CONTAINED IN THIS AUTHORIZATION IS TRUE AND CORRECT TO
THE BEST OF HIS OR HER KNOWLEDGE AND BELIEF.

NOTARY PUBLIC

DATE

SPECIAL USE CRITERIA

Sec. 119-449. - General standards for approval of special uses.

Any use shown in the table of permitted uses as requiring a special use permit in any district may be permitted after a hearing by the planning and zoning commission and approval of the board of commissioners. The hearing shall follow all procedures required in section 119-442 for zoning amendments.

The following standards shall be considered in determining whether the special use permit shall be approved:

- (1) Is the proposed use suitable in view of the use and development of adjacent and nearby property?

NO. No development on surrounding acreage.

Current owner is aware property is being purchased for animal shelter facility

- (2) Does the proposed use adversely affect the existing use or usability of adjacent or nearby property?

NO

- (3) Will the proposed use likely cause an excessive or burdensome use of existing streets, transportation facilities, utilities or other public facilities?

NO. We find this location ideal for our purpose.

- (4) Is the subject site itself suitable for the proposed use in terms of area, topography, natural conditions, or existing land uses on the site?

Yes. We find this local ideal given the zoning which is also not infringing on personal backyards

- (5) Is the proposed use suitable in terms of the natural environment on the site and on adjacent and nearby property?

Yes 14.5 acres of shelter

- (6) Are there other existing or changing conditions which, because of their impact on the public health, safety, morality and general welfare of the community, give supporting grounds for either approval or disapproval of the proposed use?

N/A Row land surrounds this tract

- (7) The proposed use may be approved subject to such conditions as may be imposed in order to mitigate impacts which may be expected without the imposition of conditions, and may be regulated in the same manner as provided in section 119-445.

Business Item 3:

Agenda Request 3– Jasper County BOC

Department: Planning & Zoning

Date: February 3, 2025

Subject: Special Use Permit for an Animal Shelter and Boarding Kennel.

Summary- Mrs. Campbell with the Jasper County Humane Society is requesting a Special use permit to construct an animal shelter and boarding kennel off Hwy 83N. The property is across from the entrance to Oak Ridge Subdivision.

Background: The Planning and Zoning Board voted 5-0 to recommend the approval with the following conditions. The development shall include a 100 foot undisturbed buffer except for a 30 foot wide disturbed path for an entrance and the Shelter/Boarding Facility shall be constructed with masonry walls to at least 8 feet above the interior floor.

Cost: N/A

Recommended Motion: Board Discretion

Public Hearing 4:

Agenda Request – Jasper County BOC

Department: Development Authority of Jasper County

Date: February 3, 2025

Subject: Issuance of a Development Authority of Jasper County \$2,000,000 Revenue Bond for New Equipment for T&F Lumber Co, LLC 11484 Hwy 83 South, Monticello, Ga

Summary:

Development Authority of Jasper County is proposing to issue a Revenue Bond in the amount of \$2,000,000 for the purpose of financing the costs of expanding and installing new equipment at T&F Lumber, LLC located at 11484 GA Highway 83, Monticello, Georgia.

This bond does not constitute a debt or pledge of the faith and credit or the taxing power of Jasper County.

Background:

Internal Revenue Code, Section 147(f) requires this type of bond to have public approval.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that on February 3, 2025, a public hearing as required by Section 147(f) of the Internal Revenue Code of 1986 will be held by the Board of Commissioners of Jasper County, Georgia (the “**County**”) with respect to the proposed plan of finance for the issuance by the Development Authority of Jasper County of its revenue bonds in an aggregate principal amount not expected to exceed \$2,000,000 (the “**Bonds**”).

The proceeds of the Bonds will be used for the purpose of providing funds to: (i) finance the costs of expanding and installing new equipment at an existing hardwood flooring manufacturing facility located at 11484 GA Highway 83, Monticello, Georgia (the “**Project**”) and (ii) pay all or a portion of the costs of issuance of the Bonds. The Project will be leased to T&F Lumber Company, LLC, a Georgia limited liability company (the “**Company**”).

THE BONDS SHALL NOT EVER REPRESENT OR CONSTITUTE A DEBT OR PLEDGE OF THE FAITH AND CREDIT OR THE TAXING POWER OF THE COUNTY OR ANY OTHER POLITICAL SUBDIVISION AND SHALL SOLELY BE SECURED AND PAYABLE FROM THE LEASE AND OTHER COLLATERAL PROVIDED BY THE COMPANY.

The hearing will commence at 6:00 p.m. or as soon thereafter as the matter can be heard and will be held in the Board of Commissioners Meeting Chambers, Jasper County Courthouse, 126 West Greene Street, Monticello, Georgia 31064. Interested persons wishing to express their views on the issuance of the Bonds or on the nature or location of the Project may attend the public hearing or, prior to the time of the hearing, submit written comments to the County Manager at 126 West Greene Street, Suite 18, Monticello, Georgia 31064.

JASPER COUNTY, GEORGIA

**A RESOLUTION AUTHORIZING THE DEVELOPMENT AUTHORITY OF
JASPER COUNTY TO ISSUE BONDS TO FINANCE FACILITIES LOCATED IN
JASPER COUNTY, GEORGIA**

WHEREAS, the Development Authority of Jasper County (the “**Authority**”) has previously adopted a preliminary resolution under which it agreed in principle to issue its revenue bonds or other appropriate obligations (the “**Bonds**”) for the purpose of financing the expansion and installation of new equipment at a hardwood flooring manufacturing facility located at 11484 GA Highway 83, Monticello, Georgia (the “**Project**”), which Project will be leased to T&F Lumber Company, LLC, a Georgia limited liability company (the “**Company**”); and

WHEREAS, after publication of a notice at least 7 days prior to the date of this resolution, which notice of the hearing was published on the website of Jasper County, Georgia (the “**County**”) at such location as notices to the public are regularly published, on this date a public hearing was held regarding the Bonds and the Project being financed with the proceeds of the Bonds; and

WHEREAS, the purpose of this resolution is to satisfy the public approval requirement of Section 147(f) of the Internal Revenue Code of 1986, as amended (the “**Code**”) in order to qualify the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to the applicable provisions of the Code; and

WHEREAS, THE BONDS SHALL NOT EVER REPRESENT OR CONSTITUTE A DEBT OR PLEDGE OF THE FAITH AND CREDIT OR THE TAXING POWER OF THE COUNTY OR ANY OTHER POLITICAL SUBDIVISION AND SHALL SOLELY BE SECURED AND PAYABLE FROM THE LEASE AND OTHER COLLATERAL PROVIDED BY THE COMPANY.

NOW, THEREFORE, BE IT RESOLVED and it is hereby resolved by the Board of Commissioners of Jasper County, Georgia, as follows:

1. The issuance of the Bonds by the Authority in the aggregate principal amount not to exceed \$2,000,000 for the purpose of financing the Project and paying the costs of issuing the Bonds is approved.

2. For the sole purpose of qualifying the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to applicable provisions of the Code, the issuance of the Bonds by the Authority in the aggregate principal amount not to exceed \$2,000,000 and carrying out of the Project with a portion of the proceeds of the Bonds is approved.

3. This approval is given solely for the purpose of compliance with provisions of the Code and in no event shall this approval constitute any obligation on the part of the County with respect to the Bonds.

Business Item 4:

Agenda Request – Jasper County BOC

Department: Development Authority of Jasper County

Date: February 3, 2025

Subject: Resolution Authorizing the Development Authority of Jasper County to Issue a \$2,000,000 Revenue Bond for New Equipment for T&F Lumber Co, LLC located at 11484 Hwy 83 South, Monticello Ga

Summary:

Development Authority of Jasper County is proposing to issue a Revenue Bond in the amount of \$2,000,000 for the purpose of financing the costs of expanding and installing new equipment at T&F Lumber, LLC located at 11484 GA Highway 83, Monticello, Georgia.

This bond does not constitute a debt or pledge of the faith and credit or the taxing power of Jasper County.

Background:

Internal Revenue Code, Section 147(f) requires this type bond to have public approval.

Cost:

None

Recommended Motion:

Board Discretion

Public Hearing 5:

Agenda Request – Jasper County BOC

Department: Development Authority of Jasper County

Date: February 3, 2025

Subject: Issuance of a Development Authority of Jasper County \$6,900,000 Revenue Bond for the Acquisition, Renovation, Expansion, Furnishings and Equipment for TNT Door & Drawer, Inc., a Manufacturing Facility Located at 199 Perimeter Rd, Monticello, Ga

Summary:

Development Authority of Jasper County is proposing to issue a Revenue Bond in the amount of \$6,900,000 for the purpose of financing the costs of acquisition, renovation, expansion, furnishings and equipment for TNT Door & Drawer, Inc, located at 199 Perimeter Rd, Monticello, Georgia.

This bond does not constitute a debt or pledge of faith and credit or the taxing power of Jasper County.

Background:

Internal Revenue Code, Section 147(f) requires this type bond to have public approval.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that on February 3, 2025, a public hearing as required by Section 147(f) of the Internal Revenue Code of 1986 will be held by the Board of Commissioners of Jasper County, Georgia (the “**County**”) with respect to the proposed plan of finance for the issuance by the Development Authority of Jasper County of its revenue bonds in an aggregate principal amount not expected to exceed \$6,900,000 (the “**Bonds**”).

The proceeds of the Bonds will be used for the purpose of providing funds to: (i) finance the costs of acquisition, renovation, expansion, furnishing and equipping of a door and cabinet manufacturing facility located at 199 Perimeter Road, Monticello, Georgia (the “**Project**”) and (ii) pay all or a portion of the costs of issuance of the Bonds. The Project will be leased to TNT Door & Drawer, Inc., a Georgia corporation (the “**Company**”).

THE BONDS SHALL NOT EVER REPRESENT OR CONSTITUTE A DEBT OR PLEDGE OF THE FAITH AND CREDIT OR THE TAXING POWER OF THE COUNTY OR ANY OTHER POLITICAL SUBDIVISION AND SHALL SOLELY BE SECURED AND PAYABLE FROM THE LEASE AND OTHER COLLATERAL PROVIDED BY THE COMPANY.

The hearing will commence at 6:00 p.m. or as soon thereafter as the matter can be heard and will be held in the Board of Commissioners Meeting Chambers, Jasper County Courthouse, 126 West Greene Street, Monticello, Georgia 31064. Interested persons wishing to express their views on the issuance of the Bonds or on the nature or location of the Project may attend the public hearing or, prior to the time of the hearing, submit written comments to the County Manager at 126 West Greene Street, Suite 18, Monticello, Georgia 31064.

JASPER COUNTY, GEORGIA

**A RESOLUTION AUTHORIZING THE DEVELOPMENT AUTHORITY OF
JASPER COUNTY TO ISSUE BONDS TO FINANCE FACILITIES LOCATED IN
JASPER COUNTY, GEORGIA**

WHEREAS, the Development Authority of Jasper County (the “**Authority**”) has previously adopted a preliminary resolution under which it agreed in principle to issue its revenue bonds or other appropriate obligations (the “**Bonds**”) for the purpose of financing the acquisition, renovation, expansion, furnishing and equipping of a door and cabinet manufacturing facility located at 199 Perimeter Road, Monticello, Georgia (the “**Project**”), which Project will be leased to TNT Door & Drawer, Inc., a Georgia corporation (the “**Company**”); and

WHEREAS, after publication of a notice at least 7 days prior to the date of this resolution, which notice of the hearing was published on the website of Jasper County, Georgia (the “**County**”) at such location as notices to the public are regularly published, on this date a public hearing was held regarding the Bonds and the Project being financed with the proceeds of the Bonds; and

WHEREAS, the purpose of this resolution is to satisfy the public approval requirement of Section 147(f) of the Internal Revenue Code of 1986, as amended (the “**Code**”) in order to qualify the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to the applicable provisions of the Code; and

WHEREAS, THE BONDS SHALL NOT EVER REPRESENT OR CONSTITUTE A DEBT OR PLEDGE OF THE FAITH AND CREDIT OR THE TAXING POWER OF THE COUNTY OR ANY OTHER POLITICAL SUBDIVISION AND SHALL SOLELY BE SECURED AND PAYABLE FROM THE LEASE AND OTHER COLLATERAL PROVIDED BY THE COMPANY.

NOW, THEREFORE, BE IT RESOLVED and it is hereby resolved by the Board of Commissioners of Jasper County, Georgia, as follows:

1. The issuance of the Bonds by the Authority in the aggregate principal amount not to exceed \$6,900,000 for the purpose of financing the acquisition, renovation, expansion, furnishing and equipping of the Project and paying the costs of issuing the Bonds is approved.

2. For the sole purpose of qualifying the interest on the Bonds for exclusion from the gross income of the owners thereof for federal income tax purposes pursuant to applicable provisions of the Code, the issuance of the Bonds by the Authority in the aggregate principal amount not to exceed \$6,900,000 and carrying out of the Project with a portion of the proceeds of the Bonds is approved.

3. This approval is given solely for the purpose of compliance with provisions of the Code and in no event shall this approval constitute any obligation on the part of the County with respect to the Bonds.

This the 3rd day of February, 2025.

**BOARD OF COMMISSIONERS OF JASPER
COUNTY, GEORGIA**

(SEAL)

By: _____
Bruce Henry, Chairman

ATTEST:

By: _____
Sheila Belcher, County Clerk

Business Item 5.1:

Agenda Request – Jasper County BOC

Department: Development Authority of Jasper County

Date: February 3, 2025

Subject: Resolution Authorizing the Development Authority of Jasper County to Issue a \$6,900,000 Revenue Bond for the Acquisition, Renovation, Expansion, Furnishings and Equipment for TNT Door & Drawer, Inc. a Door and Cabinet Manufacturing Facility Located at 199 Perimeter Rd, Monticello, Ga

Summary:

Development Authority of Jasper County is proposing to issue a Revenue Bond in the amount of \$6,900,000 for the purpose of financing the costs of acquisition, renovation, expansion, furnishings and equipment for TNT Door & Drawer, Inc, located at 199 Perimeter Rd, Monticello, Georgia.

This bond does not constitute a debt or pledge of the faith and credit or the taxing power of Jasper County.

Background:

Internal Revenue Code, Section 147(f) requires this type bond to have public approval.

Cost:

Recommended Motion:

Board Discretion

Business Item 5.2:

Agenda Request – Jasper County BOC

Department: Development Authority of Jasper County

Date: February 3, 2025

Subject: Memorandum of Agreement with TNT Door & Drawer, Inc., Development of Authority of Jasper County, Jasper County Board of Commissioners, Monticello City Council, Jasper County Board of Education, Board of Assessors of Jasper County and the Jasper County Tax Commissioner

Summary:

The project consists of the acquisition, renovation, expansion, furnishing and equipping of a door and cabinet manufacturing facility to be located at 199 Perimeter Rd, Monticello, Georgia. The project will be owned by the Authority and leased to TNT Door & Drawer.

BOC to consider approving the memorandum of agreement.

Background:

Memorandum of Agreement Components

- Project Description
- Project Financing
- Incentives
- Jobs and Investment Goals

Cost:

Recommended Motion:

Board Discretion

MEMORANDUM OF AGREEMENT

This **MEMORANDUM OF AGREEMENT** (this “**Agreement**”), dated for reference as of January 1, 2025, is entered into by and among TNT Door & Drawer, Inc., a Georgia Corporation (the “**Company**”), and the Development Authority of Jasper County (the “**Authority**”), each a “**Party**” and collectively the “**Parties**.” Jasper County, Georgia (the “**County**”), Monticello, Georgia (the “**City**”), the Jasper County Board of Education (the “**Board of Education**”), the Board of Tax Assessors of Jasper County (the “**Board of Assessors**”) and the Jasper County Tax Commissioner (the “**Tax Commissioner**”) are each executing an Acknowledgment hereof attached to this Agreement in order to acknowledge their respective agreements to the provisions hereof which are applicable to them, but they are not considered to be Parties.

1. THE PROJECT

1.1 Description of the Project. The project consists of the acquisition, renovation, expansion, furnishing and equipping of a door and cabinet manufacturing facility to be located at 199 Perimeter Road, Monticello, Georgia (the “**Project**”). The Project will be owned by the Authority and leased to the Company under the Bond Lease (defined below).

1.2 Total Project Costs. “**Total Project Costs**” include all reasonable costs, fees and expenses incurred by the Company in connection with the investment in the Project and the issuance of the Bonds (defined below). The Company will be responsible for any costs of or related to the Project (including, without limitation, those related to any cost overruns) to the extent that Bond proceeds are not available or are not sufficient to pay such costs.

1.3 Closing. As used herein, the “**Closing**” is the event at which the Bonds are issued and the other transactions contemplated herein are consummated. References herein to a “**Closing Condition**” are to the optional right of a Party hereto, based on the existence of a condition to the Closing set forth in Section 2.1, Section 2.9 or Section 5.2, to exercise a right provided herein in its favor and to avoid the Closing and terminate this Agreement as provided in Sections 5.4 and 5.5, respectively, below. In connection with the issuance of the Bonds, the signatories hereto will also enter into an Economic Development Agreement (the “**EDA**”) to reflect any amendments hereto agreed to by the Parties prior to Closing (or to reflect that there are no such amendments).

