



SPECIAL CALLED
CITY COUNCIL MEETING & PUBLIC HEARING
NOVEMBER 9, 2022

ALPHARETTA CITY HALL
COUNCIL CHAMBERS
2 PARK PLAZA
12:00 PM

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE TO THE FLAG

IV. NEW BUSINESS

A. Resolution Distribution of Local Option Sales Tax (LOST) Proceeds

Adoption of a Resolution of the City of Alpharetta, Georgia to approve a distribution of Local Option Sales Tax (LOST) proceeds, authorize the Mayor and/or Council to execute a Certificate of Distribution for submission to the Commissioner of the Department of Revenue, to preserve rights, and for other purposes.

V. PUBLIC COMMENT

VI. REPORTS

VII. EXECUTIVE SESSION

VIII. ADJOURNMENT



Special Called City Council Meeting 11/9/2022 STAFF REPORT

Submitting Department: City Clerk
Submitted By: Lauren Shapiro
Sponsored By:
Meeting Date: November 9, 2022

I. AGENDA ITEM TITLE: RESOLUTION DISTRIBUTION OF LOCAL OPTION SALES TAX (LOST) PROCEEDS

ADOPTION OF A RESOLUTION OF THE CITY OF ALPHARETTA, GEORGIA TO APPROVE A DISTRIBUTION OF LOCAL OPTION SALES TAX (LOST) PROCEEDS, AUTHORIZE THE MAYOR AND/OR COUNCIL TO EXECUTE A CERTIFICATE OF DISTRIBUTION FOR SUBMISSION TO THE COMMISSIONER OF THE DEPARTMENT OF REVENUE, TO PRESERVE RIGHTS, AND FOR OTHER PURPOSES.

II. RECOMMENDATION:

Adopt a Resolution to approve a distribution of Local Option Sales Tax (LOST) proceeds, authorize the Mayor and/or Council to execute a Certificate of Distribution for submission to the Commissioner of the Department of Revenue, to preserve rights, and for other purposes.

III. BUDGET IMPLICATIONS:

BUDGETED ITEM: NO

FISCAL IMPACT: YES

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY
OPRT. BUDGET: NO

TOTAL PROJECT COST: PLEASE REFER TO EXHIBIT A OF THE ATTACHED RESOLUTION FOR THE LOST DISTRIBUTION PERCENTAGES FOR THE NEXT DECADE.

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT
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EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT
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IV. REPORT IN BRIEF:

Over the past several months, Mayor Gilvin and City Administrator, Chris Lagerbloom, represented the City of Alpharetta during negotiations with Fulton County regarding the distribution of LOST proceeds between Fulton County and the cities of Fulton County.

On November 2, 2022, the Fulton County Board of Commissioners approved percentages of LOST proceeds to be received by the County. The City of Alpharetta was informed that the representatives from all of its sister Cities in Fulton County have reached a tentative agreement to approve or recommend approval of the proposed distribution of the LOST proceeds to Fulton County and among the Cities of Fulton County based on the percentage amounts specified in the table labeled as Exhibit "A" of the attached Resolution.

If approved, the LOST Distribution Percentages depicted in Exhibit "A" will be remitted to the City of Alpharetta over the next decade, provided that all other Cities likewise approve their respective percentages.

V. ALTERNATIVES:

Do not adopt this resolution and forego the opportunity to receive a distribution of LOST proceeds.

VI. ATTACHMENTS:

LOST Resolution



A RESOLUTION OF THE CITY OF ALPHARETTA, GEORGIA TO APPROVE A DISTRIBUTION OF LOCAL OPTION SALES TAX (LOST) PROCEEDS, AUTHORIZE THE MAYOR AND/OR COUNCIL TO EXECUTE A CERTIFICATE OF DISTRIBUTION FOR SUBMISSION TO THE COMMISSIONER OF THE DEPARTMENT OF REVENUE, TO PRESERVE RIGHTS, AND FOR OTHER PURPOSES.

