

HABERSHAM COUNTY BOARD OF COMMISSION

EXECUTIVE SUMMARY

SUBJECT: Intergovernmental Agreement for Imposition of the Floating Homestead Local Option Sales Tax (FLOST)

DATE: July 20, 2026

BUDGET INFORMATION:

ANNUAL- N/A

CAPITAL- N/A

(X) RECOMMENDATION

() POLICY DISCUSSION

() STATUS REPORT

() OTHER

COMMISSION ACTION REQUESTED ON: July 20, 2026

PURPOSE:

To request approval of the Board of Commissioners to execute the Intergovernmental Agreement (IGA) for the implementation of a Floating Homestead Local Option Sales Tax (FLOST) between Habersham County and its participating municipalities. Approval of this agreement satisfies the statutory condition precedent required for the County to officially request that the Board of Elections and Voter Registration issue the call for a special referendum election on November 3, 2026.

BACKGROUND / HISTORY:

O.C.G.A. § 48-8-109.30 et seq. (the "Act") provides an opportunity for substantial ad valorem tax relief by authorizing counties and municipalities to replace some or all of their ad valorem taxes with a new one percent (1%) flexible local option sales and use tax ("FLOST") also known as the "Property Tax Reduction Local Option Sales Tax" ("PTRLOST"), subject to voter approval in a special election. The Act establishes a FLOST special tax district within Habersham County, which includes the County and the Town of Alto, the City of Baldwin, the City of Clarkesville, the City of Cornelia, the City of Demorest, the Town of Mount Airy, and the Town of Tallulah Falls.

To proceed with calling the referendum, the IGA must be executed by the County and participating municipalities representing at least fifty percent (50%) of the municipal population. The County and its municipal partners have collaboratively negotiated the terms of this agreement to establish a uniform, fully auditable mechanism to distribute the tax revenues exclusively for millage rate roll-backs.

FACTS AND ISSUES:

- If approved in the special election on November 3, 2026, the FLOST will be levied at a rate of one percent (1.0%) for a fixed duration of five (5) years, commencing January 1, 2027, and terminating December 31, 2031.
- In accordance with the Act, all FLOST proceeds must be used exclusively for the reduction (i.e., "roll-back") of maintenance and operations (M&O) property taxes and not as a net increase of revenue for any jurisdiction.

- Each taxpayer's ad valorem tax bill will explicitly state the exact dollar amount of reduction resulting from the FLOST proceeds.
- The County will establish a separate, interest-bearing "SD FLOST Fund" for each calendar year where collected receipts are held in trust. Each participating municipality must similarly maintain a separate, un-commingled FLOST fund.
- If all municipal partners execute the agreement, the annual proceeds will be distributed as follows: Habersham County: 73.558%; City of Cornelia: 11.518%; City of Clarkesville: 4.776%; City of Baldwin: 4.360%; City of Demorest: 2.487%; Town of Mount Airy: 1.915%; Town of Tallulah Falls: 0.843%; Town of Alto: 0.543%.
- The agreement establishes clear provisions for "Absent Municipalities" (who elect not to execute the IGA), the treatment of "Excess Proceeds" (returned to the County for countywide tax relief), and municipal dissolution.

OPTIONS:

- Approve the Intergovernmental Agreement for the imposition of the Floating Homestead Local Option Sales Tax (FLOST) and authorize the Chairman to execute the agreement.
- Deny the recommendation. This will prevent the satisfaction of conditions precedent, thereby stalling or preventing the referendum call for the November 3, 2026, special election.
- Commission-defined alternative.

RECOMMENDED SAMPLE MOTION:

Motion to approve the Intergovernmental Agreement for the imposition of the Floating Homestead Local Option Sales Tax (FLOST) and authorize Chairman Bruce Harkness to execute the agreement.

