

CITY OF WALNUT GROVE
DECEMBER 5, 2024 6:00 PM
1021 PARK STREET MUNICIPAL BUILDING
COUNCIL CALLED MEETING & WORK SESSION

- I. CALL TO ORDER**
- II. INVOCATION**
- III. PLEDGE OF ALLEGIANCE**
- IV. ROLL CALL**
- V. AGENDA APPROVAL**
- VI. CONSENT AGENDA**
 1. MINUTES
 - a. October 3, 2024
 - b. October 10, 2024
 - c. November 7, 2024 (Called Meeting/Public Hearing)
 - d. November 7, 2024 (Work Session)
 2. FINANCIALS
 - a. October 2024
- VII. OLD BUSINESS**
 1. VOTE: Resolution to Authorize and Adopt an Intergovernmental Agreement between the City and the Public Works Department to obligate ARPA funds to go towards the expansion of the sewer plant and defining the sewer department under the public works department.
 2. Discussion & Review: Walnut Grove Commercial Office Site Development Plans
 3. Church of the Grove Expansion
 4. HB 581
- VIII. NEW BUSINESS**
 1. Discussion & Review: GEFA Loan Package for Sewer Plant Expansion & Proposed Bid Calendar.
 2. Update & Review: Envision Walnut Grove Initiative – Adjusted Kick-off date and Workshop Calendar
 3. Discussion & Review: 2025 City of Walnut Grove Council Meeting Dates

4. Discussion & Review: IWORK Software Programs for Code Enforcement, Public Works, Permitting, Business Licensing.

IX. ADJOURN



City of Walnut Grove

Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July - November, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
31.1000 General Property Taxes (25)	56,691.74	365,000.00	-308,308.26	15.53 %
31.1310 Motor Vehicle (25)	665.13	1,500.00	-834.87	44.34 %
31.1315 Motor Vehicle Ad Valorem Tax Fee (TAVT) (25)	24,215.27	50,000.00	-25,784.73	48.43 %
31.1340 Intangible Tax (Recording) (25)	2,226.48	3,600.00	-1,373.52	61.85 %
31.1600 Real Estate Transfer Tax	881.70		881.70	
31.1700 Franchise Taxes				
31.1710 Franchise Tax - Electric (25)		82,000.00	-82,000.00	
31.1730 Franchise Tax - Gas (25)	3,993.04	4,300.00	-306.96	92.86 %
31.1750 Franchise Tax - Cable (25)	4,493.78	8,600.00	-4,106.22	52.25 %
31.1760 Franchise Tax - Telephone (25)	315.92	400.00	-84.08	78.98 %
Total 31.1700 Franchise Taxes	8,802.74	95,300.00	-86,497.26	9.24 %
31.3100 Local Option Sales and Use Taxes (LOST) (25)	26,316.43	275,000.00	-248,683.57	9.57 %
31.4200 Beer/Wine Alcoholic Beverage Excise Tax (25)	31,962.95	77,000.00	-45,037.05	41.51 %
31.6200 Insurance Premium Taxes (25)		120,000.00	-120,000.00	
31.9000 Penalties & Interest on Delinquent Taxes (25)	157.24	1,500.00	-1,342.76	10.48 %
32.1115 Alcohol Licenses - Beer & Wine Licenses (25)	500.00	750.00	-250.00	66.67 %
32.1125 Alcohol Licenses - Wine Retail Sales (25)		750.00	-750.00	
32.1135 Alcohol Licenses - Liquor Retail Sales (25)		1,700.00	-1,700.00	
32.1200 General Business License (25)	275.00	11,000.00	-10,725.00	2.50 %
32.2000 Non-Business Licenses and Permits				
32.2200 Permits Building and Signs (25)	18,153.84	15,000.00	3,153.84	121.03 %
Total 32.2000 Non-Business Licenses and Permits	18,153.84	15,000.00	3,153.84	121.03 %
32.2990 Other Permits (25)	25.00	1,200.00	-1,175.00	2.08 %
32.4000 Late Fees-Permits & License (25)	25.00		25.00	
33.4000 State Government Grants (25)		25,000.00	-25,000.00	
34.7000 Cultural & Recreation Income (25)	1,430.00	3,000.00	-1,570.00	47.67 %
34.9999 Other Charges	150.00	1,000.00	-850.00	15.00 %
35.1000 Fines and Forfeitures (25)	24,164.00	52,000.00	-27,836.00	46.47 %
38.9000 Other Miscellaneous Revenue (25)	620,000.00	1,000.00	619,000.00	62,000.00 %
39.2000 Proceeds of Sales of product Income		1,100.00	-1,100.00	
Sales of Product Income	25.00		25.00	
Total Income	\$816,667.52	\$1,102,400.00	\$ - 285,732.48	74.08 %
Cost of Goods Sold				
Cost of Goods Sold	0.00		0.00	
Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00	0.00%
GROSS PROFIT	\$816,667.52	\$1,102,400.00	\$ - 285,732.48	74.08 %

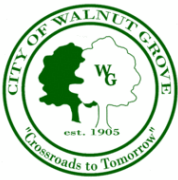


City of Walnut Grove

Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July - November, 2024

	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
Expenses				
51.1100 Regular Employees-Salaries & Wages (25)	56,468.97	299,500.00	-243,031.03	18.85 %
51.1100 Salaries and Wages	35,428.78		35,428.78	
51.1110 Council-Salaries & Wages (25)	4,500.00	20,400.00	-15,900.00	22.06 %
51.1200 Temporary Employees - Wages (25)	2,160.00	9,000.00	-6,840.00	24.00 %
51.1300 Overtime- Salaries & Wages (25)		10,000.00	-10,000.00	
51.2110 Medical Benefit - People Keep	123.11		123.11	
51.2110 Medical Benefit - People Keep (25)	1,723.86	21,000.00	-19,276.14	8.21 %
51.2200 Payroll Taxes - Social Security - (FICA) Contributions	5,674.51		5,674.51	
51.2200 Payroll Taxes - Social Security - (FICA) Contributions (25)	1,226.52	21,050.00	-19,823.48	5.83 %
51.2210 Payroll Taxes - Medicare		0.00	0.00	
51.2300 Payroll Taxes- Medicare (25)		4,950.00	-4,950.00	
51.2400 Retirement Benefits (25)		15,000.00	-15,000.00	
51.2600 Unemployment Insurance (25)		1,000.00	-1,000.00	
51.2700 Worker's Compensation (25)		9,500.00	-9,500.00	
52.1210 Municipal Court Judge (25)	3,100.00	15,000.00	-11,900.00	20.67 %
52.1220 Muncipal Court Solicitor (25)	3,000.00	9,000.00	-6,000.00	33.33 %
52.1230 Code Enforcement (25)		26,000.00	-26,000.00	
52.1240 Engineering - City (25)	1,539.44	25,000.00	-23,460.56	6.16 %
52.1242 Engineering - Storm Water (25)		10,000.00	-10,000.00	
52.1245 Zoning Administrator (25)		30,000.00	-30,000.00	
52.1246 Inspections (25)	6,970.00	1,200.00	5,770.00	580.83 %
52.1260 Accounting - Bookkeeping (25)	3,690.00	18,000.00	-14,310.00	20.50 %
52.1265 Accounting - Auditor (25)		15,000.00	-15,000.00	
52.1270 Legal - City Attorney (25)	11,194.56	25,000.00	-13,805.44	44.78 %
52.1275 Professional & Legal Services - Other (25)	5,633.00	6,000.00	-367.00	93.88 %
52.1280 Security (25)	480.00	2,000.00	-1,520.00	24.00 %
52.1310 IT Service (25)	5,272.50	13,000.00	-7,727.50	40.56 %
52.1315 IT Service - Website (25)	160.00	2,000.00	-1,840.00	8.00 %
52.1320 Court Software (25)	986.52	4,200.00	-3,213.48	23.49 %
52.1330 Office Software (25)	1,823.00	4,000.00	-2,177.00	45.58 %
52.1340 Other Software (25)		1,500.00	-1,500.00	
52.1390 IT-Other (25)	4,205.92	2,000.00	2,205.92	210.30 %
52.2100 Cleaning Services (25)	1,163.50	5,000.00	-3,836.50	23.27 %
52.2110 Disposal (i.e. Garbage Pickup) (25)	40,096.00	120,000.00	-79,904.00	33.41 %
52.2200 Repairs and Maintenance-NON-Employee Services (25)	1,861.36	15,000.00	-13,138.64	12.41 %
52.2210 Repairs and Maintenance - Vehicles-NON Employee Services (25)	5,859.63	3,500.00	2,359.63	167.42 %
52.2220 Repairs & Maintenance-Streets, Roads & Bridges-NON-Employee Services((25)	300.70	12,000.00	-11,699.30	2.51 %
52.2241 Professional Services - Engineering				

