

AGENDA
REGULAR SCHEDULED MEETING OF
THE GOVERNING AUTHORITY
OF WALKER COUNTY, GEORGIA
Walker County Courthouse Annex III, 201 S Main Street
LaFayette, Georgia 30728

Date: Tuesday, September 24, 2019

Time: Immediately following the two Public Hearings

Call to Order: Commissioner Whitfield will call the meeting to order

Open of the Regular Meeting

Minutes: Approval of the minutes from the Regular Scheduled Commissioner's Meeting that was held on September 12, 2019 and Public Hearing that was held on September 19, 2019

New Business:

- I. Dwarfism Awareness Month Proclamation
- II. Endorsement of R-020-19, Proposed endorsement of application by Scenic Land Company, LLC to participate in Georgia Tourism Development Act Sales and Use Tax Rebate Program
- III. Letter of Support for McLemore Hotel and Conference Center
- IV. Resolution R-021-19 to adopt Association County Commissioners of Georgia 401(a) Defined Contribution Plan for Walker County Employees
- V. Resolution R-022-19 to adopt ACCG 457(b) Deferred Compensation Plan for Walker County Employees
- VI. Resolution R-023-19 Amending the fiscal year 2019 budget to appropriate funds for postage for the Elections Office and software for Magistrate Court

- VII. Consideration of application from Bryan and Shannah Johnson requesting a rezone from R-2 to A-1 for property located at 4660 Ringgold Road, LaFayette, GA 30728, Tax Tax Maps # 0-333-001 ***(Recommended for approval by the Planning Commission at first hearing on September 19, 2019)***

- VIII. Consideration of application from Bryan and Shannah Johnson requesting a rezone from R-2 to A-1 for property located at 4660 Ringgold Road, LaFayette, GA 30728, Tax Tax Maps #0-333-002 ***(Recommended for approval by the Planning Commission at first hearing on September 19, 2019)***

- IX. Consideration of application from Restore 6:34, Inc. requesting a conditional use variance for property located at 236 Streeter Drive LaFayette, GA 30728, Tax Map # 0-469-033 ***Recommended for approval with conditions by the Planning Commission at first hearing on September 19, 2019)***

Adjournment: Commissioner Whitfield will adjourn the Scheduled Meeting

Open Discussion: The business on the Agenda being completed, Commissioner Whitfield will open the floor for general discussion. In response to requests from citizens, speakers are asked to limit their comments to 5 minutes and keep them on topics related to county business.

There will be a special called Commissioner's Meeting on Tuesday September 30, 2019 at 12:00PM at the Commissioner's Office, 101 S. Duke Street, LaFayette GA 30728.

The next regular scheduled Commissioner's Meeting will be held on Thursday, October 10, 2019 at 6:00 PM.



Walker County Governmental Authority
Office of the Commissioner
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437

Minutes of the Regular Scheduled Commissioner's
Meeting

September 12, 2019

I. Call to order

Commissioner Whitfield called to order the Regular Scheduled Commissioner's Meeting held at Walker County Courthouse Annex III, 201 S Main Street, Lafayette, Georgia at 6:00 PM on September 12, 2019.

II. Attendees

The following persons were present: Commissioner Shannon Whitfield, Finance Officer Greg McConnell, Economic and Community Development Director Robert Wardlaw, Legal and Policy Director Matt Williamson, Public Relations Director Joe Legge, Walker County Clerk Rebecca Wooden. Other guests signed in at the meeting as well, please see the attached sign in sheet.

III. New Business:

- I. Commissioner Whitfield explained he would combine both items to discuss the proposed fiscal 2020 General fund Budget and the 2020 Enterprise Funds and Special Revenue Budget for Walker County is a draft and work in progress. There will be a Public Hearing on Thursday September 19, 2019 at 6:00 PM at Annex III open to the public to discuss and concerns or questions regarding the budget. If you are unable to attend you can email or come by the Commissioner's office with questions or concerns. The draft is online and each budget is available all the way back to 2016.
- II. Commissioner Whitfield explained the Georgia Environmental Finance Authority modification promissory note and loan

agreement. First by saying this is just housekeeping and is not a new note. It is a note that has been going on since I believe 2015 and is thru state organization which was able to help the county finance the loan of the C&D Landfill that we own as a county. It was started by the previous administration and we have been working thru the development of this and the state has come up and said since they need more time to get everything done they are requested to sign and update the documents. I believe we updated this back in 2017 as well. It is a million dollar loan that is a draw down based off of reimbursement. They don't give us the money upfront thankfully. Once expenditures have been documented and copies have been made we send them to the state and they reimburse for those expenditures on this loan to expand the landfill. Actually the plans that were submitted to EPD were February 2016. We anticipate on doing a bid opening in May of 2020 for the expansion notice to proceed, hopefully also in May. Then hopefully the completion of first phase of that construction in December 2020. This is something we are continuing to work on this year and all of next year. This is why we need to update this modification. Commissioner Whitfield asked if there were any additional questions or concerns regarding this and there were none. Hearing none Commissioner Whitfield approved the update and signed the documentation.

III. Intergovernmental Agreement for the Conduct of Elections between Walker County Board of Elections and Registration Walker County Georgia and the City of Rossville. An agreement that has already been signed by our elections chairman Jim Buckner and also by Danielle Montgomery who is the director of Elections for Walker County and has also been approved by the City of Rossville so Teddy Harris has signed it as Mayor and Sherry Foster, the Clerk of City of Rossville. You all have this document before you and the details are on this document including the amount of compensation that is paid to the county to handle this. This is also a document that either party can cancel anytime with a thirty day notice. If this works that is great and we will continue moving forward. If for some reason either party over a period of time decides they don't want to participate in this process then either party can cancel with a thirty day notice. Commissioner Whitfield asked if there were any questions on this item. Hearing none he approved and signed this agreement.

IV. Commissioner Whitfield reviewed the Departmental Statistics for August 2019.

V. Commissioner Whitfield asked if anyone had any questions and a citizen had a concern and questioned what timeline was on the signs for school traffic on Wilson Road with the speed limits and flashing signs going in both directions. Commissioner Whitfield explained for the record that what was requested was something he had no knowledge of was the actual safety signs and speed limit signs in and around Rossville Elementary. I turned this in to our Road Superintendent and he has reported back to me that he had a staff member to go and evaluated every school in the county and it was quiet surprising at the deficiently of the signage. Commissioner Whitfield appreciates this being brought forward and what they have done is ordered all new signs because even the existing signs that are in the school zones don't have the newer reflective materials. So we are replacing all of the signs in all the school zones for the county schools. Commissioner Whitfield thinks that within the next thirty days this project should be completed. The citizens wanted to add that the flashing signs and lights need to be in sync with each other. He explained that on Wilson Road in the afternoons heading north the signs are off but heading south the signs are on and flashing. He also asked about the gravel lot near Rossville Elementary asking if anyone could pave that so the school could use it as parking. Commissioner Whitfield explained that he isn't familiar with that because it isn't a county government facility, he would need to speak with the Board of Education. The concerned citizen asked about the new home construction in Walker County, if it was in one particular area or random throughout the county. Commissioner Whitfield explained that it was random, the Rock Spring area seems to have a little more growth but new construction is being built on Lookout Mountain as well. People like this area and proximity to Chattanooga. Our Public Hearing will be Thursday September 19, 2019 and also due to scheduling conflict our next Commissioner's meeting will be on Tuesday September 17, 2019 at 6:00 PM. This scheduling conflict is because the Secretary of State is coming to Fairyland Elementary on Lookout Mountain. They have asked us to reschedule our meeting so everyone could be in attendance and wouldn't have to choose. We honored that request and it is a great honor to have the Secretary of the State to come to our community. It is open to the public for everyone to attend. Matt Williamson wanted to take opportunity to congratulate Blake Hodge and Regina Dorsey and the Fire Department along with the Sheriff for an outstanding

memorial that was held for the first responder's yesterday morning. Everything went absolutely wonderfully. Commissioner Whitfield explained he hated that he missed that but had a prior commitment and wasn't able to attend.

IV. Adjournment: The Commissioner's Meeting was adjourned at 6:14 PM

VIII. Public Comment

{Audio Recording of Regular Scheduled Commissioner's Meeting and comments are on file in Commissioner's Office – 19-09-12}

IX. Commissioner Comments

{Audio Recording of Regular Scheduled Commissioner's Meeting comments are on file in Commissioner's Office – 19-09-12}

Minutes approved by:

Shannon K. Whitfield
Sole Commissioner
Walker County Georgia

Date

Minutes prepared by: Walker County Clerk, Rebecca Wooden

Sign In Sheet

Regular Scheduled Commissioner's Meeting

September 12, 2019

6:00 PM

Name

Address

Telephone

Mike + Kay Parker Rossville

RJ W...

Sign In Sheet

Regular Scheduled Commissioner's Meeting

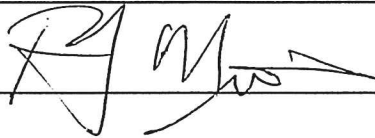
September 12, 2019

6:00 PM

Name

Address

Telephone





Walker County Governmental Authority
Office of the Commissioner
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437
Minutes of the Scheduled Public Hearing
September 19, 2019

I. Call to order

Commissioner Whitfield called to order the Public Hearing held at Walker County Courthouse Annex III, 201 S Main Street, LaFayette, Georgia at 6:00 PM on September 19, 2019.

II. Attendees

The following persons were present: Walker County Sole Commissioner Shannon Whitfield, Finance Officer Greg McConnell, Economic and Community Development Director Robert Wardlaw, Legal & Policy Director Matt Williamson, Public Relations Director Joe Legge and County Clerk Rebecca Wooden. Other guests signed in at the meeting as well, please see the attached sign in sheet.

III. Open of Public Hearing:

- I. Commissioner Whitfield explained that this was a draft for the 2020 General Fund Budget and 2020 Enterprise Funds & Special Revenue Budget for Walker County Government and that it is available at the website below.

<https://walkercountyga.gov/government/budgets/>

II. This process is getting easier each year as progress has been made with the Purchase Orders, Elected Officials and Department Supervisors managing their budgets over the past couple of years. It makes things easier with this process. This is exactly as stated, a draft. We are making a lot of progress but still have some internal budget that will be forthcoming in the next few days to better refine where our budget needs to be. Our system allows worksheets that help with the budget. The information will be updated throughout the week and is available online. You will see you have the actual 2016 amounts to give you a point of reference, which if you recall is under the previous administration. You have your 2017 actual & 2018 actual and the amended budget for 2019 and the 2020 Department requests and any revisions. Our system locks down those requests so there aren't any changes there. Any changes made for any reason will show up in the Finance review. For example the Sheriff contacted me that he needed to move a few line items around and he wasn't able to do that so we are going to make those changes. His total budget wasn't changing but had funds that he needed to move around. As we continue thru this process we are going to continue over the next several days to have things like that as different departments refine their budget and it will show up in the finance review column. We will talk about the budget more at our meeting on Tuesday September 24, 2019. We won't have a meeting next Thursday as we normally do. Secretary of State will be visiting Walker County up on Lookout Mountain at Fairyland Elementary at 6:00. Secretary of State is coming to discuss the voting machines and changing of the new equipment across the state. Our Commissioner Meeting will change to Tuesday September 24, 2019 and we will discuss more about the budget. We will probably have version C&D by then. On September 30, 2019 we will have our final meeting and approval of final budget at that time. Keep in mind these budgets are just road maps, guiding tools. No budget is ever perfect when you have seventy four budget entities combines. There are a lot of moving pieces and we are trying to look into the magic ball to see what will happen and predict the future with the budget. We do our best to get as accurate as possible but with any budget time to time they have to be amended to make changes to accommodate things we didn't know about. Our budget system thru the state of Georgia is broken up into two forms, you actually have General Fund Budget and then you have what is known as the Enterprise and Special Revenues Fund. When you look at the website you have those listed proposed drafts of 2020 General Fund Budget and 2020

Enterprise Funds. The Enterprise Funds is primarily the Fire Department, Emergency Rescue, 911 Center and the Landfill and any other special revenues that may come thru for our Transit Buses or Drug Court or other type things like that go to those special revenue. In order to be in compliance with the way the State who wants all governments to do their accounting that is why they are in two separate budgets. We have to do them separately. That isn't something we have created internally or some idea that we had. That is what we need to do to be in compliance that is why we break those out separately. Primarily we mention the Enterprise Funds most of those have revenue streams being the Landfill, 911 Center having the 911 fee and the Fire Department has the special tax district. That is one reason you have those separate to show the revenues in each department. We want to hear from citizens who have concerns or questions; you can email or stop by the office with these. We want to be transparent and keep the public informed with line items so you can see everything. Personnel is the largest with retirement, benefits, that eats up most majority of the budget and these are fixed costs so there isn't a lot of dollars in most of these budgets to work with outside of these. Our budget gives summaries based off of personnel, purchases and other contract services and also by supplies and capital outlay. We had a resolution back in 2017 where we try to manage our budgets in three buckets which include personnel, operational and capital. Once a budget is put into place, whoever is in charge of that budget for that budget entity has the ability as needed to move those funds within those three categories. If we move funds from one category to another we bring that back to the public meeting for you the citizens to understand and know what we are doing. If we move personnel dollars to capital for some reason and that dramatic of a change we are going to come back and discuss to justify the need to do that. Also any purchases over \$15,000.00 that are capital expenditures that are outside of the normal day to day business must come before a public meetings as well to keep you all informed. Most of the time this is equipment purchases or vehicle purchases. For example a few meeting back Sheriff was ready to purchase his patrol cars for the year. He came and it was in the budget and we came forward before the citizens to keep the citizens informed of this. I don't want to have a Sheriff's Deputy to be out in a new patrol vehicle and citizens questioning how and why they have new vehicles. They forget eleven months prior it was approved in the budget. So anytime we do those type purchases we want to bring those topics up so people will know

that we honor our budget, we recognize the budget, we follow the budget and the budget adds value to us and it's a purchase over \$15,000.00 so we are going to discuss in a public meeting. We have got some opportunities in our budget and working on to fully staff our Sheriff Department operations this year. Sheriff has told me that he has never had a fully funded budget that he has asked for in his tenure as Sheriff. We have been working on this for the last couple of years to be able to get to that point to fully fund so unless there is a dramatic change or an "oh no" we are on course to be able to do that this year. Also we are making enhancements to our employee's retirement funds. You will see on the line items and 401A retirement you will see big jumps in that. That is where the county is going to be making larger contributions as more of an incentive to our people to maintain good quality people in county government and also to be able to attract good quality people as new positions come available. We found in the marketplace comparing in other business both of private business and also other governments our 401A needed an overhaul and needed to be more employee friendly to have a better program and also a 457 program where employees can contribute money from their own check and have a matching opportunity from the county that we haven't had in the past and that is in there as well and will be a number that is growing. Commissioner Whitfield asked if anyone had any questions or comments and there were none.