1.4 Development of the Project.

1.4.1 Design. The Company shall have sole authority over, and shall be responsible for, the design and the selection of the Project assets.

1.4.2 Acquisition, Renovation, Expansion, Furnishing and Equipping of Project. The Company will have sole authority over, and will be responsible, for the acquisition, renovation, expansion, furnishing and equipping of the Project, including, without limitation, payment of the costs thereof.

1.4.3 Permitted Exceptions. Without limitation, from and after the Closing, the Company shall keep the Project free and clear of all liens and encumbrances attributable to the Company, except for Permitted Exceptions. As used herein, “**Permitted Exceptions**” shall be defined as the Definitive Documents (defined below), and any liens,

encumbrances or exceptions otherwise specified in this Agreement as being acceptable, or defined as such in the Bond Lease.

1.5 Indemnity by the Company. The Company shall indemnify, hold harmless and defend the Authority and its members, officers, employees and representatives from and against any and all loss, liabilities and claims (including, without limitation, liens and encumbrances resulting from construction and installation activities) that may arise out of or relate to: (a) any act or omission by or attributable to the Company or its vendors, contractors or subcontractors, agents, employees or representatives, related to the Project; or (b) the Bonds or the issuance thereof, or the ownership or operation of the Project. The indemnity contained in this Section 1.5 shall not apply in the case of any particular indemnitee to any claim, loss or liability which is the result of the gross negligence or willful act or omission of any such indemnitee. Said indemnity shall survive the termination of this Agreement, but at Closing shall be superseded (provided, such supersession shall not affect any accrued liability hereunder) by the indemnities in the Definitive Documents. The Company shall have the right to settle any claim for which it is obligated to indemnify the Authority and its members, officers, employees and representatives without the consent of the Authority or its members, officers, employees and representatives.

1.6 Year 1. For all purposes of this Agreement, including, without limitation, any Schedules and “Exhibits” hereto, “**Year 1**” shall begin January 1 of the year after the Project is acquired by the Authority and the Bond Lease is entered into by the Parties.

2. **FINANCING OF THE PROJECT**

2.1 Bonds. In order to establish the bond-financed sale-leaseback structure that is necessary for the provision of certain of the incentives contemplated herein, including, without limitation, *ad valorem* property tax savings for the Project, the Authority shall issue the Authority’s revenue bonds (the “**Bonds**”). The Bonds shall be issued in one or more series and sold to the Company or another purchaser reasonably acceptable to the Authority and the Company (the “**Bond Purchaser**”) for cash or other legal consideration pursuant to one or more agreements (collectively, the “**Bond Purchase Agreement**”) among the Authority, the Company and the Bond Purchaser. It shall be a condition to the Closing in favor of both the Authority and the Company that each of them be satisfied with the Bond Purchase Agreement and that a Bond Purchaser reasonably satisfactory to the Authority and the Company (the Authority expressly agreeing that the Company is a satisfactory Bond Purchaser) execute and enter into the Bond Purchase Agreement.

2.2 Maximum Principal Amount of Bonds. Without limitation, the principal amount of the Bonds shall in the aggregate accommodate Total Project Costs for the Project. The principal amount of Bonds issued shall not exceed in the aggregate the amount of Total Project Costs. Such maximum principal amount shall not exceed at \$6,900,000.

2.3 Transaction Costs. The Company shall be responsible for all reasonable transactional costs of the issuance of the Bonds, and other matters related hereto, provided that such costs shall be subject to the Company’s approval, which shall not be unreasonably withheld. Subject to any applicable limits of the federal tax law, cash proceeds of the Bonds, if any are available for such purpose, may be used to pay such costs or to reimburse the Company for

transaction costs previously paid by it. Such transaction costs include, without limitation: (i) reasonable legal fees and disbursements of Bond Counsel related to the preparation and distribution of this Agreement, to the closing of the issuance of the Bonds and to the preparation of transcripts, which shall be payable in accordance with the proposal letter between Butler Snow LLP, as Bond Counsel, the Authority and the Company; (ii) the court costs relating to validation of the Bonds and any recording and filing fees for any of the Definitive Documents; (iii) the Authority's financing fee for the issuance of the Bonds; and (iv) other fees and costs of issuing the Bonds, including, without limitation, legal fees and disbursements of the Company's counsel (as identified in Section 2.5) related to the Project and the Bonds.

2.4 Tax Status of the Bonds. It is intended the interest on Bonds issued to fund the Project will be exempt from federal income taxation in part, subject to the limitations as determined by the federal income tax law. Such income tax exemption is conditioned upon certain procedural steps being satisfied, and the Authority does not guarantee that such prerequisites will be satisfied, but will use its best efforts to obtain the required approvals.

2.5 Bond Counsel; Authority's Counsel; Company Counsel. By agreement of the Parties, the law firm of Butler Snow LLP, Macon, Georgia, shall serve as Bond Counsel, and as the Authority's Counsel, in connection with the issuance of the Bonds. Greer, Stansfield & Turner, LLP shall serve as the Company's Counsel.

2.6 Repayment of the Bonds. The Company shall be responsible for the repayment of the Bonds. Without limitation, the Bonds shall not be a general obligation of the Authority, but shall be a special and limited obligation payable solely from the payments received under the Bond Lease and other pledged security. None of the Authority, the County, the City, the State of Georgia (the "State") or any other public body shall have any obligation or liability for repayment of the Bonds.

2.7 The Bond Lease. The Authority and the Company shall enter into a lease agreement (the "**Bond Lease**") at the Closing. The Bond Lease shall contain terms and provisions substantially of the type normally included in bond leases between governmental "conduit" bond issuers and users of bond-financed property comparable to the Project. The Bond Lease shall provide for the Company to pay "**Basic Rent**"; i.e., rent equal to debt service on the Bonds, which shall be applied to such payment. The Bond Lease shall also provide for the payment to the Authority of rent ("**Additional Rent**") in an amount sufficient to reimburse the Authority for all documented out-of-pocket expenses and advances reasonably incurred by the Authority thereunder in connection with the Project subsequent to the execution of the Bond Lease. If permitted by the Bond Purchase Agreement, the Bond Lease shall grant to the Company the option, at any time, to prepay Basic Rent in the amount needed to retire the Bonds. The Bond Lease will be a triple net type lease. The term of the Bond Lease, including all extensions ("**Lease Term**"), shall allow sufficient time for the Savings Schedule (defined below) and the term of the Bonds. Pursuant to the Bond Lease, the Company will be responsible, during the Lease Term, for all of the Project's costs of operation and maintenance, insurance (including property and liability insurance), in amounts customary and reasonable, and (subject to Section 3.2) taxes. The Bond Lease shall provide mutually satisfactory requirements for indemnification of the Authority, its members, officers, employees and representatives against any claims, liabilities or losses relating to the Bonds, or to the Project or the Company's operations thereat, or to environmental claims relating

to the Project, regardless of whether any environmental claim is based on facts or circumstances first existing before or after the Closing. The Bond Lease will contain provisions reasonably satisfactory to the Parties limiting the transfer by the Authority of items of property comprising the Project.

2.8 Purchase Option. Subject to the provisions of the Bond Purchase Agreement, the Authority, in the Bond Lease or by separate instrument, shall grant the Company the option to purchase the Project, to the extent that the Authority holds title thereto at the time, exercisable for an option exercise price of \$100 plus any unpaid Basic Rent, Additional Rent, or any other amounts due to the Authority that must be paid at such time under the Definitive Documents, and if all of the Bonds have not theretofore been retired, the Company shall cause all of the Bonds to be retired or cancelled. The Company may not exercise its purchase option under this Section if at the time of the attempted exercise of such purchase option, the Company is in payment default under the Bond Lease, unless it simultaneously cures such default. If the Company purchases the Project pursuant to an exercise of the purchase option in the Bond Lease, the Authority shall convey title to the Project to the Company by a quitclaim deed and bill of sale, free and clear of all liens, claims or encumbrances created or suffered by the Authority (other than the Bond Documents) but otherwise “as is and where is.”

2.9 Definitive Documents. The term “**Definitive Documents**” means and includes the Bonds, the Bond Lease, the EDA, the Bond Purchase Agreement and any other related documents necessary to implement the transaction described herein. The Definitive Documents shall be prepared by Bond Counsel and shall be subject to the approval of the Authority, the Company and the Bond Purchaser and the legal counsel thereof. The Parties agree to negotiate in good faith to establish the terms and conditions to be included in the Definitive Documents. It shall be a condition to the Closing in favor of each of the Company and the Authority that they reach an agreement on such terms and conditions. The Authority shall not permit, either voluntarily or involuntarily, any lien to be placed on the Project, except as contemplated by this Agreement or the Definitive Documents or with the consent of the Company.

2.10 Transfers.

2.10.1 Transfer of this Agreement. All rights and benefits of the Company under this Agreement may be transferred and assigned by the Company, in whole or in part, to: (a) any Affiliate of the Company, (b) any lender of the Company or any lender of an Affiliate of the Company or (c) with the written approval of the Authority, which approval shall not unreasonably be withheld, conditioned or delayed, to any one or more persons or entities which propose to acquire the Project (provided such approval shall not be required in connection with a merger or reorganization of the Company in which the Company is the surviving entity, or a sale or other disposition of all or substantially all of the direct or indirect equity interests in the Company, and in any such case the Company shall remain the bound party), in any case with the same effect as if such Affiliate, lender or other persons or entities were named as the “Company” in this Agreement. Unless otherwise agreed in writing by the Authority, which agreement shall not be unreasonably withheld, conditioned or delayed, the assignment of the Company’s rights under this Agreement shall not release the Company from its obligations for costs and indemnification under this Agreement and following any such assignment, the Company and such assignee shall be

jointly and severally liable for costs and indemnification hereunder. As used herein, “**Affiliate**” means any person or entity (as used herein “entity” includes, without limitation, any public body) that directly, or indirectly through one or more intermediaries, controls, is controlled by or is under common control with, a specified person or entity. As used herein, the term “control” of a person or entity means the possession, directly or indirectly, of the power: (A) to vote 10% or more of the voting securities of such person or entity (on a fully diluted basis) having ordinary power to vote in the election of the governing body of such person or entity, or (B) to direct or cause the direction of the management or policies of a person or entity, whether through the ownership of voting securities, by contract or otherwise.

2.10.2 Transfer of the Project, the Bond Lease and the Other Definitive Documents. Except as expressly provided in this Section or the Definitive Documents (when and if executed), the Company may not, without the prior written consent of the Authority, which may not unreasonably be withheld, conditioned or delayed (provided such consent shall not be required in connection with a merger or reorganization of the Company in which the Company is the surviving entity, or a sale or other disposition of all or substantially all of the direct or indirect equity interests in the Company, and in any such case the Company shall remain the bound party): (a) transfer the Project other than sales and replacements of the property comprising the Project in the ordinary course of business; or (b) assign its interests and rights under the Bond Lease or other Definitive Documents or lease any part of the Project. However, the Company may transfer or lease the Project (or assign its interests and rights under the Bond Lease or other Definitive Documents) to an Affiliate, to any lender of the Company or any lender of an Affiliate of the Company or as otherwise may be provided in the Definitive Documents. The Company, as lessee, may, subject to approval by the Authority, as lessor, which may not unreasonably be withheld, conditioned or delayed, lease the Project for a term which does not extend beyond the term of the Bond Lease minus one day, provided that the lease is expressly subject and subordinate to the Bond Lease, and that the Company is not released from its obligations under such Bond Lease. No transfer and assignment shall relieve the Company from primary liability for any of its obligations hereunder, and in the event of any such assignment, the Company shall continue to remain primarily liable for payment of the Basic Rent and Additional Rent and for the payment, performance, and observance of the other obligations and agreements on its part herein provided to be performed and observed by it.

3. INCENTIVES TO BE PROVIDED

3.1 Purpose of Incentives. In order to induce the Company to locate the Project in the County, the following economic inducements will be provided for the Project by the Authority and other entities, as applicable.

3.2 Ad valorem Tax Savings.

3.2.1 Basis for Savings. Pursuant to the Development Authorities Law (O.C.G.A. §36-62-1, et. seq., as amended, under which the Authority was created and exists, the Authority will have no obligation to pay any ad valorem property tax on the property

comprising the Project. The Company acknowledges that applicable law allows for the leasehold interest created by the Bond Lease to be valued in a manner that recognizes the increasing value of leasehold interest, and the Company agrees that in consideration of the Bond Lease structure and other benefits, it shall make as provided on Schedule 3.2.1 attached hereto and incorporated herein by reference (the “**Savings Schedule**”). The Company shall be obligated to pay, according to normal *ad valorem* property taxation rules that are applicable at such time to privately-owned property, normal *ad valorem* property taxes with respect to property it owns or leases which is not titled to the Authority in connection with the issuance of the Bonds.

3.2.2 Reversion to Normal Taxability. If the option to purchase the Project to the extent it is owned by the Authority is exercised upon termination of the Bond Lease or earlier, in whole or in part, or if the Bond Lease is otherwise terminated or expires, the Project will be taxable according to normal *ad valorem* property taxation rules that are applicable at such time to privately-owned property.

3.2.3 Procedures.

(a) In order to determine the amount of payments payable pursuant to this Agreement, at the time property tax returns are due in the County, the Company shall file a report with the Jasper County Board of Tax Assessors (the “**Board of Assessors**”) of the property comprising the Project and its value, in the same format and in the same manner as a property tax return. The Company shall indicate on its reports those items that have been conveyed to the Authority and are part of the Project and subject to the provisions of this Agreement. The Board of Assessors shall determine the assessed value of the Project as though legal title to it were held by the Company and shall notify the Jasper County Tax Commissioner (the “**Tax Commissioner**”) thereof, who shall calculate the amount payable by the Company with respect thereto pursuant to this Agreement, and shall invoice the Company therefor, with copy to the Authority. Such public bodies shall coordinate such procedures with general procedures applicable to the payment of normal property taxes for the relevant tax year, such that, for example, the Tax Commissioner shall mail such invoice at the time tax bills are mailed for the relevant tax year. Likewise, the Company shall pay by separate check (or other acceptable form of payment) to the Tax Commissioner, on or before the date *ad valorem* property taxes in the County generally for the relevant tax year that such taxes are due, an amount equal to the payment due for such year as so calculated, which amount shall be subject to adjustment as provided in paragraph 6 on Schedule 4 attached hereto.

(b) Should the Company fail to make payments required by this Agreement at the times and in the manner provided for in this Agreement, the Company shall be obligated to pay to the Tax Commissioner, in addition to such payment, an amount that shall be equal to the penalties and interest that would be assessed against the Company if such payment was delinquent *ad valorem* taxes. The Tax Commissioner shall notify the Company of any such penalties and interest, with copy to the Authority. The Board of Assessors and the Tax Commissioner shall have all of the rights and remedies related to payments, interest and penalties, as they would have in the case of delinquent *ad valorem*

taxes, and the Company agrees upon request of the Board of Assessors or the Tax Commissioner to grant any security lien or security interest in the Project necessary such that the taxing authorities have the equivalent of tax liens for such purposes, subordinate to any prior security titles or security interests permitted elsewhere herein, provided that such subordinate lien or security interest is allowed by the terms of the instruments governing such prior security titles or security interests. Notwithstanding anything to the contrary in this Agreement (or the Definitive Documents if and when executed), the Company shall have all of the same rights and remedies as it would have in the case of a dispute over *ad valorem* property taxes, including, without limitation, the right to dispute the valuation used by the Board of Assessors. The obligation to make payments, and any related interest and penalties, shall be obligations to the Tax Commissioner, who upon receipt shall disburse them (except to the State) as though they were payments of normal taxes, or any related interest and penalties, as appropriate. The payments that relate to the State, if any, shall be disbursed to the Authority and used for its lawful purposes.

3.2.4 Board of Assessors. The provisions of this Agreement relative to the assessment and taxability of the Project for *ad valorem* property tax purposes shall be the obligation and responsibility of the Board of Assessors (and not of the Authority or the County). By its Acknowledgement, the Board of Assessors is joining in this Agreement to acknowledge that this Agreement is consistent with applicable requirements and that the Board of Assessors intends and agrees to classify, for taxation purposes, the Company's interest in the Project under the Bond Lease as contemplated in this Agreement.

3.3 Intergovernmental Agreement. Upon the Board of Assessors and the Tax Commissioner entering into Acknowledgments hereof, this Agreement shall constitute an intergovernmental agreement under Georgia Constitution Art. IX, Sec. III, Para. I between the Authority, the Board of Assessors and the Tax Commissioner. Such intergovernmental agreement is subject to the 50-year term limit contained in such provision of the Georgia Constitution, but shall expire earlier upon its complete performance.