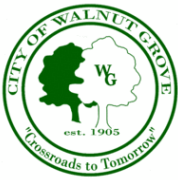


City of Walnut Grove

Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July - November, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52.2241 - Code Enforcement	340.00		340.00	
52.2241 - Engineering Services	13,287.50		13,287.50	
52.2241 - Zoning Administration	5,607.50		5,607.50	
Total 52.2241 Professional Services - Engineering	19,235.00		19,235.00	
52.2242 Professional Services - Accounting	6,477.49		6,477.49	
52.2243 Professional Services - Legal	1,000.00		1,000.00	
52.2244 Professional Services - Security	141.29		141.29	
52.2250 Facility & Grounds Maintenance-NON-Employee Services (25)	60,932.30	10,000.00	50,932.30	609.32 %
52.3100 Insurance, Other than employee benefits (25)		32,000.00	-32,000.00	
52.3200 Communications (25)	1,450.57		1,450.57	
52.3200 Communications - Wireless Telephone	219.77		219.77	
52.3210 Telephone		11,000.00	-11,000.00	
52.3230 Postage (25)	293.06	2,500.00	-2,206.94	11.72 %
52.3300 Advertising (25)	810.99	2,500.00	-1,689.01	32.44 %
52.3400 Printing & Binding (25)		3,000.00	-3,000.00	
52.3500 Travel (25)	200.00	7,000.00	-6,800.00	2.86 %
52.3510 Mileage reimbursement (25)	1,306.83	3,000.00	-1,693.17	43.56 %
52.3520 Per Diem or Meals (25)	200.00	2,000.00	-1,800.00	10.00 %
52.3530 Hotel & Parking (25)	3,547.17	15,000.00	-11,452.83	23.65 %
52.3540 Other Travel (25)		3,400.00	-3,400.00	
52.3600 Dues and fees (25)	1,819.52	7,000.00	-5,180.48	25.99 %
52.3610 Bank Charges (25)		500.00	-500.00	
52.3620 Membership Dues (25)	200.00	1,100.00	-900.00	18.18 %
52.3700 Training and Education (25)	750.00	4,000.00	-3,250.00	18.75 %
52.3710 Conference Fees (25)		6,500.00	-6,500.00	
52.3850 Contract Labor (25)	500.00	1,000.00	-500.00	50.00 %
52.3900 Contract Services - Other	150.00		150.00	
53.1105 Cleaning Supplies (25)		1,000.00	-1,000.00	
53.1110 Office Supplies (25)	1,122.26	10,000.00	-8,877.74	11.22 %
53.1115 Pavilion Rental Expenses (25)		500.00	-500.00	
53.1125 Facility & Grounds Supplies (25)	1,719.86	20,000.00	-18,280.14	8.60 %
53.1130 OTHER - General Supplies (25)		10,000.00	-10,000.00	
53.1135 Employee Uniforms (25)	255.40	1,000.00	-744.60	25.54 %
53.1140 Community Events (25)	315.76	7,500.00	-7,184.24	4.21 %
53.1210 Water/Sewerage - ENERGY (25)	667.82	2,500.00	-1,832.18	26.71 %
53.1220 Natural Gas - ENERGY (25)	110.43	1,000.00	-889.57	11.04 %
53.1230 Electricity - ENERGY (25)	10,078.38	45,000.00	-34,921.62	22.40 %
53.1235 Cable - ENERGY (25)		8,000.00	-8,000.00	
53.1270 Gasoline - ENERGY (25)	3,440.26	7,000.00	-3,559.74	49.15 %
53.1300 Food (25)	81.00	3,500.00	-3,419.00	2.31 %



City of Walnut Grove

Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July - November, 2024

	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
53.1600 Small Equipment (25)		3,000.00	-3,000.00	
53.1700 Other Supplies (25)		500.00	-500.00	
53.9999 Miscellaneous Expenditures (25)	45.00	1,500.00	-1,455.00	3.00 %
54.2100 Machinery (25)		5,000.00	-5,000.00	
54.2300 Furniture and Fixtures (25)		2,000.00	-2,000.00	
57.1000 Intergovernmental (25)		500.00	-500.00	
57.1100 Walton County Board of Commissioners (25)	9,294.68	13,000.00	-3,705.32	71.50 %
57.3100 Library (25)		70,000.00	-70,000.00	
57.3300 Peace Officer Annuity/Benefit Fund (25)	1,090.34	4,000.00	-2,909.66	27.26 %
57.3320 Crime Lab Fees (25)		50.00	-50.00	
57.3340 Drivers Ed/Training Fund (25)		50.00	-50.00	
57.3370 Drug Abuse Treatment and Education (25)		1,000.00	-1,000.00	
57.3375 County Jail Fund (25)	824.44	1,500.00	-675.56	54.96 %
57.3380 Peace Officer - Prosecutor's Fund (25)		1,500.00	-1,500.00	
57.3385 Local Victim Assist. Fund (25)	511.96	2,000.00	-1,488.04	25.60 %
57.3390 GA Crime Victims Assist. Program (25)		500.00	-500.00	
57.3391 Peace Officer - Prosecution Indigent Fund (25)		500.00	-500.00	
57.3392 Sheriff's Retirement Fund of GA (25)	162.00	600.00	-438.00	27.00 %
57.3393 GSCCCA Payouts (25)	2,454.33	12,000.00	-9,545.67	20.45 %
58.1000 Debt Service - Principal (25)	8,983.83	33,200.00	-24,216.17	27.06 %
58.2000 Debt Service - Interest (25)		2,800.00	-2,800.00	
Payroll Expenses	50.00		50.00	
Wages	4,975.00		4,975.00	
Total Payroll Expenses	5,025.00		5,025.00	
Payroll Taxes - Social Security	1,924.58		1,924.58	
Reimbursements	2,353.60		2,353.60	
Total Expenses	\$354,336.80	\$1,159,500.00	\$ - 805,163.20	30.56 %
NET OPERATING INCOME	\$462,330.72	\$ -57,100.00	\$519,430.72	-809.69 %
NET INCOME	\$462,330.72	\$ -57,100.00	\$519,430.72	-809.69 %



191 Peachtree Street NE, Suite 700 • Atlanta, GA 30303



201 Pryor Street, SW • Atlanta, GA 30303

ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA & GEORGIA MUNICIPAL ASSOCIATION

HB 581 (2024): Frequently Asked Questions Document

The Local Opt-out Floating Homestead Exemption & Floating Local Option Sales Tax (FLOST)

House Bill 581 was passed by the Georgia General Assembly during the 2024 legislative session and was signed into law by Governor Kemp on April 18, 2024.

HB 581 provides for several significant changes impacting local government revenue. Counties and cities must understand these changes and be prepared to make critical decisions in the coming months that will have lasting impacts. In general, HB 581 has three major components: first, the bill provides for some procedural changes to property tax assessments and appeals; second, the bill provides for a new statewide homestead exemption that applies to local governments unless the local government affirmatively opts out; third, the bill creates a new local option sales tax available to be used for property tax relief.

This document provides frequently asked questions (FAQs) to give an overview of the key provisions of the bill, the statewide homestead exemption and new local option sales tax, and the considerations local governments must have in mind. Appendix A then includes an outline of these key provisions to help guide local decision making.

A. Generally

1. In a nutshell, what is HB 581 (2024) about?

HB 581 contains multiple provisions related to property tax and sales tax. Most relevant to this FAQ, the bill:

- a. Grants a statewide homestead exemption that limits the increases in the taxable value of homes to no more than the inflation rate that occurred over the prior year;
- b. Allows local governments to elect to opt out of this homestead exemption within their jurisdiction so that it will not apply to their taxable values; and
- c. Authorizes most local governments with the new homestead exemption (or equivalent) to levy a new sales tax to be used for property tax relief.

2. Where did this proposal come from and what was the reason?

Entering the 2024 legislative session, many legislators were concerned with the rapid rise in property values across the state, and in turn, the rise in property taxes. The homestead exemption proposal came from the General Assembly and was first introduced in the Senate. The reason was to provide more certainty to homeowners who are concerned about the significant increases to the taxable value of homes in recent years. Under this bill, if the local government does not opt out, then the homeowner knows their value may not increase by more than the rate of inflation, which prevents large jumps and helps them budget.

The sales tax provision (FLOST) came from the House and was originally designed as a flexible new sales tax to act in place of sales tax laws written to apply to only one jurisdiction, such as that for the Coliseum SPLOST for Augusta-Richmond County; however, it changed throughout the legislative process to become a method to reduce millage rates imposed on all properties (homestead and non-homestead).

B. The Homestead Exemption of HB 581

1. What type of homestead exemption does HB 581 provide? Is there a difference between floating, base-year, adjusted base-year, and frozen homestead exemptions?

The core purpose of any base-year, floating, or frozen homestead exemption is to reduce or eliminate the tax impact of increases in the fair market value of a homesteaded property that occur following the purchase of a home. The terms are generally synonymous and used to describe either the practical or technical effect of the exemption. The key difference is whether such an exemption allows for adjustments to the base year value based on a standard rate or the inflation rate.

