

STATE OF GEORGIA

COUNTY OF GWINNETT

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION
SALES TAX REFERENDUM

THIS AGREEMENT is made and entered into this 19th day of August, 2008 by and between GWINNETT COUNTY, GEORGIA, a political subdivision of the State of Georgia headquartered at 75 Langley Drive, Lawrenceville, Georgia 30045 (hereinafter referred to as "County"); the CITY of AUBURN, a municipal corporation chartered by the State of Georgia and headquartered at 1369 Fourth Avenue, Auburn, Georgia (hereinafter referred to as "Auburn"); the CITY OF BERKELEY LAKE, a municipal corporation chartered by the State of Georgia and headquartered at 4040 S. Berkeley Lake Road NW, Berkeley Lake, Georgia (hereinafter referred to as "Berkeley Lake"); the TOWN OF BRASELTON, a municipal corporation chartered by the State of Georgia and headquartered at 4982 Highway 53, Braselton, Georgia (hereinafter referred to as "Braselton"); the CITY OF BUFORD, a municipal corporation chartered by the State of Georgia and headquartered at 2300 Buford Highway, Buford, Georgia (hereinafter referred to as "Buford"); the CITY OF DACULA, a

municipal corporation chartered by the State of Georgia and headquartered at 442 Harbins Road, Dacula, Georgia (hereinafter referred to as "Dacula"); the **CITY OF DULUTH**, a municipal corporation chartered by the State of Georgia and headquartered at 3167 Main Street, Duluth, Georgia (hereinafter referred to as "Duluth"); the **CITY OF GRAYSON**, a municipal corporation chartered by the State of Georgia and headquartered at 475 Grayson Parkway, Grayson, Georgia (hereinafter referred to as "Grayson"); the **CITY OF LAWRENCEVILLE**, a municipal corporation chartered by the State of Georgia and headquartered at 70 South Clayton Street, Lawrenceville, Georgia (hereinafter referred to as "Lawrenceville"); the **CITY OF LILBURN**, a municipal corporation chartered by the State of Georgia and headquartered at 76 Main Street, Lilburn, Georgia (hereinafter referred to as "Lilburn"); the **CITY OF LOGANVILLE**, a municipal corporation chartered by the State of Georgia and headquartered at 4385 Pecan Street, Loganville, Georgia (hereinafter referred to as "Loganville"); the **CITY OF NORCROSS**, a municipal corporation chartered by the State of Georgia and headquartered at 65 Lawrenceville Street, Norcross, Georgia (hereinafter referred to as "Norcross"); the **CITY OF REST HAVEN**, a municipal corporation chartered by the State of Georgia and headquartered at 428 Thunder Road, Buford, Georgia (hereinafter referred to as "Rest

Haven"); the CITY OF SNELLVILLE, a municipal corporation chartered by the State of Georgia and headquartered at 2342 Oak Road, Snellville, Georgia (hereinafter referred to as "Snellville"); the CITY OF SUGAR HILL, a municipal corporation chartered by the State of Georgia and headquartered at 4988 West Broad Street, Sugar Hill, Georgia (hereinafter referred to as "Sugar Hill"); and the CITY OF SUWANEE, a municipal corporation chartered by the State of Georgia and headquartered at 373 Highway 23 NW, Suwanee, Georgia (hereinafter referred to as "Suwanee") each of which has been duly authorized to enter into this Agreement.