WHEREAS, representatives from the City of Alpharetta have been in negotiations with Fulton County regarding the distribution of LOST proceeds as between Fulton County and collectively the Cities of Fulton County; and

WHEREAS, on November 2, 2022, the Fulton County Board of Commissioners approved percentages of LOST proceeds to be received by the County and said percentages are reflected in the attachment described below; and

WHEREAS, section 48-8-89(b) of the Official Code of Georgia requires submission of a certificate that divides the total sum of proceeds to be received by Fulton County and each City within the LOST special tax district coterminous with the boundaries of Fulton County, Georgia (the “Certificate”) based either (i) on each city’s 2020 decennial census population relative to that of all the other cities or (ii) reach an agreement among all the Cities on some other distribution method to be used and execute the Certificate reflecting such agreement; and

WHEREAS, the City of Alpharetta has been informed that the representatives from all of its sister Cities in Fulton County have reached a tentative agreement to approve or recommend approval of the proposed distribution of the LOST proceeds to Fulton County and among the Cities of Fulton County based on the percentage amounts specified in the table attached hereto as Exhibit “A” to this Resolution and incorporated herein by reference as the “LOST Distribution Percentages;” and

WHEREAS, subject to all Cities approving the LOST Distribution Percentages and signing the certificate consistent with the LOST Distribution Percentages, and not to waive each City’s right to declare itself an absent municipality pursuant to section 48-8-89(b) of the Official Code of Georgia, the Mayor and Council of the City of Alpharetta desire to approve the LOST Distribution Percentages and authorize signature of a Certificate contingent on all Cities approving the LOST Distribution Percentages and duly authorized representatives from all Cities and Fulton signing a Certificate reflecting the LOST Distribution Percentages; and

WHEREAS, the Mayor and Council believe adoption of this Resolution to be in the best interest of its citizens and taxpayers of the City of Alpharetta.

NOW THEREFORE IT BE SO RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA the preamble is adopted and incorporated herein as if fully restated here, and the Mayor and Council hereby approve the LOST Distribution Percentages attached hereto as Exhibit “A” as the percentage of LOST distributions to be remitted to the City of Alpharetta over the next decade provided and reflected on the Certificate provided that all other Cities likewise approve their respective percentages as reflected in the LOST Distribution Percentages.

IT IS FURTHER RESOLVED, that the Mayor and Council authorize the Mayor with the approval of Special Counsel to the City and/or the City Attorney and the City Administrator to make minor adjustments to the LOST Distribution Percentages and correspondingly to the Certificate provided such minor adjustments are likewise approved by all other Cities to the Certificate contemplated by this Resolution.

IT IS FURTHER RESOLVED, that the Mayor and Council of the City of Alpharetta authorize the Mayor to sign the Certificate provided that all other Cities also approve their respective percentage of LOST distributions consistent with the LOST Distribution Percentages and such percentages are correctly reflected on the Certificate and the person signing on behalf of the other Cities is duly authorized to sign such Certificate on behalf of that person’s respective City.

IT IS FURTHER RESOLVED, the Mayor and Council do not approve or authorize the signature of any Certificate which is inconsistent with this Resolution, and the City of Alpharetta retains the right to become an absent municipality and thereby take its 2022 decennial census population share of the LOST proceeds allocated to all cities collectively in accordance with section 48-8-89(b) of the Official Code of Georgia.

IT IS FURTHER RESOLVED, that if the Certificate contemplated by this Resolution has not been executed and submitted to the Commissioner of the Department of Revenue on or before December 30, 2022, this Resolution shall be null and void on December 31, 2022.

IT IS FURTHER RESOLVED, that this Resolution be certified by the City Clerk and entered and maintained in the City records.

This ____ day of _____, 2022.

CITY OF ALPHARETTA

By: _____
Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON NEXT PAGE]

COUNCIL MEMBERS

Mayor Pro Tem Dan Merkel

Donald F. Mitchell

Brian Will

Douglas J. Derito

John Hipes

Jason Binder

ATTEST:

Lauren Shapiro, City Clerk

APPROVED AS TO FORM:

Molly Esswein, City Attorney