IV. Adjournment: The Public Hearing was adjourned at 6:19

VIII. Public Comment

{Audio Recording of Public Hearing and comments are on file in Commissioner's Office – 19-09-19}

IX. Commissioner Comments

{Audio Recording of Commissioner's Hearing comments are on file in Commissioner's Office – 19-09-19}

Minutes approved by:

Shannon K. Whitfield
Sole Commissioner
Walker County Georgia

Date

Minutes prepared by: Walker County Clerk, Rebecca Wooden

Sign In Sheet

Public Hearing

Walker County Courthouse Annex III, 201 S Main Street

LaFayette, Georgia 30728

September 19, 2019

6:00 PM

Name

Address

Telephone

Ray Muling
Chuck Cartman
Carolyn Walker
Sean Walker
Jennifer Holden



BY THE SOLE COMMISSIONER OF WALKER COUNTY, GEORGIA
A PROCLAMATION
DWARFISM AWARENESS MONTH

WHEREAS: Dwarfism is considered to be a rare medical condition, with over 30,000 people in the United States and more than 650,000 people in the world with a type of dwarfism; and

WHEREAS: Dwarfism affects bone growth, but generally does not affect cognitive abilities; and

WHEREAS: There are over 300 distinct forms of dwarfism. The medical or genetic condition usually results in an adult height of 4'10" or shorter. About 80% of people with dwarfism have average-height parents and siblings; and

WHEREAS: Dwarfism is a recognized condition under the federal Americans with Disabilities Act; and

WHEREAS: People with dwarfism contribute to the strength of the economy of Georgia by being productive members of the workforce, covering all fields and professions;

THEREFORE: I, Shannon K. Whitfield, Sole Commissioner of Walker County, Georgia, do hereby proclaim October as Dwarfism Awareness Month in Walker County, in an effort to encourage acceptance and public awareness of the positive contributions made to our community by people with dwarfism.

Signed and sealed this 24th day of September in the year 2019.



Shannon K. Whitfield, Sole Commissioner
Walker County, GA

RESOLUTION R-020-19

A RESOLUTION OF THE SOLE COMMISSIONER OF WALKER COUNTY TO ENDORSE THE APPLICATION OF SCENIC LAND COMPANY, LLC TO PARTICIPATE IN GEORGIA TOURISM DEVELOPMENT ACT SALES AND USE TAX REBATE PROGRAM

WHEREAS, Scenic Land Company, LLC (“SLC”) is considering, through itself or one of its affiliated entities, the construction and operation of a 245-room hotel, conference center, and destination resort, including golf course, dining, spa and other amenities (the “Project”); and

WHEREAS, to induce SLC to construct and operate the Project within the limits of Walker County, Georgia (the “County”), SLC, the Walker County Development Authority, and the County previously entered into that certain Memorandum of Understanding dated as of May 12, 2017 (the “MOU”); and

WHEREAS, the MOU, a copy of which is attached hereto as Exhibit “A” sets out certain incentives to be provided to SLC by the County and other public entities; and

WHEREAS, one of the proposed incentives is the endorsement of the application by SLC, directly or through one of its affiliates, to participate in the state sales and use tax incentive program (the “Program”) established by the Georgia Tourism Development Act (O.C.G.A. 48-8-270 et seq.) (the “Act”); and

WHEREAS, the undersigned believe it is in the best interests of the County and its residents to approve and endorse the Application, and to convey such approval and endorsement to the Georgia Department of Economic Development and the Commissioner of the Georgia Department of Community Affairs;

NOW THEREFORE, BE IT RESOLVED by the Sole Commissioner of Walker County, Georgia, and it is so ordained by the authority thereof, as follows:

1) That Walker County, Georgia, by and through its Sole Commissioner, approves and enthusiastically endorses the Application of McLemore Resort, LLC, an affiliate of SLC, for approval of the Project under the Georgia Tourism Development Act; and

2) That a copy of this Resolution shall be conveyed to the Commissioner of the Georgia Department of Community Affairs and the Commissioner of the Georgia Department of

Economic Development.

SO RESOLVED AND ADOPTED this 24th day of September, 2019.

ATTEST:

WALKER COUNTY, GEORGIA

REBECCA WOODEN, County Clerk

SHANNON K. WHITFIELD, Sole Commissioner

EXHIBIT A

FINAL DATE: 05/10/17

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (this “Agreement”) is entered into as of the Effective Date set forth below by and among the **WALKER COUNTY DEVELOPMENT AUTHORITY** (the “Authority”), a development authority and public body corporate and politic duly created and existing under the Constitution and laws of the State of Georgia (the “Act”), **WALKER COUNTY, GEORGIA** (the “County”), a county and political subdivision of the State of Georgia (the “State”), and **SCENIC LAND COMPANY, LLC**, a Tennessee limited liability company (the “Company”), each a “Party” and collectively the “Parties.” The **WALKER COUNTY BOARD OF TAX ASSESSORS** (the “Board of Assessors”), and the **TAX COMMISSIONER OF WALKER COUNTY** (the “Tax Commissioner”) are each executing an Acknowledgment hereof attached to this Agreement in order to enter into their respective agreements to the provisions hereof which are applicable to them, but they are not considered to be Parties.

1. THE PROJECT.

1.1 The Project. As used herein, references to the “Project” include the Premises, the Improvements and the Equipment (all defined below), as the same may exist from time to time. The Project consists of the acquisition, construction and equipping of a 178-room hotel and destination resort, including a conference center, golf course and other amenities located on approximately 207 acres of land in the County for lease to and operation by the Company.

1.1.1 Premises. The “Premises” consist of approximately 207 acres of land in the County which is each described in Schedule 1.1.1 attached hereto (and by reference made a part hereof). The Premises shall be owned by the Authority and leased to the Company under the terms of a separate Lease Agreement (the “Bond Lease”) to be entered into between the Authority and the Company. The estimated aggregate cost of the Premises is \$6,000,000.

1.1.2 Improvements. The “Improvements” are to consist of the acquisition, construction and development by the Company of certain improvements to the Premises including, without limitation, an approximately 200,000 square foot hotel, spa and conference center and golf course, which Improvements are intended to be financed with the proceeds of the Bonds and leased to the Company under the Bond Lease. The Company shall be responsible for the design of the Improvements. The Bond Lease shall provide that the Company, as principal and not as agent of the Authority, shall construct the Improvements and that title to the Improvements shall vest in the Authority as the same are constructed. The Improvements shall be constructed in compliance with applicable laws, including applicable zoning laws, building codes, environmental laws and other restrictions. The parties understand that this Agreement is not subject to the Georgia Local Government Public Works Construction Law (the “Construction Law”), and do not intend for it to be subject thereto. Instead, the parties have agreed that the Company shall provide, or shall have its general contractor (the “Contractor”) provide, performance and payment bonds protecting the Authority in connection with the construction of the Improvements similar to

those that would be required if the Construction Law did apply, provided, that the Authority shall waive such requirement upon the determination by the Authority (such determination not to be unreasonably withheld) that the financial capability of the Company is sufficient for purposes of the indemnification provisions of this Agreement and of the hereinafter described Definitive Documents in favor of the Authority. The Authority shall not unreasonably withhold such determination, but shall be entitled to receive such information as it may reasonably request for such purposes including, without limitation, financial statements of the Company. The estimated cost of the Improvements is \$90,000,000.

1.1.3 Equipment. The “Equipment” consists of items of trade fixtures, machinery, equipment, furniture and furnishings proposed herein to be financed with the Bonds and to be owned by the Authority and leased to the Company under the Bond Lease. The Bond Lease will provide that the Company shall be responsible for the acquisition and installation of the Equipment and for conveying the same to the Authority from time to time by one or more bills of sale. The estimated cost of the Equipment is \$10,000,000.

1.2 Total Project Costs. “**Total Project Costs**” include all reasonable costs, fees and expenses incurred by the Company in connection with the Project and the issuance of the Project Bonds (defined below). The Company will be responsible for any costs of or related to the Project (including, without limitation, those related to any change orders or cost overruns) to the extent that proceeds of the Project Bonds are not available or are not sufficient to pay such costs.

1.3 Closing. As used herein, the “**Closing**” is the event at which the Project Bonds are issued and the other transactions contemplated herein are consummated. References herein to a “**Closing Condition**” are to the optional right of a Party hereto, based on a Closing Condition, to exercise a right provided herein in its favor and to avoid the Closing and terminate this Agreement as provided in Sections 5.4, 5.5 and 5.6, respectively, below. In connection with the issuance of the Project Bonds, the signatories hereto will also enter into an Economic Development Agreement (the “**EDA**”) to reflect any amendments hereto agreed to prior to Closing (or to reflect that there are no such amendments).

1.4 Indemnity by the Company. The Company shall indemnify, hold harmless and defend the Authority, the other Parties, and their respective officials, members, officers, employees and representatives from and against any and all loss, liabilities and claims (including, without limitation, liens and encumbrances resulting from construction and installation activities) that may arise out of or relate to: (a) any act or omission by or attributable to the Company or its vendors, contractors or subcontractors, agents, employees or representatives, related to the Project; or (b) this transaction, including the Project Bonds or the issuance thereof, or the ownership or operation of the Project. The indemnity contained in this Section 1.4 shall not apply in the case of any particular indemnitee to any claim, loss or liability which is the result of the gross negligence or willful misconduct of such indemnitee. Said indemnity shall survive the expiration or earlier termination of this Agreement, but at Closing shall be superseded (provided, such supersession shall not affect any accrued liability hereunder) by the indemnities in the Definitive Documents.

2. FINANCING OF THE PROJECT.

2.1 Project Bonds. In order to establish the bond-financed sale-leaseback structure that is necessary for the provision of certain of the incentives contemplated herein, including, without limitation, *ad valorem* property tax savings for the Project, the Authority will issue the Authority's revenue bonds (the "**Project Bonds**") to the Company. The Authority will hold legal title to the Project. The Bond Lease and related purchase option will evidence the Company's beneficial ownership of the Project. The Company will acquire legal title to the Project as provided herein.

2.2 Maximum Principal Amount of Project Bonds. Without limitation, the principal amount of the Project Bonds shall in the aggregate accommodate Total Project Costs for the Project. Such accommodation shall be made through structuring the Project Bonds as draw-down bonds in an appropriate maximum principal amount.

2.3 Transaction Costs. The Company shall be responsible for all transactional costs of the issuance of the Project Bonds, and other matters related hereto, provided that such costs shall be subject to the Company's approval, which shall not be unreasonably withheld. Subject to any applicable limits of the federal tax law, cash proceeds of the Project Bonds, if any are available for such purpose, may be used to pay such costs or to reimburse the Company for transaction costs previously paid by it. Such transaction costs include, without limitation: (i) the court costs relating to validation of the Project Bonds and recording and filing fees; (ii) the Authority's financing fee equal to 1/8 of 1% of the maximum principal amount of the Project Bonds, payable one time at Closing; and (iii) the legal fees and expenses of counsel to the Authority and the County in an amount equal to \$ _____.

2.4 Tax Status of the Project Bonds. The interest on Project Bonds issued to the Company will not be exempt from federal income taxation. Whether or not the interest on any other series of the Project Bonds will be exempt from federal income taxation shall be as determined by the federal income tax law.