WITNESSETH

WHEREAS, the parties to this Agreement consist of Gwinnett County and all Municipalities located wholly or partially within Gwinnett County, Georgia; and

WHEREAS, the parties anticipate that Gwinnett County will approve and sign a Resolution authorizing the Gwinnett County Board of Registrations and Elections to call a Referendum on the issue of the imposition of a new Special Purpose Local Option Sales Tax to begin on April 1, 2009 immediately following the expiration of the Special Purpose Local Option Sales Tax presently in effect in Gwinnett County; and

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

WHEREAS, Official Code of Georgia Annotated Section 48-8-115 now authorizes the execution of an Intergovernmental Agreement controlling the distribution and use of Special Purpose Local Option Sales Tax proceeds by the County and one or more qualified municipalities located within the Special District containing a combined total of no less than fifty percent of the aggregate municipal population located within the Special District; and

WHEREAS, the County and all Cities located wholly or partially within Gwinnett County have determined that it is in their best interest to enter into an Intergovernmental Agreement authorized by Official Code of Georgia Annotated Sections 48-8-110 and 48-8-115; and

WHEREAS, the parties hereto are interested in serving the needs of the citizens of Gwinnett County by acquiring and/or improving capital outlay projects within the County and Cities which are parties to this Agreement; and

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

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

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

WHEREAS, past Special Purpose Local Option Sales Tax proceeds have funded new libraries, public safety facilities, and road improvements necessary as the result of the County's continued growth; and

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

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

1.

This Intergovernmental Agreement is executed prior to the issuance of the call of the Referendum and prior to the vote of the Gwinnett County Board of Commissioners to impose a Special Purpose Local Option Sales Tax which Tax will commence on April 1, 2009 and continue through and including March 31, 2014 (hereinafter the "Special Purpose Local Option Sales Tax") pursuant to Official Code of Georgia Annotated § 48-8-110, et seq.

2.

Pursuant to Official Code of Georgia Annotated § 48-8-115, one percent of the amount of Special Purpose Local Option Sales Tax proceeds collected beginning April 1, 2009 shall be paid into the General Fund of the State Treasury in order to defray the costs of administration.

3.

The remaining ninety-nine percent of the amount collected from the Special Purpose Local Option Sales Tax proceeds collected beginning April 1, 2009 shall be distributed by the State of Georgia to the Gwinnett County Board of Commissioners for distribution as follows:

- (A) Gwinnett County shall receive proceeds totaling \$170,000,000.00 (estimated) for the construction of

Level II County-Wide Projects. Level II County-Wide Projects shall consist of libraries and recreational facilities. Level II Projects shall receive funding in the overall allocation prior to the calculation of distributions to the Cities and County for all other projects funded pursuant to this Agreement.

(B) Even though the Level II Projects will receive funding prior to the funding of all remaining projects, the proceeds of the Special Purpose Local Option Sales Tax which the County receives on a monthly basis shall be distributed to the Cities and the County as follows:

- (i) To facilitate the distribution of proceeds, the parties agree that the sum of \$850,000,000.00 shall represent an estimate of the proceeds to be derived from the Special Purpose Local Option Sales Tax during its five-year term.
- (ii) In order to fully fund the Level II Projects, the County shall be paid an amount equal to 20% of the monthly distribution, on a monthly basis, from the Special Purpose Local Option Sales Tax proceeds until the Level II projects have been fully funded.
- (iii) The remaining proceeds generated by the Special Purpose Local Option Sales Tax which are distributed

to the County from the State on a monthly basis shall be distributed as follows:

19.522% to the Cities based upon population as determined by the July 1, 2007 U.S. Census Bureau Total Population Estimate.

80.478%, constituting the remainder, to the County.

- (iv) The County will determine the sum which represents 19.522% of the remaining monthly proceeds, and this sum shall be divided among the fifteen Cities which are parties to this Agreement on a monthly basis. This sum shall be divided among the Cities which are parties to this Agreement based upon the percentage that each City's population located within Gwinnett County bears to the total population located within Gwinnett County of all Cities which are parties to this Agreement. Such City populations shall be determined by the highest population for each City from either the 2007 ARC Population Estimates or the July 1, 2007 Census Bureau Total Population Estimates.

