



To: Honorable Mayor and City Council Members

From: Wendell K. Willard

Date: For Submission on the September 3, 2013 City Council Meeting Agenda

Item: Resolution for the City of Sandy Springs, Georgia, with intention of settling its dispute with Fulton County over the Local Option Sales Tax (LOST) dispute and authorizing the Mayor to execute a Certificate of Distribution; and for other purposes.

City Attorney's Recommendation:

The City Attorney's Office recommends that the Council approve the attached resolution to settle its dispute with Fulton County over LOST proceeds and authorizing the Mayor to execute a Certificate of Distribution in connection therewith.

Background and Discussion:

Sandy Springs has been working with Fulton County and the other municipalities within Fulton County to negotiate a fair distribution of LOST proceeds in accordance with the laws of Georgia. The negotiations have resulted in a possible settlement concerning distribution of LOST proceeds among the parties. It is anticipated that all parties to the settlement will approve a resolution in the form included with this agenda memorandum authorizing the Mayor to execute the Certificate of Distribution which is attached to the resolution.

It is important to note that if any one or more of the parties fails to approve the resolution and sign the Certificate of Distribution, the settlement is lost and a judge will determine each municipality's share of LOST proceeds.

Attachments:

Resolution with attached Certificate of Distribution.

Alternatives:

Not to authorize settlement, and leave Fulton County and all municipalities at risk by putting the decision as to distribution of LOST proceeds in the hands of a judge.

RESOLUTION NO. 2013 - _____

STATE OF GEORGIA
COUNTY OF FULTON

A RESOLUTION FOR THE CITY OF SANDY SPRINGS, GEORGIA, WITH INTENTION OF SETTLING ITS DISPUTE WITH FULTON COUNTY OVER THE LOCAL OPTION SALES TAX (LOST) DISPUTE AND AUTHORIZING THE MAYOR TO EXECUTE A CERTIFICATE OF DISTRIBUTION; AND FOR OTHER PURPOSES.

WHEREAS, it is the intention of the City of Sandy Springs ("City") to settle its dispute with Fulton County over the Local Option Sales Tax (LOST);

WHEREAS, the City in cooperation and negotiations with many of its sister cities in Fulton County and Fulton County appear to have reached an amicable settlement regarding a distribution of the LOST proceeds within the special tax district which the Mayor and Council believe to be in the best interest of its citizens and taxpayers; and

WHEREAS, in reaching this settlement proposal the City has considered the purpose and intent of the LOST statute and the eight criteria specified under OCGA 48-8-89(b).

WHEREAS, the City Council authorizes the Mayor to execute a Certificate of Distribution, attached hereto as Exhibit "A".

NOW THEREFORE IT BE SO RESOLVED, the City agrees to settle the LOST dispute with Fulton County and authorizes the Mayor to execute a Certificate of Distribution consistent with the one attached hereto as Exhibit "A".

IT IS FURTHER RESOLVED, that if less than the cities consisting of a majority of the qualified municipalities in Fulton County or Fulton County fails to approve the attached certificate by September 16, 2013, this Resolution is null and void.

RESOLVED this the _____ day of _____, 2013.

Approved:

Eva Galambos, Mayor

Attest:

Michael Casey, City Clerk

(Seal)

EXHIBIT "A"

CERTIFICATE OF DISTRIBUTION



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of Fulton County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows:

City of Alpharetta _____	shall receive	5.8116 _____	%
City of Johns Creek _____	shall receive	7.7481 _____	%
City of Milton _____	shall receive	3.2982 _____	%
City of Mountain Park _____	shall receive	0.0550 _____	%
City of Roswell _____	shall receive	8.9213 _____	%
County of Fulton _____	shall receive	14 _____	%

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this _____ day of _____ 20 ____.

MAYOR OF THE CITY OF Alpharetta

MAYOR OF THE CITY OF Johns Creek

MAYOR OF THE CITY OF Milton

MAYOR OF THE CITY OF Mountain Park

MAYOR OF THE CITY OF Roswell

CHAIRMAN BOARD OF COMMISSIONERS OF
Fulton COUNTY



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City of Sandy Springs _____	shall receive	9.5130 _____	%
City of Chattahoochee Hills _____	shall receive	0.2672 _____	%
City of College Park _____	shall receive	1.5808 _____	%
City of East Point _____	shall receive	3.9590 _____	%
City of Hapeville _____	shall receive	0.6856 _____	%
County of Fulton _____	shall receive	14 _____	%

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

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Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this _____ day of _____ 20 ____.

MAYOR OF THE CITY OF Sandy Springs

MAYOR OF THE CITY OF Chattahoochee Hills

MAYOR OF THE CITY OF College Park

MAYOR OF THE CITY OF East Point

MAYOR OF THE CITY OF Hapeville

CHAIRMAN BOARD OF COMMISSIONERS OF
Fulton COUNTY



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City of Palmetto _____	shall receive	0.4229 _____	%
City of Union City _____	shall receive	1.9647 _____	%
City of Atlanta _____	shall receive	40.4358 _____	%
City of _____	shall receive	_____	%
City of _____	shall receive	_____	%
County of Fulton _____	shall receive	14 _____	%

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this _____ day of _____ 20 ____.

MAYOR OF THE CITY OF Palmetto

MAYOR OF THE CITY OF Union City

MAYOR OF THE CITY OF Atlanta

MAYOR OF THE CITY OF

MAYOR OF THE CITY OF

CHAIRMAN BOARD OF COMMISSIONERS OF
Fulton COUNTY