2.5 Roles of Counsel. The law firm of Gray Pannell & Woodward LLP shall serve as the Authority's Bond Counsel in connection with the issuance of the Project Bonds and this Agreement, and its fees and expenses will be paid by the Company. Miller & Martin PLLC shall serve as counsel to the Company, and its fees and expenses will be paid by the Company. Robin Rogers, Esq. shall serve as counsel to the Authority and to Walker County, Georgia, and his fees and expenses will be paid by the Company.

2.6 Repayment of the Project Bonds. The Company shall be responsible for the repayment of the Project Bonds. Without limitation, the Project Bonds shall not be a general obligation of the Authority, but shall be a special and limited obligation payable solely from the payments received under the Bond Lease and other pledged security. No public body, including the Authority or the County, shall have any obligation or liability for repayment of the Project Bonds.

2.7 The Bond Lease. The Authority and the Company shall enter into a lease (the "**Bond Lease**") at the Closing. Pursuant to the Bond Lease, the Authority will lease the Project to the Company. The Bond Lease shall contain terms and provisions substantially of the type normally included in bond leases between governmental "conduit" bond issuers and users of bond-

financed property. The Bond Lease will be a triple net type lease. The Bond Lease shall permit subleases to Affiliates. In no event shall the Bond Lease permit the Company to transfer, assign or share, in whole or in part, the property tax savings under the Savings Schedule (defined below) with any non-Affiliate (defined below).

2.8 Purchase Option. Subject to the bond purchase agreement related to the Project Bonds, the Authority, in the Bond Lease or by separate instrument, shall grant the Company the option to purchase the Project (the "Purchase Option") to the extent that the Authority holds title thereto at the time, exercisable for (i) an option exercise price of \$100; (ii) plus any other amounts due to the Authority that must be paid at such time, including, without limitation, Community Recovery Payments (defined below) then due and payable; and (iii) if all of the Bonds have not theretofore been retired, the Company shall cause all of the Bonds to be retired or cancelled. Payment of the amounts so required is a condition to the closing under such purchase option. In the event the Company exercises the purchase option, this Agreement shall remain in effect. This purchase option shall be evidenced by a recorded memorandum of lease or option agreement.

2.9 Definitive Documents. The term "**Definitive Documents**" means and includes the Project Bonds, the Bond Lease and related purchase option, the EDA, the above-mentioned bond purchase agreement, a trust indenture and any other related documents necessary to implement the transaction described herein. The Definitive Documents shall be prepared by Company's Counsel and shall be subject to the approval of the Authority, the Company and the purchaser of the Project Bonds, and the legal counsel thereof. The Parties agree to negotiate in good faith to establish the terms and conditions to be included in the Definitive Documents. It shall be a Closing Condition in favor of each of the Company and the Authority that they reach an agreement on such terms and conditions.

2.10 Transfers of this Agreement by Company. All rights and benefits of the Company under this Agreement and under the Authority's and the County's resolutions authorizing this Agreement may be transferred and assigned by the Company, in whole or in part, to: (a) any Affiliate of the Company or (b) with the written approval of the Authority (but subject to the last sentence of this Section) to anyone or more persons or entities which propose to acquire the Project, or a portion thereof, in either case with the same effect as if such Affiliate or such persons or entities were named as the "Company" in this Agreement and in the Authority's resolution authorizing this Agreement. Unless otherwise agreed in writing by the Authority, the assignment of the Company's rights shall not release the Company from its obligations for costs and indemnification and following any such assignment, the Company and such assignee shall be jointly and severally liable for costs and indemnification hereunder. As used herein, "**Affiliate**" means any person or entity (as used herein "entity" includes, without limitation, any public body) that directly, or indirectly through one or more intermediaries, controls, is controlled by or is under common control with, a specified person or entity. As used herein, the term "control" of a person or entity means the possession, directly or indirectly, of the power: (A) to vote 10% or more of the voting securities of such person or entity (on a fully diluted basis) having ordinary power to vote in the election of the governing body of such person or entity, or (B) to direct or cause the direction of the management or policies of a person or entity, whether through the ownership of voting securities, by contract or otherwise. The foregoing and any other provision hereof to the contrary notwithstanding, in no event shall this Agreement be construed to permit the Company to transfer,

assign or share, in whole or in part, the property tax savings under the Savings Schedule with any non-Affiliate.

3. INCENTIVES TO BE PROVIDED.

3.1 Purpose of Incentives. In order to induce the Company to locate the Project in the County, the following economic inducements will be provided for the Project by the Authority and other entities, as applicable.

3.2 Ad Valorem Tax Savings.

3.2.1 Basis for Savings. Under the Constitution and laws of the State under which the Authority was created and exists, the Authority pays no tax on its interest in the property comprising the Project. The Parties acknowledge that under present law, because the Project will be owned by the Authority, the Project, including the Company's leasehold interest in the Project, will not be subject to ad valorem taxation by the State or by any political or taxing subdivision thereof. Thus, while the Bond Lease is in effect, the Company shall pay no actual taxes on its leasehold interest in the Project. However, the Company agrees that in consideration of the Bond Lease structure and other benefits, it shall make payments in lieu of taxes to the Authority, as provided on Schedule 3.2.1 attached hereto and incorporated herein by reference (the "**Savings Schedule**"). The Company shall pay normal *ad valorem* property taxes with respect to property it owns which is not titled to the Authority in connection with the issuance of the Project Bonds.

3.2.2 Reversion to Normal Taxability. If the option to purchase the Project to the extent it is owned by the Authority is exercised upon termination of the Bond Lease or earlier, in whole or in part, or if the Bond Lease is otherwise terminated or expires, the Project as depreciated will be taxable according to normal *ad valorem* property taxation rules that are applicable to privately-owned property.

3.2.3 Procedures.

(a) In order to determine the amount of payments in lieu of taxes, or payments in equivalent amounts, payable pursuant to this Agreement, at the time property tax returns are due in the County, the Company shall file a report with the Authority as to the property comprising the Project and its value, in the same format and in the same manner as a property tax return. The Company shall indicate on its report those items that have been conveyed to the Authority and are part of the Project and subject to the provisions of this Agreement. Based on such report, the Board of Assessors shall determine the assessed value of the Project as though legal title to it were held by the Company and shall notify the Company and the Tax Commissioner thereof, who shall determine what taxes would be payable if the Company held legal title to such property and shall notify the Authority of such amount. The Authority shall then calculate the amount of payments in lieu of taxes payable by the Company with respect thereto pursuant to this Agreement, and shall invoice the Company therefor, with a copy to the Tax Commissioner.

(b) Such public bodies shall coordinate such procedures with general procedures applicable to the normal assessment, appeal and payment of property taxes, such that, for

example, the Authority shall mail such invoice at the time tax bills are mailed for the relevant tax year. The Company shall make such payments to the Authority by separate check, on or before the date set for the payment of *ad valorem* property taxes in the County generally. Each such payment shall be in an amount equal to the payment in lieu of taxes due for such year as so calculated. The Authority will disburse all payments in lieu of taxes received by it to the appropriate taxing authorities pro rata in proportion to their respective millage rates.

(c) Should the Company fail to make payments in lieu of taxes required by this Agreement at the times and in the manner provided for in this Agreement, the Company shall be obligated to pay to the Authority, for the benefit of the public officer or public body entitled to the payment that was not made, in addition to such payment in lieu of taxes an amount that shall be equal to the penalties and interest that would be assessed against the Company if such payment in lieu of taxes were delinquent *ad valorem* taxes. The Authority shall notify the Company of any such penalties and interest.

(d) The Authority shall have all of the rights and remedies related to payments in lieu of taxes, interest and penalties, as the Tax Commissioner would have in the case of delinquent *ad valorem* taxes, and the Company agrees upon request of the Authority to grant any security lien or security interest necessary such that the Authority and the taxing authorities have the equivalent of tax liens for such purposes, subordinate to any prior security titles or security interests permitted elsewhere herein, provided that such subordinate lien or security interest is allowed by the terms of the instruments governing such prior security titles or security interests. Likewise, the Company shall have all of the same rights and remedies as it would have in the case of a dispute over *ad valorem* property taxes, including, without limitation, the right to dispute the valuation used by the Board of Assessors. Without limitation, the Company shall have the right of arbitration provided in O.C.G.A. Sec. 48-5-311(f) and the right of appeal to the Superior Court provided in O.C.G.A. Sec. 48-5-311(g).

3.2.4 Boards of Assessors and the Tax Commissioners. The provisions of this Agreement relative to the assessment and taxability of the Project for *ad valorem* property tax purposes shall be the obligation and responsibility of the Board of Assessors (and not of the Authority). It shall be a Closing Condition in favor of the Company that (i) the Board of Assessors, by signing an Acknowledgment of this Agreement, acknowledge its agreement with the provisions hereof applicable to it and acknowledge that this Agreement is consistent with applicable legal requirements, and that the Board of Assessors intend and agree to classify, for taxation purposes, the Company's interests in the Project under the Bond Lease as contemplated in this Agreement; and (ii) the Tax Commissioner acknowledge her/his agreement with the provisions hereof applicable to her/him, by signing an Acknowledgment of this Agreement. The County agrees to such provisions.

3.3 Reduction of Payments in Lieu of Taxes. In the event that any property interest of the Company in the Project becomes subject to *ad valorem* taxation in an amount greater than the amount determined under the terms of this Agreement, the amounts to be paid hereunder as payments in lieu of taxes shall be reduced (but not below zero) by the actual payments paid as such taxes to any of the relevant taxing authorities.

3.4 Special Tax District. On or before December 31, 2017, the County shall create a special tax district as described in Schedule 3.4.1 hereof, and levy a tax within such special district in an amount not to exceed 25 mills to provide certain governmental facilities and services, as generally described in Schedule 3.4.2 hereof.

3.5 Hotel/Motel Tax. The County will adopt a resolution requesting the local delegation of the Georgia General Assembly to introduce and adopt local legislation during the 2018 Session authorizing the County to levy an excise tax on rooms, lodgings, and accommodations, located within the special district of the County created pursuant to O.C.G.A. §48-13-50.1, at a rate not to exceed eight percent (8%) pursuant to O.C.G.A. §48-13-51(b). The County intends to use the proceeds of such excise tax for any lawful purposes, to include specifically but without limitation promoting tourism, conventions, and trade shows by a destination marketing organization designated by the County, and for tourism product development. This excise tax shall be expended as authorized and provided in Sections 48-13-51(b)(5) and (b)(6), which will, to the extent permitted by such statute, include capital costs and operating expenses related to the Project.

3.6 Tax Allocation District. If requested by the Company, the County will use reasonable best efforts to establish a tax-allocation district, in accordance with O.C.G.A. §36-44-1 *et seq.* (the “Redevelopment Powers Law”), containing the Premises and additional surrounding areas as determined by the County, in order to provide financing (through tax increment revenues and/or tax allocation district bonds) for certain authorized redevelopment costs (as described in the Redevelopment Powers Law) located within such tax allocation district. The costs of creating such tax allocation district shall be paid by the Company.

3.7 Tourism Attraction Project Approval. The Parties hereto hereby acknowledge that it is the intention of the Company to apply to qualify for the incentives provided by O.C.G.A. §44-8-270 *et seq.* (the “Georgia Tourism Development Act”). If the Project meets the requirements pursuant to the Georgia Tourism Development Act to receive the incentives provided by such Act, the County hereby agrees to support the Company’s application to obtain the approval from the State. It is hereby acknowledged, however, that such refund does not apply to the County’s local option sales tax or any educational local option sales tax collected at the Project.

3.8 Cooperation Regarding Future Financing. The Authority acknowledges that the Company may obtain initial financing or investment for all or portions of the Project from third party sources. The Company may request that the Authority provide refinancing alternatives involving the issuance of conduit revenue bonds. Except as provided in Section 3.5 hereof, such bonds shall be limited obligations of the Authority and shall have no recourse to the Authority or the County. The Authority agrees to consult with the Company and use reasonable best efforts to assist the County with respect to the foregoing for a period of six (6) years from the Effective Date hereof.

3.9 Acknowledgments; Intergovernmental Agreement. By execution of their respective Acknowledgments hereto, the officials or public bodies executing same agree to the provisions hereof applicable to them respectively. This Agreement and the Acknowledgments hereof shall collectively constitute an intergovernmental agreement under the Georgia Constitution Art. IX, Sec. III, Para. I among the public bodies and public officials executing the same. Such

intergovernmental agreement is subject to the 50-year term limit contained in such provision of the Georgia Constitution, but shall expire earlier upon its complete performance.

3.10 No Other Incentives. The preceding provisions of this Section 3 of this Agreement are a complete and exhaustive list of all incentives that the County and the Authority, and all other local governments and local authorities, respectively, have agreed to provide. There are no other County or the Authority, or other local government or local authority, incentives for the Project. It is hereby acknowledged that the Authority and the County will have no financial liability associated with the Project and will not be providing any financing or financial guarantees related to the Project, except as provided in Section 3.5 hereof.