The percentage of the sum which represents 19.522% of Special Purpose Local Option Sales Tax proceeds to be distributed to each City pursuant to this Subparagraph shall be as follows:

Auburn	0.199%
Berkeley Lake	1.344%
Braselton	1.256%
Buford	7.260%
Dacula	3.019%
Duluth	16.901%
Grayson	1.442%
Lawrenceville	18.865%
Lilburn	7.506%
Loganville	1.653%
Norcross	6.831%
Rest Haven	0.070%
Snellville	13.074%
Sugar Hill	10.891%
Suwanee	9.689%

In no event, however, shall the total percentage of SPLOST proceeds paid to Cities exceed 19.522% of the 80% of SPLOST proceeds available after providing for Level II County-Wide Projects.

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

(vi) All remaining proceeds of the Special Purpose Local Option Sales Tax not distributed to the State or the Cities as indicated above shall be paid to the County.

4.

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

<u>Gwinnett County</u> - Estimated Total	\$717,250,400
Libraries	\$ 13,000,000
Recreational Facilities	\$162,000,000
Public Safety Facilities & Equip.	\$ 66,325,000
Roads, Streets & Bridges	\$380,925,400
Courthouse Facilities	\$ 95,000,000

City of Auburn - Estimated Total \$ 264,528

Roads, Streets & Bridges \$ 75,000
Recreational Facilities \$ 189,528

City of Berkeley Lake - Estimated Total \$ 1,784,264

Roads, Streets & Bridges \$ 1,070,558
Administrative Facilities \$ 713,706

Town of Braselton - Estimated Total \$ 1,667,561

Roads, Streets & Bridges \$ 1,000,537
Water & Sewer Capital Improvements \$ 667,024

City of Buford - Estimated Total \$ 9,637,101

Roads, Streets & Bridges \$ 5,960,000
Recreational Facilities \$ 1,677,101
Water & Sewer Capital Improvements \$ 2,000,000

City of Dacula - Estimated Total \$ 4,007,679

Roads, Streets & Bridges \$ 2,191,348
Public Safety Facilities & Equip. \$ 47,067
Recreational Facilities \$ 166,193
Administrative Facilities \$ 1,397,168
Water & Sewer Capital Improvements \$ 205,903

City of Duluth - Estimated Total \$ 22,435,566

Roads, Streets & Bridges \$ 9,251,446
Public Safety Facilities & Equip. \$ 1,400,000
Recreational Facilities \$ 8,774,120
Parking Facilities \$ 1,510,000
Water & Sewer Capital Improvements \$ 1,500,000

City of Grayson - Estimated Total \$ 1,914,799

Roads, Streets & Bridges	\$	478,700
Recreational Facilities	\$	670,179
Administrative Facilities	\$	765,920

City of Lawrenceville - Estimated Total \$ 25,042,803

Roads, Streets & Bridges	\$	11,334,450
Public Safety Facilities & Equip.	\$	6,900,000
Recreational Facilities	\$	4,400,000
Water & Sewer Capital Improvements	\$	2,408,353

City of Lilburn - Estimated Total \$ 9,963,871

Roads, Streets & Bridges	\$	2,789,884
Public Safety Facilities & Equip.	\$	1,195,665
Recreational Facilities	\$	996,387
Administrative Facilities	\$	4,981,935

City of Loganville - Estimated Total \$ 2,194,887

Public Safety Facilities & Equip.	\$	500,000
Water & Sewer Capital Improvements	\$	1,694,887

City of Norcross - Estimated Total \$ 9,068,281

Roads, Streets & Bridges	\$	1,500,000
Recreational Facilities	\$	3,568,281
Administrative Facilities	\$	2,000,000
Parking Facilities	\$	2,000,000

City of Rest Haven - Estimated Total \$ 93,363

Roads, Streets & Bridges	\$	93,363
--------------------------	----	--------

City of Snellville - Estimated Total \$ 17,355,081

Roads, Streets & Bridges	\$ 2,256,161
Public Safety Facilities & Equip.	\$ 6,942,032
Recreational Facilities	\$ 6,421,380
Administrative Facilities	\$ 1,735,508