DEPARTMENT: Administration

Prepared by: County Manager's Office

Director: County Manager

ADMINISTRATIVE

COMMENTS: _____

County Manager

DATE: _____

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

This Intergovernmental Agreement (the “Agreement”) is entered into this 20th day of July, 2026 (the “Effective Date”), for the implementation of a Floating Homestead Local Option Sales Tax (“FLOST”) for the reduction of county and municipal ad valorem taxes within Habersham County, Georgia, pursuant to O.C.G.A. § 48-8-109.30 *et seq.* by and between Habersham County, Georgia (the “County”) and each of the undersigned municipalities that have elected to execute this Agreement on or before the Effective Date (the “Undersigned Municipalities”).

WHEREAS, O.C.G.A. § 48-8-109.30 *et seq.* (the “Act”) provides an opportunity for substantial ad valorem tax relief by authorizing counties and municipalities to replace some or all of their ad valorem taxes with a new one percent (1%) local option sales and use tax (“FLOST”), subject to approval by the electors in a special election; and

WHEREAS, the Act establishes a FLOST special tax district within Habersham County, Georgia (the “Special District”), which includes the County and the Town of Alto, the City of Baldwin, the City of Clarkesville, the City of Cornelia, the City of Demorest, the Town of Mount Airy, and the Town of Tallulah Falls (collectively, the “Cities”); and

WHEREAS, the County and each of the Cities that have elected to execute this Agreement on or before the Effective Date (the “Undersigned Municipalities”) desire to enter into an intergovernmental agreement to implement the FLOST within the Special District, to specify the proposed rate of the tax, the proposed maximum period of time for the tax, and the proposed distribution of the tax (the County and the Undersigned Municipalities may be collectively referred to herein as the “Parties”); and

WHEREAS, the execution of this Agreement by the Parties fully satisfies the conditions precedent for the County to issue the call for a special election to be held on November 3, 2026, to submit to the electors the question of whether a FLOST should be imposed within the Special District at a rate of one percent (1%) for a term of five (5) years (the “Election”); and

WHEREAS, if the FLOST is approved by a majority of electors within the Special District voting in the Election, the FLOST shall be levied, collected, and distributed under the terms of this Agreement and the proceeds of the tax shall be used by the County and Cities exclusively to reduce county and municipal ad valorem taxes within Habersham County; and

WHEREAS, the Parties have agreed to enter into this Agreement to comply with the Act and to ensure that the FLOST results in the broadest possible tax relief for all taxpayers of Habersham County by requiring that any and all FLOST proceeds shall be allocated among and used by the County and Cities exclusively for the reduction (i.e., “roll-back”) of ad valorem taxes and not as a net increase of revenue for any jurisdiction; and

WHEREAS, the Parties are authorized to enter into this Agreement pursuant to the Act and Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and this Agreement complies with all applicable laws; and

NOW, THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the Parties consent and agree as follows:

Article I

Proposed Rate and Duration of the FLOST

If approved in a special election to be held on November 3, 2026, the FLOST authorized by this Agreement (the “FLOST”) shall be levied at the rate and duration set forth below:

(1) The FLOST shall be levied at a rate of one percent (1.0%) on all applicable sales and uses under the Act.

(2) The duration of the FLOST shall be five (5) years, commencing on January 1, 2027, and terminating on December 31, 2031.

Article II

Call for and Conduct of the Referendum

(1) The County shall call, and shall request that the Habersham County Board of Elections and Voter Registration join in issuing the call, of an election to be held on November 3, 2026 (the “Election”), for the purpose of submitting the question of whether the FLOST shall be imposed in the manner set forth in this Agreement. The call for and conduct of the Election shall be administered in the manner authorized for special elections to present questions to the voters in accordance with O.C.G.A. §§ 21-2-540 and 48-8-109.32(b).

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

- () YES Shall a special 1% sales and use tax be imposed for 5 years within the special district of Habersham County with the proceeds used exclusively to reduce
- () NO property taxes imposed by Habersham County, the Town of Alto, the City of Baldwin, the City of Clarkesville, the City of Cornelia, the City of Demorest, the Town of Mount Airy, and the Town of Tallulah Falls?

(3) The County Election Superintendent shall publish the date and purpose of the Election once a week for four weeks immediately preceding the Election, conduct and canvass the Election, and certify the result of the Election to the Secretary of State and State Revenue Commissioner.