4. JOBS AND INVESTMENT GOALS.

4.1 Inducement. The Company agrees to locate the Project in the County, provided, that nothing herein contained shall obligate the Company to make any particular level of investment or create any particular level of jobs. Rather, the Company's responsibilities regarding such matters shall be governed exclusively by the provisions hereof relating to Community Recovery Payments (provided for in Section 4.7 below). The Company's agreement to locate the Project in the County is based, in part, on the incentives being provided by the Authority in connection with the Bond Lease and the EDA. Such incentives are being provided to induce the Company to locate the Project in the County, with attendant job creation and investment on the part of the Company, all of which constitutes valuable, non-cash consideration to the Authority and the citizens of the County and of the State. The Parties acknowledge that the incentives provided for in this Agreement serve a public purpose through the job creation and investment generation represented by the Project. The Parties further acknowledge that the cost/benefit requirements applicable to the Authority in the course of providing such incentives dictate that some measure of recovery must be applied in the event that the anticipated jobs and investment do not for any reason fully materialize.

4.2 Community Jobs Goal. For the period prescribed as the Performance Period on the Community Goals Table ("**Community Goals Table**") included on the "**Incentives Schedule**" attached as Schedule 4 hereto and incorporated herein by reference (such period, the "**Performance Period**"), the Company shall have the goal of providing not fewer than the number of new full-time jobs at the Project specified on the Community Goals Table as the applicable Community Jobs Goal (the goal applicable in any particular year being the "**Community Jobs Goal**" for such year). For purposes of this Agreement, the number of new "full-time jobs" shall be defined and determined, from time to time, as provided on Schedule 4.2 attached hereto and incorporated herein by reference. Schedule 4.2 also determines how the number of full-time jobs shall be calculated.

4.3 Community Jobs Percentage. For every year in the Performance Period, the number of full-time jobs at the Project shall be determined (the "**Community Jobs**"). The number of jobs constituting the Community Jobs shall be divided by the applicable Community Jobs Goal and converted to a percentage to determine the "**Community Jobs Percentage**" for such year.

4.4 Community Investment Goal. For purposes of this Agreement, the Company shall have a "**Community Investment Goal**" of its having invested, in the aggregate, in the Project in each year of the Performance Period the amount for such year specified on the Community Goals

Table as the applicable Community Investment Goal (the goal applicable in any particular year, the “**Community Investment Goal**”). For purposes of the Community Investment Goal the investment at the Project shall be calculated on a cumulative basis from the date hereof to the end of each year of the Performance Period. Schedule 4.4 attached hereto and incorporated herein by reference provides rules that shall apply to satisfying the Community Investment Goal.

4.5 Community Investment Percentage. For every year in the Performance Period, the cumulative amount of capital investment by the Company in the Project shall be determined (the “**Community Investment**”). The amount of investment constituting the Community Investment shall be divided by the applicable Community Investment Goal and converted to a percentage to determine the “**Community Investment Percentage**” for such year.

4.6 Annual Report. On or before February 1 of each year following a year that is in the Performance Period, the Company shall provide to the Authority an annual report, which shall include a Community Jobs Report and a Community Investment Report, as described below. Each annual report shall be in substantially the form of Schedule 4.6 attached hereto and incorporated herein by reference, as revised for the matters being reported (each, an “**Annual Report**”).

4.6.1 Community Jobs Report. The Community Jobs Report shall contain a statement as to the full-time jobs at the Project for the immediately preceding year (each, an “**Annual Report Year**”) using the methodology provided above, and shall provide such supporting extracts from the Company’s employment records (consistent with the privacy rights of its employees) as the Authority shall reasonably request.

4.6.2 Community Investment Report. The Community Investment Report shall contain a statement as to the Company’s investment in the Project for the subject Annual Report Year, using the methodology prescribed herein.

4.6.3 Inspection Rights. No more often than once per year, the Authority and its agents shall be permitted to inspect employment and investment records of the Company, specifically related to the Project, to verify such information during normal business hours and upon reasonable notice. The Company may reasonably redact such records to protect the confidentiality of the Company and its employees or its customers.

4.6.4 Project Percentages. The Annual Report shall calculate the Community Jobs Percentage and the Community Investment Percentage. The average of the Community Jobs Percentage and the Community Investment Percentage shall be the “**Project Percentage**,” which shall also be calculated and stated in the Annual Report. An illustration of the calculation of the Project Percentage is attached hereto on Schedule 4.6.4.

4.6.5 Project Shortfall Percentage. If the Project Percentage is 100% or more, the “**Project Shortfall Percentage**” shall be 0%. If the Project Percentage is less than 100%, then the Project Percentage shall be subtracted from 100% and the remainder shall be the Project Shortfall Percentage. An illustration of the calculation of the Project Shortfall Percentage is attached hereto on Schedule 4.6.5. The Project Shortfall Percentage shall be stated in the Annual Report.

4.7 Community Recovery Payments. If an Annual Report shows that, for the immediately preceding Annual Report Year, there is a Project Shortfall Percentage, then, the Company, in such Annual Report, shall calculate the amount of the “**Community Recovery Payments,**” and shall pay the same, all pursuant to and as defined in the Incentives Schedule. If the Project Shortfall Percentage is 20% or less, there shall be no Community Recovery Payment due.

4.8 Failure to File Report and Make Required Payments. If the Company fails to pay any Community Recovery Payment when due, interest shall be paid by the Company thereon at the rate of 1% per month (or such lesser rate as may be allowed by law) until paid. If there has been a failure which is not cured within 30 days following a written notice from the Authority that it be cured, the Authority shall be entitled to enforce its rights under this Section 4.8 and the Company shall indemnify the Authority for all costs of enforcement, including any court costs and reasonable and actual attorneys’ fees and court costs. The Company shall be liable for the payment of any such interest, fees and costs.

5. TERMINATION OF AGREEMENT.

5.1 Delay. If, despite the good faith efforts of the Parties, the Closing has not occurred by December 31, 2020, then the Authority or the Company may terminate this Agreement by written notice to the other Party, without any further liability except as otherwise expressly provided in this Agreement.

5.2 Approval by Governing Bodies. Upon its execution of this Agreement, each Party hereto represents and warrants that its governing body or other authorized committee or official thereof has approved and authorized its entry into such Agreement or Acknowledgment.

5.3 Closing Conditions. Any Party shall have the right to terminate this Agreement prior to the Closing, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice to the other Parties, if:

5.3.1 Any other Party is in material breach of this Agreement.

5.3.2 There has been commenced or threatened against the Authority, the Company, or any Affiliate of the Company, any proceeding (a) involving any challenge to, or seeking damages or other relief in connection with, any of the matters that are the subjects of this Agreement, or (b) that may have the effect of preventing, delaying, making illegal, imposing limitations or conditions on, or otherwise interfering with, any of such matters. An uncontested validation proceeding for the Project Bonds shall not be considered a proceeding within the meaning of this Section.

5.3.3 The Authority does not have good and marketable fee simple title to the Premises at Closing pursuant to Section 1.4, above.

5.4 The Authority’s Termination Rights. The Authority shall have the right to terminate this Agreement, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the other Parties, pursuant to any provision allowing it to do so contained elsewhere in this Agreement. Without limitation, the Authority shall have the right to terminate this Agreement, effective immediately upon giving

written notice to the other Parties if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing Condition set forth herein in favor of the Authority has not been satisfied. If the Authority does not exercise any such right to terminate by Closing (or by such other time specified), then, as of the Closing, such right shall be deemed waived with respect to the subject thereof.

5.5 The Company's Termination Rights. The Company shall have the right to terminate this Agreement, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the other Parties, pursuant to any provision allowing it to do so contained elsewhere in this Agreement. Without limitation, the Company shall have the right to terminate this Agreement, effective immediately upon giving written notice to the other Parties if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing Condition set forth herein in favor of the Company has not been satisfied. If the Company does not exercise any such right to terminate by Closing (or by such other time specified), then, as of the Closing, such right shall be deemed waived with respect to the subject thereof.

5.6 The County's Termination Rights. The County shall have the right to terminate this Agreement, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the other Parties, pursuant to any provision allowing it to do so contained elsewhere in this Agreement. Without limitation, the County shall have the right to terminate this Agreement, effective immediately upon giving written notice to the other Parties if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing Condition set forth herein in favor of the County has not been satisfied. If the County does not exercise any such right to terminate by Closing (or by such other time specified), then, as of the Closing, such right shall be deemed waived with respect to the subject thereof.

5.7 Effect of Termination. If any Party terminates this Agreement pursuant to a right provided herein or if this Agreement expires, this Agreement shall terminate or expire as to all Parties without any further liability on the part of any Party, except as may theretofore have accrued, or except as otherwise expressly provided in this Agreement, or shall exist as a result of any prior breach hereof.

6. MISCELLANEOUS.

6.1 Notices. Any request, demand, authorization, direction, notice, consent, or other document provided or permitted by this Agreement to be made upon, given or furnished to, or filed with, the Authority, the County or the Company as set forth below shall be sufficient for every purpose hereunder if in writing and (except as otherwise provided in this Agreement) either (i) delivered personally to the Party or, if such Party is not an individual, to an officer or other legal representative of the Party to whom the same is directed, or (ii) mailed by registered or certified mail, return receipt requested, postage prepaid, or (iii) sent via nationally recognized overnight courier for next business day delivery, as follows:

If to the Authority: Walker County Development Authority
101 South Duke Street

LaFayette, Georgia 30728
Attn: Chairman

with a copy to: Law Office of J. Robin Rogers, LLC
P.O. Box 1769
12362 Main Street, Ste. B
Trenton, Georgia 30752
Attn: Robin Rogers

If to the County: Walker County, Georgia
101 South Duke Street
LaFayette, Georgia 30728
Attn: Commissioner

with a copy to Law Office of J. Robin Rogers, LLC
P.O. Box 1769
12362 Main Street, Ste. B
Trenton, Georgia 30752
Attn: Robin Rogers

If to the Company: Scenic Land Company, LLC
820 Broad Street, Suite 200
Chattanooga, TN 37402
Attn: Duane Horton

with a copy to: Miller & Martin PLLC
1180 W. Peachtree Street, Suite 2100
Atlanta, GA 30309
Attn: Thomas J. Harrold

6.2 Confidential Information. All confidential information acquired by the Authority and the County, respectively, relating to the Company shall be held in confidence by it, subject to its legal obligations as a public body, including, without limitation O.C.G.A. § 15-18-70, *et seq.* and § 50-14-1, *et seq.* The Company and its advisors shall, prior to the execution and delivery hereof, treat the contents of this Agreement as confidential, and, without limitation, shall not disclose such contents to competing communities or states.

6.3 No Partnership or Agency. No partnership or agency relationship between or among the Parties shall be created as a result of this Agreement.

6.4 Survival of MOU. This Agreement shall survive Closing and the expiration or termination of the Bond Lease, but may be superseded in whole or in part by the EDA to the extent that the EDA expressly so provides.

6.5 Governing Law: Jurisdiction and Venue. The transactions contemplated hereunder and the validity and effect of this Agreement are exclusively governed by, and shall be exclusively

construed and enforced in accordance with, the laws of the State, except for the state's conflicts of law rules. The Company consents to jurisdiction over it and to venue in Walker County, Georgia.

6.6 Amendments. Any amendments, deletions, additions, changes or corrections hereto must be in writing executed by the Parties hereto.

6.7 Entire Agreement. This Agreement, together with the Definitive Documents (when executed), constitutes the entire agreement between the Parties with respect to the subject matter hereof.

6.8 Counterparts. This Agreement may be signed in counterparts, each of which shall be an original and all of which together shall constitute one and the same instrument.

6.9 No Personal Liability of Representatives of Public Bodies. No official, member, director, officer, agent, or employee of the Authority, the County (including the members and staff of the Board of Assessors and the Tax Commissioner) shall have any personal liability under or relating to this Agreement. Rather, the agreements, undertakings, representations, and warranties contained herein are and shall be construed only as corporate agreements, undertakings, representations, and warranties, as appropriate, of such public bodies. Without limitation, and without implication to the contrary, all parties hereto waive and release any and all claims against each such official, member, director, officer, agent, or employee, personally, under or relating to this Agreement, in consideration of the entry of such public bodies into this Agreement.

6.10 No Personal Liability of Representatives of Company. No official, member, manager, director, officer, agent, or employee of the Company shall have any personal liability under or relating to this Agreement. Rather, the agreements, undertakings, representations, and warranties contained herein are and shall be construed only as corporate agreements, undertakings, representations, and warranties, as appropriate, of such entity. Without limitation, and without implication to the contrary, all Parties hereto waive and release any and all claims against each such official, member, manager, director, officer, agent, or employee, personally, under or relating to this Agreement, in consideration of the entry of such entity into this Agreement.

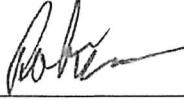
6.11 Execution of Agreement. This Agreement shall not be effective until it has been fully executed by all Parties hereto.

[SIGNATURES BEGIN ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Understanding and caused it to be delivered as of the following "Effective Date": May ____, 2017.