3.4 Freeport Exemption. To the extent authorized now or in the future, the Company shall be entitled to claim property tax exemptions that are provided by law for eligible inventory at the freeport levels applicable at the Project site. This incentive shall, subject to the applicable laws and regulations, include exemptions applicable to (a) raw materials and goods in process; (b) finished goods produced in the State for a period not exceeding 12 months from the date such property is produced or manufactured; and (c) finished goods stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside this State for a period not exceeding 12 months from the date such property is stored in this State.

4. JOBS AND INVESTMENT GOALS

4.1 Inducement. The Company agrees to locate the investment in the Project in the County, provided, that nothing herein contained shall obligate the Company to make any particular level of investment or create any particular level of jobs. Rather, the Company's responsibilities regarding such matters shall be governed exclusively by the provisions hereof relating to Community Recovery Payments (provided for in Section 4.7 below). The Company's agreement to locate the new investment in the Project in the County is based, in part, on the incentives being

provided by the Authority in connection with the Bond Lease and the EDA. Such incentives are being provided to induce the Company to locate the new investment in the Project in the City, with attendant job creation and investment on the part of the Company, all of which constitutes valuable, non-cash consideration to the Authority and the citizens of the City, the County and of the State. The Parties acknowledge that the incentives provided for in this Agreement serve a public purpose through the job creation and investment generation represented by the Project. The Parties further acknowledge that the cost/benefit requirements applicable to the Authority in the course of providing such incentives dictate that some measure of recovery must be applied in the event that the anticipated jobs and investment do not for any reason fully materialize.

4.2 Community Jobs Goal. For the period prescribed as the Performance Period on the Community Goals Table (“**Community Goals Table**”) included on the “**Incentives Schedule**” attached as Schedule 4 hereto and incorporated herein by reference (such period, the “**Performance Period**”), the Company shall have the goal of providing not fewer than the number of new full-time jobs at the Project specified on the Community Goals Table as the applicable Community Jobs Goal (the goal applicable in any particular year being the “**Community Jobs Goal**” for such year). For purposes of this Agreement, the number of new “full-time jobs” shall be defined and determined, from time to time, as provided on Schedule 4.2 attached hereto and incorporated herein by reference. Schedule 4.2 also determines how the number of full-time jobs shall be calculated.

4.3 Community Jobs Shortfall Percentage. If, for any year in the Performance Period, the number of full-time jobs at the Project is less than the Community Jobs Goal that is applicable to such year, the actual number of such full-time jobs shall be subtracted from the applicable Community Jobs Goal to obtain the “**Community Jobs Shortfall**.” The number of jobs constituting the Community Jobs Shortfall shall be divided by the applicable Community Jobs Goal and converted to a percentage to determine the “**Community Jobs Shortfall Percentage**” for such year.

4.4 Community Investment Goal. For purposes of this Agreement, the Company shall have a “**Community Investment Goal**” of its having made a new investment (cumulatively) in the Project in each year of the Performance Period in the amount for such year specified on the Community Goals Table as the applicable Community Investment Goal (the goal applicable in any particular year, the “**Community Investment Goal**”). For purposes of the Community Investment Goal the new investment at the Project shall be calculated on a cumulative basis from the date hereof to the end of each year of the Performance Period. Schedule 4.4 attached hereto and incorporated herein by reference provides rules that shall apply to satisfying the Community Investment Goal.

4.5 Community Investment Shortfall Percentage. If, for any year in the Performance Period, the cumulative amount of new capital investment by the Company in the Project is less than the Community Investment Goal that is applicable to such year, the actual amount of such investment shall be subtracted from the applicable Community Investment Goal to obtain the “**Community Investment Shortfall**.” The amount of investment constituting the Community Investment Shortfall shall be divided by the applicable Community Investment Goal and converted to a percentage to determine the “**Community Investment Shortfall Percentage**.”

4.6 Annual Report. On or before April 1 of each year following a year that is in the Performance Period, the Company shall provide to the Authority an Annual Report for the preceding calendar year which shall include a Community Jobs Report and a Community Investment Report, as described below. Each Annual Report shall be in substantially the form of Schedule 4.6 attached hereto and incorporated herein by reference, as revised for the matters being reported.

4.6.1 Community Jobs Report. The Community Jobs Report shall contain a statement as to the full-time jobs at the Project for the immediately preceding year (each, an “**Annual Report Year**”) using the methodology provided above, and shall provide such supporting extracts from the Company’s employment records (consistent with the privacy rights of its employees) as the Authority shall reasonably request.

4.6.2 Community Investment Report. The Community Investment Report shall contain a statement as to the Company’s investment in the Project for the subject Annual Report Year, using the methodology prescribed herein, and shall include supporting documentation from the company’s records detailing the cost basis of each item of property constituting the Project.

4.6.3 Inspection Rights. No more often than once per year, the Authority and its agents shall be permitted to inspect employment and investment records of the Company, specifically related to the Project, to verify such information during normal business hours and upon reasonable notice. The Company may reasonably redact such records to protect the confidentiality of the Company and its Affiliates, its and their employees, customers, vendors, investors and lenders.

4.6.4 Project Shortfall Percentages. The Annual Report shall calculate any Community Jobs Shortfall Percentage and any Community Investment Shortfall Percentage. The average of the Community Jobs Shortfall Percentage and the Community Investment Shortfall Percentage shall be the “**Project Shortfall Percentage**,” which shall also be calculated and stated in the Annual Report.

4.7 Community Recovery Payments. If an Annual Report shows that, for the immediately preceding Annual Report Year, there is a Project Shortfall Percentage, then, the Company, in such Annual Report, shall calculate the amount of the “**Community Recovery Payments**,” and shall pay the same, all pursuant to and as defined in the Incentives Schedule.

4.8 Failure to File Report and Make Required Payments. If the Company fails to pay any Community Recovery Payment when due, interest shall be paid by the Company thereon at the rate of 1% per month (or such lesser rate as may be allowed by law) until paid. If there has been a failure which is not cured within 30 days following a written notice from the Authority that it be cured, the Authority shall be entitled to enforce its rights under this Section 4 and the Company shall indemnify the Authority for all costs of enforcement, including any court costs and reasonable and actual attorneys’ fees and court costs.

5. TERMINATION OF AGREEMENT

5.1 Approval by Governing Bodies. Upon its execution of this Agreement, each Party and each signatory of an Acknowledgment hereto represents and warrants that its governing body or other authorized committee or official thereof has approved and authorized its entry into such Agreement or Acknowledgment.

5.2 Closing Conditions. Either Party shall have the right to terminate this Agreement prior to the Closing, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice to the other Party, if:

5.2.1 Such other Party is in material breach of this Agreement, which breach has not been cured within fifteen (15) days following delivery of written demand for such cure by the non-breaching Party; provided, that if such breach is capable of being cured but cannot reasonably be cured within such fifteen (15) day period and the breaching party shall have commenced to cure such breach within such fifteen (15) day period and thereafter diligently and expeditiously proceeds to cure the same, such fifteen (15) day period shall be extended for so long as it shall require the breaching party, in the exercise of due diligence to cure such failure, it being agreed that no such extension shall be for a period in excess of thirty (30) days (i.e., a maximum cure period of forty-five (45) days).

5.2.2 There has been commenced or threatened in writing against the Authority or the Company, or any Affiliate of the Company, any proceeding (a) involving any challenge to, or seeking damages or other relief in connection with, any of the matters that are the subjects of this Agreement, or (b) that may have the effect of preventing, delaying, making illegal, imposing limitations or conditions on, or otherwise interfering with, any of such matters. An uncontested validation proceeding for the Bonds shall not be considered a proceeding within the meaning of this Section.

5.3 The Authority's Termination Rights. The Authority shall have the right to terminate this Agreement, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the Company, pursuant to any provision allowing it to do so contained elsewhere in this Agreement. Without limitation, the Authority shall have the right to terminate this Agreement, effective immediately upon giving written notice to the Company if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing Condition set forth herein in favor of the Authority has not been satisfied. If the Authority does not exercise any such right to terminate by Closing (or by such other time specified), then, as of the Closing, such right shall be deemed waived with respect to the subject thereof.

5.4 The Company's Termination Rights. The Company shall have the right to terminate this Agreement, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the Authority, pursuant to any provision allowing it to do so contained elsewhere in this Agreement. Without limitation, the Company shall have the right to terminate this Agreement, effective immediately upon giving written notice to the Authority if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing Condition set forth herein in favor of the Company has

not been satisfied. If the Company does not exercise any such right to terminate by Closing (or by such other time specified), then, as of the Closing, such right shall be deemed waived with respect to the subject thereof.

5.5 Termination for Convenience. Each Party shall have the right to terminate this Agreement for convenience if in such Party's sole and absolute discretion, the intended purposes of this Agreement are no longer feasible or in such Party's interest.

5.6 Expiration of Agreement. This Agreement shall expire if no Closing shall have occurred by June 30, 2025.

5.7 Effect of Termination. If any Party terminates this Agreement pursuant to a right provided herein or if this Agreement expires, this Agreement shall terminate or expire as to all Parties without any further liability on the part of any Party, except as may theretofore have accrued, or except as otherwise expressly provided in this Agreement, subject to any rights or obligations that by their express terms survive the termination of this Agreement.

6. MISCELLANEOUS

6.1 Notices. Any notice required to be given by any Party pursuant to this Agreement, shall be in writing and shall be deemed to have been properly given, rendered or made only if personally delivered, or if sent by Federal Express or other comparable commercial overnight delivery service or express mail (in each case for delivery on the next business day) addressed to each other Party at the addresses set forth below (or to such other address as any particular Party may designate for notices to it to each other Party from time to time by written notice), and shall be deemed to have been given, rendered or made on the day so delivered or on the first business day after having been deposited with the courier service or the United States Postal Service:

If to the Authority: Development Authority of Jasper County
P.O. Box 270
Monticello, Georgia 31064
Attention: Tony Rogers, Executive Director

with a copy to: Butler Snow LLP
577 Mulberry Street, Suite 1225
Macon, GA 31201
Attention: James D. Garner, Esq.

If to the Company: TNT Door & Drawer, Inc.
45 Sunbelt Parkway
Covington, GA 30014
Attention: Darrell W. Tweedell, CEO

with a copy to: Strickland Turner, LLP
1118 Conyers Street
P.O. Box 70
Covington, GA 30015

Attention: Frank B. Turner, Jr., Esq.

Notwithstanding the above, invoices for payments hereunder (including any late notices) to the Company may be sent via U.S. Mail, postage paid, First Class mail. First Class mail is deemed received three business days after it is deposited in the U.S. Mail.

6.2 Confidential Information. All confidential information acquired by the Authority, the County or the Board of Assessors relating to the Company, shall be held in confidence by it, subject to its legal obligations as a public body, including, without limitation O.C.G.A. § 15-18-70, *et seq.* and § 50-14-1, *et seq.* Subject to the foregoing, and except as otherwise agreed to by the Company, all Parties shall, prior to the execution and delivery hereof, treat the contents of this Agreement as confidential, and, without limitation, shall not disclose such contents to competing communities or states.

6.3 No Partnership or Agency. No partnership or agency relationship between or among the Parties shall be created as a result of this Agreement.

6.4 Survival of Agreement; Conflicts. This Agreement shall survive Closing and the expiration or termination of the Bond Lease, but may be superseded in whole or in part by the EDA to the extent that the EDA expressly so provides. In the event of a conflict between the terms of this Agreement and the terms of the Definitive Documents (if and when executed), the terms of the Definitive Documents shall govern and control to the extent of the conflict.

6.5 Governing Law; Jurisdiction and Venue. The transactions contemplated hereunder and the validity and effect of this Agreement are exclusively governed by, and shall be exclusively construed and enforced in accordance with, the laws of the State of Georgia, except for the state's conflicts of law rules. The Company consents to jurisdiction over it and to venue in the County.

6.6 Amendments. Any amendments, deletions, additions, changes or corrections hereto must be in writing executed by the Parties.

6.7 Entire Agreement. This Agreement, together with the Definitive Documents (when executed), constitutes the entire agreement between the Parties with respect to the subject matter hereof.

6.8 Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

6.9 Counterparts. This Agreement may be signed in counterparts, each of which shall be an original and all of which together shall constitute one and the same instrument. Signatures to this Agreement may be delivered by electronic email (in a .pdf (or equivalent) format) and delivery of such signatures by such method shall be deemed delivery of original signatures.

6.10 No Personal Liability of Representatives of Public Bodies. No official, member, director, officer, agent, or employee of the Authority or the County (including the members and staff of the Board of Assessors and the Tax Commissioner) shall have any personal liability under or relating to this Agreement. Rather, the agreements, undertakings, representations, and

warranties contained herein are and shall be construed only as corporate agreements, undertakings, representations, and warranties, as appropriate, of such public bodies. Without limitation, and without implication to the contrary, all parties hereto waive and release any and all claims against each such official, member, director, officer, agent, or employee, personally, under or relating to this Agreement, in consideration of the entry of such public bodies into this Agreement.

6.11 No Personal Liability of Representatives of Company. Neither the Company or any of its Affiliates nor any official, member, manager, director, officer, agent, or employee of the Company or any of its Affiliates shall have any personal liability under or relating to this Agreement. Rather, the agreements, undertakings, representations, and warranties contained herein are and shall be construed only as corporate agreements, undertakings, representations, and warranties, as appropriate, of such entity. Without limitation, and without implication to the contrary, all parties hereto waive and release any and all claims against each such official, member, manager, director, officer, agent, or employee, personally, under or relating to this Agreement, in consideration of the entry of such entity into this Agreement.

6.12 Legal Compliance. The Company agrees that it and its officers and employees acting for it in matters relating to this Agreement shall comply with all applicable provisions of law, including, without limitation, O.C.G.A. § 50-36-1 relating, in part, to public benefits.

6.13 Effective Date. This Agreement shall not be effective until it has been fully executed by all Parties hereto.

[SIGNATURES BEGIN ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Agreement and caused it to be delivered as of the following effective date: _____, 2025.

The “Authority”:

**DEVELOPMENT AUTHORITY OF JASPER
COUNTY**

By: _____
Chair

Attest:

Secretary

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

The “Company”:

TNT DOOR & DRAWER, INC.,
a Georgia Corporation

By: _____ (SEAL)
Name: Darrell W. Tweedell
Title: CEO

Attest: _____ (SEAL)
Name: Sylvia J. Tweedell
Title: Secretary

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

The “County”:

JASPER COUNTY, GEORGIA

By: _____
Chair, Board of County Commissioners

ATTEST:

Clerk, Board of County Commissioners

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

The “City”:

MONTICELLO, GEORGIA

By: _____
Mayor

ATTEST:

City Clerk

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

The “Board of Education”:

**JASPER COUNTY BOARD OF EDUCATION
as governing body of the Jasper County School
District**

By: _____
Chairman, Jasper County Board of Education

ATTEST:

Superintendent of Schools and
Ex-Officio Secretary, Jasper County Board of Education

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

The “Board of Assessors”:

**JASPER COUNTY BOARD OF TAX
ASSESSORS**

By: _____
Chair

ATTEST:

Secretary

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

The “Tax Commissioner”:

**TAX COMMISSIONER OF
JASPER COUNTY**

Angela S. Walsh

SCHEDULE 3.2.1

SAVINGS SCHEDULE

1. For purposes of this Savings Schedule and the Incentives Schedule, “**Year 1**” is the first full calendar year after commercial production commences for the Project, it being anticipated that Year 1 will be the year 2026. To the extent that any property conveyed to the Authority as part of the Project was subject to ad valorem taxation in the County prior to such conveyance, the Company hereby agrees to payments of taxes for tax years after the Closing but prior to Year 1 based on the assessed value of such property for tax purposes immediately prior to the conveyance of such property to the Authority.
2. For each year in the table below, the Company will pay amounts equal to the corresponding payment percentage, set forth below, of the normal *ad valorem* property taxes that would be payable if legal title to the Project were vested in the Company, instead of the Authority on January 1 of such year. The corresponding savings percentage is 100% less the payment percentage. Such payments shall constitute payments in lieu of taxes.
3. The applicable payment percentages and savings percentages are as follows:

YEAR	SAVINGS PERCENTAGE	PAYMENT PERCENTAGE
1	100%	0%
2	86%	14%
3	72%	28%
4	58%	42%
5	44%	56%
6	30%	70%
7	16%	84%
8 & thereafter	0%	100%

4. The savings applies to all *ad valorem* property taxes (school, county, city, state and other) with respect to property comprising part of the Project titled to the Authority in connection with the issuance of the Bonds. The Company shall be obligated to pay, according to normal *ad valorem* property taxation rules that are applicable to privately-owned property, normal property taxes with respect to property not so titled to the Authority.