(4) The County shall forward a certified copy of this Agreement to the State Revenue Commissioner within five business days after certification of a successful Election by the Election Superintendent pursuant to O.C.G.A. § 48-8-109.33.

Article III

Conditions Precedent

This Agreement, including the levy, collection, and distribution of the FLOST, is expressly conditioned upon the following:

(1) The approval of the FLOST by a majority of electors within the Special District voting in the Election for that purpose;

(2) The collection of the FLOST by the Georgia Department of Revenue and the transfer of FLOST revenues to the County by the Georgia Department of Revenue; and

(3) The execution of this Agreement by the Undersigned Municipalities representing at least fifty percent (50%) of the Special District's residents of municipalities that levy an ad valorem tax on property as required by O.C.G.A. § 48-8-109.31(d)(2).

Article IV

Effective Date and Term of This Agreement

This Agreement shall commence upon execution of the Agreement by the County and shall terminate upon the later of:

(1) The official declaration by the Habersham County Board of Elections and Voter Registration of the failure of the Election; or

(2) The expenditure of the last dollar of FLOST Proceeds collected pursuant to the FLOST in the manner provided for by this Agreement.

Article V

Representations and Mutual Covenants

(1) The Parties acknowledge and agree that the following conditions for the levy of the FLOST within the Special District have been satisfied:

(a) Each City levies an ad valorem tax on property within the Special District and, therefore, no City is an ineligible municipality pursuant to O.C.G.A. § 48-8-109.31(d)(1).

- (b) The County and each City have in effect a base year value homestead exemption or adjusted base year value homestead exemption as required by O.C.G.A. § 48-8-109.31(d)(1).

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

- (a) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;
- (b) The governing authority of the County is duly authorized to execute, deliver, and perform this Agreement;
- (c) Once approved, this Agreement shall constitute a valid and enforceable obligation of the County;
- (d) The County agrees that the terms of this Agreement, including, but not limited to, the Distribution Schedule, are valid, comply with applicable law, and that all County FLOST proceeds will be used exclusively for property tax relief in accordance with the terms of this Agreement; and
- (e) The County will take all actions necessary to direct the Board of Elections and Voter Registration to call an election for the purpose of submitting to the voters of the Special District the question of whether or not a FLOST shall be imposed in accordance with the terms of this Agreement.

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

- (a) The Undersigned Municipality is a municipal corporation duly created and organized under the laws of the State of Georgia;
- (b) The governing authority of the Undersigned Municipality is duly authorized to execute, deliver and perform this Agreement;
- (c) Once approved, this Agreement shall constitute a valid and enforceable obligation of the Undersigned Municipality; and
- (d) The Undersigned Municipality agrees that the terms of this Agreement, including, but not limited to, the Distribution Schedule, are valid, comply with applicable law, and that the Undersigned Municipality's FLOST proceeds will be used exclusively for property tax relief in accordance with the terms of this Agreement.

Article VI

Accounting for FLOST Receipts

(1) Definitions. The following terms shall have the following meanings for the purposes of this Agreement:

- (a) *Periodic FLOST Receipts.* The term “Periodic FLOST Receipts” means the FLOST sales and use taxes that are collected by the Georgia Department of Revenue (“DOR”) and transferred to the County at regular intervals according to the DOR’s distribution schedule less the one percent (1%) administrative fee, which DOR pays into the general fund of the state treasury pursuant to O.C.G.A. § 48-8-109.36.
- (b) *[Calendar Year] FLOST Receipts.* The term “[Calendar Year] FLOST Receipts” means, for any given year, all Periodic FLOST Receipts that are transferred to the County by DOR between July 1 of the prior calendar year and June 30 of the current calendar year. By way of example, for calendar year 2028, the “2028 FLOST Receipts” means all Periodic FLOST Receipts transferred to the County by DOR between July 1, 2027, and June 30, 2028.
- (c) *[Calendar Year] SD FLOST Fund.* The term “[Calendar Year] SD FLOST Fund” means, for any given year, the separate fund or account that shall be created and maintained by the County where the “[Calendar Year] FLOST Receipts” shall be held in trust for the benefit of the Special District until such funds are distributed by the County to the County and Cities. By way of example, for calendar year 2028, there shall be a “2028 SD FLOST Fund,” which shall be used to maintain all 2028 FLOST Receipts (i.e., all Periodic FLOST Receipts transferred to the County by DOR between July 1, 2027, and June 30, 2028), along with any interest accrued on the funds, until such funds are distributed by the County to the County and the Cities pursuant to the terms of this Agreement.
- (d) *[Calendar Year] FLOST Proceeds.* The term “[Calendar Year] FLOST Proceeds” means, for any given year, all [Calendar Year] FLOST Receipts plus any interest accrued on such funds that are distributed out of the [Calendar Year] SD FLOST Fund by the County to the County and Cities. By way of example, for calendar year 2028, a Party’s “2028 FLOST Proceeds” means those 2028 FLOST Receipts, plus any interest accrued on the 2028 FLOST Receipts, that are distributed to that Party by the County from the 2028 SD FLOST Fund.

- (e) [Calendar Year] [Party] FLOST Fund. The term “[Calendar Year] [Party] FLOST Fund” means, for any given year, the separate fund or account that shall be created and maintained by each Party to this Agreement where the Party’s “[Calendar Year] FLOST Proceeds” shall be deposited after such funds are distributed by the County. By way of example, for calendar year 2028, there shall be a “2028 Habersham County FLOST Fund” into which the County shall deposit the County’s 2028 FLOST Proceeds.

(2) Accounting for Periodic FLOST Receipts by the County. The County shall create a separate “[Calendar Year] SD FLOST Fund” for each calendar year during the term of this Agreement where the corresponding [Calendar Year] FLOST Receipts shall be held in trust for the benefit of the Special District until such funds are distributed by the County to the County and Cities. All Periodic FLOST Receipts that are transferred to the County by DOR between July 1 of the prior calendar year and June 30 of the current calendar year shall be deposited by the County into the “[Calendar Year] SD FLOST Fund” for the corresponding current year. By way of example, for calendar year 2028, the County shall establish a “2028 SD FLOST Fund,” which shall be used to maintain all 2028 FLOST Receipts (i.e., all Periodic FLOST Receipts transferred to the County by DOR between July 1, 2027, and June 30, 2028) and interest accrued on such funds until all such funds and interest are distributed by the County to the County and the Cities pursuant to the terms of this Agreement. The County shall select a bank which shall act as a depository and custodian of each [Calendar Year] SD FLOST Fund upon such terms and conditions as may be acceptable to the County; provided, however, that each such account shall be interest bearing with interest paid into and retained within such account for later apportionment and distribution according to the terms of this Agreement. No funds other than the annual [Calendar Year] FLOST Receipts, and interest accrued thereon, shall be placed into the [Calendar Year] SD FLOST Funds. The [Calendar Year] SD FLOST Funds shall not be commingled with any other funds of the County. The funds within each [Calendar Year] SD FLOST Fund shall only be disbursed by the County and in accordance with the terms of this Agreement.

(3) Accounting for [Calendar Year] FLOST Proceeds by Each Party. Each Party shall create a separate “[Calendar Year] [Party] FLOST Fund” for each calendar year during the term of this Agreement where each Party’s corresponding [Calendar Year] FLOST Proceeds shall be held until such funds are used by the Party to reduce ad valorem taxes under this Agreement. By way of example, for calendar year 2028, the County shall establish a “2028 Habersham County FLOST Fund,” which shall be used to maintain the County’s 2028 FLOST Proceeds after such funds are distributed out of the 2028 SD FLOST Fund by the County pursuant to the terms of this Agreement. Each Party shall select a bank which shall act as a depository and custodian of the Party’s [Calendar Year] [Party] FLOST Funds upon such terms and conditions as may be acceptable to the Party; provided, however, that each such account shall be interest bearing with interest paid into and retained within such account. No funds other than the Party’s [Calendar Year] FLOST Receipts, and interest accrued thereon, shall be placed into the [Calendar Year] [Party] FLOST Funds. The [Calendar Year] [Party] FLOST Funds shall not be commingled with any other

funds of the Parties. The funds within each [Calendar Year] [Party] FLOST Fund, including any interest accrued thereon, shall only be used by the Parties in accordance with the terms of this Agreement.