The "AUTHORITY":

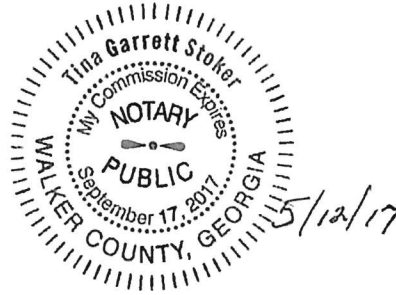
WALKER COUNTY DEVELOPMENT
AUTHORITY

By: 
Chairman

ATTEST:


Secretary

[SEAL]



[SIGNATURES CONTINUE ON FOLLOWING PAGE]

the "COUNTY":

WALKER COUNTY, GEORGIA

By: Shannon K. Whitfield
Commissioner

ATTEST:

Alfred Wooden
Clerk

[SEAL]

[SIGNATURES CONTINUE ON FOLLOWING PAGE]

The "COMPANY":

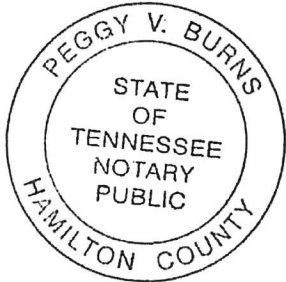
SCENIC LAND COMPANY, LLC

By: *William Duane Horton*
Name: WILLIAM DUANE HORTON
Title: PRESIDENT

ATTEST:

Peggy V Burns

[SEAL]



[SIGNATURES CONTINUE ON FOLLOWING PAGE]

11/10/2018

[Memorandum of Understanding]

SCHEDULE 1.1.1

DESCRIPTION OF THE PREMISES

SCHEDULE 3.2.1

SAVINGS SCHEDULE

1. Construction and equipping of the Improvements will commence no later than 20[17]. For investments made in the period of 2018 through 2020, there is a 30-year payment percentage and correlative savings percentage schedule for all of the investments made in the Project during each calendar year. For such purposes, the calendar year following the calendar year in which the investment with respect to an asset is made is deemed to be Year 1 for that asset. That is to say, every new investment will receive a separate 30-year savings schedule for the sum that was invested during the calendar year preceding Year 1 for that asset. The 30-year savings schedule for each of such investments by year are as stated below. There shall be no property taxes or payments in lieu of taxes for tax years after the Closing but prior to the first Year 1.
2. For each year in the table below, the Company will pay amounts equal to the corresponding payment percentage, set forth below, of the normal *ad valorem* property taxes that would be payable if legal title to the Project were vested in the Company instead of the Authority on January 1 of such year. The corresponding savings percentage is 100% less the payment percentage. Such payments shall constitute payments in lieu of taxes.
3. The applicable payment percentages and savings percentages are as follows:

YEAR	SAVINGS PERCENTAGE	PAYMENT PERCENTAGE
1	100%	0%
2	100%	0%
3	100%	0%
4	100%	0%
5	100%	0%
6	90%	10%
7	90%	10%
8	90%	10%
9	90%	10%
10	90%	10%
11	90%	10%
12	90%	10%
13	90%	10%
14	90%	10%
15	90%	10%
16	90%	10%
17	90%	10%
18	90%	10%
19	90%	10%

20	90%	10%
21	90%	10%
22	90%	10%
23	90%	10%
24	90%	10%
25	90%	10%
26	90%	10%
27	90%	10%
28	90%	10%
29	90%	10%
30	90%	10%
31 and thereafter	0%	100%

4. The savings applies to all *ad valorem* property taxes (school, city, county, state and other) with respect to property comprising part of the Project titled to the Authority in connection with the issuance of the Project Bonds. The Company shall pay normal property taxes with respect to property not so titled to the Authority.

SCHEDULE 3.4.1

SPECIAL TAX DISTRICT

[Attach map of Special Tax District.]

SCHEDULE 3.4.2

SPECIAL TAX DISTRICT PROJECTS

1. Public roads, streetscaping, landscaping and lighting.
2. Fire and EMS facilities and equipment.
3. Public recreations facilities and parks, including public walking trails.
4. Water, sewer and other County owned utilities.

SCHEDULE 4

COMMUNITY INCENTIVES SCHEDULE

1. The recovery value (“**Recovery Value**”) of each of the Community Incentives provided pursuant to the Sections of this Agreement identified below shall be as specified in the rows of the table set forth below (the “**Incentives Table**”), with any payments to be made as provided in this Incentives Schedule to the Parties indicated as follows:

INCENTIVES TABLE

SECTION	INCENTIVE	RECOVERY VALUE	RECOVERY FACTOR	RECOVERY PAID TO
3.3	Property Tax Savings on Project	Actual amount of <i>ad valorem</i> property taxes on Project saved each year	100%	Appropriate Taxing Authorities, Pro Rata in Proportion to Applicable Mileage Rates

2. The Performance Period shall begin in 2018, subject to paragraph 4, below. The recovery provisions of the Incentives Table shall apply to each year in the Performance Period. On or before February 1, 2019, the Company shall submit its Annual Report as required by Section 4.6 of this Agreement. If a Project Shortfall Percentage greater than 20% is determined as provided in this Agreement, the Company shall make a payment with respect to each incentive listed in the Incentives Table above (each payment, a “**Community Recovery Payment**,” and collectively, the “**Community Recovery Payments**”) to the respective payees so specified, based on the applicable Recovery Value, simultaneously with the delivery of the Annual Report. In no event shall the Company’s total Community Recovery Payments for the Premises and the Premises Work exceed the amount of the Recovery Value for that incentive.
3. The jobs and investment goals applicable to the Company are set forth in the table (“**Community Goals Table**”) below:

COMMUNITY GOALS TABLE

PERFORMANCE PERIOD (includes all calendar years scheduled below, and any year through which the Performance Period is extended)	COMMUNITY JOBS GOAL (cumulative)	COMMUNITY INVESTMENT GOAL (cumulative)
Years 1 through 30	180	\$100,000,000

4. The Community Jobs Goal and the Community Investment Goal in any year are each subject to the effect of *force majeure* as provided below, if the Company certifies to the Authority in writing in the applicable Annual Report of the dates of the commencement and, if the event of *force majeure* has abated, the date of the abatement, of such event of *force majeure*. The effect of *force majeure* for such purposes shall be that for any year in which the Company is entitled to claim, and does claim, the benefit of such provision, the Company shall be considered in compliance with its Community Jobs Goal and Community Investment Goal, but the Performance Period shall be extended by another year, which shall immediately follow the *force majeure* year. The Company's Community Jobs Goal and Community Investment Goal requirements shall resume as scheduled beginning with the extension year, and shall continue as scheduled through the same number of remaining year's as would have applied if there had been no event of *force majeure*. Without limitation, if the application of the recovery provisions of paragraph 2 or 3, above, is postponed because of the foregoing, the same shall be applied in the next year that is not affected by *force majeure*. For purposes of Section 4 of this Agreement and this Schedule 4, "*force majeure*" means any unexpected event (including, without limitation, terrorist acts and the unavailability of qualified labor) which prevents or hinders a Party from performing its obligations under this Agreement and which act or event is (i) beyond the reasonable control, and not arising out of the fault, of such Party, and (ii) such Party has been unable to overcome such act or event by the exercise of due diligence and reasonable efforts, skill and care, other than through unbudgeted expenditures of money. The foregoing notwithstanding, the Company may not claim the benefit of *force majeure* more than twice.

SCHEDULE 4.2

RULES FOR SATISFYING THE COMMUNITY JOBS GOAL

1. For purposes of this Agreement, the number of new “full-time jobs” shall be defined and determined, from time to time, as provided follows:
 - a) Only direct employees of the Company shall be counted.
 - b) In determining the number of full time jobs, “full-time job” means the following:

“Full-time employee job” and “full-time job” means employment of an individual which:

 - (a) Is located at the Premises;
 - (b) Involves a regular work week of 35 hours or more;
 - (c) Has no predetermined end date;
 - (d) Pays at or above the average wage of the county with the lowest average wage in the state, as reported in the most recently available annual issue of the Georgia Employment and Wages Averages Report of the Department of Labor; and
 - (e) Is covered by employer provided health insurance coverage, unless such employer does not pay for all or any part of health insurance coverage for other employees.

For purposes of this Agreement, leased employees will be considered employees of the Company using their services and such persons may be counted in determining the number of full-time jobs if their employment otherwise meets the definition of full-time job contained herein. In addition, an individual’s employment shall not be deemed to have a predetermined end date solely by virtue of a mandatory retirement age set forth in a company policy of general application. The employment of any individual in a bona fide executive, administrative, or professional capacity, within the meaning of Section 13 of the federal Fair Labor Standards Act of 1938, as amended, 29 U.S.C. Section 213(a)(1), as such act existed on January 1, 2002, shall not be deemed to have a predetermined end date solely by virtue of the fact that such employment is pursuant to a fixed-term contract, provided that such contract is for a term of not less than one year.

The Parties acknowledge the nature of the Company’s business and its desire to be able to count leased employees for purposes of this Agreement. At the same time, the Parties acknowledge the Authority’s interest in establishing permanent jobs in the community. To accommodate the interests of both Parties, the Parties agree as follows: The Company represents that its target for utilization of leased employees is that such workers not exceed on average in any year 10% of its workforce at the Premises. The Parties agree, however, that if at any time the number of leased employees at the Premises amounts to more than

20% of the Company's workforce at the Premises, then any leased employees in excess of 20% of the Company's workforce at the Premises shall not be counted as occupying full-time jobs for purposes of this Agreement.

2. The number of full-time jobs shall be calculated as provided below.
 - a) The number of jobs shall be determined based on the monthly average number of full-time employees and leased employees that are employed at the Project and are subject to Georgia income tax withholding for the taxable year.
 - b) The monthly average number of full-time employees in a taxable year shall be determined by the following method:
 - (i) for each month of the taxable year, count the total number of full-time employees (including, to the extent eligible to be counted, leased employees) of the business enterprise that are subject to Georgia income tax withholding as of the last payroll period of the month or as of the payroll period during each month used for the purpose of reports to the Georgia Department of Labor;
 - (ii) add the monthly totals of full-time employees (and including, to the extent eligible to be counted, leased employees); and
 - (iii) divide the result by the number of full calendar months the business enterprise was in operation during the taxable year. Transferred jobs (within the meaning of the Georgia job tax credit program), except for jobs transferred to the Project from outside the State of Georgia, and replacement jobs (including, to the extent eligible to be counted, leased employees) may not be included in the monthly totals.

SCHEDULE 4.4

RULES FOR SATISFYING THE COMMUNITY INVESTMENT GOAL

1. Only capital investments in the Project by the Company shall be counted, except as provided in 4 below.
2. Original cost, without regard to depreciation, shall be used in calculating whether the Community Investment Goal is met, except as provided in 3, below.
3. Transferred equipment relocated by the Company to the Project to be used as part of the Project may be counted at net book value, or, if requested and substantiated by the Company to the Authority's satisfaction, and approved by the Authority, its fair market value.
4. Machinery and equipment leased to the Company under an operating lease (even though such property is not titled to the Authority and is not leased to the Company under the Bond Lease) and other machinery and equipment owned or beneficially owned by the Company but not leased to it under the Bond Lease, shall be counted.

SCHEDULE 4.6

FORM OF ANNUAL REPORT

[AUTHORITY]

[DATE]

Re: Memorandum of Understanding (“MOU”) and Economic Development Agreement (“EDA”) between the [AUTHORITY] (“Authority”), Walker County, Georgia (“County”), [COMPANY] (“Company”) regarding the capital project located in Walker County, Georgia, Georgia (the “Project”) – 20__ Annual Report

Dear _____

This letter shall serve as the 20__ Annual Report, as required under the MOU and EDA.

COMMUNITY JOBS REPORT

As of December 31, 20__, the total number of full-time jobs located at the Project was _____. We have enclosed _____, as evidence of such job creation.

The Community Jobs Goal for ____ was ____ jobs. The Community Jobs for the year ____ is ____ jobs. The Community Jobs Percentage is ____% ($\frac{\text{____}}{\text{____}}$).

7. COMMUNITY INVESTMENT REPORT

As of December 31, 20__, the Company has invested \$_____ in the Project.

The Community Investment Goal for 20__ was \$_____. Therefore, the Community Investment Percentage is ____% ($\frac{\text{____}}{\text{____}}$).

8. PROJECT PERCENTAGE AND PROJECT SHORTFALL PERCENTAGE

The Project Percentage for 20__ is ____% ($(\frac{\text{____}}{\text{____}} + \frac{\text{____}}{\text{____}}) \div 2$). The Project Shortfall Percentage for 20__ is ____%.

9. COMMUNITY RECOVERY PAYMENTS

[IF A RECOVERY PAYMENT IS DUE, THAT PAYMENT SHOULD BE CALCULATED HERE BASED ON THE RECOVERY SCHEDULE IN THE MOU]

Please do not hesitate to let us know if you require any additional information.