SCHEDULE 4

INCENTIVES SCHEDULE

1. The recovery value (“**Recovery Value**”) of each of the Community Incentives provided pursuant to the Sections of this Agreement identified below shall be as specified in the rows of the table set forth below (the “**Incentives Table**”), with any payments to be made as provided in this Incentives Schedule to the Parties indicated as follows:

INCENTIVES TABLE

SECTION	INCENTIVE	RECOVERY VALUE	RECOVERY FACTOR	RECOVERY PAID TO
3.2	Property Tax Savings on Project	Actual amount of <i>ad valorem</i> property taxes on Project saved each year	100%	Appropriate Taxing Authorities, Pro Rata in Proportion to Applicable Millage Rates

2. The Company shall make a payment with respect to each incentive listed in the Incentives Table above (each payment, a “**Community Recovery Payment**,” and collectively, the “**Community Recovery Payments**”) to the respective Parties so specified based on the Recovery Value as so determined for each year included in the Performance Period in which a Project Shortfall Percentage is determined as provided in this Agreement, provided, that no Community Recovery Payment shall be required for any incentive whose Recovery Factor is 0%. If the Project Shortfall Percentage is 20% or less, there shall be no Community Recovery Payment due.
3. The jobs and investment goals applicable to the Company are set forth in the table (“**Community Goals Table**”) below:

COMMUNITY GOALS TABLE

PERFORMANCE PERIOD (INCLUDES ALL YEARS SCHEDULED BELOW, AND ANY YEAR THROUGH WHICH THE PERFORMANCE PERIOD IS EXTENDED)	COMMUNITY JOBS GOAL (CUMULATIVE)	COMMUNITY INVESTMENT GOAL (CUMULATIVE)
Year 1 (2026)	25	\$2,500,000
Year 2 (2027)	30	\$5,000,000
Year 3 (2028)	35	\$5,500,000
Year 4 (2029)	40	\$6,125,000
Year 5 (2030)	45	\$6,125,000
Year 6 (2031)	45	\$6,125,000

Year 7 (2032)	45	\$6,125,000
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4. For purposes of the Community Jobs Goal and the Community Investment Goal, “*force majeure*” means any unexpected event (including, without limitation, terrorist acts and the unavailability of qualified labor) which prevents or hinders a Party from performing its obligations under this Agreement and which act or event is (i) beyond the reasonable control, and not arising out of the fault, of such party, and (ii) such Party has been unable to overcome such act or event by the exercise of due diligence and reasonable efforts, skill and care, other than through unbudgeted expenditures of money. Notwithstanding the provisions of this Agreement set forth above, the Community Jobs Goal and the Community Investment Goal in any year are each subject to the effect of *force majeure* as provided below, if the Company certifies to the Authority in writing in the applicable Annual Report of the dates of the commencement and, if the event of *force majeure* has abated, the date of the abatement, of such event of *force majeure*. The effect of *force majeure* for such purposes shall be that for any year in which the Company is entitled to claim, and does claim, the benefit of such provision, the Company shall be considered in compliance with its Community Jobs Goal and Community Investment Goal, but the Performance Period shall be extended by another year, which shall immediately follow the *force majeure* year. The Company’s Community Jobs Goal and Community Investment Goal requirements shall resume as scheduled beginning with the extension year, and shall continue as scheduled through the same number of remaining years as would have applied if there had been no event of *force majeure*. The foregoing notwithstanding, (a) if the Performance Period would otherwise be extended beyond termination or expiration of the Bond Lease, then the provisions of Paragraph 7, below, shall apply, and (b) in no event shall *force majeure* excuse or postpone a payment obligation.

5. With respect to certain cash and in-kind incentives provided by the community, if any, in order to allow the Company credit for years in the Performance Period for which it was in compliance with its Community Jobs Goal and Community Investment Goal, the Incentives Table provides a Recovery Factor of less than 100% for each such year. Such Recovery Factor represents a prorating across the Performance Period of the potential recovery of such incentives, through application of the methodology provided below. Such proration is not intended with respect to the property tax savings incentive, with respect to which the Recovery Factor shall always be 100%.

6. For each year for which a Project Shortfall Percentage is determined as provided in this Agreement, in order to determine the Community Recovery Payment for each incentive in the Incentives Table, such Project Shortfall Percentage shall be multiplied by the Recovery Value, the result shall be multiplied by the corresponding Recovery Factor, the result shall be the Community Recovery Payment, and the Company shall pay the amount thereof to the Authority for disbursement as specified above simultaneously with its delivery of the Annual Report for the subject year as required by this Agreement. If the Project Shortfall Percentage is 20% or less, there shall be no Community Recovery Payment due.

7. (a) Each of the following shall be a “**Trigger Event**” hereunder:

- (i) The expiration or termination of the Bond Lease prior to the end of Year 7, including, without limitation, expiration or termination in connection with the exercise of the purchase option provided for in Section 2.8 of this Agreement.
 - (ii) A “**Plant Closing.**” A Plant Closing is defined as the permanent or temporary shutdown of the Company’s operations at the Leased Real Property, if the shutdown results in an “employment loss” during any 30-day period at the Leased Real Property for 4 or more employees, excluding any part-time employees. The term “employment loss” means (1) an employment termination, other than a discharge for cause, voluntary departure, death, disability or retirement, (2) a layoff exceeding 6 months, or (3) a reduction in hours of work of individual employees of more than 50% during each month of any 6-month period. An employment action that results in the effective cessation of production of the work performed at the Leased Real Property, even if a few employees remain, is a shutdown. A “temporary shutdown” is a Trigger Event only if there are a sufficient number of terminations, layoffs exceeding six months, or reductions in hours of work as specified under the definition of “employment loss.”
 - (iii) A “**Mass Layoff.**” The term Mass Layoff means a reduction in work force which first, is not the result of a Plant Closing, and second, results in an employment loss at the Project during any 30-day period for the greater of:
 - (1) At least 1/3 of the active employees, excluding part-time employees, and
 - (2) At least 5 employees, excluding part-time employees.
 - (iv) For the purposes of this Section 7(a), a termination of employment related to an approved Transfer as contemplated in Section 2.10 of the Agreement shall not constitute a Trigger Event, provided the Company (or the successor to the Company as a result of the Transfer) continues to comply with the Community Jobs Goal immediately following such Transfer.
- (b) Upon the occurrence of a Trigger Event, the Payment Percentage provided in the Savings Schedule shall become 100% (and the Savings Percentage shall become 0%) for each subsequent year, any provision hereof to the contrary notwithstanding.
 - (c) As soon as reasonably possible following the occurrence of a Trigger Event, the Company shall file with the Authority a special Annual Report that shall comply as appropriate with Section 4.6 of this Agreement and shall also calculate what the Community Recovery Payments would be in the aggregate for each subsequent year through the end of Year 5, ignoring any *force majeure*, using the actual investment amount through the date of the calculation, and assuming that jobs for each year after the year of calculation amount to zero. The amount so calculated shall be subject to audit by the Authority, and upon acceptance by the Authority,

such amount shall constitute a “**Special Recovery Payment.**” The Company shall pay the amount of the Special Recovery Payment to the Authority promptly upon being invoiced therefor and shall pay all past due normal Community Recovery Payments in arrears. The Authority shall have the same rights and remedies with respect to such Special Recovery Payment as with normal Community Recovery Payments. Any provision of this Agreement to the contrary notwithstanding, the Authority shall be under no obligation to perform under the purchase option provided for in Section 2.8 hereof until it has received payment of the Special Recovery Payment and any normal Community Recovery Payments that are past due. However, in the calculation of the Special Recovery Payment, the Company may exclude as a Recovery Value any property tax savings for years after the Project reverts to normal property taxation or the Payment Percentage becomes 100%.

SCHEDULE 4.2

RULES FOR SATISFYING THE COMMUNITY JOBS GOAL

1. For purposes of this Agreement, the number of new “full-time jobs” shall be defined and determined, from time to time, as provided follows:
 - a) Only direct employees of the Company and its Affiliates shall be counted.
 - b) In determining the number of full time jobs a portion of the definition of “full-time job” from the job tax credit regulations of the Georgia Department of Community Affairs, which portion is set forth below, shall be used, but shall be modified as follows: “In no event shall any temporary employee or leased employee be counted as occupying a full-time job, regardless of whether or not such person is employed by the Company or any other person or entity.”
 - c) Subject to such modification, “**full-time job**” means the following: “a job with no predetermined end date (other than a retirement date), with a regular work week of 35 hours or more on average for the entire normal year of local Company operations, and with benefits provided to other regular employees of the local Company, but does not mean a job classified for federal tax purposes as an independent contractor.”
2. The number of full-time jobs shall be calculated as provided below.
 - a) The number of jobs shall be determined based on the monthly average number of full-time employees subject to Georgia income tax withholding for the taxable year.
 - b) The monthly average number of full-time employees in a taxable year shall be determined by the following method:
 - (i) for each month of the taxable year, count the total number of full-time employees of the business enterprise that are subject to Georgia income tax withholding as of the last payroll period of the month or as of the payroll period during each month used for the purpose of reports to the Georgia Department of Labor;
 - (ii) add the monthly totals of full-time employees; and
 - (iii) divide the result by the number of months the business enterprise was in operation during the taxable year. Transferred jobs and replacement jobs may not be included in the monthly totals.

SCHEDULE 4.4

RULES FOR SATISFYING THE COMMUNITY INVESTMENT GOAL

1. Only capital investments in the Project by the Company and its Affiliates shall be counted, except as provided in 4 below.
2. Original cost, without regard to depreciation, shall be used in calculating whether the Community Investment Goal is met, except as provided in 3, below.
3. Transferred equipment relocated by the Company or its Affiliates to the Leased Real Property to be used as part of the Project may be counted at net book value, or, if requested and substantiated by the Company to the Authority's satisfaction, and approved by the Authority, its fair market value.
4. Equipment leased to the Company or its Affiliates under an operating lease (even though such property is not titled to the Authority and is not leased to the Company under the Bond Lease) and other machinery and equipment owned or beneficially owned by the Company or its Affiliates but not leased to it under the Bond Lease, shall be counted.
5. Investment in improvements and accessions to the Leased Real Property shall not be counted since the amount of such anticipated investment was not included in setting the Community Investment Goal. Investments in fixtures and equipment which are severable from the Leased Real Property under applicable Georgia law and the operative Definitive Documents (which shall include, without limitation, those trade fixtures set forth on Schedule 1.1 attached hereto) shall not be considered improvements or accessions to the Leased Real Property, but shall be considered personalty that is part of the Project.

SCHEDULE 4.6

FORM OF ANNUAL REPORT

Jasper County Development Authority

[DATE]

Re: Memorandum of Agreement (“Agreement”) and Economic Development Agreement (“EDA”) between the Development Authority of Jasper County (“Authority”) and TNT Door & Drawer, Inc. (“Company”) regarding the capital project located in Jasper County, Georgia (the “Project”) — 20_ Annual Report

Dear _____:

This letter shall serve as the 20_ Annual Report, as required under the Agreement and EDA.

1. Community Jobs Report

As of December 31, 20_, the total number of full-time jobs located at the Project, based on the monthly average number of full time jobs, was _____. We have enclosed _____, as evidence of such job creation.

The Community Jobs Goal for _____ was _____ jobs. The Community Jobs Shortfall for the year _____ is _____ jobs. The Community Jobs Shortfall Percentage is ___% (____÷_____).

2. Community Investment Report

As of December 31, 20_, the Company has invested \$_____ in the Project.

The Community Investment Goal for 20_ was \$_____. Therefore, the Community Investment Shortfall Percentage is ___%.

3. Community Recovery Payments

The Project Shortfall Percentage for 20_ is ___% ((____% + ____%) / 2). [IF A RECOVERY PAYMENT IS DUE, THAT PAYMENT SHOULD BE CALCULATED HERE BASED ON THE RECOVERY SCHEDULE IN THE AGREEMENT]

Please do not hesitate to let us know if you require any additional information.

Sincerely,

Enclosures

Presentations/Delegations – Jasper County BOC

Date: February 3, 2025

Subject: Kaylee Slocumb Resolution of Commendation for Eagle Scout

JASPER COUNTY BOARD OF COMMISSIONERS

Resolution of Commendation

Eagle Scout Kaylee Slocumb

WHEREAS, Kaylee Slocumb, holds the distinction of being a founding member of Pack 331 and Troop 331G in the Central Georgia Council; and

WHEREAS, Kaylee Slocumb, is the second female in Monticello and Jasper County who has earned the ranks of Arrow of Light and Eagle Scout; and

WHEREAS, Kaylee Slocumb earned 44 Merit Badges and the World Conservation Award for the rank of Eagle Scout; and

WHEREAS, Kaylee Slocumb has staffed Summer and Winter Camp at Bert Adams Scout Camp in Covington; and

WHEREAS, Kaylee Slocumb has assisted in teaching Basketry, Art, Pottery, Woodcarving, and Archery Merit Badges at Bert Adams during Summer and Winter Camps; and

WHEREAS, Kaylee Slocumb has donated her completed Eagle Scout project, the installation of an outdoor Flag Pole, to the First United Methodist Church of Monticello; and

NOW, THEREFORE, BE IT RESOLVED, that on this day, February 3, 2025, the Jasper County Board of Commissioners does commend Kaylee Slocumb on achieving the rank of Eagle Scout with the Boy Scouts of America.

Bruce Henry, Chairman

Sheila Jefferson, Clerk

Business Item 6:

Agenda Request – Jasper County BOC

Department: Jasper County Family Connection

Date: February 3, 2025

Subject: Fiscal Agent Designation for Family Connection Collaborative – FY 2025-2026

Summary: Request that Jasper County Board of Commissioners continue to be fiscal agent for Jasper County Family Connection for the 2025-2026 fiscal year beginning July 1, 2025. Budget amount for year will continue at \$56,250.00.

Background: Jasper County Family Connection collaborative serves as the local decision making body, bringing community partners and evaluate plans that address the serious challenges facing Georgia’s children and families.

Cost:

\$0 Pass-Through Only

Recommended Motion:

Authorize Chairman Henry to sign the Fiscal Agent Designation and Acceptance Agreement for Family Connection for FY 2025 – 2026. All fiscal agent forms will be signed electronically this year.

Fiscal Agent Designation and Acceptance Agreement JASPER **COUNTY:**

The Jasper County Board of Commissioners agrees to serve legal name of agency or board as the Fiscal Agent for the Jasper County Family Connection name of Georgia Family Connection collaborative for the period of July 1, 2025, through June 30, 2026.

The Fiscal Agent certifies they 1) understand this is a 12 month commitment, 2) understand expenses are reimbursable on a quarterly basis, 3) agree to receive all financial correspondence and payments relating to the funds, and make all records available for any required financial audit, 4) have appropriate accounting and financial systems to document costs incurred and claims made and 5) agree the local Family Connection collaborative board is the body responsible for all decisions associated with budgeting of these funds, but will ensure such decisions shall be in compliance with the Fiscal Agent's own policies and procedures.