For a base-year, floating, or frozen homestead exemption **without** an adjustment factor, the value of the exemption changes or floats each year to always equal and exempt the full difference between the base-year value of the home and the current value of the home, so that the taxable value of the home never increases (but the millage rate may still increase). These are most often called frozen exemptions because the assessed value of the home is blocked from increasing (and often, from decreasing).

For a base-year, floating, or frozen homestead exemption **with** an adjustment factor, the base year and the base year value for a homestead does not change, but the base year value is adjusted annually by a percentage equal to either a set rate or the inflation rate that occurred during the prior year. These are best called adjusted base-year homestead exemptions.

In the case of HB 581, practically speaking, the homestead exemption limits the amount of any increase in the assessed value of homes to no more than the rate of inflation experienced over the prior year—it does not freeze the value. This is best described as an adjusted base-year homestead exemption, because it grants an exemption equal to the difference between the homestead's adjusted base-year value—generally the value for the year prior to the homeowner's application for the exemption plus an inflation factor for each year since the exemption was first granted—and the current year's true value.

It is important to note that most of these homestead exemptions do account for substantial changes in the property. For example, if a homeowner doubles the size of their house, then the base-year value may be increased, regardless of any freeze or limitation, but thereafter, the new base-year value enjoys the benefit of the exemption. Also important to note, these exemptions do not stay with the property nor the property owner when a change in ownership occurs. If an individual sells their home, the taxable value of that home resets to fair market value for the next owner. Similarly, the individual cannot carry the value of the exemption to their new home.

2. How is the value of the HB 581 homestead exemption determined?

The value of the exemption is unique to each individual property and will generally change each year for such properties. The core purpose of a base-year or floating homestead exemption is to reduce or eliminate the impact of increases to the fair market value of a homestead. In the case of HB 581, the homestead exemption prevents rapid increases in the assessed value of homes but does not freeze the value.

HB 581 is considered an adjusted base-year homestead exemption, because it allows the homestead's base-year value to increase annually by up to the inflation rate determined by the State Revenue Commissioner (likely the consumer price index) which occurred during the prior year. The value of the exemption is the difference between the adjusted base-year value and the fair market value. Even if two properties begin with identical base year values, if the fair market value of the properties diverge over time, then the property with the higher fair market value will receive the larger exemption while potentially paying the same in property taxes.

3. If my local government wants to opt out of the HB 581 homestead exemption, how can we do that?

As authorized through a constitutional amendment (HR 1022 (2024)) and outlined in HB 581, the opt-out process is very similar to the "public notification of tax increase" process that is required when a local government does not fully rollback its millage rate. The local government seeking to opt out of the HB 581 homestead exemption must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State. The process may not begin until the effective date of the bill on January 1, 2025, and must be completed by March 1, 2025. Each local government (county, city, school) may independently make the decision whether to opt out; any combination may elect to do nothing or opt out of the HB 581 floating homestead exemption. If a local government opts out, its taxpayers will not receive the benefit of the exemption, and their property will be taxed (absent other exemptions) at the property's fair market value.

4. Should my local government opt out of the homestead exemption if we already have another form of a floating, base-year, or frozen homestead exemption?

There are at least a few things to consider when answering this question for your jurisdiction.

First, how far does your current floating homestead exemption extend? Does it cover all millage rates, including those for special districts? The reason that this is important to answer is that the HB 581 homestead exemption extends to all millage levies except for any bond levies.

Second, does your current homestead exemption incorporate any form of inflationary or automatic increase? The value of the HB 581 homestead exemption for each homeowner is, in effect, reduced annually by the amount of inflation that occurred over the prior year, which allows the taxable value of the homestead to rise over time in-line with inflation. If your jurisdiction has a set rise over time that is expected to exceed the inflation factor in HB 581, then your jurisdiction may want to opt out.

Third, if the homestead exemptions are equivalent, you may want to consider opting out of the HB 581 floating homestead exemption to reduce confusion. Your jurisdiction would still have access to the new sales tax for property tax relief (FLOST) assuming all the conditions to impose the tax are met.

5. Does the HB 581 homestead exemption apply to community improvement districts (CIDs)?

For all practical purposes, the homestead exemptions would not apply to CID's as CID's may only levy taxes on nonresidential property. Ga. Const. Art. IX, Sec. VII, Para. III(c).

6. How does the HB 581 homestead exemption affect tax allocation districts (TADs)?

The homestead exemption could potentially reduce the amount of expected property tax revenue growth within the TAD by limiting the assessed value increase of homestead property over time. This question requires analysis specific to the TAD in question.

7. Can the HB 581 floating homestead exemption be later repealed for my county or city?

If a jurisdiction elects not to opt out of the HB 581 homestead exemption, they will not have an opportunity to opt out in the future and will have the homestead exemption permanently. There may be a method to remove such jurisdictions in the future, but it would require a change to general law or a constitutional amendment done by the legislature.

8. Will the HB 581 homestead exemption affect a homeowner's existing homestead exemptions?

HB 581 does not eliminate any existing homestead exemptions for any jurisdiction, regardless of the type of homestead exemption, but it may override existing floating, base-year, and frozen exemptions, if the HB 581 exemption provides a greater benefit to the taxpayer.

- a. If your local government has an existing non-floating homestead exemption, such as an exemption for \$5,000 of assessed value, that will be unaffected by HB 581. The floating homestead exemption is calculated first, and then the non-floating exemptions are calculated on the back end. That said, if the existing, non-floating local homestead exemption says that it may not be applied in addition to any other homestead exemption, then it may not be applied.
- b. If your local government has an existing base-year homestead exemption, then the taxpayer will receive whichever provides them with the largest benefit in any given year. Your tax assessor's office will be responsible for tracking both floating homestead exemption values in addition to the fair market value.

For example, if there is an existing base-year or floating homestead exemption that does not have inflationary increases, then it would generally provide the larger benefit to the taxpayer. Similarly, if the base-year of a homestead exemption that is comparable to HB 581 pre-dates HB 581's base-year, then the older base year will likely provide the larger benefit.

9. Will it affect the county's ability to impose a FLOST if another city opts out of the homestead exemption granted by HB 581?

Yes, if a city that imposes a property tax opts out, then the county and all cities within the county will be ineligible for the FLOST. If a city that does not levy a property tax opts out, then it would not affect the ability for the county to levy a FLOST. If even one city that opts out does levy a property tax at such time, then the FLOST would not be permitted. Of course, jurisdictions may opt out and not impact eligibility if the jurisdiction has another eligible homestead exemption in place.

10. If the county opts out of the homestead exemption will this impact a municipality's ability to impose a FLOST?

Yes. Similarly, if a county opts out all municipalities in the county will be ineligible for the FLOST unless the county has another eligible homestead exemption in place.

11. If a municipality or a county opts out of the HB 581 homestead exemption will homesteads have multiple assessed values for tax assessment?

Yes, if the homestead exemption applies for some but not all jurisdictions, the taxable value of the property will essentially be different. The fair market value of a property is the same for all taxing jurisdictions where the property is subject to property tax. Homestead exemptions are applied after the fair market value of the home is determined and reduce the taxable value of the home—the taxable value may be different among jurisdictions based on applicable homestead exemptions.

Every county assessor's office is required to maintain a set of books with the fair market value of the property. The assessor's office will be required to maintain two or more sets of values if there are one or more floating homestead exemptions. Each homestead may have a different base-year value across multiple jurisdictions, but this will be tracked by the assessor's office.

12. For a home that has an exemption under HB 581, what happens if the home is substantially improved or is destroyed? How are changes to the home's value that do not result from market forces handled?

Substantial changes to the property are considered when assessing the property. Any substantial change will increase or decrease the adjusted base year value of the home.

Example: The adjusted base year value of a home as of January 1, 2028, was \$500k. During 2028, the homeowner doubles the square-footage of her home and adds a swimming pool. As of January 1, 2029, the tax officials for the county determine that the changes to the home increase the value by \$200k. The adjusted base year value for the 2029 tax year = \$500k (the 2028 ABYV) + \$200k (substantial change value) + any applicable inflation factor.

13. If my local government opts out of the floating homestead under HB 581, can we opt in at a later date?

If your local government opts out, there is no future opportunity for the local government to unilaterally opt-in or rejoin the HB 581 exemption.

However, a local government may still obtain a similar homestead exemption in a traditional manner. The General Assembly may pass a local Act creating an equivalent local floating homestead exemption. This would require 2/3's vote in the General Assembly and a local referendum. The General Assembly may do this against the will of the local government. We encourage you to maintain a dialogue with your local legislators, especially if you intend to opt out.

14. If my local government opts out of the HB 581 floating homestead exemption and our legislative delegation disagrees with that decision, can they take action to mandate the floating homestead exemption on my local government?

If your local government opts out of the HB 581 floating homestead exemption and your legislative delegation disagrees with that decision, your local delegation can pass a local Act to impose a floating homestead exemption within the jurisdiction. HB 581 has not changed the ability of the legislature to create specific homestead exemptions for local governments. This local Act would be subject to 2/3 vote in the General Assembly and approval by the voters in a local referendum. If the referendum is successful, then your local government would be subject to the homestead exemption provided for in the local Act, even though you opted out of the HB 581 exemption.