Sincerely,

Enclosures

SCHEDULE 4.6.4

ILLUSTRATION OF CALCULATION OF PROJECT PERCENTAGE

The Project Percentage shall be determined by the following formula:

STEP 1

$$\begin{array}{r} \text{Community Jobs} \\ \div \text{Community Jobs Goal} \\ = \text{Community Jobs Percentage} \end{array}$$

$$\begin{array}{r} \text{Community Investment} \\ \div \text{Community Investment Goal} \\ = \text{Community Investment Percentage} \end{array}$$

STEP 2

$$\begin{array}{r} \text{Community Jobs Percentage} \\ + \text{Community Investment Percentage} \\ = \text{Total Percentage} \end{array}$$

STEP 3

$$\frac{\text{Total Percentage}}{2} = \text{Project Percentage}$$

SCHEDULE 4.6.5

ILLUSTRATION OF CALCULATION OF PROJECT SHORTFALL PERCENTAGE

The Project Shortfall Percentage shall be determined by the following formula:

STEP 1

If the Project Percentage is 100% or more, the Project Shortfall Percentage is 0%

STEP 2

If the Project Percentage is less than 100%, $100\% - \text{Project Percentage} = \text{Project Shortfall Percentage}$.

Chickamauga

Inspection date: Aug. 22
Score: 100

Pasture Plate Base of Operation

5142 West Highway 136, Chickamauga

Inspection date: Aug. 22
Score: 100

El Trio Mexican Restaurant

2078 North Main St., LaFayette

Inspection date: Aug. 22
Score: 98

Inspector's notes: Observed a broken water line near the sanitizer dispenser at the 3 compartment sink. Water was flowing into the floor in places (2 points).

Hidden Hollow Resort

463 Hidden Hollow Lane, Chickamauga

Inspection date: Aug. 23
Score: 100

Wanda's Restaurant

20 Pin Oak Drive, Rock Spring

Inspection date: Aug. 23
Score: 91

Inspector's notes: Observed potentially hazardous food cold held at greater than 41 degrees Fahrenheit. Walk-in cooler items were 46 degrees near the door. Beans, beef were at 46 degrees (9 points).

Los Charros Taqueria y Restaurante

8019 North Highway 27
Inspection date: Aug. 26
Score: 96

Inspector's notes: Observed

gaskets, cooler doors, deep fryer, and food containers with build up on the outside surfaces (1 point).

Saddle Ridge Elementary/Middle

9858 North Highway 27, Rock Spring

Inspection date: Aug. 27
Score: 100

Trading Post Smokehouse BBQ

11016 Highway 157, Rising Fawn

Inspection date: Aug. 28
Score: 100

Candlelight Forest

9862 Highway 193
Inspection date: Aug. 28
Score: 100

City of LaFayette Fountain

638 South Main St., LaFayette

ping raw animal product to working with ready to eat foods without washing hands (9 points). Observed food product with an improper label (3 points).

Econo Lodge Inn and Suites Pool

2120 LaFayette Road, Fort Oglethorpe

Inspection date: Aug. 15
Score: 96

Inspector's notes: Observed no 2-inch tile with a contrast of color between pool stairs and the background. (4 points).

CHI Memorial (Georgia)

100 Gross Crescent Circle, Fort Oglethorpe

Inspection date: Aug. 19
Score: 100

Pizza Hut Delivery

1919 Battlefield Parkway,

Rossville

Inspect
Score: 1

Lake View park (Ri

1730 L
Rossville

Inspect
Score: 1

City of rpe Wac

NOTICE OF PUBLIC HEARING

The Governing Authority of Walker County, Georgia (the "Authority") will conduct a public hearing concerning the proposed endorsement by the Authority of the application by McLemore Resort, LLC (the "Applicant") to participate in the Georgia Tourism Development Act (O.C.G.A Section 48-8-270 et seq.) sales and use tax rebate program.

The public hearing on the proposed endorsement will be held on September 24, 2019 at 6:00 p.m. at the Walker County Courthouse Annex III, 201 S Main Street in LaFayette, GA.

All interested persons having views on the matter described above may appear and be heard at such hearing.

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SFNGER

P.O. Box 445
LaFayette, GA 30728
walkercountyga.gov



Office: 706.638.1437
commissioner@walkerga.us

Shannon K. Whitfield
Sole Commissioner
Walker County, GA

September 24, 2019

Public Finance Authority
c/o Wisconsin Counties Association
22 East Mifflin Street, Suite 900
Madison, Wisconsin 53703

Re: Proposed Financing of McLemore Hotel and Conference Center

I have been informed that the Public Finance Authority, a governmental unit of the State of Wisconsin (the "Authority"), proposes to issue approximately \$160,000,000 of its governmental purpose revenue bonds (the "Bonds") to finance the acquisition, development, construction, equipping, ownership and certain related operational costs of the McLemore Hotel and Conference Center (the "Project"), to be located in the Rising Fawn area of Walker County, Georgia (the "County"). The Project will be developed by Scenic Land Company, LLC, managed by Valor Hospitality and operated as part of the Hilton Curio Collection.

I understand that the County shall have no pecuniary liability on the Bonds whatsoever. However, I have been informed that pursuant to Section 66.0304(11)(a) of the Wisconsin Statutes, the Authority may not issue bonds to finance a project outside the State of Wisconsin unless a political subdivision within whose boundaries the project is to be located has approved the financing of the project through the Public Finance Authority.

No representation is made or implied as to the credit-worthiness, validity, enforceability or tax-exempt status of any Bonds. Further, no representation is made that this approval is sufficient to satisfy the Wisconsin statutory requirement recited above or that the County will provide any other approvals, consents, permits or the like for the Project.

However, this letter shall constitute approval of the financing and of the purchase and ownership of the Project by the Public Finance Authority for purposes of Section 66.0304(11)(a) of the Wisconsin Statutes.

I further certify that the Project is located entirely within the jurisdictional boundaries of the County and that I am the highest ranking executive or administrator of the County.

This letter may be produced as evidence, and shall be conclusive proof of the approval granted herein in connection with any proceedings relating to the issuance of the Bonds and may be relied upon by any party thereto in connection therewith.

Sincerely,

Shannon K. Whitfield
Sole Commissioner
Walker County, GA

**RESOLUTION TO ADOPT
ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
401(a) DEFINED CONTRIBUTION PLAN
FOR WALKER COUNTY EMPLOYEES**

WHEREAS, Walker County, Georgia (the “County”), has previously established the Walker County Commissioner Employees 401(a) Plan, which was originally effective January 1, 2008, and which was most recently amended and restated, effective February 1, 2016, in the plan document known as the SunGard Business Systems LLC Governmental Volume Submitter Money Purchase Plan #09-002 (the “Superseded Plan”);

WHEREAS, the County desires to join the Association County Commissioners of Georgia (“ACCG”) Defined Contribution Plan Program, and to adopt the ACCG 401(a) Defined Contribution Plan for Walker County Employees (the “Plan”) as an amendment and restatement of the Superseded Plan;

WHEREAS, ACCG has appointed a Defined Contribution Plan Program Board of Trustees (the “DC Board”) pursuant to the ACCG Defined Contribution Plan Program Master Trust Agreement (the “Master Trust”), to oversee Plan administration, Plan documentation and to select investment options for investment of the assets of the Plan;

WHEREAS, the County desires to adopt the Master Trust and the Association County Commissioners of Georgia 401(a) Defined Contribution Plan for Walker County Employees, through the attached Adoption Agreement, effective October 1, 2019;

WHEREAS, the County desires to delegate to the DC Board the power to amend the Plan on behalf of the County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain the qualified status of the Plan; and

WHEREAS, the Walker County Water and Sewerage Authority (the “Authority”) has previously participated in the Superseded Plan, and it is the desire of the County and the Authority that the amounts held by or on behalf of current or former Authority employees in the Superseded Plan shall be transferred to a new 401(a) plan to be adopted by the Authority.

NOW THEREFORE, at a meeting held on the **24th** day of September 2019, the Sole Commissioner of Walker County hereby resolves as follows:

RESOLVED that the Sole Commissioner of Walker County hereby approves the adoption of the ACCG Defined Contribution Plan Program Master Trust Agreement, and the ACCG 401(a) Defined Contribution Plan for Walker County Employees, through the attached Adoption Agreement which shall be effective October 1, 2019.

FURTHER RESOLVED that the Plan shall serve as an amendment and restatement of the Superseded Plan.

FURTHER RESOLVED that the Sole Commissioner of Walker County hereby delegates to the ACCG DC Board, the power to amend the Plan on behalf of the County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain the qualified status of the Plan.

FURTHER RESOLVED that the Sole Commissioner is hereby authorized, empowered, and directed to take all further actions and to execute all documents, including the Plan Adoption Agreement, as necessary, to implement these resolutions and to provide for the orderly transfer of the accounts of current and former Authority employees to the Authority's successor 401(a) plan.

FURTHER RESOLVED that any resolution in conflict with this resolution is hereby repealed.

WALKER COUNTY, GEORGIA

By: _____
Sole Commissioner

Date: _____

Attest:

By: _____
County Clerk

**ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
401(a) DEFINED CONTRIBUTION PLAN
FOR
WALKER COUNTY EMPLOYEES**

ARTICLE I: PURPOSE

The undersigned Walker County, by executing this Adoption Agreement, elects to become a participating Employer in the Association County Commissioners of Georgia Defined Contribution Plan Program (the "Plan"), the Association County Commissioners of Georgia Defined Contribution Plan Program Master Trust (the "Trust"), and adopts the accompanying Plan and Trust documents in full as if the Employer were a signatory to those agreements. The Employer makes the following elections granted under the provisions of the Plan.

TYPE OF PLAN ADOPTION

- New Plan
- Amendment and Restatement of Previously Adopted Plan

ARTICLE II: DEFINITIONS

Any capitalized terms used in this Adoption Agreement but not defined herein shall be given the meaning set forth in the Plan and Trust.

2.09 COMPENSATION.

- Amounts as defined in Code Section 3401(a) for purposes of income tax withholding at the source (as reported to the Employee on IRS Form W-2 for such year)
- Other (specify):

2.11 DISABILITY OR DISABLED.

- Entitled to disability retirement benefits under the federal Social Security Act
- Entitled to benefits under long term disability plan or policy of Employer
- Other (specify):

2.13 EFFECTIVE DATE.

- New qualified Plan with an Effective Date of October 1, 2019 (the "Original Effective Date" of the Plan, which is an amendment and restatement of the Walker County Commissioner Employees 401(a) Plan that was first effective January 1, 2008, hereinafter referred to as the "Superseded Plan").

[--] Amendment and restatement of a previously established qualified Plan with a previous Effective Date of _____ (the “Original Effective Date”). Except as specifically provided in the Plan, the Effective Date of this amendment and restatement is _____.

2.15 ELIGIBLE EMPLOYEE.

<u>Employees, other than Elected Officials</u>		Include	Exclude
	All Employees	[--]	[--]
	Full-time Employees only	[--]	[--]
[--]	Working for the Employer at least _____ () Hours of Service per week for Compensation		
[--]	Other Definition:		
	Other Employees	[X]	[--]
	Definition of Other Employee: Employees who are not participants in the Employer’s Defined Benefit Retirement Plan.		
<u>Elected or Appointed Officials of the Employer</u>			
(With no other Publicly Funded Retirement or Pension Plan)			
	County Commissioners	[X]	[--]
	Coroner	[X]	[--]
<u>Elected or Appointed Officials of the Employer</u>			
(With one or more other Publicly Funded Retirement or Pension Plan)			
	Sheriff	[X]	[--]
	Tax Commissioner (hired before 7/1/2012)	[X]	[--]
	Clerk of Superior Court	[X]	[--]
	Magistrate Judge	[X]	[--]
	Probate Court Judge	[X]	[--]
<u>Other Elected or Appointed Officials Eligible for Limited Plan Participation</u>			
(Based Solely on Allowable Compensation)			
	State Court Judge	[--]	[X]
	Superior Court Judge	[--]	[X]
	Solicitor or Solicitor General	[--]	[X]
	District Attorney	[--]	[X]
	Other Elected Officials Eligible for Limited Plan Participation (specify):	[--]	[X]
<u>Other Personnel Eligible to Participate in One or More Other Publicly-funded Retirement or Pension Plans</u>		Include	Exclude
	Employees of Tax Commissioners (hired before 7/1/2012)	[--]	[X]

Tax Commissioner and Employees of Tax Commissioner (if not participating in the Employees' Retirement System of Georgia)

Tax Commissioner (hired on or after 7/1/2012) [X] [--]

Employees of Tax Commissioners (hired on or after 7/1/2012) [X] [--]

Other Personnel Receiving Supplemental Compensation from the Employer

Extension Agents [--] [X]

Other (specify): [--] [--]

Excluded Employees

[--] No other excluded employees

[X] Excluded employees (specify): **Notwithstanding any election made in this Section 2.15 to include a position, employees and elected or appointed officials who are participants in the Employer's Defined Benefit Retirement Plan or in any other publicly-funded retirement or pension plan shall be excluded. Also notwithstanding the election to include the Sheriff, Tax Commissioner (hired before 7/1/2012), Clerk of the Superior Court, Magistrate Judge and Probate Judge, such election shall apply only to the individuals holding such offices or positions on October 1, 2019, for their then-current and any consecutive term(s) in the same office or position, but not for any non-consecutive term in the event, for example, that the individual in the position on October 1, 2019, is re-elected or reappointed after a break in his or her tenure at that position.**

2.21 EMPLOYER.

The term "Employer" means Walker County, Georgia.