Article VII

Timing of FLOST Distributions

(1) On or before June 30 each year for the duration of this Agreement, the County shall distribute all funds within the [Calendar Year] SD FLOST Fund for the corresponding year to the County and Cities according to the distribution percentages established pursuant to this Agreement. By way of example, on or before June 30, 2028, the County shall distribute all funds within the 2028 SD FLOST Fund (which will be comprised of all Periodic FLOST Receipts transferred to the County by DOR between July 1, 2027, and June 30, 2028, including any interest accrued thereon) to the County and the Cities according to the distribution percentages established pursuant to this Agreement. The County may distribute funds from the [Calendar Year] SD FLOST Fund to the County and Cities in one or more installments, provided that all funds are transferred out of each [Calendar Year] SD FLOST Fund on or before June 30 each year.

Article VIII

Use of FLOST Proceeds and Required Year of Tax Relief

(1) The Parties acknowledge that, pursuant to O.C.G.A. § 48-8-109.42(a), all FLOST Proceeds received by a political subdivision between July 1 of the previous calendar year and June 30 of the current calendar year shall be used exclusively to reduce ad valorem taxes during the current calendar year. All FLOST Proceeds received by a political subdivision on or after July 1 of a given calendar year in which the tax is imposed shall be used exclusively to reduce ad valorem taxes during the subsequent calendar year

(2) The Parties shall, in accordance with O.C.G.A. § 48-8-109.42(a), use the funds within their respective [Calendar Year] [Party] FLOST Funds exclusively to reduce ad valorem taxes during the corresponding calendar year for each Fund. By way of example, the FLOST Proceeds deposited into the 2028 Habersham County FLOST Fund will be comprised of the County's allocated distribution of funds from the 2028 SD FLOST Fund (i.e., the County's share of all Periodic FLOST Receipts between July 1, 2027, and June 30, 2028, including any interest accrued on the County's share of such funds). The County shall use the 2028 Habersham County FLOST Fund exclusively to reduce ad valorem taxes levied by the County during calendar year 2028. Each Party shall maintain records sufficient to demonstrate their compliance with this requirement.

(3) The Parties shall exclusively use their respective [Calendar Year] [Party] FLOST Funds to roll back their respective M&O millage rates for taxpayers within the Special District (i.e., not to reduce the millage rate on property located outside of Habersham County) and specifically within the following tax digests located within Habersham County:

Recipient	Property Tax Digest
Habersham County	Habersham County and Countywide EMS
Town of Alto	Alto – Habersham
City of Baldwin	Baldwin – Habersham
City of Clarkesville	Clarkesville
City of Cornelia	Cornelia
City of Demorest	Demorest
Town of Mt. Airy	Mt. Airy
Town of Tallulah Falls	Tallulah Falls – Habersham

(4) The Parties shall direct their respective tax collectors to ensure that 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 FLOST Proceeds in accordance with O.C.G.A. § 48-8-109.42(b)(1).

(5) The Parties shall ensure that the roll-back rate for their political subdivision shall be reduced annually by the millage equivalent of the total FLOST Proceeds received by the Party in the prior calendar year. By way of example, the County shall ensure that the County's roll-back rate for calendar year 2028 (as calculated pursuant to O.C.G.A. § 48-5-32.1) shall be reduced by the millage equivalent of the total amount of FLOST Proceeds allocated and distributed to the County during calendar year 2027.

(6) Notwithstanding anything in this Agreement to the contrary, any FLOST proceeds received by a political subdivision on or after July 1 of any calendar year shall be used by such political subdivision exclusively to reduce ad valorem property taxes for the subsequent calendar year, in accordance with O.C.G.A. § 48-8-109.42(a).