Mail signed agreement with signed IRS W-9 form to:

FY 2025 Fiscal Agent Information
 Georgia Family Connection Partnership
 235 Peachtree Street
 Suite 1600
 Atlanta, GA 30303-1422

Family Connection Collaborative Chairperson:

 (Signature in ink)

 (Print Name in Block Letters)

Date: _____

~~~~~  
**Family Connection Coordinator:**

\_\_\_\_\_  
 (Signature in ink)

\_\_\_\_\_  
 (Print Name in Block Letters)

Date: \_\_\_\_\_

**Fiscal Agent:**

Fiscal Agent's fiscal year end date  
 (month and day): \_\_\_\_\_

\_\_\_\_\_  
 (Signature of agency representative legally responsible to enter into contract. Signature in ink)

\_\_\_\_\_  
 (Print Name in Block Letters)

Title: \_\_\_\_\_  
 (Print Title in Block Letters)

Date: \_\_\_\_\_

**Business Item 7:**

**Agenda Request – Jasper County BOC**

**Department:** Planning & Zoning

**Date:** February 3, 2025

**Subject:** 2025 New Alcohol License Application- Modern Supermarket 11589 Hwy 83 S

**Summary:** -Modern Supermarket LLC. - Application number 2025-A-013. Located at 11589 Hwy 83 S Monticello Ga 31064. Name of applicant Omar Ahmed Syed – Retail license for beer and wine. – New

**Background:** New application for retail sales of beer and wine. In the convenience store located at Edwards Rd and Hwy 83 S.

**Cost:** N/A

**Recommended Motion: Board Discretion**

**Business Item 8:**

**Agenda Request – Jasper County BOC**

**Department:** Planning and Zoning

**Date:** February 3, 2025

**Subject:** Bear Creek Marina and Restaurant requests the 2025 Alcohol License fees to be waived.

**Summary:** Mr. Wright is requesting the Alcohol license fees for Bear Creek Marina and Restaurant to be waived. The Marina's fee is \$500. The restaurant's fee is \$3000.

**Background:** Bear Creek Marina and Restaurant was impacted by the January 12, 2023 tornadoes that hit Jasper County. The Marina and Restaurant has not been able to open since that time.

**Cost:** N/A

**Recommended Motion:** Board Discretion

**Business Item 9:**

**Agenda Request – Jasper County BOC**

**Department:**

**Date:** February 3, 2025

**Subject:** Discussion for a Moratorium on Issuing Building Permits on Non Conforming Lots

**Summary:**

Discussion requested for a Moratorium on Issuing Building Permits on Non Conforming Lots

**Background:**

**Cost:**

**Recommended Motion:**

Board Discretion

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## Sec. 119-121. Nonconforming uses, structures and lots.

(a) *Nonconformities in general.*

- (1) The provisions that protect uses, structures, and lots that lawfully existed prior to the adoption of the ordinance from which this chapter is derived or a subsequent amendment, but no longer conform to the new regulations. The primary intent of the treatment of nonconformity is to allow continuation of these uses, structures and lots until the end of their useful life, while encouraging conformance to the new regulations when it becomes reasonable to do so.
- (2) Lawful nonconforming uses, structures and lots are declared by this chapter to be incompatible with land uses, structures, and lots that conform to the requirements of the zoning districts in which the nonconformity exists. However, such nonconforming uses, structures, and lots may continue as set forth in this provision.

(b) *Nonconforming uses.*

- (1) *Nonconforming uses, defined.* A use or activity which was lawful prior to the adoption or amendment of the ordinance from which this chapter is derived, but which fails, by reason of such adoption or amendment, to conform to the present requirements of the zoning district.
- (2) *Continuance of nonconforming uses.* To avoid undue hardship, the lawful but nonconforming use of any structure or land at the time of the enactment of the ordinance from which this chapter is derived or any subsequent amendment may be continued even though the use does not conform to the provisions of this chapter, except that the nonconforming use shall not be:
  - a. Changed to another nonconforming use;
  - b. Reestablished after discontinuance for one year;
  - c. Extended except in conformity with this chapter;
  - d. Rebuilt, altered or repaired if not commenced within one year after damage by fire, windstorm or other disaster when the damage exceeds 75 percent of the fair market sales value of the building immediately prior to the damage.

(c) *Nonconforming structures.*

- (1) *Nonconforming structures defined.* A nonconforming structure is a structure or building whose size, dimensions, location on a property or other features were lawful prior to the adoption, revision or amendment of the ordinance from which this chapter is derived, but which, by reason of such adoption, revision or amendment, no longer meets or conforms to one or more such requirements of this chapter.
- (2) *Continuance of nonconforming structures.* A nonconforming structure may continue to be occupied and used, except that:
  - a. A nonconforming structure shall not be repaired, rebuilt or altered after damage or destruction of 75 percent or more of its fair market value, unless the structure is a residence.
  - b. If a nonconforming residential building or structure suffers damage, the building or structure may be reconstructed and reused as before if commenced within 12 months from the time such damage occurred; a damaged residential building or structure may be reconstructed to its original size and dimensions, even if nonconforming under this chapter, provided that the reconstruction adhere to current building codes and architectural guidelines requirements in effect at the time of reconstruction.

- 
- (3) A nonconforming structure, which is not a residence, shall not be enlarged or altered in a way that increases its nonconformity, but it may be repaired to the extent necessary to maintain it in a safe and sanitary condition.
  - (4) A nonconforming manufactured structure may be replaced with another nonconforming manufactured structure provided the structure is a residence and meets the current HUD requirements, and the zoning districts heated square footage requirements.
  - (5) The strengthening or restoration to a safe condition of any nonconforming structure or part thereof declared to be unsafe by an official charged with protecting the public safety or health shall be allowed upon order of such official.
- (d) *Nonconforming lots.*
- (1) *Nonconforming lots, defined.* A lot lawfully existing at the effective date of the ordinance from which this chapter is derived (and not created for the purpose of evading the requirements of this chapter or chapter 105, development standards and regulations) but which fails by reason of the adoption or amendment of the ordinance from which this chapter is derived to conform to the present requirements for area, dimensions, or location of the zoning district.
  - (2) *Continuation of nonconforming lots.*
    - a. Where the owner of a lot at the time of the adoption of the ordinance from which this chapter is derived or the owner's successor in title thereto does not own sufficient land to enable such person to conform to the dimensional requirements of this chapter, either:
      - 1. Such lot may be used as a building site for a single-family residence in a district where residences are permitted; or
      - 2. Such lot may be used as a building site for any other use permitted in the zoning district; provided that said lot requirements or building setbacks are not reduced below the minimum specified in the appropriate district by more than 50 percent; and provided that the minimum requirements of the county board of health can be met for lots on septic systems.
    - b. Lot dimensional reductions greater than the 50 percent maximum reduction set forth in this section may be approved upon appeal, provided that:
      - 1. The reduction is approved as a variance under the appeals procedure.
      - 2. The decreased requirements conform as closely as possible to the required dimensions.
- (e) *Hardships and extenuating circumstances.* If the loss or destruction of a nonconforming structure places an extreme hardship, or there are extenuating circumstances that will not allow the rebuild to commence within the 12-month allowed timeframe, the owner may apply to the county director of planning for an extension. Extensions are allowed up to 24 months, allowing the owner additional time to place his affairs in order.
- (f) *Enforcement.*
- (1) *Intermittent or illegal use.* The casual, intermittent, temporary or illegal use of land or buildings shall not be sufficient to establish the existence of a nonconforming use, and the existence of a nonconforming use on part of a lot or tract shall not be construed to establish a nonconforming use on the entire lot or tract.
  - (2) *Existence of a nonconforming use.* Determination of whether a nonconforming use exists shall be a question of fact and shall be decided by the zoning administrator.

- 
- (3) *Buildings nonconforming in height, area or bulk.* A building nonconforming only as to height, area or bulk requirements may be altered or extended, provided such alteration or extension does not increase the degree of nonconformity in any respect.
  - (4) *Nonconforming uses not validated.* A nonconforming use in violation of a provision of the ordinance which this chapter amends or replaces, shall not be validated by the adoption of the ordinance from which this chapter is derived.
  - (5) *Discontinuance of a nonconforming use.* All nonconforming signs, billboards, junkyards and nonconforming uses of land where no buildings are employed in connection with such use of land shall be discontinued.
  - (6) *Restoration of local historic properties or contributing buildings in local historic districts.* Notwithstanding the limits established in this section, a nonconforming use, structure or building which is designated as a local historic property or which is listed as a contributing structure in a local historic district under the provisions of this Code may be rebuilt after damage by fire, windstorm or other disaster regardless of the extent of damage for the purpose of restoring the original structure.

(Ord. of 7-20-2009, § 14)

### **Sec. 119-122. Use of buildings.**

No building shall be erected, converted, enlarged, reconstructed, moved, structurally altered or used, except for a use permitted in the district in which such building is located.

(Ord. of 7-20-2009, § 15)

### **Sec. 119-123. Use of land.**

No land shall be used except for a purpose permitted in the district in which it is located.

(Ord. of 7-20-2009, § 16)

### **Sec. 119-124. Conformity to lot requirements required.**

- (a) All lots created after enactment of the ordinance from which this chapter is derived shall conform in all respects to the minimum requirements set forth in the district in which such lot is located, to all other applicable requirements of this chapter, and the requirements of the development regulations set forth in chapter 105.
- (b) Every building hereafter erected, converted, enlarged, reconstructed, moved or structurally altered shall be located on a lot conforming in all respects to the minimum requirements set forth in the district in which such lot is located except as otherwise provided for in this chapter.
- (c) In no case shall more than one principal building be located on a residential lot except as otherwise provided for in this chapter.
- (d) Multiple agricultural use principal and accessory buildings are allowed on separate parcels within the AG zoning district.

(Ord. of 7-20-2009, § 17)

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**Sec. 119-379. Area modifications and utility services for lots of record.**

Where a lot of record at the time of the effective date of the ordinance from which this chapter is derived had less area or less width than herein required for the district in which it is located, said lot may nonetheless be used for a single-family dwelling, provided that all yard and other requirements of the district are complied with. If two or more adjoining and vacant lots with continuous frontage are in a single ownership at any time after the adoption of the ordinance from which this chapter is derived and such lots individually are less than the lot width requirements for the district in which they are located, such groups of lots shall be combined and recorded as a single lot of conforming size and the lot or lots in one ownership shall be subject to the requirements of this chapter.

Prior to transfer of the fee title of a lease lot of record, the lease lot of record must satisfy the requirements of the Jasper County Health Department relative to water supply and sewage treatment.

(Ord. of 7-20-2009, § 70; Ord. of 3-2-2020, § 3)



**Business Item 10:**

**Agenda Request – Jasper County BOC**

**Department:** Planning and Zoning

**Date:** February 3, 2025

**Subject:** New Short-Term Rental License Applications

**Summary:** Jasper County had 6 additional applications for Short-term rental licenses.

**Background:** The Fire Marshall, Building Inspector, and Health Department have completed the inspections required. The occupancy for each short-term rental was based on the septic system inspection as well as habitable rooms as defined in Chapter 3 of the 2018 International Residential Building Code.

Each applicant had minor issues that needed to be corrected and was given 30 days to get them corrected. The building inspector will go out and perform the follow-up inspections to make sure the corrections were made.

**Cost:** N/A

**Recommended Motion: Board Discretion**



## Jasper County Short Term Rental Qualification Checklist

Applicant: \_\_\_\_\_

Address: \_\_\_\_\_

Local Agent: \_\_\_\_\_

Proof of Operation prior to July 10, 2023:

\_\_\_\_\_  
\_\_\_\_\_

Paying Hotel/Motel Tax:

\_\_\_\_\_  
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Inspections Completed:

Building Inspector: \_\_\_\_\_

Fire Marshall: \_\_\_\_\_

Health Department: \_\_\_\_\_

Occupancy Based off of Septic System: \_\_\_\_\_

Parking Spaces:

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Comments:

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## Jasper County Short Term Rental Qualification Checklist

Applicant: \_\_\_\_\_

Address: \_\_\_\_\_

Local Agent: \_\_\_\_\_

Proof of Operation prior to July 10, 2023:

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\_\_\_\_\_

Paying Hotel/Motel Tax:

\_\_\_\_\_  
\_\_\_\_\_

Inspections Completed:

Building Inspector: \_\_\_\_\_

Fire Marshall: \_\_\_\_\_

Health Department: \_\_\_\_\_

Occupancy Based off of Septic System: \_\_\_\_\_

Parking Spaces:

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Comments:

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## Jasper County Short Term Rental Qualification Checklist

Applicant: \_\_\_\_\_

Address: \_\_\_\_\_

Local Agent: \_\_\_\_\_

Proof of Operation prior to July 10, 2023:

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Paying Hotel/Motel Tax:

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\_\_\_\_\_

Inspections Completed:

Building Inspector: \_\_\_\_\_

Fire Marshall: \_\_\_\_\_

Health Department: \_\_\_\_\_

Occupancy Based off of Septic System: \_\_\_\_\_

Parking Spaces:

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Comments:

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## Jasper County Short Term Rental Qualification Checklist

Applicant: \_\_\_\_\_

Address: \_\_\_\_\_

Local Agent: \_\_\_\_\_

Proof of Operation prior to July 10, 2023:

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Paying Hotel/Motel Tax:

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Inspections Completed:

Building Inspector: \_\_\_\_\_

Fire Marshall: \_\_\_\_\_

Health Department: \_\_\_\_\_

Occupancy Based off of Septic System: \_\_\_\_\_

Parking Spaces:

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Comments:

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## Jasper County Short Term Rental Qualification Checklist

Applicant: \_\_\_\_\_

Address: \_\_\_\_\_

Local Agent: \_\_\_\_\_

Proof of Operation prior to July 10, 2023:

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Paying Hotel/Motel Tax:

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Inspections Completed:

Building Inspector: \_\_\_\_\_

Fire Marshall: \_\_\_\_\_

Health Department: \_\_\_\_\_

Occupancy Based off of Septic System: \_\_\_\_\_

Parking Spaces:

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Comments:

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## Jasper County Short Term Rental Qualification Checklist

Applicant: \_\_\_\_\_

Address: \_\_\_\_\_

Local Agent: \_\_\_\_\_

Proof of Operation prior to July 10, 2023:

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Paying Hotel/Motel Tax:

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Inspections Completed:

Building Inspector: \_\_\_\_\_

Fire Marshall: \_\_\_\_\_

Health Department: \_\_\_\_\_

Occupancy Based off of Septic System: \_\_\_\_\_

Parking Spaces:

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Comments:

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**Business Item 11:**

**Agenda Request – Jasper County BOC**

**Department:** Board of Commissioners

**Date:** February 3, 2025

**Subject:** HB 581 – Floating Homestead Exemption Options

**Summary:**

HB 581 was discussed by the Jasper County BOC at a work session held on January 13, 2025.

**Background:**

The Georgia General Assembly passed HB 581, Property and Sales Tax Reform, during the 2024 Legislative Session

Statewide referendum was approved by 62.9%

Jasper County voters approved by 65.5%

Bill became effective 1-1-2025

**Floating Homestead Exemption**

Property with Homestead Exemption – Maximum Increase in Taxable Value Limited to Annual Inflation as Determined by the State Commissioner of Revenue

Counties, Cities and School Boards can opt out of the Floating Homestead Exemption Provision independently from each other.

Opting out requires three public hearings

Opt out resolution must be filed with Secretary of State by March 1, 2025

**Floating Local Option Sales Tax**

New 1% Sales Tax Available by County Referendum

FLOST must be used exclusively for property tax relief implemented by millage rate reduction

County and all cities within the county that levy ad valorem tax must not opt out of the floating homestead exemption provision for FLOST availability

School Boards that opt out of the floating homestead exemption do not effect FLOST availability

**Cost:**

**Recommended Motion:**

Board Discretion





# HB 581

## Property and Sales Tax Reform

April 11, 2024

**Staff Contact:** Dante Handel, Governmental Affairs Associate | [dhandel@accg.org](mailto:dhandel@accg.org) | 203-906-8762

### Summary

This legislation changes several ad valorem tax provisions and creates a new local sales tax for property tax relief.

Ad valorem changes include:

- Implementing a floating homestead exemption for all taxing jurisdictions.
  - For homes first receiving this exemption in taxable year 2025, the base year assessed value will be the 2024 assessed value. For homes first receiving the exemption in later years, the base year assessed value will be the assessed value for the immediately preceding year. The base year value may increase each year by up to the inflationary rate determined by the State Revenue Commissioner, which may utilize the Consumer Price Index (CPI). This new floating homestead exemption is in addition to and not in lieu of all non-floating homestead exemptions. If there is an existing local floating homestead exemption, the taxpayer will receive whichever of the two exemptions is more beneficial. This is also true if a local floating homestead exemption is added in the future. Any governing authority may elect to opt out of the floating homestead exemption created by this bill by advertising and conducting three public hearings on their intent to opt out and later adopting a resolution. This process may not begin until the bill takes effect on January 1, 2025, and must be completed by March 1, 2025. A governing authority may not opt-out of the statewide floating homestead exemption after this deadline.
- Creating an 'estimated roll-back rate' which is certified to the tax commissioner by the county for county and county school tax purposes. It is calculated using an estimated millage rate minus the millage equivalent of the total net assessed value added by reassessments. The estimated roll-back rate is required to be included on the assessment notice. If the adopted millage rate exceeds the estimated roll-back rate, then a disclaimer is included on the tax bill stating the name of the governing authority that exceeded the estimated roll-back rate and that this will result in an increase of taxes owed.