City of Sugar Hill - Estimated Total \$ 14,458,245

Roads, Streets & Bridges	\$ 3,000,000
Recreational Facilities	\$ 3,000,000
Administrative Facilities	\$ 8,458,245

City of Suwanee - Estimated Total \$ 12,861,571

Roads, Streets & Bridges	\$ 5,919,071
Public Safety Facilities & Equip.	\$ 1,900,000
Recreational Facilities	\$ 2,392,500
Administrative Facilities	\$ 150,000
Parking Facilities	\$ 2,500,000

5.

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

Level II County-Wide Projects shall receive first priority in the overall allocation of Special Purpose Local Option Sales Tax proceeds, and all projects shall be funded concurrently.

6.

The Special Purpose Local Option Sales Tax which is the subject of the November 4, 2008 Referendum shall continue for a period of five years from April 1, 2009 until March 31, 2014.

7.

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

8.

The proceeds from the Special Purpose Local Option Sales Tax shall be maintained in the parties' separate accounts and utilized exclusively for the purposes specified in this Agreement. Proceeds over and above the amount estimated in the Referendum question shall be allocated in accordance with the percentages set forth in this Agreement and shall be used solely for the purposes listed herein. Each jurisdiction shall expend its portion of excess proceeds from the 2009 SPLOST Program on the categories of projects, and in the same percentages, outlined in Paragraph 4 of this Agreement.

9.

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

10.

In addition to the audit required by paragraph 9 of this Agreement, at the end of each calendar year wherein proceeds from the Special Purpose Local Option Sales Tax are distributed, all parties to this Agreement shall participate in a joint annual audit of the entire Special Purpose Local Option Sales Tax program approved by the voters during the November 4, 2008 Referendum. The purpose of this joint annual audit is to ensure compliance with the Resolution that resulted in the call of the Special Purpose Local Option Sales Tax Referendum. The governmental entity that receives the largest share of SPLOST proceeds shall choose the auditor to conduct the annual audit, and each party to this Agreement shall pay the cost of such

audit based upon such party's percentage of SPLOST proceeds allocated pursuant to this Agreement.

11.

Each party to this Agreement shall maintain thorough and accurate records concerning receipt of Special Purpose Local Option Sales Tax proceeds and expenditures for each project to be undertaken by the respective City or County as described herein.

12.

The Citizen Review Committee created for the 2005 SPLOST Program shall continue to review SPLOST issues concerning both the 2005 SPLOST Program and the 2009 SPLOST Program. The Citizen Review Committee shall receive and review periodic status reports concerning all projects to be funded from the proceeds of the two Special Purpose Local Option Sales Tax Programs. The County Administrator and City Managers of the parties to this Agreement shall determine the appropriate number of members and shall establish procedures by which the Committee shall operate. The County Administrator and City Managers shall also determine the length of time during which the Committee shall continue to operate.

13.

The Joint Technical Committee created for the 2005 SPLOST Program shall continue to review SPLOST issues concerning both the 2005 SPLOST Program and the 2009 SPLOST Program. The Joint Technical Committee shall review such Special Purpose Local Option Sales Tax programs for issues including, but not limited to, category allocation of proceeds and compliance with the Resolutions which resulted in the call of such Referenda. The Joint Technical Committee shall continue to serve for a term to be determined by the County Administrator and the Manager of each City that is a party to this Agreement.

14.

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

15.

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

16.

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

17.

It is agreed that the illegality or invalidity of any term or clause of this Agreement shall not affect the validity of the remainder of the Agreement, and the Agreement shall remain in full force and effect as if such illegal or invalid term or clause were not contained herein unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the continuing operation of this Agreement.

18.

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

19.

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

20.