Article IX

Distribution of FLOST Proceeds

(1) Distribution Percentages Without Absent Municipalities. If all Cities execute this Agreement on or before the Effective Date, the County shall distribute all funds within each [Calendar Year] SD FLOST Fund according to the following distribution percentages:

Recipient	Property Tax Digest	Distribution
Habersham County	Habersham County and Countywide EMS	73.558%
Town of Alto	Alto – Habersham	0.543%
City of Baldwin	Baldwin – Habersham	4.360%
City of Clarkesville	Clarkesville	4.776%
City of Cornelia	Cornelia	11.518%
City of Demorest	Demorest	2.487%
Town of Mt. Airy	Mt. Airy	1.915%
Town of Tallulah Falls	Tallulah Falls – Habersham	0.843%

(2) Distribution Percentages With Absent Municipalities. Any City that elects not to execute this Agreement on or before the Effective Date shall be deemed an “Absent Municipality” for the duration of this Agreement. If less than all Cities execute this Agreement on or before the Effective Date, then the County shall distribute all funds within each [Callendar Year] SD FLOST Fund according to the following procedures, which are consistent with the allocation of FLOST revenues to “absent municipalities” provided for in O.C.G.A. § 48-8-109.31(e)(1):

- (a) First, the County shall be allocated a percentage of each [Callendar Year] SD FLOST Fund in the same percentage allocated to the County in paragraph (2) of this Article.
- (b) Second, all funds remaining in each [Callendar Year] SD FLOST Fund shall be allocated to the Cities according to a distribution formula to be determined from year to year. To the extent possible, the distribution formula and allocation percentages for each City shall be determined by calculating the percentage of the [Callendar Year] SD FLOST Fund that would have resulted in an equal millage rate reduction within each of the City tax districts identified in Article VIII for the immediately preceding calendar year; provided, however, that all funds remaining in the [Callendar Year] SD FLOST Fund after the County’s allocation shall, at a minimum, be allocated between the Cities so that each Absent Municipality that levied an ad valorem tax on property within the Special District during the preceding calendar year shall receive a percentage that is no less than the proportion that the Absent Municipality’s population within the Special District bears to the total municipal population of all municipalities that levied an ad valorem tax within the Special District.

(3) Excess Proceeds. To ensure that all FLOST revenues result in property tax relief for the taxpayers of the Special Taxing District and not in a net increase in revenue for any jurisdiction, the following special exception shall apply in the event that the [Calendar Year] FLOST Proceeds allocated to a City in any calendar year under this Agreement would exceed the amount that would have been sufficient to provide complete tax relief from such City’s ad valorem tax on property within Habersham County for the immediately preceding calendar year. In such cases, the difference between the City’s [Calendar Year] FLOST Proceeds under this Agreement and the City’s total ad valorem tax levy for the immediately preceding year shall be deemed “Excess Proceeds” and shall be returned by the City to the County within thirty (30) days of the City’s receipt of the [Calendar Year] FLOST Proceeds. The County shall use all Excess Proceeds exclusively to provide additional tax relief from County ad valorem property taxes levied within the Special District within the calendar year in which the funds were received by the County in accordance with O.C.G.A. § 48-8-109.42(a).

(4) Dissolution. In the event that a City ceases to exist as a legal entity or is declared to be an inactive municipality before all FLOST Proceeds allocated to that City have been distributed or expended under this Agreement, unless otherwise provided by applicable law, all undistributed or unexpended FLOST Proceeds that have been allocated to that City under this Agreement shall be deemed “Unallocated Proceeds” and shall be returned to the County by the City’s successor or statutory receiver within thirty (30) days of dissolution or as soon as practicable thereafter. The County shall use all Unallocated Proceeds exclusively to provide additional tax relief from County ad valorem property taxes levied within the Special District within the calendar year in which the funds were received by the County in accordance with O.C.G.A. § 48-8-109.42(a).

Article X

Governing Law, Severability, Notice, Etc.