- Removing the provision that the sale price is the maximum allowable fair market value in the next taxable year. This provision caused the Department of Audits and Accounts (DOAA) to change their sales ratio study methodology when it was originally passed, so this change will improve the sales ratio study and prevent penalties on local governments and their taxpayers. This legislation also allows the Board of Assessors to appeal the sales ratio study directly instead of requiring a local government to appeal for them.
- Requiring that the chief appraiser ensure that every parcel in the county be appraised at least every three years.

- Modifying the three-year lock statute for appeals so the taxpayer only receives the benefit of the lock if they receive a value reduction upon appeal. This will prevent frivolous appeals filed solely for the lock.
- Removing the confusing tax estimate from the assessment notice.
- Updating the settlement conference statute so that if neither the taxpayer nor their representative participates in good faith, then the taxpayer shall not receive the benefit of the temporary fifteen percent reduction in taxes owed and shall not be awarded attorney's fees.

Sales tax changes include:

- Revising the existing two percent local sales tax cap; exemptions now include:
  - ESPLOST
  - Up to one percent of the transportation sales taxes, which include:
    - Regional TSPLOST
    - Single-County TSPLOST
    - Transit SPLOST
    - MARTA
  - One of the specialty pennies, including:
    - The new sales tax for property tax relief created by this bill
    - Columbus-Muscogee and Macon-Bibb OLOST
    - Augusta-Richmond Coliseum SPLOST
    - MOST for Atlanta and cities connected to its water system (East Point, College Park, Hapeville)
- A new local sales tax is created for the limited purpose of property tax relief. It may be levied in 0.05 percent increments up to one percent.
- To be eligible to levy the tax, both the county and all cities within the county that levy a property tax must have in effect a floating homestead exemption: either the one created by this bill or a local floating homestead exemption. The county and cities representing at least fifty percent of the municipal population of cities that levy a property tax must enter into an intergovernmental agreement (IGA) calling for the tax which shall specify the rate, amount of time the tax is to be levied (not to exceed five years), and the proposed distribution between the county and cities. If the total of the populations of all municipalities absent from the IGA is less than one half of the aggregate population of all cities in the county that levy a property tax, then the cities signing the IGA shall specify a portion of the proceeds from the tax that the absent municipalities will receive, which shall not be less than the proportion the absent municipality's population bears to the total population of all cities within the county that levy a property tax. Cities levying a MOST are excluded from these calculations and from sharing in the proceeds of this tax.
- If the tax is approved at referendum, then the collection of the tax will begin at the start of the next calendar quarter beginning more than fifty days after that date, as opposed to eighty days for other local sales taxes. The tax may be renewed only by the passage of a local Act calling for the reimposition of the tax. The Georgia Department of Revenue (DOR) sends the money to the county and the county will be responsible for distributing the money to the cities in accordance with the IGA. The proceeds shall be used exclusively for tax relief. Each taxpayer's property tax bill shall state the amount by which property tax has been reduced because of the imposition of this tax. The roll-back rate shall be

reduced annually by the millage equivalent of the net proceeds of this new tax received by the political subdivision during the prior taxable year. If any political subdivision is not in compliance with the use of the proceeds from this tax, then the State Revenue Commissioner shall not certify the tax digest of that political subdivision until it comes into compliance.

This Act becomes effective on January 1, 2025, if and only if the constitutional amendment authorized by House Resolution 1022 is ratified on the November 2024 ballot. It would be applicable to taxable years beginning on or after January 1, 2025.

# HB 581 Summary and Guidance

ACCG & GMA Joint Trainings  
October 3<sup>rd</sup>, 2024

Ryan Bowersox  
Assistant General Counsel, GMA

Dante Handel  
Associate Director of Governmental Affairs, ACCG



## Background: Where Did This Come From?



- Legislature entered 2024 session concerned about rising property value assessments and in turn property tax
- Senate leaders wanted measures to control rapid increases in property assessments
- House leaders looked to expand sales tax options
- Various proposals ultimately resulted in HB 581 (& HR 1022)





## HB 581: Overview

Signed into law April 18, 2024 (Act 379).

Contingent upon November Statewide Referendum (HR 1022)

Major Components:

- 1.Statewide Floating Homestead Exemption (Part 2)
- 2.New Local Option Sales Tax (Part 3)
- 3.Property Tax Procedural Changes (Part 1)



## Presentation Outline

- When does this bill take effect?
- Who gets a floating homestead exemption?
- What is a floating homestead exemption?
- What is the procedure to opt out and what is the timeline?
- What is the new sales tax?
- Other sales tax revisions
- Other property tax changes
- Policy considerations for local governments
- Other local government considerations



## When Does this Bill Take Effect?

- HB 581 is contingent upon the passage of the constitutional amendment from HR 1022 on November 5, 2024 which allows local governments the ability to opt out of the floating homestead exemption.
  - A simple majority is required for passage.
  - If the constitutional amendment fails, all of HB 581 is repealed.
  - If the constitutional amendment passes, then the bill takes effect January 1, 2025.



## HB 581 Part 1: Statewide Floating Homestead Exemption

- If approved, HB 581 implements a statewide floating homestead exemption for all local governments:
  - Counties
  - Cities
  - School Boards
- A floating homestead is a special type of homestead exemption designed to offset or reduce increases in taxable value to the property.
  - It is also referred to as a base-year or value offset exemption.
  - Freezes are a type of floating homestead exemption, but do not have an annual inflationary adjustment.



## How Does a Floating Homestead Exemption Work?

- It works by increasing the value of the exemption to offset inflation.
  - For example, if a property had a taxable value of \$100,000 and the taxable value increased the following year due to market changes to \$110,000, then the exemption 'floats' to be worth \$10,000 of taxable value so the taxpayer still pays on the original base year value of \$100,000.



## How Does HB 581's Floating Homestead Exemption Work?

- The HB 581 floating homestead exemption is unique because the base year value is adjusted and will increase by a rate of inflation determined by the State Revenue Commissioner – likely CPI.
  - If we take the same property with a \$100,000 taxable base year value and CPI is 2% the following year, then the base value of \$100,000 may be increased by up to 2% to give an adjusted base year value of \$102,000. The exemption 'floats' to be worth \$8,000 of assessed value so the taxpayer would pay on a taxable value of \$102,000 in year 2.



## How Does HB 581's Floating Homestead Exemption Work?

- For homes first receiving this exemption in taxable year 2025, the base year assessed value will be the 2024 assessed value.
- For homes first receiving the exemption in later years, the base year assessed value will be the assessed value for the immediately preceding year.
- Similar to other homestead exemptions, the value will be reset when the home is sold and is adjusted with "substantial property change."
- Homeowners can not transfer exemption to new property.



## How Does HB 581's Floating Homestead Exemption Work?



- The effect of HB 581's homestead exemption:
  - The taxable value of a home may only increase at a rate of inflation each year
  - Essentially controlling this will control how much the "value" of a home can increase annually
- Homeowners already granted a homestead will receive this exemption automatically
- Non-homesteaded property (i.e. Commercial) will continue to be valued at fair market





## How Does this New Homestead Exemption Impact Existing Homestead Exemptions?

- This new floating homestead exemption is in addition to and not in lieu of all non-floating homestead exemptions. This will not repeal/replace existing homestead exemptions!
  - If there is an existing local floating homestead exemption, the taxpayer will receive whichever of the two exemptions is more beneficial. This is also true if a local floating homestead exemption is added in the future.
  - Existing local exemptions, such as the \$2,000 of assessed value, are added after the floating homestead exemption is calculated.



## How Can a Local Government “Opt Out” of the Homestead Exemption?

- Any governing authority may elect to opt out of the floating homestead exemption created by HB 581 by following a procedure like the “public notification of tax increase” when a full rollback is not taken.
  - The local government must advertise and conduct three public hearings of intent to opt out and later adopt a resolution.
  - Must file resolution to Secretary of State by March 1, 2025!
  - If procedures are not met, opt out is not effective.



## How Can a Local Government “Opt Out” of the Homestead Exemption?

- This process may not begin until the bill takes effect on January 1, 2025, and must be completed by March 1, 2025.
- A governing authority may not opt-out of the statewide floating homestead exemption after this deadline.
- However, the local delegation may pass a local Act of the General Assembly to implement a local floating homestead exemption at any time.



## How Can a Local Government “Opt Out” of the Homestead Exemption?



- Important to note: The decision to opt out is independent among local governments
- A county, the cities, and the school board may each decide whether to opt out
- The decision of whether or not to opt out will not impact the other local government's homestead exemption
- This may result in homes having different taxable values

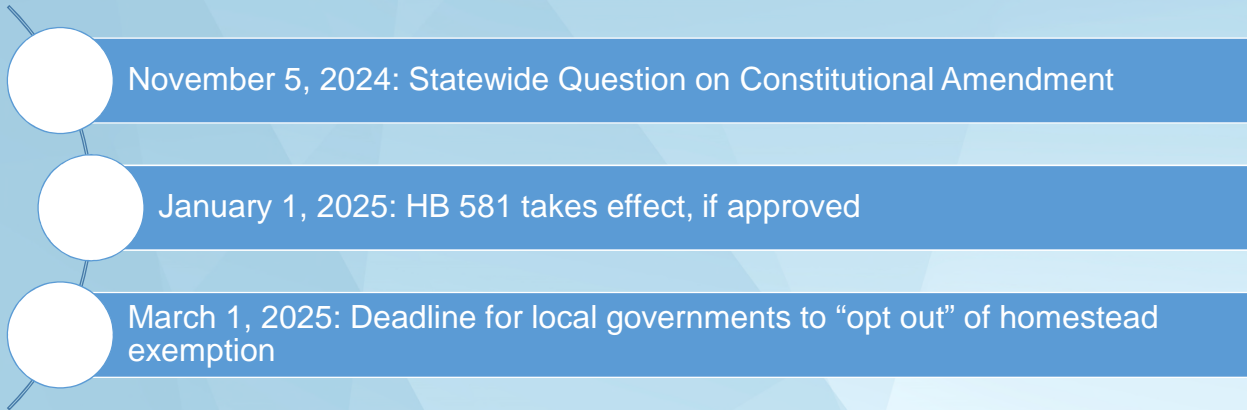


## Is the Decision to “Opt Out” or “Stay In” Permanent?

- **Yes**
- No action is needed by the local government to have the homestead exemption apply if it is approved in November.
  - Once the opt out period has passed, currently there is no future method to opt out
- If a local government opts out, there is no future method to opt in to the HB 581 exemption
  - Of course, a similar homestead exemption can still be done in traditional manner



## HB 581 Timeline



# HB 581

## Part 2: Sales Tax Revisions and FLOST

- HB 581 makes two major changes to local sales tax:
- Revises the provisions of O.C.G.A. 48-8-6 which limits the percentage of local sales tax a jurisdiction may levy.
- Creates new local option sales tax contingent upon jurisdictions having a base year value homestead exemption.



## Revised Local Sales Tax Limitation

- This legislation revises the existing two percent local sales tax cap; exemptions now include:
  - ESPLOST
  - Up to one percent of the transportation sales taxes, which include:
    - Regional TSPLOST
    - Single-County TSPLOST
    - Transit SPLOST
    - MARTA
  - One of the specialty pennies, including:
    - **The new sales tax for property tax relief created by HB 581**
    - Columbus-Muscogee and Macon-Bibb OLOST
    - Augusta-Richmond Coliseum SPLOST
    - MOST for Atlanta and cities connected to its water system (East Point, College Park, and Hapeville)



## What is the New Sales Tax?

- A new sales tax is created for the limited purpose of property tax relief – it may be levied in 0.05 percent increments up to one percent.
- To be eligible to levy the tax, **both the county and all cities within the county that levy a property tax** must have in effect a floating homestead exemption: either the one created by this bill or a local floating homestead exemption.
  - It does not matter if the school boards opt out or not since they are ineligible to share in the proceeds of the tax without a separate constitutional amendment.



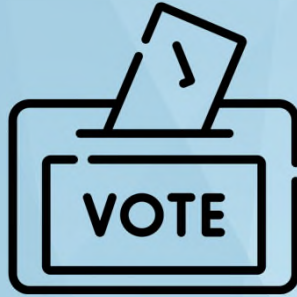
## How is the New Sales Tax Implemented?

- The county and city/cities representing at least fifty percent of the municipal population of cities that levy a property tax must enter into an intergovernmental agreement (IGA) calling for the tax.
- The IGA shall specify the rate, duration (not to exceed five years), and the distribution between the county and cities. It will also set the ballot question.





## How is the New Sales Tax Implemented?

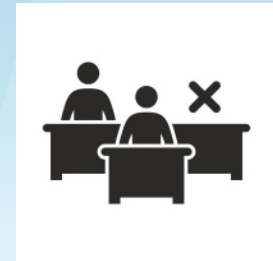


- Following the adoption of the IGA, the tax must be approved through local referendum
- Approval by the voters will be required to levy the sales tax
- This is a different vote than the one that occurs in November approving the constitutional amendment!

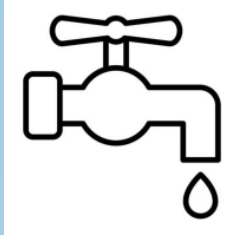


## How are Cities Not on the IGA Treated?

- The IGA must also specify a portion of the proceeds that the cities not on the IGA will receive.
- Must not be less than the proportion the absent municipality's population bears to the total population of all cities within the county that levy a property tax.
  - Modelled after LOST absent municipality provisions.



## How are MOST Cities Treated?



- Cities levying a MOST (Municipal Option Sales Tax for Water and Sewer Projects) are excluded.
- Will not be considered for eligibility and are not included in these calculations.
- Tax will not be collected within the city and city can not receive the proceeds of this tax.
- Currently Atlanta, East Point, College Park, & Hapeville.



## How is the New Tax Collected and Distributed?

- Collection of the tax will begin at the start of the next calendar quarter beginning more than 50 days after that date (as opposed to eighty days for other local sales taxes).
- The Georgia Department of Revenue (DOR) sends the money to the county and the county will be responsible for distributing the money to the cities in accordance with the IGA.



## How Can the Tax Be Renewed?

- The tax can run up to 5 years
- Prior to the expiration, if the local governments want to renew, it requires:
  - Passage of a local Act calling for the reimposition of the tax
  - A new IGA between the county and eligible number of cities
  - A new referendum to approve the tax by the voters
- Talk to your local delegation!



## How are Funds From the New Sales Tax Used?

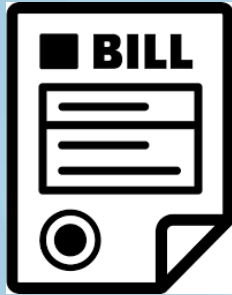
- Funds must be used exclusively for property tax relief
- Each taxpayer's property tax bill shall state the amount by which property tax has been reduced because of the imposition of this tax.
- The roll-back rate shall be reduced annually by the millage equivalent of the net proceeds of this new tax received by the political subdivision during the prior taxable year.
- If any political subdivision is not in compliance with the use of the proceeds from this tax, then the State Revenue Commissioner shall not certify the tax digest of that political subdivision until it comes into compliance.





## HB 581

### Part 3: Procedural Property Tax Changes



- Created an “estimated roll-back rate” which is certified to the tax commissioner/collector by the local governments.
- The estimated roll-back rate is required to be included on the assessment notice, replacing the previous year’s millage rate.
  - Designed to attempt to allow local government to give more accurate estimate of what tax liability will be.



## HB 581

### Part 3: Procedural Property Tax Changes

- This gives local governments broad flexibility to set this rate wherever they deem appropriate
  - This does not need to be the same millage rate as the rollback rate for taxpayer bill of rights
- If the adopted millage rate exceeds the estimated roll-back rate, then a disclaimer is included on the tax bill stating the name of the governing authority that exceeded the estimated roll-back rate and that this will result in an increase of taxes owed.



## HB 581

### Part 3: Procedural Property Tax Changes

- Removed the provision that the sale price is the maximum allowable fair market value in the next taxable year.
  - This provision caused the Department of Audits and Accounts (DOAA) to change their sales ratio study methodology when it was originally passed in 2010, so this change will improve the sales ratio study and prevent penalties on local governments and their taxpayers.
- This legislation also allows the Board of Assessors to appeal the sales ratio study directly instead of requiring a local government to appeal on their behalf.



## HB 581

### Part 3: Procedural Property Tax Changes

- Modifying the three-year lock for appeals so the taxpayer only receives the lock if they receive a value reduction upon appeal.
- Updating the settlement conference statute so that if neither the taxpayer nor their representative participates in good faith, then the taxpayer shall not receive the benefit of the temporary 15 percent reduction in taxes owed and shall not be awarded attorney's fees.
- Requiring that the chief appraiser ensure that every parcel in the county be appraised at least every three years.



## Policy Considerations for Local Governments

- As with any other local government choice, this is a policy decision with pros and cons to be considered.
- The floating homestead exemption rewards homeowners, especially those that reside in the community for a long period of time after this legislation takes effect.
- Taxes do not disappear – they only shift: in this instance, the taxes are shifting from homestead properties to all other property types (commercial, agricultural, industrial, residential non-homestead).



## Policy Considerations for Local Governments

- Taxation is a formula: taxable value multiplied by the millage rate gives the property tax revenue to meet local budgets.
  - Since the floating homestead exemption slows the growth in value for residential homestead properties, it will create some upward pressure on the millage rate. The effects of a floating homestead increase over time, so this will have a smaller impact in the early years and a larger impact in the later years.
- Counties and cities may more easily increase the millage rate if needed than schools due to the 20-mill cap, which may only be exceeded after the successful passage of a local referendum.



## Other Local Government Considerations

- Each local government (counties, cities, and schools) may independently decide whether to opt out.
- This decision does not impact the homestead exemptions but cities and counties can impact eligibility for the FLOST.
- Every local government has a unique digest mix of property types. Local officials are encouraged to contact their Chief Appraiser for information regarding their specific situation. Some communities will better be able to support a floating homestead exemption than others.



## Other Local Government Considerations

- The referendum is likely to be very popular and citizens may not understand a local government's decision.
- Even if your local government decides to opt out of the HB 581 floating homestead exemption, nothing precludes your local delegation of the General Assembly from passing a local Act putting a local floating homestead to referendum in your jurisdiction.
- If a local government decides to opt out, it may be best practice to explain this decision to the public and the local delegation.





## Other Local Government Considerations

- Many jurisdictions have existing floating homestead exemptions. These typically apply only to M&O millage rates, but not to special service districts (SSDs).
  - The HB 581 floating homestead exemption applies to special service districts in addition to M&O but does not apply to bond millage.
  - If a local government that has a floating homestead exemption already in place does not opt out, then their special service districts will be affected by the new floating homestead exemption.
- A local government may consider opting out to avoid confusion.



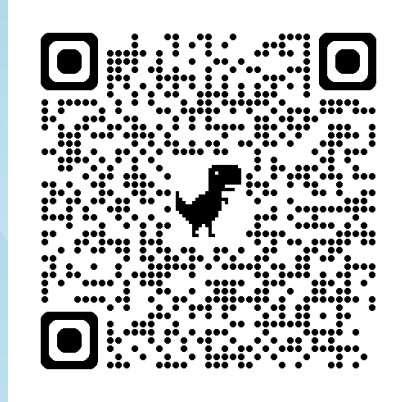
## Other Local Government Considerations

- While the decision to opt out of the floating homestead exemption is independent, instituting the new sales tax requires collaboration between the county and cities.