Note: A local government could elect to opt out of the HB 581 exemption and ask their local delegation to proceed with a more customized version of the homestead exemption.

15. Can the floating homestead exemption be transferred to a new owner of the home?

No, the homestead exemption is not portable or transferable—it is tied both to the property owner and the home. However, in the case of a surviving spouse who was not on the deed at the time of their spouse's death, said surviving spouse may continue the homestead exemption in the same manner as the deceased spouse, provided that the surviving spouse is otherwise eligible for the homestead exemption.

For anyone else that acquires the home as a homestead, the base-year and base-year value will be reset to the year prior to the person's acquisition of the home and to the actual value for the home for such prior year.

16. How much land can be included in a qualified floating homestead exemption?

Georgia state law states that the homestead exemption applies to the homestead and the land immediately surrounding the homestead; there is no specification for acreage. Many local homestead exemptions do limit the total acreage. It is likely up to local interpretation as to what

land constitutes the land “immediately surrounding” the homestead. The exemption would not include buildings or structures on the property, which are not part of the homestead dwelling, itself.

17. Does the HB 581 floating homestead exemption apply to special service districts?

Yes, the HB 581 floating homestead exemption applies to all millage rates except for millage rates to retire bonded indebtedness.

Point to consider: If the local government has an existing floating homestead exemption that *does not* apply to special service districts, then you may want to consider opting out, so your special service district millage levies are unaffected.

18. If a homeowner’s assessed value was locked following their appeal to the Board of Equalization in 2022, would that value be used for the 2024 base year for the purposes of the HB 581 exemption?

The homestead’s final assessed value for the base year is the base year value for the purposes of the HB 581 exemption. Code Section 48-5-44.2(a)(3)(A). Accordingly, if the locked assessed value from 2022 is what was lawfully used as the homestead’s final assessed value for 2024, then that taxpayer would have their HB 581 2024 base year assessed value set at that same amount.

19. Will the market value or the adjusted base year value be used when calculating value increases to the tax digest that are factored into the rollback millage rate that cannot be exceeded without advertising a tax increase?

The digest value for rollback purposes utilizes the net taxable digest, which is the value of the digest *after* exemptions are accounted for.

C. The Floating Local Option Sales Tax (FLOST)

1. Generally, what is the FLOST?

The Floating Local Option Sales Tax or FLOST (named for its relation to the floating homestead exemption) is a new sales tax that can be levied up to 1 percent and collected county-wide. Funds are split between the county and cities based upon an intergovernmental agreement (IGA) and used for property tax relief.

2. What are the minimum requirements for a given county or municipality to be eligible to levy a FLOST?

- a. The county or municipality must levy a property tax and have a base-year or floating homestead exemption in effect¹;
- b. All other municipalities within the county that currently levy a property tax must also have a base-year or floating homestead exemption in effect²;
- c. The county or municipality must have available room under the overall sales tax cap³;
- d. The county and the applicable number of municipalities must enter into an intergovernmental agreement as required under Code Section 48-8-109.31(d)(1)(B);
- e. Hold a successful local referendum⁴; and
- f. Utilize the proceeds for property tax relief and in accordance with the IGA⁵.

3. Who must sign the intergovernmental agreement to authorize the referendum for the FLOST?

The county must reach an intergovernmental agreement with municipalities levying a property tax that represent at least 50% of the total municipal population within the county. This minimum requirement does not preclude more municipalities than those representing 50% of the municipal population from signing the IGA if all parties agree.⁶

Any municipality that does not sign the IGA is treated as an 'absent municipality' and will receive proceeds from the FLOST based upon the size of its population relative to the total municipal population within the county, excluding any municipalities that do not levy a property tax. Municipalities that do not levy a property tax are excluded from the calculations and from sharing in FLOST revenues.⁷

¹ Code Section 48-8-109.31(d)(1)(A).

² Code Section 48-8-109.31(d)(1)(A).

³ Code Section 48-8-6(a).

⁴ Code Section 48-8-109.32.

⁵ Code Section 48-8-109.42.

⁶ Code Section 48-8-109.31(d)(1)(A).

⁷ Code Section 48-8-109.31(d)(2).

4. What must an IGA to levy FLOST include?

- a. The rate of the tax: incremental in .05% increments up to a full 1.0%;
- b. The duration of the tax: up to 5⁸ years;
- c. Provisions for calling the referendum for the tax, including the question for the ballot;
- d. The distribution schedule⁹ apportioning proceeds among:
 - i. County
 - ii. Municipalities
 - iii. Absent Municipalities
- e. The IGA is not required to specify how property tax relief is to be applied but may do so.

5. How is the sales tax referendum scheduled?

First, there must be a valid intergovernmental agreement between the county and cities specifying the distribution of the tax. Next, the county may call for the sales tax referendum similar to other sales tax referenda.¹⁰

6. Is a local referendum necessary to impose the FLOST even if the ballot measure in November is successful?

Yes. It is important to note that the ballot question in November of 2024 proposes a constitutional amendment which enables the homestead exemption. If this amendment is not approved, all of HB 581 (including the FLOST) is repealed. If the constitutional amendment is approved, a subsequent referendum within the county is still required to levy the FLOST. Counties and cities should be mindful that the FLOST must be approved by voters in the county to be levied when making policy decisions concerning the homestead exemption.

7. Does FLOST revenue affect the rollback millage rate that is calculated for the purposes of Code Section 45-5-32.1 (Taxpayer Bill of Rights), which requires the advertising of a property tax increase, if exceeded?

Yes. Unlike LOST, the total amount of FLOST collected in the preceding calendar year must be subtracted from the millage equivalent calculated to provide the jurisdiction with the same net proceeds from the current year's net taxable digest value as those derived from the previous year's millage rate when multiplied by the previous year's net taxable digest value.

⁸ Code Section 48-8-109.32(a).

⁹ Code Section 48-8-109.36(2).

¹⁰ Code Section 48-8-109.32.

8. What can the FLOST revenues be used for?

FLOST revenue must be used for property tax relief. Per Code Section 48-8-109.42, FLOST revenues:

- “[S]hall be used exclusively for tax relief and in conjunction with all limitations provided in the intergovernmental agreement authorizing the tax for such political subdivision.”
- Additionally:
 - “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 imposition of the tax imposed under this article”; and
 - “The roll-back rate for the political subdivision, which is calculated under Code Section 48-5-32.1 [Taxpayer Bill of Rights], shall be reduced annually by the millage equivalent of the net proceeds of the tax authorized under this article, which proceeds were received by the political subdivision during the prior taxable year.”

9. In what ways may the local government calculate and apply the FLOST property tax relief to the property tax bill?

Outside of the parameters in Code Section 48-8-109.42, jurisdictions have latitude to apply the funds for legal purposes within the special district and as may be provided for in the intergovernmental agreement.

- The tax relief must be applied uniformly across all forms of tangible property within the given taxing jurisdiction for which it applies. For these purposes, taxing jurisdictions for which property tax relief may be granted can be the county, a municipality, or a special district, provided that the application is uniform within the given taxing jurisdiction.
- When the credit or reduction is shown on the taxpayer's property tax bill, it **MUST** be applied as property tax relief, which would be a reduction in a charge that is assessed and levied upon the value of a property. The credit *cannot* reduce any charge or fee, which is not levied upon the value of the property (ad valorem). If a flat dollar amount is shown on the property tax bill, said dollar amount must be derived from the taxpayer's savings from the reduction in the millage rate or assessed value.
- While not required, the best practice is to include within the required IGA exactly how the proceeds of the FLOST will be applied as property tax relief.

10. What types of communities would benefit most from a FLOST?

Communities that wish to supplant property taxes with sales tax would benefit from FLOST. It is a policy decision that would be expected to shift some of the tax burden imposed on the local government's property owners to those who make purchases within such jurisdiction. Accordingly, communities with sales tax revenues derived disproportionately from those living outside of the local government's jurisdiction would expect to see a net benefit for its property owners by shifting the tax burden to consumers; whereas those communities that have disproportionately few property owners among its many resident consumers would find only a shifting of the tax burden within the jurisdiction.

11. How often does the FLOST have to be voted on?

FLOST may be implemented for up to 5 years at a time, so at least every 5 years. Moreover, all FLOST renewals require a local Act of the General Assembly, so there is no renewal without a local Act and a new IGA, and passage in a local referendum.¹¹ While there is no requirement of a local Act to initially levy the FLOST any subsequent renewal does require a local Act from the General Assembly.

12. My county doesn't have a LOST. How will this affect my county, city, etc.?

Having a LOST is not a requirement for the FLOST. LOST is the most similar sales tax to the FLOST, but the way property tax relief is calculated under FLOST is more flexible than LOST.

13. Does this bill require the Department of Revenue to provide point-of-sale information?

This bill does not require DOR to provide point of sale information but does require such information to be furnished to DOR by the retail establishments that are required to collect the tax. All sales for FLOST occur countywide (within the special district which is coterminous with the boundaries of the county), except in the case of a county containing a municipality that levies the Water and Sewer Projects Cost Tax (MOST), in which case the FLOST is not collected within the boundaries of the MOST city.