2.26 ENTRY DATE.

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[X] Other (specify): **The Entry Date shall be the first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements, subject to the following. Eligible Employees who are in service with the Employer as of October 1, 2019 and who were participating under the Superseded Plan as of September 30, 2019 shall continue to participate under this Plan as long as they remain Eligible Employees. Individuals who are in service as Eligible Employees as of October 1, 2019 and who had not entered the Superseded Plan as of September 30, 2019, shall enter this Plan as of the first day of the first pay period beginning on or after October 1, 2019. Former employees not in service**

with the Employer as of October 1, 2019 shall enter or re-enter the Plan as of the first day of the first pay period beginning on or after the date they return to service as an Eligible Employee.

2.37 NORMAL RETIREMENT AGE.

The term "Normal Retirement Age" means:

- 65 years of age
- Other (specify):

2.42 PLAN.

The name of the Plan as adopted by the Employer is the "ACCG 401(a) Defined Contribution Plan for Walker County Employees."

2.58 YEAR OF SERVICE.

Method of Measurement

- Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service
- Elapsed Time Method:
A period of twelve (12) consecutive months during which the Employee performs at least one (1) Hour of Service during the measuring period, following the Employee's first day of employment by the Employer and prior to the Employee's Severance from Employment Date
- Other (specify):

Adjustments to Years of Service

- Service Before the Original Effective Date of the Plan included
- Unused Sick Leave included
- Unused Annual Leave included

ARTICLE III: PARTICIPATION AND SERVICE

3.01 PARTICIPATION ELIGIBILITY.

Eligibility Date Determination

- Date on which the Eligible Employee completes ____ () Year(s) of Service
- The Eligible Employee's Employment Commencement Date
- The later of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other date (specify):

ARTICLE IV: PARTICIPATION/EMPLOYEE AND EMPLOYER CONTRIBUTIONS

4.01 EMPLOYEE CONTRIBUTIONS.

Mandatory Employee Contributions

- Not Required
- Required in the amount of _____ percent (____%) per year effective as of _____
- Eligible Employees may make a one-time irrevocable election to make Mandatory Employee Contributions in the amounts designated by the Employer

Employee After Tax Contributions

- Not Permitted.
- Permitted up to _____ percent (____%) of Compensation

4.02 EMPLOYER BASIC AND DISCRETIONARY CONTRIBUTIONS.

Employer Basic Contributions

- No Basic Contributions
- Basic Contributions equal to **five percent (5%)** of each Participant's Compensation
- Basic Contributions in a flat dollar amount equal to _____ dollars (\$____) for each Participant
- Other formula (specify):
- Basic Contributions shall be made:
- On a payroll basis
- On an annual basis
- Other (specify): **Basic Contributions shall be made on a payroll basis, starting with the first payroll period beginning on or after October 1, 2019. Any non-elective employer contribution that (1) was required to be made under the terms of the Walker County Commissioner Employees 401(a) Plan that was originally effective January 1, 2008 (the "Superseded Plan") for the period January 1, 2019 up until the first day of the first payroll period beginning on or after October 1, 2019, and (2) has not previously been contributed to the Superseded Plan, shall be contributed to this Plan in accordance with any applicable time limits under the law.**

Employer Discretionary Contributions

- No Discretionary Contributions
- Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:
- Pro-Rata Based on Compensation
- Each Participant is credited with a portion of the Employer Contribution for the Plan Year equal to the ratio that the Participant's Compensation for the Plan Year bears to all Participants' Compensation for the Plan Year

Fixed Dollar Formula
 Each Participant shall be credited with an equal dollar amount

Other Formula (specify):

Discretionary Contributions shall be made:

On a payroll basis

On an annual basis

Other (specify):

4.03 EMPLOYER MATCHING CONTRIBUTIONS.

No Matching Contributions on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan

Matching Contributions equal to **one hundred percent (100%)** of the first **three percent (3%)** on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan. The maximum Matching Contribution shall be no more than **three percent (3%)** of Compensation.

Matching Contributions equal to _____ percent (____ %) of the first _____ percent (____ %) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan and _____ percent (____ %) of the next _____ percent (____ %) so contributed. The maximum Matching Contribution shall be no more than _____ percent (____ %) of Compensation

Other formula:

Discretionary Matching Contributions as determined each year by the Employer

Matching Contributions shall be calculated based on whole percentages of Compensation deferred by the Participant

Matching Contributions shall be made:

On a payroll basis

On an annual basis

Other (specify):

(Note: Matching contributions made on a payroll basis will not be recalculated at the end of the year)

4.05 ROLLOVER CONTRIBUTIONS.

No rollovers permitted

<input checked="" type="checkbox"/>	Eligible rollover contributions permitted to be made by:	<u>Yes</u>	<u>No</u>
	Eligible Employees, whether or not a Plan Participant	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Plan Participants Only	<input checked="" type="checkbox"/>	<input type="checkbox"/>

4.07 QUALIFIED MILITARY SERVICE.

<u>Employer Contributions (Other Than Matching) Upon Return to Employment</u>	<u>Yes</u>	<u>No</u>
---	------------	-----------

Mandatory Employee Contributions required to receive Employer Contributions	[--]	[--]
<u>Employer Matching Contributions Upon Return to Employment</u>		
Elective deferrals under the Employer’s 457(b) Plan required to receive Employer Matching Contributions	[X]	[--]
<u>Employer Contributions Upon Death</u>		
Employer Contributions made for a Participant who dies during Qualified Military Service:		
Employer Basic Contributions	[--]	[X]
Employer Discretionary Contributions	[--]	[X]
Employer Matching Contributions	[--]	[X]
All Employer Contributions	[--]	[X]
<u>Employer Contributions Upon Disability</u>		
Employer Contributions made for a Disabled Participant during Qualified Military Service:		
Employer Basic Contributions	[--]	[X]
Employer Discretionary Contributions	[--]	[X]
Employer Matching Contributions	[--]	[X]
All Employer Contributions	[--]	[X]
<u>Vesting Upon Disability</u>		
Service for vesting purposes granted to a Disabled Participant during Qualified Military Service. (Must select if making Employer Contributions for Disabled Participants)	[--]	[X]
<u>Differential Wage Payments</u>		
Differential Wage Payments treated as Compensation during Qualified Military Service	[X]	[--]

ARTICLE V: ALLOCATIONS TO PARTICIPANTS’ ACCOUNTS

No optional provisions

ARTICLE VI: RETIREMENT/SEVERANCE BENEFITS

6.02 VESTING SCHEDULE.

The Employer elects the following vesting schedule for Employer Contributions:

[--]	100% Vesting immediately upon Entry Date	
[--]	<u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
	Less than ____ () years	0 %
	____ () years or more	100 %

[X]	<u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
	Less than 3 years	0%
	3 years	20%
	4 years	40%
	5 years	60%
	6 years	80%
	7 years or more	100%

[X] Other Vesting Schedule (specify): **Notwithstanding the above vesting schedule, a Participant’s vested percentage in Employer Contributions attributable to service with the Employer before October 1, 2019, shall not be less than the vested percentage attained by the Participant as of September 30, 2019 under the applicable terms of the Superseded Plan in effect as of September 30, 2019.**

ARTICLE VII: DEATH BENEFITS

No optional provisions

ARTICLE VIII: PAYMENT OF BENEFITS

8.08 FORFEITURE OF BENEFITS.

- [X]** Forfeiture of benefits provisions for Participants convicted of certain crimes
- [-]** No forfeiture of benefits provisions for Participants convicted of certain crimes

ARTICLE IX: TRUST FUND

9.03 PARTICIPANT DIRECTION OF INVESTMENTS.

Accounts Invested by Participants

[X]	Participants direct investment of all Accounts		
[-]	Direct investment of following Accounts only:	<u>Participant</u>	<u>Employee</u>
		<u>t</u>	<u>r</u>
	Employee Mandatory Contribution Account	[--]	[--]
	Employee After-Tax Contribution Account	[--]	[--]
	Employer Basic Contribution Account	[--]	[--]
	Employer Discretionary Contribution Account	[--]	[--]
	Employer Matching Contribution Account	[--]	[--]

Self-directed Brokerage

- [X]** Self-directed Brokerage not permitted
- [-]** Self-directed Brokerage permitted for all Participants’ Accounts
- [-]** Self-directed Brokerage permitted for following Accounts only:

<u>Yes</u>	<u>No</u>
------------	-----------

Employee Mandatory Contribution Account	[--]	[--]
Employee After-Tax Contribution Account	[--]	[--]
Employer Basic Contribution Account	[--]	[--]
Employer Discretionary Contribution Account	[--]	[--]
Employer Matching Contribution Account	[--]	[--]

The Employer hereby agrees to the provisions of this Adoption Agreement, the Plan and the Trust, and the Employer by its duly authorized officers has executed this Adoption Agreement, and the Trustee has signified its acceptance as Trustee under the Plan and Trust.

WALKER COUNTY, GEORGIA

By: _____

Title: _____

Date: _____

ACCEPTANCE (on behalf of the DC Board):

By: _____

Title: _____

Date: _____

**RESOLUTION TO ADOPT
ACCG 457(b) DEFERRED COMPENSATION PLAN
FOR WALKER COUNTY EMPLOYEES**

WHEREAS, Walker County, Georgia (the “County”), desires to establish a deferred compensation plan pursuant to section 457(b) of the Internal Revenue Code of 1986, as amended for the benefit of its eligible employees by joining the Association County Commissioners of Georgia (“ACCG”) Defined Contribution Plan Program;

WHEREAS, ACCG has appointed a Defined Contribution Plan Program Board of Trustees (the “DC Board”) pursuant to the ACCG Defined Contribution Plan Program Master Trust Agreement (the “Master Trust”), to oversee Plan administration, Plan documentation and to select investment options for investment of the assets of the Plan;

WHEREAS, the County desires to adopt the Master Trust and the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Walker County Employees (the “Plan”) through an Adoption Agreement;

WHEREAS, the County intends that this plan shall replace the 457(b) plan sponsored by the County through a document provided by Lincoln Financial Group (the “Predecessor Plan”), and that amounts held by its current or former employees in the Predecessor Plan shall be transferred to this Plan;

WHEREAS, the County desires to delegate to the DC Board the power to amend the Plan on behalf of the County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain the deferred compensation status of the Plan; and

WHEREAS, the Walker County Water and Sewerage Authority (the “Authority”) has previously participated in the Predecessor Plan, and it is the desire of the County and the Authority that the amounts held by or on behalf of current or former Authority employees in the Predecessor Plan shall be transferred to a new 457(b) plan to be adopted by the Authority.

NOW THEREFORE, at a meeting held on the 24th day of September 2019, the Sole Commissioner of Walker County hereby resolves as follows:

RESOLVED that the Sole Commissioner of Walker County hereby approves the adoption of the ACCG Defined Contribution Plan Program Master Trust and the ACCG 457(b) Deferred Compensation Plan for Walker County Employees, through the Adoption Agreement which shall be effective October 1, 2019.

FURTHER RESOLVED that the Sole Commissioner hereby delegates to the ACCG DC Board, the power to amend the Plan on behalf of the County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain the deferred compensation status of the Plan.

FURTHER RESOLVED that the Sole Commissioner is hereby authorized, empowered, and directed to take all further actions and to execute all documents necessary to implement these resolutions, as well as the transfer of amounts held under the Predecessor Plan to this Plan and, in the case of amounts held by or on behalf of current or former employees of the Authority, to a 457(b) plan established by the Authority.

FURTHER RESOLVED that any resolution in conflict with this resolution is hereby repealed.

WALKER COUNTY, GEORGIA

By: _____
Sole Commissioner

Date: _____

Attest:

By: _____
County Clerk

**ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
457(b) DEFERRED COMPENSATION PLAN
FOR
WALKER COUNTY EMPLOYEES**

ARTICLE I: PURPOSE

The undersigned Walker County, Georgia by executing this Adoption Agreement, elects to become a participating Employer in the Association County Commissioners of Georgia Defined Contribution Plan Program (the “Plan”), the Association County Commissioners of Georgia Defined Contribution Plan Program Master Trust (the “Trust”), and adopts the accompanying Plan and Trust documents in full as if the Employer were a signatory to those agreements. The Employer makes the following elections granted under the provisions of the Plan.

TYPE OF PLAN ADOPTION

- New Plan
- Amendment and Restatement of Previously Adopted Plan

ARTICLE II: DEFINITIONS

Any capitalized terms used in this Adoption Agreement but not defined herein shall be given the meaning set forth in the Plan and Trust.

2.06 COMPENSATION

- Amounts as defined in Code Section 3401(a) for purposes of income tax withholding at the source (as reported to the Employee on IRS Form W-2 for such year)
- Other (specify):

2.09 EFFECTIVE DATE

- New 457(b) Deferred Compensation Plan with an Effective Date of **October 1, 2019** (the “Original Effective Date” of the Plan, which is an amendment and restatement of the Walker County Georgia 457(b) Governmental Deferred Compensation Plan that was previously maintained with Lincoln Financial Group).
- Amendment and restatement of a previously established 457(b) Deferred Compensation Plan with a previous Effective Date of January 1, 2007 (the “Original Effective Date”). Except as specifically provided in the Plan, the Effective Date of this amendment and restatement is October 1st, 2019..

