

RESOLUTION

**A RESOLUTION OF THE NEWTON COUNTY BOARD OF COMMISSIONERS APPROVING A LOCAL OPTION SALES TAX CERTIFICATE OF DISTRIBUTION**

**WHEREAS**, the laws of the State of Georgia provide for a Local Option Sales Tax under that Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, O.C.G.A. § 48-8-80 *et seq.* (the “Act”);

**WHEREAS**, the General Assembly, by O.C.G.A. § 48-8-81, created a Special Tax District coterminous with Newton County (the “District”) in which the voters may approve the levy of such Local Option Sales Tax;

**WHEREAS**, Newton County and the political subdivisions within the District deemed “Qualifying Municipalities” under the Act elected to implement a Local Option Sales Tax as provided, and the voters of the District approved such a tax;

**WHEREAS**, the Act provides that the governing authorities for the Qualifying Municipalities and the County within the District shall negotiate the distribution of revenues from the Local Option Sales Tax and submit a Certificate of Distribution to the Georgia Commissioner of Revenue according to the guidelines and procedures set forth in O.C.G.A. § 48-8-89;

**WHEREAS**, the County and Qualifying Municipalities adopted the current Certificate of Distribution on December 20, 2002;

**WHEREAS**, O.C.G.A. § 48-8-89(d)(1) provides that the Certificate of Distribution shall expire on December 31 of the second year following the year in which the decennial census is conducted;

**WHEREAS**, the current Certificate of Distribution will expire December 31, 2012;

**WHEREAS**, in accordance with the procedures specified in O.C.G.A. § 48-8-89(d), the County commenced renegotiation proceedings on May 8, 2012; and

**WHEREAS**, during the renegotiation process, the County and Qualifying Municipalities agreed to a Certificate of Distribution.

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

1. The Certificate of Distribution contained in Exhibit “A”, attached hereto and incorporated herein by reference, is hereby approved.
2. The Chairman of the Board of Commissioners is authorized to execute the Certificate of Distribution on behalf of the Board of Commissioners.

3. All resolutions, or parts of resolutions, in conflict herewith are repealed.

This the 5<sup>th</sup> day of June, 2012.

NEWTON COUNTY, GEORGIA

By: *Kathryn G. Morgan*  
Kathryn G. Morgan, Chairman

ATTEST:

*Jackie Smith*  
Jackie Smith, Clerk





**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 NEWTON 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 <u>COVINGTON</u>	shall receive	<u>18.47</u>	%
City of <u>OXFORD</u>	shall receive	<u>3.02</u>	%
City of <u>PORTERDALE</u>	shall receive	<u>2.05</u>	%
City of <u>NEWBORN</u>	shall receive	<u>0.83</u>	%
City of <u>MANSFIELD</u>	shall receive	<u>0.63</u>	%
County of <u>NEWTON</u>	shall receive	<u>75.00</u>	%

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 29th day of June 2012

[Signature]  
MAYOR OF THE CITY OF Covington

[Signature]  
MAYOR OF THE CITY OF Oxford

[Signature]  
MAYOR OF THE CITY OF Porterdale

[Signature]  
MAYOR OF THE CITY OF Newborn

[Signature]  
MAYOR OF THE CITY OF Mansfield

[Signature]  
CHAIRMAN BOARD OF COMMISSIONERS OF Newton

Newton COUNTY



**NEWTON COUNTY  
BOARD OF COMMISSIONERS**

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CHAIRMAN

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DISTRICT 4

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DISTRICT 5

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COUNTY MANAGER

JACKIE SMITH  
COUNTY CLERK

July 3, 2012

Mr. Jonathan Ussery  
Local Government Services Division  
Georgia Department of Revenue  
4245 International Parkway  
Hapeville, Georgia 30054

Dear Mr. Ussery,

Enclosed please find the Certificate of Distribution relating to Local Option Sales & Use Taxes for Newton County. Negotiations for the Local Option Sales Tax distribution were completed and signed document executed by Newton County and qualified municipalities on June 29, 2012.

If you should have any questions regarding this, please let me know.

Yours truly,

A handwritten signature in black ink that reads "Kathryn G. Morgan". The signature is written in a cursive style with a long, sweeping underline.

Kathryn G. Morgan  
Chairman