14. Are Water and Sewer Projects Cost Tax (MOST) cities ineligible for a FLOST?

Yes, the cities that levy a MOST tax are ineligible to levy or receive proceeds from FLOST. This means that they are not counted when determining the municipal population in the county levying the LOST, the city levying the MOST cannot share in the proceeds of the FLOST, and the FLOST may not be levied within the municipal boundaries of the city levying the MOST.

Currently, the MOST cities are: Atlanta, East Point, College Park, and Hapeville.

15. If the school board opts out of the floating homestead exemption, can the county and municipalities still levy the FLOST tax?

Yes, if the school board opts out, you can still levy the tax assuming all other requirements are met. Schools generally cannot receive revenues from sales taxes other than those authorized by the Constitution (ESPLOST) and certain existing Local Constitutional Amendments (ELOSTs), so it would require such a constitutional amendment specifically authorizing or requiring that school districts receive a share in the FLOST.

¹¹ Code Section 48-8-109.33(c)

16. If my jurisdiction opts out of the HB 581 floating homestead exemption and has an existing base-year or floating homestead exemption, but which only applies to the general maintenance and operations (M&O) levy, would my jurisdiction be blocked from participating in the FLOST?

No, not on that basis alone. If your local government has an existing floating or base-year homestead exemption of any kind, you may still qualify for the FLOST, even if you opt out of the HB 581 floating homestead exemption. HB 581 only requires that you have some form of a base-year or floating homestead exemption to participate in FLOST. Such exemption can either be a local floating homestead exemption (predating HB 581 or added after) or the HB 581 floating homestead exemption. Please note that the HB 581 floating homestead exemption will apply to all levies, including special service districts, except for bonded indebtedness.

17. If my county or city decides to opt of the homestead exemption, is it forever ineligible to levy the FLOST?

No. First, your city or county may already have a homestead exemption in place making them eligible for the FLOST. Second, if there is no homestead exemption in place and your county or city opts out, it can once again become eligible to levy the FLOST in the future through a subsequent eligible homestead exemption put in place by a local Act of the General Assembly.

18. What happens if we pass a FLOST and our legislative delegation does not approve the renewal, or the voters do not renew it?

If you pass a FLOST and your legislative delegation does not approve the renewal or the voters do not renew it, then the most likely outcome is an increase in the applicable millage rates. Since FLOST is sales tax being used to offset property tax, if the FLOST expires, the local government will have to cut expenses, raise property taxes, or some combination thereof.

19. If my county has an ELOST, can we utilize the FLOST?

If your county has an ELOST, the availability of FLOST depends on a few factors:

- a. Does the exact verbiage of the local constitutional amendment (LCA) limit the distribution of proceeds in the way that FLOST requires? Some of the LCAs are very permissive, and others are very restrictive. Please consult with your local jurisdiction's attorney for a legal opinion.
- b. Is the jurisdiction otherwise eligible to levy a FLOST?
- c. Does the jurisdiction have sufficient room under its local sales tax cap to levy a FLOST? See Code Section 48-8-6(a).

ELOST Counties: Habersham County; Chattooga County; Catoosa County; Harris County; Pickens County; Walton County; Houston County; Towns County.

Appendix A: HB 581 - Timeline/Decision Tree

- 1) November 5, 2024: Statewide ballot measure determining approval of constitutional amendment enabling homestead exemption.
 - a) If the ballot question is not approved, HB 581 is repealed in its entirety. No further action is needed by local governments. All other property tax changes and the FLOST are repealed as well.
 - b) If the ballot question is approved, counties, cities, and school boards may independently determine whether they would like to “opt out” of the homestead exemption and not have the exemption apply to their homeowners.
- 2) Beginning January 1, 2025 through March 1, 2025, local governments may “opt out” and not have their homeowners receive the HB 581 floating homestead exemption.
 - a) If the local government decides not to “opt out” no action is required by the local government and the homestead exemption will go into effect.
 - i) The HB 581 homestead exemption does not replace existing locally enacted homestead exemptions.
 - (1) If your local government has an existing flat dollar homestead exemption, the 581 exemption will be in addition to that exemption.
 - (2) If your local government has an existing base year or adjusted base year exemption, the taxpayer will receive the more beneficial exemption.
 - b) If your local government decides to opt out, it must advertise and hold three public hearings of intent to opt out, and then pass a resolution opting out and file it with the Secretary of State by March 1, 2025.
- 3) If the November 2024 ballot question is approved, your county or city may decide whether to levy a FLOST for property tax relief. You must determine if you are eligible for the FLOST.
 - a) If your county/city does not levy a property tax, you are not eligible to levy/participate in the FLOST.
 - b) If you levy a property tax:
 - i) Your county/city must have a base year or adjusted base year homestead exemption in place.

*This may either be the homestead exemption provided by HB 581 or an existing base year or adjusted base year homestead exemption created by a local Act.
 - ii) The county and every municipality in the county that levies a property tax must also have a base year or adjusted base year homestead exemption in place (HB 581 or existing).

- iii) If the county or any city that levies a property tax does not have an eligible homestead exemption in place, the county and all cities within are not eligible for the FLOST.
- c) If the eligibility criteria is met:
 - i) The county and city or cities representing at least 50% of the municipal population of cities levying a property tax must sign an intergovernmental agreement (IGA) for the levy of the tax. This IGA will set the rate (up to 1%), duration (up to 5 years), distribution of proceeds among the county and cities, and the ballot question to be used.
 - ii) The levy of the FLOST must be approved by the voters across the county in a referendum.
- d) The FLOST may then be levied for up to 5 years before needing to be renewed. Prior to the expiration of the tax a renewal requires: A local Act by the Georgia General Assembly approving the renewal for the jurisdiction, a subsequent IGA between the eligible county and cities, and a subsequent referendum for the voters to approve the renewal of the tax.

Disclaimer

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IWORQ SERVICE AGREEMENT

For iWorQ applications and services

Walnut Grove here after known as ("Customer"), enters into THIS SERVICE AGREEMENT ("Agreement") with iWorQ Systems Inc. ("iWorQ") with its principal place of business 1125 West 400 North, Suite 102, Logan, Utah 84321.

1. SOFTWARE AS A SERVICE (SaaS) TERMS OF ACCESS:

iWorQ grants Customer a non-exclusive, non-transferable limited access to use iWorQ service(s), application(s) on iWorQ's authorized website for the fee(s) and terms listed in Appendix A. This agreement will govern all application(s) and service(s) listed in the Appendix A.

2. CUSTOMER RESPONSIBILITY:

Customer acknowledges that they are receiving only a limited subscription to use the application(s), service(s), and related documentation, if any, and shall obtain no titles, ownership nor any rights in or to the application(s), service(s), and related documentation, all of which title and rights shall remain with iWorQ. Customer shall not permit any user to reproduce, copy, or reverse engineer any of the application(s), service(s) and related documentation. iWorQ is not responsible for the content entered into iWorQ's database or uploaded as a document or image.

3. TRAINING AND IMPLEMENTATION:

Customer agrees to provide the time, resources, and personnel to implement iWorQ's service(s) and application(s). iWorQ will assign a senior account manager and an account management team to implement service(s) and application(s). Typical implementation will take less than 60 days. iWorQ account managers will call twice per week, provide remote training once per week, and send weekly summary emails to the customer implementation team. iWorQ can provide project management and implementation documents upon request. iWorQ will do ONE import of the Customer's data. This import consists of importing data, sent by the Customer, in an electronic relational database format. Customer must have clear ownership of all forms, letters, inspections, checklists, and data sent to iWorQ.

4. CUSTOMER DATA:

Customer can run reports and export data from iWorQ application(s) at any time.

Customer can pay iWorQ for additional data management service(s), onsite backups, application(s) and other service(s).

Data upload and storage is provided to every Customer. This includes uploading files up to 25MB and 100GB of managed data storage on AWS GovCloud. Additional upload file sizes and managed data storage sizes can be provided based on the application(s) and service(s) listed in Appendix A.

Customer can upload and store images with personal information like driver's license, and more. This Data can be used by the customer to complete the permitting, licensing, or code enforcement processes. Customer understands that the data must be uploaded and stored in the Sensitive Data Upload section of the iWorQ software for access and security purposes.

iWorQ is not responsible: (1) For the content entered into iWorQ's database, (2) For images or documents scanned locally and uploaded by the iWorQ users, (3) For documents or images uploaded by citizens over the web, and (4) For backup data sent to the Customer by iWorQ.

5. CUSTOMER SUPPORT:

Customer support and training are FREE and available Monday-Friday, from 6:00 A.M. to 5:00 P.M. MST, for any authorized user with a login. iWorQ provides unlimited remote Customer training (through webinars), phone support, help files, and documentation. Basic support request is typically handled the same day. iWorQ provides "Service NOT Software".

