

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF NEWTON COUNTY, GEORGIA, AUTHORIZING THE BOARD OF TAX ASSESSORS OF NEWTON COUNTY TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE JOINT DEVELOPMENT AUTHORITY OF JASPER COUNTY, MORGAN COUNTY, NEWTON COUNTY AND WALTON COUNTY, THE BOARD OF TAX ASSESSORS OF MORGAN COUNTY, AND THE BOARD OF TAX ASSESSORS OF WALTON COUNTY, REGARDING PROJECT BAYMARE, AND RELATED PURPOSES.**

**WHEREAS**, the Board of Commissioners of Newton County, Georgia (the "**Board of Commissioners**"), as the governing body of Newton County, Georgia (the "**County**"), desires to authorize the Board of Tax Assessors of Newton County (the "**Newton Assessors**") to enter into an agreement related to the administration of the Newton Assessors' duties to identify, classify, and value, as appropriate, properties in the County; and

**WHEREAS**, the Joint Development Authority of Jasper County, Morgan County, Newton County, and Walton County (the "**JDA**"), has negotiated for the location of and construction of a facility in the development park known as "**Stanton Springs**," on parcels of land consisting of approximately 628.54 acres, spanning across the boundary lines of the County, Morgan County, and Walton County (the "**Project**") for the benefit of Baymare LLC (the "**Company**"); and

**WHEREAS**, the Newton Assessors have determined it to be in the best interests of the administration of the Newton Assessors' duties to enter into an intergovernmental agreement with the JDA, the Board of Tax Assessors of Morgan County (the "**Morgan Assessors**"), and the Board of Tax Assessors of Walton County (the "**Walton Assessors**") relating to (i) the mutual determination by the Morgan Assessors, the Newton Assessors, and the Walton Assessors (collectively, the "**Boards of Assessors**") of the non-taxability of the interests of the Company under the relevant financing structure in the property comprising the Project, and (ii) the agreement of the Boards of Assessors to contract with the JDA related to administration of valuation, tax savings, and related calculations for the Project; and

**WHEREAS**, the Company has requested that the Board of Commissioners of the County, the Board of Commissioners of Morgan County, and the Board of Commissioners of Walton County each adopt a resolution authorizing, respectively, the Newton Assessors, the Morgan Assessors, and the Walton Assessors to enter into such intergovernmental agreement(s).

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Newton County, Georgia, as follows:

**Section 1. Authorization to Enter Into Intergovernmental Agreement.** The execution and delivery by the Newton Assessors of one or more agreements with the JDA, the Morgan Assessors, and the Walton Assessors as contemplated herein are hereby authorized by the Board of Commissioners, as the governing body for the County. Any such agreements of the Newton

Assessors as approved by this Resolution may be made separately or in conjunction with and as part of one or more agreements between the JDA and the Company. The Chairman and/or Vice Chairman and Clerk are hereby authorized to enter this Resolution, as discussed, reviewed and adopted at a duly noticed and public meeting of the Board of Commissioners, to take any and all further action and to execute and deliver any and all other documents as may be necessary or appropriate in connection with the foregoing.

**Section 2. Governing Law.** This Resolution shall be governed by and shall be construed under and enforced in accordance with the laws of the State of Georgia, without regard to the provisions of Georgia law relating to conflict of laws.

**Section 3. No Individual Responsibility of Officials.** No stipulations, obligations or agreements of the Board of Commissioners or the County shall be deemed to be stipulations, obligations or agreements of any member, official, or employee of the County in his or her individual capacity.

**Section 4. Conflicts.** Any and all resolutions or parts of resolutions heretofore adopted which are in conflict with this resolution shall, to the extent of such conflict, be and the same are hereby repealed.

**Section 5. Severability.** In case any one or more of the provisions of this resolution shall for any reason be held illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provisions had not been contained herein or therein.

**Section 6. Effective Date.** This Resolution shall become effective upon its adoption and the approval in effect until such time as the agreement(s) contemplated by the Newton Assessors have been executed and fulfilled.

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ADOPTED this 2nd day of March, 2021.

NEWTON COUNTY, GEORGIA, by and  
through the **Board of Commissioners of Newton  
County, Georgia**, its governing body

By: *Mark Baus*  
Chairman

ATTEST:

*Jackie Smith*  
Clerk, Board of Commissioners of  
Newton County



CLERK'S CERTIFICATE

The undersigned Clerk of the Board of Commissioners of Newton County, Georgia (the "County"), DOES HEREBY CERTIFY that the foregoing pages constitute a true and correct copy of the Resolution of the Board of Commissioners of Newton County Authorizing the Board of Tax Assessors of Newton County to Enter Into an Intergovernmental Agreement with the Joint Development Authority of Jasper County, Morgan County, Newton County and Walton County, the Board of Tax Assessors of Morgan County, and the Board of Tax Assessors of Walton County, Regarding Project Baymare, and Related Purposes, adopted by the County at an open public meeting at which a quorum was present, duly called and lawfully assembled at 6:00 p.m. on the 2nd day of March, 2021, the original of such Resolution being duly recorded in the Minute Book of the County, which Minute Book is in my custody and control.

I do hereby further certify that all members of the Board of Commissioners were present at said meeting except the following members who were absent:

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and that the Resolution was duly adopted by the following vote:

The following voted "Aye": Stan Edwards, Demond Mason  
Alana Sanders, J.C. Henderson  
Ronnie Cowan

The following voted "Nay": 0

The following Did Not Vote: 0

WITNESS my hand and the official seal of the Board of Commissioners of Newton County, Georgia this 2nd day of March, 2021.

Jasli Smith  
Clerk, Board of Commissioners of Newton County