- The county and all cities in the county that levy a property tax must have a base year homestead exemption in place (statewide or through a local Act).
- The county and cities should discuss the option of the sales tax before expiration of the opt out period.
- Know the distribution is determined by the IGA, so this should be discussed early.
- A local Act is required for renewal, so involve your local delegation.



## Next Steps....

- Joint ACCG-GMA Webinar Oct. 16<sup>th</sup> (live and recorded).
  - This will be the same presentation
- Joint Guidance Document/FAQ released today!
  - Document on GMA's Website
  - Link to ACCG HB 581 page:
    - [ACCG Advancing Georgia's Counties](#)



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## ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA & GEORGIA MUNICIPAL ASSOCIATION

# HB 581 (2024): Frequently Asked Questions Document

## The Local Opt-out Floating Homestead Exemption & Floating Local Option Sales Tax (FLOST)

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and was signed into law by Governor Kemp on April 18, 2024.

[HB 581](#) provides for several significant changes impacting local government revenue. Counties and cities must understand these changes and be prepared to make critical decisions in the coming months that will have lasting impacts. In general, HB 581 has three major components: first, the bill provides for some procedural changes to property tax assessments and appeals; second, the bill provides for a new statewide homestead exemption that applies to local governments unless the local government affirmatively opts out; third, the bill creates a new local option sales tax available to be used for property tax relief.

This document provides frequently asked questions (FAQs) to give an overview of the key provisions of the bill, the statewide homestead exemption and new local option sales tax, and the considerations local governments must have in mind. Appendix A then includes an outline of these key provisions to help guide local decision making.

### A. Generally

#### 1. In a nutshell, what is HB 581 (2024) about?

HB 581 contains multiple provisions related to property tax and sales tax. Most relevant to this FAQ, the bill:

- a. Grants a statewide homestead exemption that limits the increases in the taxable value of homes to no more than the inflation rate that occurred over the prior year;
- b. Allows local governments to elect to opt out of this homestead exemption within their jurisdiction so that it will not apply to their taxable values; and
- c. Authorizes most local governments with the new homestead exemption (or equivalent) to levy a new sales tax to be used for property tax relief.

**2. Where did this proposal come from and what was the reason?**

Entering the 2024 legislative session, many legislators were concerned with the rapid rise in property values across the state, and in turn, the rise in property taxes. The homestead exemption proposal came from the General Assembly and was first introduced in the Senate. The reason was to provide more certainty to homeowners who are concerned about the significant increases to the taxable value of homes in recent years. Under this bill, if the local government does not opt out, then the homeowner knows their value may not increase by more than the rate of inflation, which prevents large jumps and helps them budget.

The sales tax provision (FLOST) came from the House and was originally designed as a flexible new sales tax to act in place of sales tax laws written to apply to only one jurisdiction, such as that for the Coliseum SPLOST for Augusta-Richmond County; however, it changed throughout the legislative process to become a method to reduce millage rates imposed on all properties (homestead and non-homestead).

**B. The Homestead Exemption of HB 581**

**1. What type of homestead exemption does HB 581 provide? Is there a difference between floating, base-year, adjusted base-year, and frozen homestead exemptions?**

The core purpose of any base-year, floating, or frozen homestead exemption is to reduce or eliminate the tax impact of increases in the fair market value of a homesteaded property that occur following the purchase of a home. The terms are generally synonymous and used to describe either the practical or technical effect of the exemption. The key difference is whether such an exemption allows for adjustments to the base year value based on a standard rate or the inflation rate.

For a base-year, floating, or frozen homestead exemption **without** an adjustment factor, the value of the exemption changes or floats each year to always equal and exempt the full difference between the base-year value of the home and the current value of the home, so that the taxable value of the home never increases (but the millage rate may still increase). These are most often called frozen exemptions because the assessed value of the home is blocked from increasing (and often, from decreasing).

For a base-year, floating, or frozen homestead exemption **with** an adjustment factor, the base year and the base year value for a homestead does not change, but the base year value is adjusted annually by a percentage equal to either a set rate or the inflation rate that occurred during the prior year. These are best called adjusted base-year homestead exemptions.

In the case of HB 581, practically speaking, the homestead exemption limits the amount of any increase in the assessed value of homes to no more than the rate of inflation experienced over the prior year—it does not freeze the value. This is best described as an adjusted base-year homestead exemption, because it grants an exemption equal to the difference between the homestead’s adjusted base-year value—generally the value for the year prior to the homeowner’s application for the exemption plus an inflation factor for each year since the exemption was first granted—and the current year’s true value.



It is important to note that most of these homestead exemptions do account for substantial changes in the property. For example, if a homeowner doubles the size of their house, then the base-year value may be increased, regardless of any freeze or limitation, but thereafter, the new base-year value enjoys the benefit of the exemption. Also important to note, these exemptions do not stay with the property nor the property owner when a change in ownership occurs. If an individual sells their home, the taxable value of that home resets to fair market value for the next owner. Similarly, the individual cannot carry the value of the exemption to their new home.

**2. How is the value of the HB 581 homestead exemption determined?**

The value of the exemption is unique to each individual property and will generally change each year for such properties. The core purpose of a base-year or floating homestead exemption is to reduce or eliminate the impact of increases to the fair market value of a homestead. In the case of HB 581, the homestead exemption prevents rapid increases in the assessed value of homes but does not freeze the value.

HB 581 is considered an adjusted base-year homestead exemption, because it allows the homestead’s base-year value to increase annually by up to the inflation rate determined by the State Revenue Commissioner (likely the consumer price index) which occurred during the prior year. The value of the exemption is the difference between the adjusted base-year value and the fair market value. Even if two properties begin with identical base year values, if the fair market value of the properties diverge over time, then the property with the higher fair market value will receive the larger exemption while potentially paying the same in property taxes.

**3. If my local government wants to opt out of the HB 581 homestead exemption, how can we do that?**

As authorized through a constitutional amendment (HR 1022 (2024)) and outlined in HB 581, the opt-out process is very similar to the “public notification of tax increase” process that is required when a local government does not fully rollback its millage rate. The local government seeking to opt out of the HB 581 homestead exemption must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State. The process may not begin until the effective date of the bill on January 1, 2025, and must be completed by March 1, 2025. Each local government (county, city, school) may independently make the decision whether to opt out; any combination may elect to do nothing or opt out of the HB 581 floating homestead exemption. If a local government opts out, its taxpayers will not receive the benefit of the exemption, and their property will be taxed (absent other exemptions) at the property’s fair market value.

**4. Should my local government opt out of the homestead exemption if we already have another form of a floating, base-year, or frozen homestead exemption?**

There are at least a few things to consider when answering this question for your jurisdiction.

First, how far does your current floating homestead exemption extend? Does it cover all millage rates, including those for special districts? The reason that this is important to answer is that the HB 581 homestead exemption extends to all millage levies except for any bond levies.

Second, does your current homestead exemption incorporate any form of inflationary or automatic increase? The value of the HB 581 homestead exemption for each homeowner is, in effect, reduced annually by the amount of inflation that occurred over the prior year, which allows the taxable value of the homestead to rise over time in-line with inflation. If your jurisdiction has a set rise over time that is expected to exceed the inflation factor in HB 581, then your jurisdiction may want to opt out.

Third, if the homestead exemptions are equivalent, you may want to consider opting out of the HB 581 floating homestead exemption to reduce confusion. Your jurisdiction would still have access to the new sales tax for property tax relief (FLOST) assuming all the conditions to impose the tax are met.

**5. Does the HB 581 homestead exemption apply to community improvement districts (CIDs)?**

For all practical purposes, the homestead exemptions would not apply to CID's as CID's may only levy taxes on nonresidential property. Ga. Const. Art. IX, Sec. VII, Para. III(c).

**6. How does the HB 581 homestead exemption affect tax allocation districts (TADs)?**

The homestead exemption could potentially reduce the amount of expected property tax revenue growth within the TAD by limiting the assessed value increase of homestead property over time. This question requires analysis specific to the TAD in question.

**7. Can the HB 581 floating homestead exemption be later repealed for my county or city?**

If a jurisdiction elects not to opt out of the HB 581 homestead exemption, they will not have an opportunity to opt out in the future and will have the homestead exemption permanently. There may be a method to remove such jurisdictions in the future, but it would require a change to general law or a constitutional amendment done by the legislature.

**8. Will the HB 581 homestead exemption affect a homeowner's existing homestead exemptions?**

HB 581 does not eliminate any existing homestead exemptions for any jurisdiction, regardless of the type of homestead exemption, but it may override existing floating, base-year, and frozen exemptions, if the HB 581 exemption provides a greater benefit to the taxpayer.

- a. If your local government has an existing non-floating homestead exemption, such as an exemption for \$5,000 of assessed value, that will be unaffected by HB 581. The floating homestead exemption is calculated first, and then the non-floating exemptions are calculated on the back end. That said, if the existing, non-floating local homestead exemption says that it may not be applied in addition to any other homestead exemption, then it may not be applied.
- b. If your local government has an existing base-year homestead exemption, then the taxpayer will receive whichever provides them with the largest benefit in any given year. Your tax assessor's office will be responsible for tracking both floating homestead exemption values in addition to the fair market value.

For example, if there is an existing base-year or floating homestead exemption that does not have inflationary increases, then it would generally provide the larger benefit to the taxpayer. Similarly, if the base-year of a homestead exemption that is comparable to HB 581 pre-dates HB 581's base-year, then the older base year will likely provide the larger benefit.

**9. Will it affect the county's ability to impose a FLOST if another city opts out of the homestead exemption granted by HB 581?**

Yes, if a city that imposes a property tax opts out, then the county and all cities within the county will be ineligible for the FLOST. If a city that does not levy a property tax opts out, then it would not affect the ability for the county to levy a FLOST. If even one city that opts out does levy a property tax at such time, then the FLOST would not be permitted. Of course, jurisdictions may opt out and not impact eligibility if the jurisdiction has another eligible homestead exemption in place.

**10. If the county opts out of the homestead exemption will this impact a municipality's ability to impose a FLOST?**

Yes. Similarly, if a county opts out all municipalities in the county will be ineligible for the FLOST unless the county has another eligible homestead exemption in place.

**11. If a municipality or a county opts out of the HB 581 homestead exemption will homesteads have multiple assessed values for tax assessment?**

Yes, if the homestead exemption applies for some but not all jurisdictions, the taxable value of the property will essentially be different. The fair market value of a property is the same for all taxing jurisdictions where the property is subject to property tax. Homestead exemptions are applied after the fair market value of the home is determined and reduce the taxable value of the home—the taxable value may be different among jurisdictions based on applicable homestead exemptions.

Every county assessor's office is required to maintain a set of books with the fair market value of the property. The assessor's office will be required to maintain two or more sets of values if there are one or more floating homestead exemptions. Each homestead may have a different base-year value across multiple jurisdictions, but this will be tracked by the assessor's office.

**12. For a home that has an exemption under HB 581, what happens if the home is substantially improved or is destroyed? How are changes to the home's value that do not result from market forces handled?**

Substantial changes to the property are considered when assessing the property. Any substantial change will increase or decrease the adjusted base year value of the home.

Example: The adjusted base year value of a home as of January 1, 2028, was \$500k. During 2028, the homeowner doubles the square-footage of her home and adds a swimming pool. As of January 1, 2029, the tax officials for the county determine that the changes to the home increase the value by \$200k. The adjusted base year value for the 2029 tax year = \$500k (the 2028 ABYV) + \$200k (substantial change value) + any applicable inflation factor.

**13. If my local government opts out of the floating homestead under HB 581, can we opt in at a later date?**

If your local government opts out, there is no future opportunity for the local government to unilaterally opt-in or rejoin the HB 581 exemption.

However, a local government may still obtain a similar homestead exemption in a traditional manner. The General Assembly may pass a local Act creating an equivalent local floating homestead exemption. This would require 2/3's vote in the General Assembly and a local referendum. The General Assembly may do this against the will of the local government. We encourage you to maintain a dialogue with your local legislators, especially if you intend to opt out.

**14. If my local government opts out of the HB 581 floating homestead exemption and our legislative delegation disagrees with that decision, can they take action to mandate the floating homestead exemption on my local government?**

If your local government opts out of the HB 581 floating homestead exemption and your legislative delegation disagrees with that decision, your local delegation can pass a local Act to impose a floating homestead exemption within the jurisdiction. HB 581 has not changed the ability of the legislature to create specific homestead exemptions for local governments. This local Act would be subject to 2/3 vote in the General Assembly and approval by the voters in a local referendum. If the referendum is successful, then your local government would be subject to the homestead exemption provided for in the local Act, even though you opted out of the HB 581 exemption.

Note: A local government could elect to opt out of the HB 581 exemption and ask their local delegation to proceed with a more customized version of the homestead exemption.

**15. Can the floating homestead exemption be transferred to a new owner of the home?**

No, the homestead exemption is not portable or transferable—it is tied both to the property owner and the home. However, in the case of a surviving spouse who was not on the deed at the time of their spouse's death, said surviving spouse may continue the homestead exemption in the same manner as the deceased spouse, provided that the surviving spouse is otherwise eligible for the homestead exemption.

For anyone else that acquires the home as a homestead, the base-year and base-year value will be reset to the year prior to the person's acquisition of the home and to the actual value for the home for such prior year.

**16. How much land can be included in a qualified floating homestead exemption?**

Georgia state law states that the homestead exemption applies to the homestead and the land immediately surrounding the homestead; there is no specification for acreage. Many local homestead exemptions do limit the total acreage. It is likely up to local interpretation as to what

land constitutes the land “immediately surrounding” the homestead. The exemption would not include buildings or structures on the property, which are not part of the homestead dwelling, itself.

**17. Does the HB 581 floating homestead exemption apply to special service districts?**

Yes, the HB 581 floating homestead exemption applies to all millage rates except for millage rates to retire bonded indebtedness.

Point to consider: If the local government has an existing floating homestead exemption that *does not* apply to special service districts, then you may want to consider opting out, so your special service district millage levies are unaffected.

**18. If a homeowner’s assessed value was locked following their appeal to the Board of Equalization in 2022, would that value be used for the 2024 base year for the purposes of the HB 581 exemption?**

The homestead’s final assessed value for the base year is the base year value for the purposes of the HB 581 exemption. Code Section 48-5-44.2(a)(3)(A). Accordingly, if the locked assessed value from 2022 is what was lawfully used as the homestead’s final assessed value for 2024, then that taxpayer would have their HB 581 2024 base year assessed value set at that same amount.

**19. Will the market value or the adjusted base year value be used when calculating value increases to the tax digest that are factored into the rollback millage rate that cannot be exceeded without advertising a tax increase?**

The digest value for rollback purposes utilizes the net taxable digest, which is the value of the digest *after* exemptions are accounted for.

## C. The Floating Local Option Sales Tax (FLOST)

### 1. Generally, what is the FLOST?

The Floating Local Option Sales Tax or FLOST (named for its relation to the floating homestead exemption) is a new sales tax that can be levied up to 1 percent and collected county-wide. Funds are split between the county and cities based upon an intergovernmental agreement (IGA) and used for property tax relief.

### 2. What are the minimum requirements for a given county or municipality to be eligible to levy a FLOST?

- a. The county or municipality must levy a property tax and have a base-year or floating homestead exemption in effect<sup>1</sup>;
- b. All other municipalities within the county that currently levy a property tax must also have a base-year or floating homestead exemption in effect<sup>2</sup>;
- c. The county or municipality must have available room under the overall sales tax cap<sup>3</sup>;