6. BILLING:

iWorQ will invoice Customer on an annual basis. iWorQ will send invoice by mail and by email to the address(s) listed in Appendix A. Terms of the invoice are net 30 days from the date of the invoice. Any billing changes will require that a new Service(s) Agreement be signed by Customer.

Any additional costs imposed by the Customer including business licenses, fees, or taxes will be added to the Customer's invoice yearly. Support and services fees may increase in subsequent years but will increase no more than 5% per year.

Customer pricing is based on a 3 Year Term and reflects a discounted annual price. Changes to the Term or the Termination Policy (Section 7. Termination:), will affect the annual pricing and could double your annual cost. Customer reserves the right to pay the 3 Year Term upfront to secure discounted annual pricing.

7. TERMINATION:

Prior to the expiration of the initial 3-Year Term, either party may terminate this Agreement by providing the other party with a Sixty (60) days' written notice prior to the effective date of the expiration. Should the Customer terminate any part of the application(s) and or service(s) the remaining balance will immediately become due. Should the Customer terminate any part of the application(s) and or service(s) a new Service(s) Agreement will need to be signed. Upon expiration of the Initial Term, this Agreement shall automatically be renewed for successive one (1) year terms unless either party provides notice of termination or non-renewal no less than sixty (60) days prior to expiration of the then-current term.

Upon termination of this Agreement, iWorQ will discontinue all application(s) and or service(s); iWorQ will provide customer with an electronic copy of all of Customer's data, if requested by the Customer (within 3-5 business days).

During the term of the Agreement, the Customer may request a copy of all of Customer's data, which shall be provided to Customer for a cost of no more than \$2500 per copy. Please note, if the Customer is not in compliance with the material terms and conditions of this Agreement, iWorQ will not be required to provide Customer with the data.

8. ACCEPTABLE USE:

Customer represents and warrants that the application(s) and service(s) will only be used for lawful purposes, in a manner allowed by law, and in accordance with reasonable operating rules, and policies, terms and procedures. iWorQ may restrict access to users upon misuse of application(s) and service(s).

9. MISCELLANEOUS PROVISIONS:

This agreement will be governed by and construed in accordance with the laws of the state of Utah. Any legal action or proceeding related to this agreement must be brought and determined in the State of Utah and may not be brought or determined in any other forum or Jurisdiction.

Customer recognizes that iWorQ Systems is a software company located in Utah. Any changes to this section, including changes to the Venue or Forum, will be subject to an increase in their annual pricing.

10. CUSTOMER IMPLEMENTATION INFORMATION:

Primary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Secondary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

11. CUSTOMER BILLING INFORMATION:

Billing Contact _____ Title _____

Billing Address: _____

Office Phone _____ Cell _____

Email _____

PO# _____ (if required) Tax Exempt ID # _____

12. ACCEPTANCE:

The effective date of this Agreement is listed below. Authorized representative of Customer and iWorQ have read the Agreement and agree and accept all the terms.

Signature _____

Effective Date: _____

Printed Name _____

Title _____

Office Number _____

Cell Number _____

iWorQ Service(s) Agreement

APPENDIX A

iWorQ Price Proposal

Walnut Grove	Population- 1,322
2581 Leone Avenue, Loganville, GA 30052	Prepared by: Levi Hornsby & Hunter Thompson

Annual Subscription Fees

<u>Application(s) and Service(s)</u>	<u>Package Price</u>	<u>Billing</u>
<p>Public Works Package (Basic)</p> <p>Package includes:</p> <ul style="list-style-type: none"> *Work Management *Sign Management *Pavement Management <ul style="list-style-type: none"> - Track and manage work by location using OpenStreetMap - Work order scheduling and templates - Track labor, inventory, parts, and material - Track work completed and maintenance history - Track sign location, MUTCD, condition, reflectivity, work orders etc. - Remaining service life (RSL), next treatment, 5-year budget etc. - Road layer on OpenStreetMap with color by lookup - Sign layer displayed on OpenStreetMap <ul style="list-style-type: none"> * Available on any computer, tablet, or mobile device using Chrome browser * OpenStreetMap - Ability to track point and line layers * Quarterly GIS Updates * Configurable dashboard, fields, and reports * Includes Sensitive File Uploads (if needed) 	\$2,200	Annual
<p>Community Development (Basic)</p> <ul style="list-style-type: none"> *Permit Management *Code Enforcement <ul style="list-style-type: none"> -Available on any computer, tablet, or mobile device using Chrome Browser -Track permits and cases with customizable reporting -Track fees and payments -Inspection and plan review tracking 	\$2,400	Annual

-Track violations, activities and follow ups -Includes Sensitive File Uploads that are required to finish permit, licensing or code enforcement process (i.e Driver's License) -OpenStreetMap tracking abilities with quarterly updates -Free forms, letters, and/or permits utilizing iWorQ's template library, and up to 3 custom letters		
Subscription Fee Total (This amount will be invoiced each year)	\$4,600	Annual

One-Time Setup, GIS integration, and Data Conversion Fees

Service(s)	Full Price Cost	Package Price	Billing
Implementation and Setup cost year 1	\$3,000 Included	\$3,000 Included	Year One
Up to 5 hours of GIS integration and data conversion	\$1,000	Included	Year One
Data Conversion	\$4,900	Included	Year One
One-Time Setup Total (This amount will be added year 1)	\$8,900	\$3,000 Included	Year One
Grand Total Due Year 1	\$13,500	\$4,600	Year One Total

NOTES AND SERVICE DESCRIPTION

- I. Invoice for the (Annual Subscription Fee Total + One-Time Total) will be sent out 2 weeks after signature and Effective Date
- II. This subscription Fee and Agreement have been provided at the Customer's request and is valid until December 31st, 2024.
- III. This cost proposal cannot be disclosed or used to compete with other companies.

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Customer can run reports and export data from iWorQ application(s) at any time.

Customer can pay iWorQ for additional data management service(s), onsite backups, application(s) and other service(s).

Data upload and storage is provided to every Customer. This includes uploading files up to 25MB and 100GB of managed data storage on AWS GovCloud. Additional upload file sizes and managed data storage sizes can be provided based on the application(s) and service(s) listed in Appendix A.

Customer can upload and store images with personal information like driver's license, and more. This Data can be used by the customer to complete the permitting, licensing, or code enforcement processes. Customer understands that the data must be uploaded and stored in the Sensitive Data Upload section of the iWorQ software for access and security purposes.

iWorQ is not responsible: (1) For the content entered into iWorQ's database, (2) For images or documents scanned locally and uploaded by the iWorQ users, (3) For documents or images uploaded by citizens over the web, and (4) For backup data sent to the Customer by iWorQ.

5. CUSTOMER SUPPORT:

Customer support and training are FREE and available Monday-Friday, from 6:00 A.M. to 5:00 P.M. MST, for any authorized user with a login. iWorQ provides unlimited remote Customer training (through webinars), phone support, help files, and documentation. Basic support request is typically handled the same day. iWorQ provides "Service NOT Software".

6. BILLING:

iWorQ will invoice Customer on an annual basis. iWorQ will send invoice by mail and by email to the address(s) listed in Appendix A. Terms of the invoice are net 30 days from the date of the invoice. Any billing changes will require that a new Service(s) Agreement be signed by Customer.

Any additional costs imposed by the Customer including business licenses, fees, or taxes will be added to the Customer's invoice yearly. Support and services fees may increase in subsequent years but will increase no more than 5% per year.

Customer pricing is based on a 3 Year Term and reflects a discounted annual price. Changes to the Term or the Termination Policy (Section 7. Termination:), will affect the annual pricing and could double your annual cost. Customer reserves the right to pay the 3 Year Term upfront to secure discounted annual pricing.

7. TERMINATION:

Prior to the expiration of the initial 3-Year Term, either party may terminate this Agreement by providing the other party with a Sixty (60) days' written notice prior to the effective date of the expiration. Should the Customer terminate any part of the application(s) and or service(s) the remaining balance will immediately become due. Should the Customer terminate any part of the application(s) and or service(s) a new Service(s) Agreement will need to be signed. Upon expiration of the Initial Term, this Agreement shall automatically be renewed for successive one (1) year terms unless either party provides notice of termination or non-renewal no less than sixty (60) days prior to expiration of the then-current term.

Upon termination of this Agreement, iWorQ will discontinue all application(s) and or service(s); iWorQ will provide customer with an electronic copy of all of Customer's data, if requested by the Customer (within 3-5 business days).

During the term of the Agreement, the Customer may request a copy of all of Customer's data, which shall be provided to Customer for a cost of no more than \$2500 per copy. Please note, if the Customer is not in compliance with the material terms and conditions of this Agreement, iWorQ will not be required to provide Customer with the data.

8. ACCEPTABLE USE:

Customer represents and warrants that the application(s) and service(s) will only be used for lawful purposes, in a manner allowed by law, and in accordance with reasonable operating rules, and policies, terms and procedures. iWorQ may restrict access to users upon misuse of application(s) and service(s).