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given if, and only if,

delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

a. If to the City of Auburn:

Mayor
City of Auburn
1369 Fourth Avenue
Auburn, Georgia 30011

b. If to the City of Berkeley Lake:

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

c. If to the Town of Braselton:

Mayor
Town of Braselton
4982 Highway 53
Braselton, Georgia 30517

d. If to the City of Buford:

Chairman
City of Buford
2300 Buford Highway
Buford, Georgia 30518

e. If to the City of Dacula:

Mayor
City of Dacula
442 Harbins Road
Dacula, Georgia 30019

f. If to the City of Duluth:

Mayor
City of Duluth
3167 Main Street
Duluth, Georgia 30096

g. If to the City of Grayson:

Mayor
City of Grayson
475 Grayson Parkway
Grayson, Georgia 30017

h. If to the City of Lawrenceville:

Mayor
City of Lawrenceville
70 South Clayton Street
Lawrenceville, Georgia 30045

i. If to the City of Lilburn:

Mayor
City of Lilburn
76 Main Street
Lilburn, Georgia 30047

j. If to the City of Loganville:

Mayor
City of Loganville
4385 Pecan Street
Loganville, Georgia 30052

k. If to the City of Norcross:

Mayor
City of Norcross
65 Lawrenceville Street
Norcross, Georgia 30071

l. If to the City of Rest Haven:

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

m. If to the City of Snellville:

Mayor
City of Snellville
2342 Oak Road
Snellville, Georgia 30078

n. If to the City of Sugar Hill:

Mayor
City of Sugar Hill
4988 West Broad Street
Sugar Hill, Georgia 30518

o. If to the City of Suwanee:

Mayor
City of Suwanee
373 Highway 23 NW
Suwanee, Georgia 30024

p. If to Gwinnett County:

County Administrator
Gwinnett Justice & Administration Ctr.
75 Langley Drive
Lawrenceville, Georgia 30045

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

21.

This Agreement shall become effective on September 1, 2008. If the November 4, 2008 Referendum concerning the imposition of the new Special Purpose Local Option Sales Tax is not approved by a majority of the voters of Gwinnett County, this Agreement shall be of no force and effect after November 4, 2008.

22.

This Agreement shall continue in force and effect until July 1st of the year following completion of the last project funded from the proceeds from the 2009 Special Purpose Local Option Sales Tax Program.

23.

The parties agree that all appropriate public facilities and buildings constructed from the 2009 Special Purpose Local Option Sales Tax Program proceeds shall be available at no fee to the County as polling places, if needed.

24.

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

IN WITNESS WHEREOF, the parties hereto acting through their duly authorized agents have caused this Agreement to be signed,

sealed and delivered for final execution by the County on the date indicated herein.

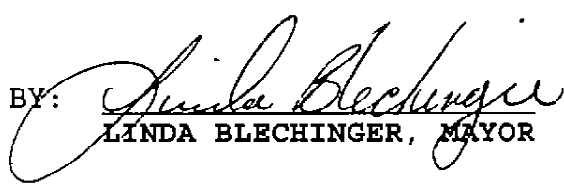
(SIGNATURE PAGES FOLLOW)

(Executed in Counterparts)

ATTEST:

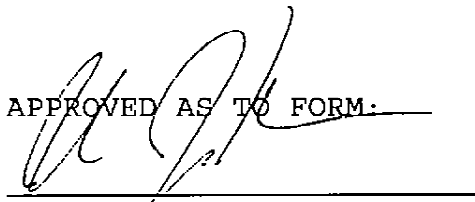
THE CITY OF AUBURN

BY: 
RAFAEL AVALOS
CITY CLERK

BY: 
LINDA BLECHINGER, MAYOR

[SEAL]

DATE: 8/15/08

APPROVED AS TO FORM:
BY: 
ROBERT JACKSON WILSON
WEBB, TANNER, POWELL, MERTZ & WILSON, LLP
P. O. BOX 1390
LAWRENCEVILLE, GEORGIA 30045




INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

(Executed in Counterparts)

ATTEST:

THE CITY OF BERKELEY LAKE

BY: 
TOM ROZIER
CITY ADMINISTRATOR


BY: 
LOIS SALTER, MAYOR

[SEAL]

DATE: 8-15-08



APPROVED AS TO FORM:

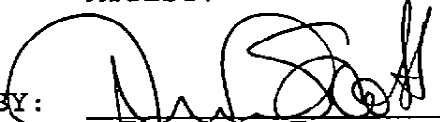
BY: 
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
278 WEST MAIN STREET
BUFORD, GEORGIA 30518

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE TOWN OF BRASELTON

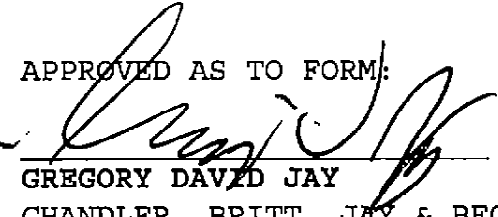
BY: 
JENNIFER SCOTT
TOWN MANAGER

BY: 
PAT GRAHAM, MAYOR



DATE: 8/15/08

APPROVED AS TO FORM:

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

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

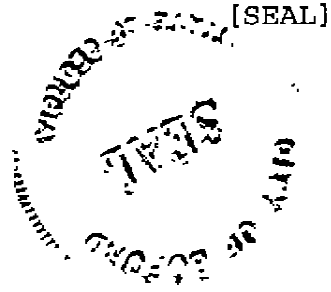
(Executed in Counterparts)

ATTEST:

THE CITY OF BUFORD

BY: *Kim Wolfe*
KIM WOLFE
CITY CLERK

BY: *Phillip Beard*
PHILLIP BEARD
COMMISSION CHAIRMAN



DATE: 8/15/08


APPROVED AS TO FORM:

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

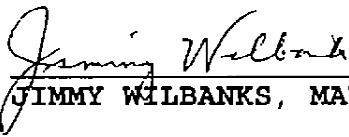
**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM**

(Executed in Counterparts)

ATTEST:

BY: 
JIM OSBORN
CITY MANAGER

THE CITY OF DACULA

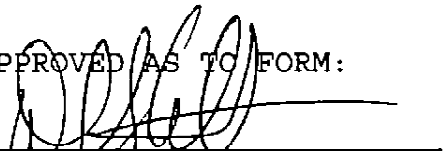
BY: 
JIMMY WILBANKS, MAYOR

[SEAL]



DATE: 15 Aug. 2008

APPROVED AS TO FORM:

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

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

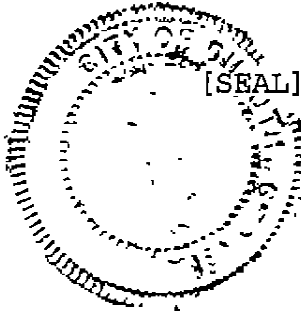
(Executed in Counterparts)

ATTEST:

THE CITY OF DULUTH

BY: Teresa Lynn
TERESA LYNN
CITY CLERK

BY: Nancy Harris
NANCY HARRIS, MAYOR



DATE: 8/15/08

APPROVED AS TO FORM:

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

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

(Executed in Counterparts)

ATTEST:

THE CITY OF GRAYSON

BY:

Laura Paul-Cone
LAURA PAUL-CONE
CITY ADMINISTRATOR/
CITY CLERK

BY:

Jim Hinkle
JIM HINKLE, MAYOR



DATE:

8/15/08

APPROVED AS TO FORM:

BY:

V. Lee Thompson, Jr.

V. LEE THOMPSON, JR.
THOMPSON & SWEENEY
P. O. BOX 1250
LAWRENCEVILLE, GEORGIA 30046-1250

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

(Executed in Counterparts)

ATTEST:

THE CITY OF LAWRENCEVILLE

BY: *Robert Baroni* BY: *Rex H. Millsaps*
 ROBERT BARONI REX MILLSAPS, MAYOR
 CITY CLERK



[SEAL]

DATE: *Aug 15, 2008*

APPROVED AS TO FORM:

BY: *Anthony O. L. Powell*
 ANTHONY O. L. POWELL
 WEBB, TANNER, POWELL, MERTZ & WILSON, LLP
 P. O. BOX 1390
 LAWRENCEVILLE, GEORGIA 30045

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
 GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
 REFERENDUM

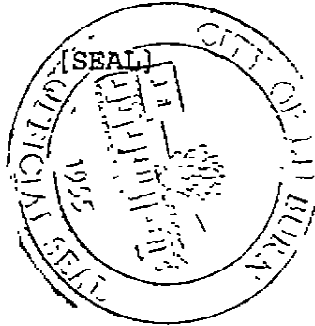
(Executed in Counterparts)

ATTEST:

THE CITY OF LILBURN

BY: Kathy Miner
KATHY MINER
CITY CLERK

BY: Diana Preston
DIANA PRESTON, MAYOR



DATE: 8-15-08

APPROVED AS TO FORM:
BY: [Signature]
RICHARD A. CAROTHERS
CAROTHERS & MITCHELL, LLC
278 WEST MAIN STREET
BUFORD, GEORGIA 30518

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

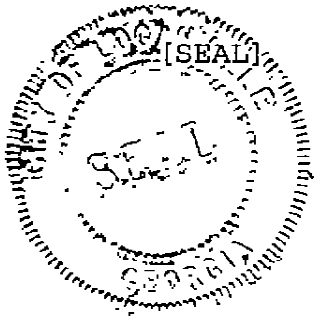
(Executed in Counterparts)

ATTEST:

THE CITY OF LOGANVILLE

BY: Kristi Ash
KRISTI ASH
CITY CLERK

BY: Tim Barron
TIM BARRON, MAYOR



DATE: Aug. 15, 2008

APPROVED AS TO FORM:
BY: Robyn Oliver Webb
ROBYN OLIVER WEBB
CRUSER & MITCHELL, LLP
MERIDIAN II, SUITE 2000
275 SCIENTIFIC DRIVE
NORCROSS, GEORGIA 30092

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM**

(Executed in Counterparts)

ATTEST:

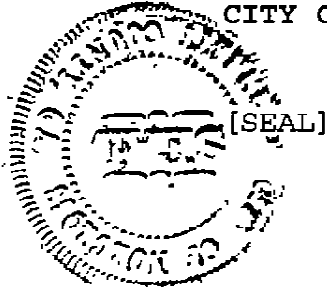
THE CITY OF NORCROSS

BY:

Susan Wuerzner
SUSAN WUERZNER
CITY CLERK

BY:

Bucky Johnson
BUCKY JOHNSON, MAYOR



[SEAL]

DATE:

8/15/08

APPROVED AS TO FORM:

BY:

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

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

(Executed in Counterparts)

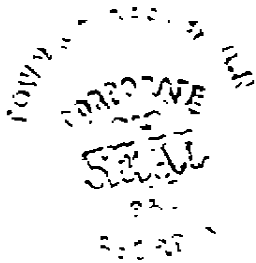
ATTEST:

THE CITY OF REST HAVEN

BY: Monica Jacobs
MONICA JACOBS
CITY CLERK

BY: Kenneth Waycaster
KENNETH WAYCASTER, MAYOR

[SEAL]



DATE: Aug. 15-2008

APPROVED AS TO FORM:

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

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

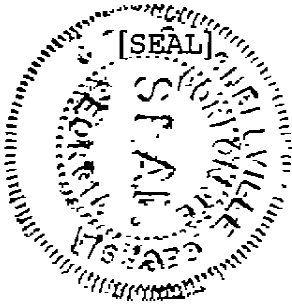
(Executed in Counterparts)