- d. The county and the applicable number of municipalities must enter into an intergovernmental agreement as required under Code Section 48-8-109.31(d)(1)(B);
- e. Hold a successful local referendum<sup>4</sup>; and
- f. Utilize the proceeds for property tax relief and in accordance with the IGA<sup>5</sup>.

### 3. Who must sign the intergovernmental agreement to authorize the referendum for the FLOST?

The county must reach an intergovernmental agreement with municipalities levying a property tax that represent at least 50% of the total municipal population within the county. This minimum requirement does not preclude more municipalities than those representing 50% of the municipal population from signing the IGA if all parties agree.<sup>6</sup>

Any municipality that does not sign the IGA is treated as an 'absent municipality' and will receive proceeds from the FLOST based upon the size of its population relative to the total municipal population within the county, excluding any municipalities that do not levy a property tax. Municipalities that do not levy a property tax are excluded from the calculations and from sharing in FLOST revenues.<sup>7</sup>

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<sup>1</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>2</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>3</sup> Code Section 48-8-6(a).

<sup>4</sup> Code Section 48-8-109.32.

<sup>5</sup> Code Section 48-8-109.42.

<sup>6</sup> Code Section 48-8-109.31(d)(1)(A).

<sup>7</sup> Code Section 48-8-109.31(d)(2).

**4. What must an IGA to levy FLOST include?**

- a. The rate of the tax: incremental in .05% increments up to a full 1.0%;
- b. The duration of the tax: up to 5<sup>8</sup> years;
- c. Provisions for calling the referendum for the tax, including the question for the ballot;
- d. The distribution schedule<sup>9</sup> apportioning proceeds among:
  - i. County
  - ii. Municipalities
  - iii. Absent Municipalities
- e. The IGA is not required to specify how property tax relief is to be applied but may do so.

**5. How is the sales tax referendum scheduled?**

First, there must be a valid intergovernmental agreement between the county and cities specifying the distribution of the tax. Next, the county may call for the sales tax referendum similar to other sales tax referenda.<sup>10</sup>

**6. Is a local referendum necessary to impose the FLOST even if the ballot measure in November is successful?**

Yes. It is important to note that the ballot question in November of 2024 proposes a constitutional amendment which enables the homestead exemption. If this amendment is not approved, all of HB 581 (including the FLOST) is repealed. If the constitutional amendment is approved, a subsequent referendum within the county is still required to levy the FLOST. Counties and cities should be mindful that the FLOST must be approved by voters in the county to be levied when making policy decisions concerning the homestead exemption.

**7. Does FLOST revenue affect the rollback millage rate that is calculated for the purposes of Code Section 45-5-32.1 (Taxpayer Bill of Rights), which requires the advertising of a property tax increase, if exceeded?**

Yes. Unlike LOST, the total amount of FLOST collected in the preceding calendar year must be subtracted from the millage equivalent calculated to provide the jurisdiction with the same net proceeds from the current year’s net taxable digest value as those derived from the previous year’s millage rate when multiplied by the previous year’s net taxable digest value.

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<sup>8</sup> Code Section 48-8-109.32(a).

<sup>9</sup> Code Section 48-8-109.36(2).

<sup>10</sup> Code Section 48-8-109.32.

**8. What can the FLOST revenues be used for?**

FLOST revenue must be used for property tax relief. Per Code Section 48-8-109.42, FLOST revenues:

- “[S]hall be used exclusively for tax relief and in conjunction with all limitations provided in the intergovernmental agreement authorizing the tax for such political subdivision.”
- Additionally:
  - “Each taxpayer's ad valorem tax bill shall clearly state the dollar amount by which the property tax has been reduced as a result of the imposition of the tax imposed under this article”; and
  - “The roll-back rate for the political subdivision, which is calculated under Code Section 48-5-32.1 [Taxpayer Bill of Rights], shall be reduced annually by the millage equivalent of the net proceeds of the tax authorized under this article, which proceeds were received by the political subdivision during the prior taxable year.”

**9. In what ways may the local government calculate and apply the FLOST property tax relief to the property tax bill?**

Outside of the parameters in Code Section 48-8-109.42, jurisdictions have latitude to apply the funds for legal purposes within the special district and as may be provided for in the intergovernmental agreement.

- The tax relief must be applied uniformly across all forms of tangible property within the given taxing jurisdiction for which it applies. For these purposes, taxing jurisdictions for which property tax relief may be granted can be the county, a municipality, or a special district, provided that the application is uniform within the given taxing jurisdiction.
- When the credit or reduction is shown on the taxpayer’s property tax bill, it **MUST** be applied as property tax relief, which would be a reduction in a charge that is assessed and levied upon the value of a property. The credit *cannot* reduce any charge or fee, which is not levied upon the value of the property (ad valorem). If a flat dollar amount is shown on the property tax bill, said dollar amount must be derived from the taxpayer’s savings from the reduction in the millage rate or assessed value.
- While not required, the best practice is to include within the required IGA exactly how the proceeds of the FLOST will be applied as property tax relief.

**10. What types of communities would benefit most from a FLOST?**

Communities that wish to supplant property taxes with sales tax would benefit from FLOST. It is a policy decision that would be expected to shift some of the tax burden imposed on the local government’s property owners to those who make purchases within such jurisdiction. Accordingly, communities with sales tax revenues derived disproportionately from those living outside of the local government’s jurisdiction would expect to see a net benefit for its property owners by shifting the tax burden to consumers; whereas those communities that have disproportionately few property owners among its many resident consumers would find only a shifting of the tax burden within the jurisdiction.



**11. How often does the FLOST have to be voted on?**

FLOST may be implemented for up to 5 years at a time, so at least every 5 years. Moreover, all FLOST renewals require a local Act of the General Assembly, so there is no renewal without a local Act and a new IGA, and passage in a local referendum.<sup>11</sup> While there is no requirement of a local Act to initially levy the FLOST any subsequent renewal does require a local Act from the General Assembly.

**12. My county doesn't have a LOST. How will this affect my county, city, etc.?**

Having a LOST is not a requirement for the FLOST. LOST is the most similar sales tax to the FLOST, but the way property tax relief is calculated under FLOST is more flexible than LOST.

**13. Does this bill require the Department of Revenue to provide point-of-sale information?**

This bill does not require DOR to provide point of sale information but does require such information to be furnished to DOR by the retail establishments that are required to collect the tax. All sales for FLOST occur countywide (within the special district which is conterminous with the boundaries of the county), except in the case of a county containing a municipality that levies the Water and Sewer Projects Cost Tax (MOST), in which case the FLOST is not collected within the boundaries of the MOST city.

**14. Are Water and Sewer Projects Cost Tax (MOST) cities ineligible for a FLOST?**

Yes, the cities that levy a MOST tax are ineligible to levy or receive proceeds from FLOST. This means that they are not counted when determining the municipal population in the county levying the LOST, the city levying the MOST cannot share in the proceeds of the FLOST, and the FLOST may not be levied within the municipal boundaries of the city levying the MOST.

Currently, the MOST cities are: Atlanta, East Point, College Park, and Hapeville.

**15. If the school board opts out of the floating homestead exemption, can the county and municipalities still levy the FLOST tax?**

Yes, if the school board opts out, you can still levy the tax assuming all other requirements are met. Schools generally cannot receive revenues from sales taxes other than those authorized by the Constitution (ESPLOST) and certain existing Local Constitutional Amendments (ELOSTs), so it would require such a constitutional amendment specifically authorizing or requiring that school districts receive a share in the FLOST.

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<sup>11</sup> Code Section 48-8-109.33(c)

**16. If my jurisdiction opts out of the HB 581 floating homestead exemption and has an existing base-year or floating homestead exemption, but which only applies to the general maintenance and operations (M&O) levy, would my jurisdiction be blocked from participating in the FLOST?**

No, not on that basis alone. If your local government has an existing floating or base-year homestead exemption of any kind, you may still qualify for the FLOST, even if you opt out of the HB 581 floating homestead exemption. HB 581 only requires that you have some form of a base-year or floating homestead exemption to participate in FLOST. Such exemption can either be a local floating homestead exemption (predating HB 581 or added after) or the HB 581 floating homestead exemption. Please note that the HB 581 floating homestead exemption will apply to all levies, including special service districts, except for bonded indebtedness.

**17. If my county or city decides to opt of the homestead exemption, is it forever ineligible to levy the FLOST?**

No. First, your city or county may already have a homestead exemption in place making them eligible for the FLOST. Second, if there is no homestead exemption in place and your county or city opts out, it can once again become eligible to levy the FLOST in the future through a subsequent eligible homestead exemption put in place by a local Act of the General Assembly.

**18. What happens if we pass a FLOST and our legislative delegation does not approve the renewal, or the voters do not renew it?**

If you pass a FLOST and your legislative delegation does not approve the renewal or the voters do not renew it, then the most likely outcome is an increase in the applicable millage rates. Since FLOST is sales tax being used to offset property tax, if the FLOST expires, the local government will have to cut expenses, raise property taxes, or some combination thereof.

**19. If my county has an ELOST, can we utilize the FLOST?**

If your county has an ELOST, the availability of FLOST depends on a few factors:

- a. Does the exact verbiage of the local constitutional amendment (LCA) limit the distribution of proceeds in the way that FLOST requires? Some of the LCAs are very permissive, and others are very restrictive. Please consult with your local jurisdiction's attorney for a legal opinion.
- b. Is the jurisdiction otherwise eligible to levy a FLOST?
- c. Does the jurisdiction have sufficient room under its local sales tax cap to levy a FLOST? See Code Section 48-8-6(a).

ELOST Counties: Bulloch County; Chattooga County ( and Trion City); Colquitt County; Habersham County; Houston County; Mitchell County ( and Pelham City); Rabun County; Towns County.

**Appendix A: HB 581 - Timeline/Decision Tree**

- 1) November 5, 2024: Statewide ballot measure determining approval of constitutional amendment enabling homestead exemption.
  - a) If the ballot question is not approved, HB 581 is repealed in its entirety. No further action is needed by local governments. All other property tax changes and the FLOST are repealed as well.
  - b) If the ballot question is approved, counties, cities, and school boards may independently determine whether they would like to “opt out” of the homestead exemption and not have the exemption apply to their homeowners.
- 2) Beginning January 1, 2025 through March 1, 2025, local governments may “opt out” and not have their homeowners receive the HB 581 floating homestead exemption.
  - a) If the local government decides not to “opt out” no action is required by the local government and the homestead exemption will go into effect.
    - i) The HB 581 homestead exemption does not replace existing locally enacted homestead exemptions.
      - (1) If your local government has an existing flat dollar homestead exemption, the 581 exemption will be in addition to that exemption.
      - (2) If your local government has an existing base year or adjusted base year exemption, the taxpayer will receive the more beneficial exemption.
    - b) If your local government decides to opt out, it must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State by March 1, 2025.
- 3) If the November 2024 ballot question is approved, your county or city may decide whether to levy a FLOST for property tax relief. You must determine if you are eligible for the FLOST.
  - a) If your county/city does not levy a property tax, you are not eligible to levy/participate in the FLOST.
  - b) If you levy a property tax:
    - i) Your county/city must have a base year or adjusted base year homestead exemption in place.
 

\*This may either be the homestead exemption provided by HB 581 or an existing base year or adjusted base year homestead exemption created by a local Act.
    - ii) The county and every municipality in the county that levies a property tax must also have a base year or adjusted base year homestead exemption in place (HB 581 or existing).
    - iii) If the county or any city that levies a property tax does not have an eligible homestead exemption in place, the county and all cities within are not eligible for the FLOST.

- c) If the eligibility criteria is met:
  - i) The county and city or cities representing at least 50% of the municipal population of cities levying a property tax must sign an intergovernmental agreement (IGA) for the levy of the tax. This IGA will set the rate (up to 1%), duration (up to 5 years), distribution of proceeds among the county and cities, and the ballot question to be used.
  - ii) The levy of the FLOST must be approved by the voters across the county in a referendum.
- d) The FLOST may then be levied for up to 5 years before needing to be renewed. Prior to the expiration of the tax a renewal requires: A local Act by the Georgia General Assembly approving the renewal for the jurisdiction, a subsequent IGA between the eligible county and cities, and a subsequent referendum for the voters to approve the renewal of the tax.

**Disclaimer**

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**Business Item 12:**

**Agenda Request – Jasper County BOC**

**Department:** Board of Commissioners

**Date:** February 3, 2025

**Subject:** Resolution Addressing the Lump Sum Payment for the Defined Benefit Plan Enhancement

**Summary:**

Resolution needed to authorize the reduction of Accumulated Contribution Credits by \$1,086,100, which is used to determine the defined benefit plan required annual contribution.

**Background:**

At the December 6, 2024 Meeting, the BOC approved making a one-time lump sum payment to the Jasper County Defined Benefit Plan in the amount of \$1,086,100. The purpose of the one-time lump sum payment is to reduce the required annual funding amount due to the plan enhancement.

**Cost:**

**Recommended Motion:** Approve Resolution #2025.02.03.1 authorizing the reduction of Accumulated Contribution Credits used to determine the defined benefits plan required annual contribution by \$1,086,100.

# Resolution

**WHEREAS**, Jasper County (the “Employer”) sponsors the Association County Commissioners of Georgia Defined Benefit Plan for Jasper County (the, “Plan”);

**WHEREAS**, the Employer makes the Required Contributions to the plan in accordance with the Funding Policy maintained by the Board of Trustees for the Association County Commissioners of Georgia Pension Plan and Trust;

**WHEREAS**, in the accordance with such Funding Policy, the Employer may use its Accumulated Contribution Credits (if any) to partially or fully offset a Required Contribution in any year; and

**WHEREAS**, as of January 1, 2025, the Employer elects to reduce the Accumulated Contribution Credits which are used to determine the Required Contribution by \$1,086,100. The impact of such reduction in Accumulated Contribution Credits is as follows:

- The amount of the reduction in the Accumulated Contribution Credits will no longer be available to be used as an offset to the cash contribution required to meet the Required Contribution Obligation.
- The amount of the reduction in the Accumulated Contribution Credits will be used to pay down the outstanding amortization bases (commencing with most recently established amortization base) which determine the amount required to pay down the plan’s unfunded liability.

**NOW THEREFORE, BE IT RESOLVED** that the Employer hereby approves the election to reduce the Accumulated Contribution Credits used to offset its required contribution to the Plan for the 2025 plan year and thereafter to the extent the Accumulated Contribution Credits are available.

**BE IT FURTHER RESOLVED** that the Chairman of the Board of Jasper County, Georgia is hereby authorized, empowered and directed to take all further actions and to execute all documents necessary to implement this resolution.

**BE IT FURTHER RESOLVED** that any resolution in conflict with this resolution is hereby repealed.

The \_\_\_\_ day of January, 2025.

JASPER COUNTY BOARD OF COMMISSIONERS

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

Date: \_\_\_\_\_

**Agenda Request – Jasper County BOC**

**Department:** Finance and Accounting

**Date:** February 3, 2025

**Subject:** FY 2026 Budget Calendar Approval

**Summary:**

A Draft FY 2026 Budget Calendar is presented for approval.

**Background:**

**Cost:**

**Recommended Motion:**

Board Discretion

**JASPER COUNTY BOARD OF COMMISSIONERS  
JASPER COUNTY, GEORGIA  
FISCAL YEAR 2026 BUDGET CALENDAR**

- February 28      Letters to appropriation entities, including notification of required Intergovernmental agreements
- February 28      Budget Calendar Provided to Department Heads & Constitutional Officers
- March 7           Budget Templates – Delivered to Department Heads/Constitutional Officers
- March 14         Appropriation Requests Due Back to Finance Department
- March 28         Departmental/Enterprise/Constitutional Budget Requests Due Back to Finance Department
- April 4            Preliminary Digest from Tax Assessor
- April 3 – April 17      Department Heads & Constitutional Officers Budget Reviews  
(County Manager, Chief Accounting Officer, Department Heads & Constitutional Officers)
- April 21          County Wide Budget Rollup
- April 25          Work Session - Budget Presentation to BOC & Citizens 9 A.M.

**Budget Work Sessions for Board of Commissioners**

|        |        |           |
|--------|--------|-----------|
| Friday | May 9  | 9:00 A.M. |
| Friday | May 16 | 9:00 A.M. |
| Friday | May 23 | 9:00 A.M. |
| Friday | May 30 | 9:00 A.M. |

**\*Additional Work Sessions to be scheduled as needed**

- June 2            **Board Consensus to Advertise - Proposed FY 2026 Budget, Proposed 2025 Millage Rates and 2025 Tax Digest Meeting 6:00 P.M.**
- June 5            Advertise Public Hearings Dates and Locations, Proposed FY 2026 Budget, Proposed 2025 Millage Rates, 2025 Tax Digest & Five-Year Report
- June 13          Public Hearing – Proposed FY 2026 Budget, Proposed 2025 Millage Rates & 2025 Tax Digest 10:00 A.M.
- June 13          Public Hearing – Proposed FY 2026 Budget, Proposed 2025 Millage Rates & 2025 Tax Digest 6:00 P.M.
- June 23          **Called Meeting – Adopt FY 2026 Budget & Set 2025 Millage Rates 6:00 PM**
- June 30          Post Adopted FY 2026 Budget & 2025 Millage Rates & 2025 Tax Digest & Implement FY 2026 Budget



**Business Item 14:**

**Agenda Request – Jasper County BOC**

**Department:** Board of Commissioners

**Date:** February 3, 2025

**Subject:** Schedule Work Sessions and Called Meetings as Needed

**Summary:**

Schedule Work Sessions and Called Meetings as Needed

**Background:**

**Cost:**

**Recommended Motion:**

Board Discretion