9. MISCELLANEOUS PROVISIONS:

This agreement will be governed by and construed in accordance with the laws of the state of Utah. Any legal action or proceeding related to this agreement must be brought and determined in the State of Utah and may not be brought or determined in any other forum or Jurisdiction.

Customer recognizes that iWorQ Systems is a software company located in Utah. Any changes to this section, including changes to the Venue or Forum, will be subject to an increase in their annual pricing.

10. CUSTOMER IMPLEMENTATION INFORMATION:

Primary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Secondary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Portal Setup Contact (required) _____ Title _____

Office Phone _____ Cell _____

Email _____ Signature _____

(This person is responsible for placing the iWorQ Portal Link being placed on the agency's website within 90 days of the agreement signature. The iWorQ Portal Link will remain on agencies website for the entire Term of the agreement. If the iWorQ Portal Link is not placed on the city website within 90 days, the Agency agrees to pay an additional \$1,000 dollars towards setup costs (this is to cover iWorQ's time).

11. CUSTOMER BILLING INFORMATION:

Billing Contact _____ Title _____

Billing Address: _____

Office Phone _____ Cell _____

Email _____

PO# _____ (if required) Tax Exempt ID # _____

12. ACCEPTANCE:

The effective date of this Agreement is listed below. Authorized representative of Customer and iWorQ have read the Agreement and agree and accept all the terms.

Signature _____

Effective Date: _____

Printed Name _____

Title _____

Office Number _____

Cell Number _____

iWorQ Service(s) Agreement

APPENDIX A

iWorQ Price Proposal

Walnut Grove	Population- 1,322
2581 Leone Avenue, Loganville, GA 30052	Prepared by: Kaden Pierson

Annual Subscription Fees

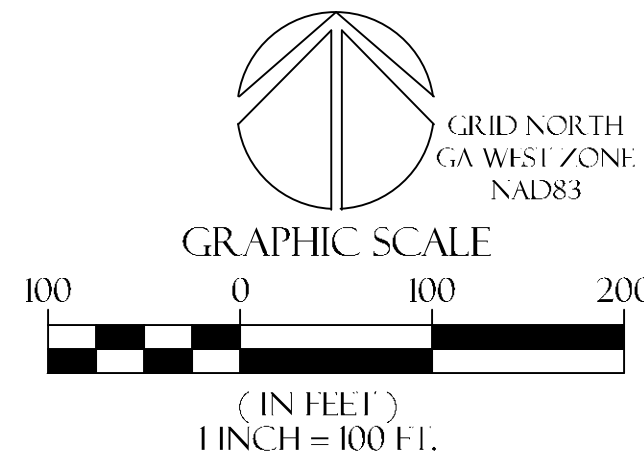
<u>Application(s) and Service(s)</u>	<u>Package Price</u>	<u>Billing</u>
Entity Management (Basic) -Available on any computer, tablet, mobile device using Chrome Browser -Quarterly Parcel Upload -License for Businesses -Renewal and invoicing capabilities for one owner to one property -Unlimited letters utilizing iWorQs template library, and up to 3 custom letters -Reminder letter generation -Includes Sensitive File Uploads that are required to licensing process (i.e Driver's License)	\$1,800	Annual
Subscription Fee Total (This amount will be invoiced each year)	\$1,800	Annual

One-Time Setup, GIS integration, and Data Conversion Fees

Service(s)	Full Price Cost	Package Price	Billing
Implementation and Setup cost year 1	\$1,200	Included	Year One
Up to 5 hours of GIS integration and data conversion	\$1,000	Included	Year One
Data Conversion	\$4,900	Included	Year One
One-Time Setup Total (This amount will be added year 1)	\$7,100	Included	Year One
Grand Total Due Year 1	\$8,900	\$1,800	Year One Total

NOTES AND SERVICE DESCRIPTION

- I. Invoice for the (Annual Subscription Fee Total + One-Time Total) will be sent July 1st, 2025.
- II. This subscription Fee and Agreement have been provided at the Customer's request and is valid through December 31st, 2024.
- III. This cost proposal cannot be disclosed or used to compete with other companies.



811 Know what's below.
Call before you dig.



1. SPEED LIMITS FOR EXISTING ROADS WILL BE 25 MPH.
2. PROPOSED STRIPING SHALL MEET CITY OF WALNUT GROVE REQUIREMENTS.
3. ANY DRIVE, ACCESS, SIDEWALK/SHOULDER CROSS-SLOPE, IN RW, IS TO MATCH THE STANDARD 1/4" PER FL (2% PER ADA).
4. OPEN CUT IS SUBJECT TO REVIEW (APPROVAL FROM DOT UTILITIES DIVISION).
5. ALL FIRE LINES SHALL BE DUCTILE IRON CONFORMING TO ANSI A21.5.1 OR AWWA C115 (CDS5 503.01.02) a) COMMERCIAL WATER SUPPLY TO HYDRANTS REQUIRED TO BE 8" DIP, AND MUST FLOW 1500 GPM AT 20 PSI.
6. ALL WALTON COUNTY FIRE MARSHAL OFFICE INSPECTIONS ARE REQUIRED TO BE SCHEDULED FOR INSPECTIONS.
7. MAINTAIN ACCESS FOR FIRE APPARATUS TO ALL BUILDINGS UNDER CONSTRUCTION INCLUDING TIMES OF RAIN OF MUD. ROADS SHALL BE MAINTAINED AND MINIMALLY PROVIDED WITH CRUSHED STONE BASE AT 20% MINIMUM SPACING.
8. ACCESS TO BUILDING WITH A FDC OR STANDPIPES SHALL BE WITHIN 40' OF ACCESS. (NFPA 1141 3-1)
9. CITY OF WALNUT GROVE ACCEPTS NO RESPONSIBILITY FOR THE AMERICANS WITH DISABILITIES ACT (ADA), EXCEPT FOR NOTIFICATION REQUIREMENT. THE OWNER/DEVELOPER IS SOLELY RESPONSIBLE FOR COMPLIANCE WITH SAID ACT.
10. ANY CONSTRUCTION TRAILERS TO BE PERMITTED THROUGH ZONING DIVISION.
11. ANY SIGNS TO BE PERMITTED THROUGH THE WALTON COUNTY ZONING DIVISION: I.E., SUBDIVISION ENTRANCE SIGNS, MONUMENTS, AND ALL COMMERCIAL SIGNS. THE LOCATION OF SUBDIVISION SIGNS MUST ALSO BE SHOWN ON THE PLANS.
12. NO PERMANENT SIGN(S), FLAG POLE(S), PROPOSED FIRE HYDRANTS, POWER TRANSFORMERS, SIDEWALKS OR ADA RAMPS WILL BE PLACED IN CONFLICT WITH AN ORDINANCE CODED OR APPROVED TREE PLANTING LOCATION.
13. THE CITY OF WALNUT GROVE MUST APPROVE THE SITE LIGHTING PLAN. LIGHT POLES ARE NOT PERMITTED IN PARKING PENINSULAS, ISLANDS AND MEDIANS WITHOUT THE PRIOR APPROVAL FROM THE CITY OF WALNUT GROVE. 20' FT MINIMUM SPACING IS REQUIRED BETWEEN THE TRAILERS. ANY PERMANENT ONE-STORY HARDWOOD TREE (OR EXISTING TREE COUNTED FOR TREE ORDINANCE CREDIT) AND ANY EXISTING OR PROPOSED LIGHT POLE. THE SERVICE PROVIDER (ELECTRIC COMPANY) PRODUCES A LIGHTING PLAN, IT MUST APPROVED BY THE CITY OF WALNUT GROVE. IF SITE LIGHTING IS INSTALLED WITHOUT AN APPROVED PLAN THE CERTIFICATE OF OCCUPANCY WILL BE WITHHELD UNTIL ALL CONFLICTING POWER POLES ARE MOVED.
14. ALL STRUCTURES WILL REQUIRE A SEPARATE BUILDING PERMIT.
15. ALL IMPROVEMENTS TO CONFORM TO CITY OF WALNUT GROVE CONSTRUCTION STANDARDS AND SPECIFICATIONS, LATEST EDITION.
16. IRRIGATION SYSTEMS ARE PROHIBITED ON ALL EXISTING AND PROPOSED CITY, COUNTY, AND STATE RIGHT-OF-WAY AND CONSIDERED TO BE A VIOLATION OF THE ORDINANCE PROHIBITING UNPERMITTED RIGHT-OF-WAY ENCROACHMENTS.
17. FULL SERVICE DRIVES WILL REVERT TO RIGHT IN/RIGHT OUT DRIVES IF WALTON COUNTY DETERMINES THEY ARE CREATING TRAFFIC PROBLEMS AND/OR ACCIDENTS OR IF ROAD IS WIDENED TO A MULTILANE HIGHWAY WITH MEDIAN.
18. NO STRUCTURES, FENCES OR OTHER OBSTRUCTIONS MAY BE LOCATED WITHIN 10' DRAINAGE OR ACCESS EASEMENT WITHOUT PRIOR APPROVAL BY THE CITY OF WALNUT GROVE.
19. APPROVAL OF THESE PLANS DOES NOT CONSTITUTE APPROVAL BY THE CITY OF WALNUT GROVE OF ANY LAND DISTURBING ACTIVITIES WITHIN WETLAND AREAS. IT IS THE RESPONSIBILITY OF THE PROPERTY OWNER TO CONTACT THE APPROPRIATE REGULATORY AGENCY FOR APPROVAL OF ANY WETLAND DISTURBANCE.
20. APPROVAL OF THESE PLANS BY CITY OF WALNUT GROVE IS SUBJECT TO, AND CONTINGENT UPON THE APPLICANT OBTAINING ANY AND ALL NECESSARY APPROVALS FROM ANY AND ALL APPLICABLE AGENCIES INCLUDING, BUT NOT LIMITED TO THE UNITED STATES ARMY CORPS OF ENGINEERS, THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY, THE USDA-NRCS, GEORGIA DEPARTMENT OF NATURAL RESOURCES, GEORGIA ENVIRONMENTAL PROTECTION DIVISION, AND THE GEORGIA SOIL AND WATER CONSERVATION COMMISSION.
21. MAXIMUM CUT SLOPES SHALL BE 2 HORIZONTAL TO 1 VERTICAL. CONTINUOUS FILL SLOPES TEN (10) FEET IN HEIGHT OR LESS MAY BE 2 HORIZONTAL TO 1 VERTICAL. ALL CONTINUOUS FILL SLOPES THAT EXCEED TEN (10) FEET IN HEIGHT MUST BE 3 HORIZONTAL TO 1 VERTICAL UNLESS: (A) A MECHANICALLY ENGINEERED STABILIZED SLOPE IS SUBMITTED BY THE WALNUT COUNTY DIRECTOR OF ENGINEERING; OR (B) THE DESIGNED AND CONSTRUCTED SLOPES ARE CERTIFIED BY A REGISTERED ENGINEER EXPERIENCED IN GEOTECHNICAL ENGINEERING AND LICENSED IN THE STATE OF GEORGIA.
22. SITE LIGHTING TO BE APPROVED AT THE TIME OF BUILDING PERMIT.