ATTEST:

THE CITY OF SNELLVILLE

BY: Sharon Lowery
SHARON LOWERY
CITY CLERK

BY: Jerry Oberholtzer
JERRY OBERHOLTZER, MAYOR



DATE: 8/15/2008

APPROVED AS TO FORM:

BY: Michael J. Williams
MICHAEL J. WILLIAMS
FINCHER DENMARK & WILLIAMS, LLC
2262 MT. ZION ROAD
JONESBORO, GEORGIA 30236

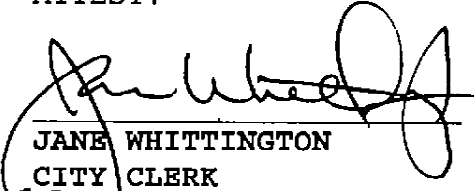
INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

(Executed in Counterparts)

ATTEST:

THE CITY OF SUGAR HILL

BY:

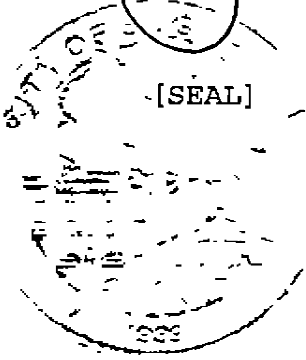


JANE WHITTINGTON
CITY CLERK

BY:



GARY PIRKLE, MAYOR

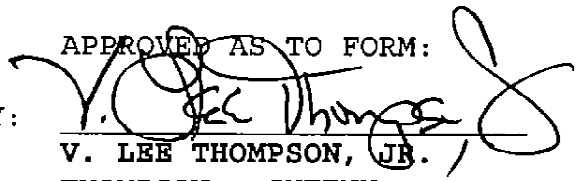


DATE:

August 15, 2008

APPROVED AS TO FORM:

BY:



V. LEE THOMPSON, JR.

THOMPSON & SWEENEY
P. O. BOX 1250
LAWRENCEVILLE, GEORGIA 30046-1250

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM**

(Executed in Counterparts)

ATTEST:

THE CITY OF SUWANEE

BY: Elvira Rogers
ELVIRA ROGERS
ADMINISTRATIVE
SERVICES DIRECTOR

BY: [Signature]
DAVE WILLIAMS, MAYOR



DATE: 08/15/2008

APPROVED AS TO FORM:

BY: [Signature]
GREGORY DAVID JAY
CHANDLER, BRITT, JAY & BECK, LLC
P. O. BOX 1749
BUFORD, GEORGIA 30515-1749

INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM

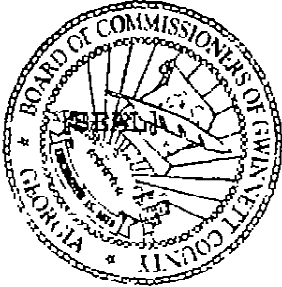
(Executed in Counterparts)

ATTEST:

GWINNETT COUNTY, GEORGIA

BY: *Diane Kemp*
DIANE KEMP
COUNTY CLERK

BY: *Charles E. Bannister*
CHARLES E. BANNISTER
CHAIRMAN
GWINNETT COUNTY BOARD OF
COMMISSIONERS
75 LANGLEY DRIVE
LAWRENCEVILLE, GEORGIA 30045



DATE: 8/20/08

APPROVED AS TO FORM:

BY: *Van Stephens*
VAN STEPHENS
CHIEF ASSISTANT COUNTY ATTORNEY
GWINNETT COUNTY DEPARTMENT OF LAW
75 LANGLEY DRIVE
LAWRENCEVILLE, GEORGIA 30045

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF PROCEEDS
GENERATED BY THE 2008 SPECIAL PURPOSE LOCAL OPTION SALES TAX
REFERENDUM**

(Executed in Counterparts)