(1) Entire Agreement. This Agreement, including any attachments or exhibits, constitutes the complete agreement and understanding between the Parties and supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, with respect to the implementation and administration of the FLOST and the distribution and use of FLOST proceeds.

(2) No Oral Modification. No modification of this Agreement shall be valid unless the Agreement is amended or otherwise modified in writing, approved by the governing authorities of each Party, and signed by an authorized representative of each Party.

(3) Governing Law. During the term of this Agreement, the Parties shall comply with the Act and all other State laws applicable to the FLOST or this Agreement. All provisions of this Agreement shall be construed in light of the Act and all applicable provisions of State law.

(4) Severability. If any law, regulation or court decision shall cause any provision of this Agreement to be rendered invalid or otherwise unenforceable, that provision or portion of the provision will be severed and the remainder of this Agreement will continue in full force and effect as if the invalid provision or portion of the provision were not part of the Agreement.

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

(6) No Adverse Construction. Should any provision of this Agreement require interpretation or judicial construction, it is agreed that the Agreement shall not be interpreted or constructed subject to a presumption that the terms hereof shall be more strictly construed against any Party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all Parties have participated in the preparation hereof.

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

(8) No Third-Party Beneficiaries. This Agreement shall be exclusively for the benefit of the Parties to this Agreement and shall not provide any third parties with any remedy, claim, liability, reimbursement, cause of action, or other right.

(9) Notices. All notices, consents, waivers, directions, change of address, requests or other instruments or communications provided pursuant to this Agreement (“Notice”) shall not be effective unless delivered personally or sent by registered or certified United States mail, statutory overnight delivery, or courier, postage prepaid to the following addresses:

Habersham County
130 Jacobs Way
Clarkesville, Georgia 30523
Attention: County Manager

City of Clarkesville
PO Box 21
Clarkesville, GA 30523
Attention: Mayor

Town of Alto
Post Office Box 215
Alto, Georgia 30510
Attention: Mayor

City of Demorest
250 Alabama Street
Demorest, GA 30535
Attention: Mayor

City of Baldwin
186 U.S. 441
Baldwin, GA 30511
Attention: Mayor

Town of Mount Airy
2131 Dicks Hill Parkway
Mount Airy, GA 30563
Attention: Mayor

City of Cornelia
181 Larkin Street
P.O. Box 785
Cornelia, GA 30531
Attention: Mayor

Town of Tallulah Falls
255 Main Street
P.O. Box 56
Tallulah Falls, GA 30573
Attention: Mayor

The Parties are encouraged to provide a courtesy copy of any Notice by email, but the delivery of an electronic copy shall not constitute proper service under this Article, nor shall the failure of a Party to provide an electronic copy invalidate an otherwise properly delivered Notice.

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[SIGNATURE PAGES TO FOLLOW]

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

HABERSHAM COUNTY, GEORGIA

By: _____
Bruce Harkness, Commission Chairman

Attest: _____
Brandalin Carnes, County Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

TOWN OF ALTO, GEORGIA

By: _____
Patricia Armour, Mayor

Attest: _____
Penny Rogers, City Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

CITY OF BALDWIN, GEORGIA

By: _____
Douglas S. Faust, Mayor

Attest: _____
City Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

CITY OF CLARKESVILLE, GEORGIA

By: _____
Franklin Brown, Mayor

Attest: _____
Julie Poole, City Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

CITY OF CORNELIA, GEORGIA

By: _____
John Borrow, Mayor

Attest: _____
Debbie Turner, City Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

CITY OF DEMOREST, GEORGIA

By: _____
Jerry Harkness, Mayor

Attest: _____
Megan Chastain, City Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

TOWN OF MOUNT AIRY, GEORGIA

By: _____
Adam Tullis, Mayor

Attest: _____
Sheri Berrong, City Clerk

(SEAL)

IN WITNESS WHEREOF, the authorized representatives of the Parties have hereunto set their hands and affixed the seals of their respective political subdivisions as of the date above first written.

TOWN OF TALLULAH FALLS, GEORGIA

By: _____
Mike Early, Mayor

Attest: _____
Linda Lapeyrouse, City Clerk

(SEAL)