DATE	DESCRIPTION
6-20-2023	REVIEW
9-29-2023	PERMIT SUBMITTAL
4-23-2024	PERMIT
8-2-2024	PERMIT
8-13-2024	PERMIT
8-19-2024	PERMIT

DATE	DESCRIPTION	
CSM DESIGN	CSM DRAWN	SAD CHKD
SCALE		

JOB No.	200307-01-00
DATE :	9/19/2024
FILE No.	22-0325

SHEET No. C-2.0

BENCHMARK EXCAVATING INC.

OVERALL SITE PLAN
WALNUT GROVE
COMMERCIAL OFFICES & RETAIL

PARCEL ID: WG010026

WAINUIT GROVE WATTON COUNTY GA 30052

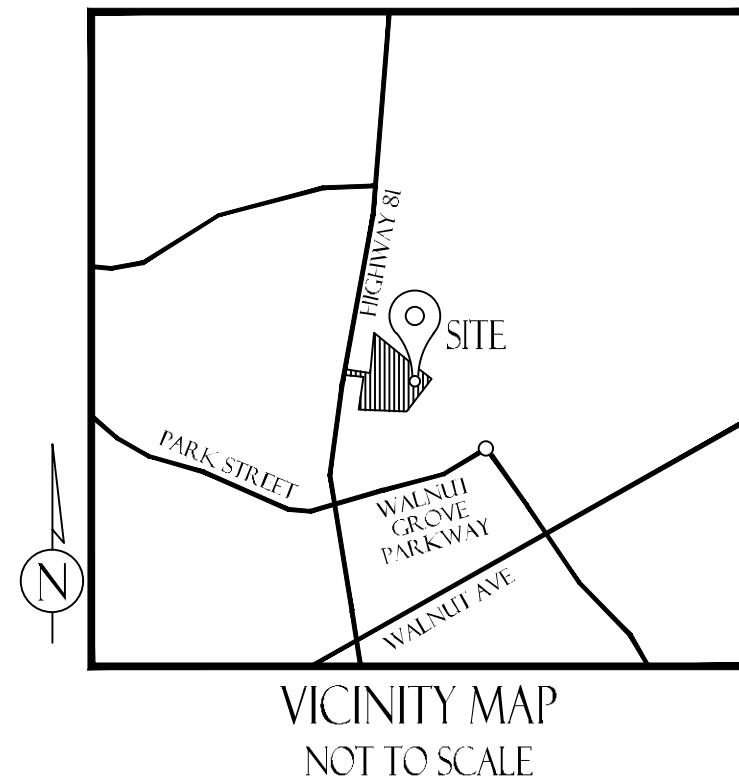
Bowman

Bowman Consulting Group Ltd
1174 Silver Peak Parkway, Suwanee, GA 30024

Phone: (770) 932-6550

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BENCHMARK EXCAVATING INC.

SITE LAYOUT PLAN
WALNUT GROVE
COMMERCIAL OFFICES & RETAIL
PARCEL ID: WG010026

WALTON COUNTY GA 30052

WAINUT GROVE WALTON COUNTY GA 30052



DATE	DESCRIPTION
6-20-2023	REVIEW
9-29-2023	PTR.MIT SUBMITTAL
+23-2024	PTR.MIT
8-2-2024	PTR.MIT
8/3-2024	PTR.MIT
8-19-2024	PTR.MIT

DATE	DESCRIPTION	
CSM DESIGN	CSM DRAWN	SAD CHKD
SCALE		

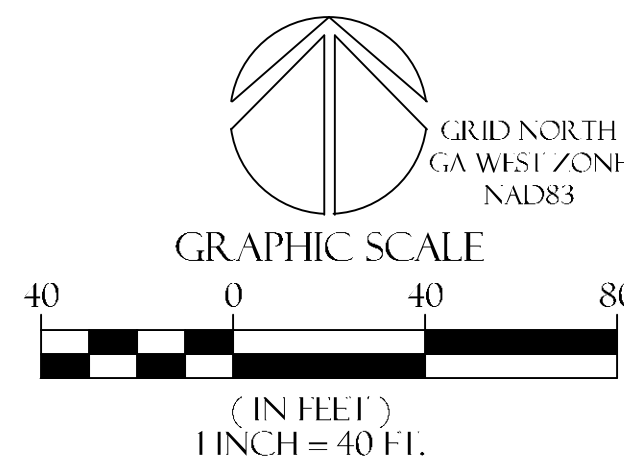
JOB No.	200307-01-00
DATE :	9/19/202
FILE No.	22-032

SHEET No. C-2.1

Bowman
Bowman Consulting Group Ltd
4174 Silver Peak Parkway, Suwanee, GA 30024
Phone: (770) 932-6550
WWW.BOWMAN.COM
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NOTES:

1. ZONING = C2 - COMMERCIAL WITH SPECIAL USE PERMIT FOR OUTDOOR STORAGE
2. BOUNDARY PER SURVEY PROVIDED BY BOWMAN DATED 5/11/2022
3. SETBACKS:
MINIMUM LOT AREA = 9,000 SQ.FT.
FRONT: SETBACK = 100' MAJOR ROAD & 50' INTERIOR STREET
SIDE SETBACK = 30'
REAR = 15'
MAXIMUM HEIGHT = 3 STORIES
4. PARKING REQUIRED = STORAGE: ONE SPACE PER 200 SQ.FT. DEDICATED TO OFFICE & ONE SPACE PER 2,000 SQ.FT. OF STORAGE. RETAIL: ONE SPACE PER 200 SQ. FT.
5. BUILDING A: 20,000 SQ.FT (25%OFFICE, 75% STORAGE)
BUILDING B: 12,000 SQ.FT (25%OFFICE, 75% STORAGE)
BUILDING C: 28,000 SQ.FT (25%OFFICE, 75% STORAGE)
BUILDING D: 24,000 SQ.FT (25%OFFICE, 75% STORAGE)
BUILDING E: 22,000 SQ.FT (RETAIL)
TOTAL = 16,800 SQ.FT. OFFICE, 67,200 SQ.FT. STORAGE, 122,000 SQ.FT. RETAIL
PARKING REQUIRED = $16,800(1/200) + 67,200(1/2000) + 22,000(1/200) = \underline{247 \text{ REQUIRED}}$
PARKING PROVIDED = 247 SPACES PROVIDED
HANDICAP PARKING SPACES = 7 REQUIRED
HANDICAP PARKING PROVIDED = 14 SPACES PROVIDED
6. ALL PROPOSED UTILITIES WILL BE UNDERGROUND.
7. INTERIOR DRIVEWAYS SHALL BE 24" FROM BACK OF CURB TO BACK OF CURB.
8. ALL DIMENSIONS ARE TO BACK OF CURB UNLESS OTHERWISE NOTED.



24 HOUR CONTACT
BENCHMARK EXCAVATION, INC.
MATT RUTLEDGE
470-389-3719