2.10 ELIGIBLE EMPLOYEE

<u>Employees, other than Elected Officials</u>	Include	Exclude
All Employees	[X]	[--]
Full-time Employees only	[--]	[--]

Working for the Employer at least _____ () Hours of Service per week for Compensation

Other Definition:

Other Employees

Definition of Other Employee:

Elected or Appointed Officials of the Employer

County Commissioners

Coroner

Sheriff

Tax Commissioner

Clerk of Superior Court

Magistrate Judge

Probate Court Judge

State Court Judge

Superior Court Judge

Juvenile Court Judge

Solicitor or Solicitor General

District Attorney

Employees of Tax Commissioners

Extension Agents

Other (specify):

Excluded Employees

No other excluded employees

Excluded employees (specify):

2.14 EMPLOYER

The term "Employer" means **Walker County, Georgia.**

2.16 ENTRY DATE

The first day of the first pay period beginning after the January 1st that the Participant first executes an Enrollment Form or is contractually enrolled by the Employer

The first day of the first pay period of the month after the Participant first executes an Enrollment Form or is contractually enrolled by the Employer

The first day of the first pay period of the calendar quarter after the Participant first executes an Enrollment Form or is contractually enrolled by the Employer

[--] Other (specify):

2.23 PLAN

The name of the Plan as adopted by the Employer is the “**ACCG 457(b) Deferred Compensation Plan for Walker County Employees.**”

2.37 YEAR OF SERVICE

Method of Measurement for Eligibility (if applicable)

[X] Hours of Service Method:

A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service

[--] Elapsed Time Method:

A period of twelve (12) consecutive months during which the Employee performs at least one (1) Hour of Service during the measuring period, following the Employee’s first day of employment by the Employer and prior to the Employee’s Severance from Employment Date

[--] Other (specify):

Adjustments to Years of Service

[X] Service Before the Original Effective Date of the Plan included

ARTICLE III: PARTICIPATION AND CONTRIBUTIONS

3.01 PARTICIPATION

Eligibility Date Determination

[--] Date on which the Eligible Employee completes _____ () Year(s) of Service

[X] The Eligible Employee’s Employment Commencement Date

[--] The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()

[--] Other date (specify):

3.02 EMPLOYEE CONTRIBUTIONS

Roth Contributions

[--] Permitted

[X] Not Permitted

3.03 AUTOMATIC ENROLLMENT

[--] Required in the amount of _____ () % per year effective as of _____

[--] Pre-tax Contributions

[--] Roth Contributions

[--] Applies to all Eligible Employees who are not participating in the Plan

- Applies to newly hired Eligible Employees
- Deferral percentage increases _____ percent (___%) per year up to _____ percent (___%) after _____ (__) years
- Not Permitted

3.04 EMPLOYER CONTRIBUTIONS

Employer Basic Contributions

- No Basic Contributions
- Basic Contributions equal to _____ percent (___%) of each Participant’s Compensation
- Basic Contributions in a flat dollar amount equal to _____ dollars (\$____) for each Participant
- Other formula (specify):
Basic Contributions shall be made:
 - On a payroll basis
 - On an annual basis
 - Other (specify):

Employer Discretionary Contributions

- No Discretionary Contributions
- Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:
 - Pro-Rata Based on Compensation
Each Participant is credited with a portion of the Employer Contribution for the Plan Year equal to the ratio that the Participant’s Compensation for the Plan Year bears to all Participants’ Compensation for the Plan Year
 - Fixed Dollar Formula
Each Participant shall be credited with an equal dollar amount.
 - Other Formula (specify):
Discretionary Contributions shall be made:
 - On a payroll basis
 - On an annual basis
 - Other (specify):

Employer Matching Contributions

- No Matching Contributions
- Matching Contributions equal to _____ percent (___%) of the first _____ percent (___%) up to _____ percent (___%) of Compensation.

Matching Contributions equal to _____ percent (____%) of the first _____ percent (____%) and _____ percent (____%) of the next _____ percent (____%) so contributed up to _____ percent (____%) of Compensation

Other formula:

Discretionary Matching Contributions as determined each year by the Employer

Matching Contributions shall be calculated based on whole percentages of Compensation deferred by the Participant

Matching Contributions shall be made:

On a payroll basis

On an annual basis

Other (specify):

*****If the Employer makes ANY Contributions under this Plan, the amounts must be 100% vested and must be aggregated with Participant Contributions for purposes the maximum dollar amount that may be contributed to the Plan in any one year.**

3.05 ROLLOVER CONTRIBUTIONS

No rollovers permitted

<input checked="" type="checkbox"/>	Eligible rollover contributions permitted to be made by:	Yes	No
	Eligible Employees, whether or not a Plan Participant	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Plan Participants Only	<input checked="" type="checkbox"/>	<input type="checkbox"/>

ARTICLE IV: ALLOCATIONS TO PARTICIPANTS' ACCOUNTS

No optional provisions

ARTICLE V: BENEFITS

No optional provisions

ARTICLE VI: DEATH BENEFITS

No optional provisions

ARTICLE VII: TRUST FUND

7.03 PARTICIPANT DIRECTION OF INVESTMENTS

Accounts Invested by Participants

Participants direct investment of all Accounts

<input type="checkbox"/>	Participants direct investment of following Accounts only:	<u>Participa</u>	<u>nt</u>	<u>Employer</u>
	Pre-tax Contribution Account	[--]		[--]
	Roth Contribution Account	[--]		[--]
	Rollover Account	[--]		[--]
	Employer Contribution Account	[--]		[--]
	Employer Matching Contribution Account	[--]		[--]
	<u>Self-directed Brokerage</u>			
<input checked="" type="checkbox"/>	Self-directed Brokerage not permitted			
<input type="checkbox"/>	Self-directed Brokerage permitted for all Participants' Accounts			
<input type="checkbox"/>	Self-directed Brokerage permitted for following Accounts only:	<u>Yes</u>		<u>No</u>
	Pre-Tax Contribution Account	[--]		[--]
	Roth Contribution Account	[--]		[--]
	Rollover Account	[--]		[--]
	Employer Contribution Account	[--]		[--]
	Employer Matching Contribution Account	[--]		[--]

The Employer hereby agrees to the provisions of this Adoption Agreement, the Plan and the Trust, and the Employer by its duly authorized officers has executed this Adoption Agreement, and the Trustee has signified its acceptance as Trustee under the Plan and Trust.

WALKER COUNTY, GEORGIA

By: _____

Title: _____

Date: _____

ACCEPTANCE (on behalf of the DC Board):

By: _____

Title: _____

Date: _____

RESOLUTION R-023-19

A RESOLUTION AMENDING THE FISCAL YEAR 2019 BUDGET TO APPROPRIATE FUNDS FOR POSTAGE FOR THE ELECTIONS OFFICE AND SOFTWARE FOR MAGISTRATE COURT

WHEREAS, O.C.G.A. § 36-81-3 provides for a County to adopt a “summary line item” legal level of budgetary control whereby the governing authority controls county spending; and

WHEREAS, Resolution R-019-17 established the legal level of budgetary control for Walker County at the summarized object classification level (e.g. Personnel Expenses, Operating Expenses, Capital Outlay); and

WHEREAS, The Elections office needs to mail every registered voter in Walker County a new voter registration card; and

WHEREAS, Magistrate Court has need for a new software system after the old system was compromised.

THEREFORE BE IT HEREBY RESOLVED,

The Walker County Governing Authority reallocates \$30,447.60 from Department: General Government Building and Plant (100.1565.541350.00) Building Improvements General in the amount of:

1. \$15,447.60 to the line item Postage General Ledger (100.1400.523200.30)
2. \$15,000.00 to the line item Software, General Ledger (100.2400.521300.10)

SO RESOLVED AND ADOPTED this 24nd day of September, 2019.

ATTEST:

WALKER COUNTY, GEORGIA

REBECCA WOODEN, County Clerk

SHANNON K. WHITFIELD, Sole Commissioner

Applicant: Bryan + Shannah Johnson

Map & Parcel: 0-333-001 Rezone from: R-2 to: A-1
partial

PLANNING COMMISSION RECOMMENDATION:

9-19-2019 APPROVED AS SUBMITTED

COMMISSIONERS FINAL DECISION:

The following disclosure is required of the applicant(s) by Section 36-67A-3 of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.

Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES () NO (X). If so, then on a separate page, please furnish the following information.

- A) The name of the local government official(s) to whom cash contribution or gift was made.
- B) The dollar amount(s) and date(s) of each campaign made by the applicant to each local government official during the two years immediately preceding the filing of the application: and
- C) An enumeration and description of each gift having a value of \$250.00 or more made by the applicant to each local government official within the past two years:

Signature of Petitioner/Owner:

Bryan Johnson 7-24-19
OWNER DATE

PETITIONER DATE

Applicant: Bryan & Shannah Johnson

Map & Parcel: D-333-002 Rezone from: R-2 to: A-1
partial

PLANNING COMMISSION RECOMMENDATION:

9-19-2019 APPROVED AS SUBMITTED

COMMISSIONERS FINAL DECISION:

The following disclosure is required of the applicant(s) by Section 36-67A-3 of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.
Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES () NO (X). If so, then on a separate page, please furnish the following information.

- A) The name of the local government official(s) to whom cash contribution or gift was made.
- B) The dollar amount(s) and date(s) of each campaign made by the applicant to each local government official during the two years immediately preceding the filing of the application: and
- C) An enumeration and description of each gift having a value of \$250.00 or more made by the applicant to each local government official within the past two years:

Signature of Petitioner/Owner:

Bryan Johnson 7-24-19
OWNER DATE

PETITIONER DATE

Applicant: Restore 6:34 Inc.

Map & Parcel: 0-469-033 Rezone from: _____ to: _____

PLANNING COMMISSION RECOMMENDATION:

_____ APPROVED AS SUBMITTED

9-19-2019 APPROVED WITH CONDITIONS - That they put in a drive
coming off W. Dalton and
that they go back before the
Planning Commission each year
for them to evaluate.

_____ TABLED

_____ DENIAL

COMMISSIONERS FINAL DECISION:

_____ APPROVED AS SUBMITTED

_____ APPROVED WITH CONDITIONS

_____ TABLED

_____ DENIAL

The following disclosure is required of the applicant(s) by Section 36-67A-3 of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.

Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES () NO (X). If so, then on a separate page, please furnish the following information.

- A) The name of the local government official(s) to whom cash contribution or gift was made.
- B) The dollar amount(s) and date(s) of each campaign made by the applicant to each local government official during the two years immediately preceding the filing of the application; and
- C) An enumeration and description of each gift having a value of \$250.00 or more made by the applicant to each local government official within the past two years:

Signature of Petitioner/Owner:

Gary Burgess for Restore 6:34, Inc.

OWNER

DATE

9/23/19

PETITIONER

DATE

My 'No Bad News Zone'

As you may know, I have written a couple of books. Among the most enjoyable experiences to come out of those efforts were multiple visits to churches and clubs to tell my stories and to peddle books. As I prepare another book (or two), I still accept every invitation I can to visit with folks, and talk to them eye to eye.

After all, reporting the news on TV each day can get you down. Unfortunately, much of the news is negative, and seems to be getting more so each day. When I tell my "live" audiences that they are about to hear a news guy speak for thirty minutes, without mentioning Trump, Obama, Clinton, climate change or immigration, everyone applauds. I think they need a break from it too. So, most of my presentation is humorous, or at least that's the goal. I call it the "No Bad News Zone."

I've been to the Rotary Clubs, youth groups, Civitans, retirees, awards banquets, Chambers of Commerce, Kiwanis, Lions, Ruritans, historical societies, Christmas banquets, Valentine parties, book clubs, libraries, and singles groups. I even did a program for a Rose Society (they said they didn't want to hear about gardening, they talk about that all the time).

I've been to Summerville, Rome, Murphy, Higdon, Athens, Trenton, Signal Mountain, Lafayette, Ringgold, Tracy City, Tunnel Hill, Boynton, Cleveland, Dayton, Dalton, Dunlap, Chickamauga, Rock Spring, Jasper, South Pittsburg, Cleveland, Filmstone, Etowah, Apison, and all over Chattanooga.

I enjoy the church groups the most. I know what you're thinking: it's because of the home-cooked pot-luck meals.



Carroll

Well, they are quite good. Honestly, I don't know how I've avoided gaining fifty pounds. Talk about all you can eat! Everything is made from scratch. Everywhere I go, I'm told, "We have the best cooks in the world here." I can't argue that. But more than the food, I've enjoyed the friendships. I've met the nicest people.

They pray for their community, their neighbors, our nation and our world. Hearing their sincere prayers gives me a boost. They don't make a lot of noise, but in every neighborhood there are good people who make our world better. Many of them don't spend much time online. They stay busy with their families, looking after their neighbors, and visiting hospitals and nursing homes.

After I tell my stories, comes the best part. They tell me about their lives and

memories, and I leave knowing much more than when I came. They remember the first time they heard the radio, or the day their family got a TV. They tell me what their neighborhoods were like before the big stores moved in, before the traffic lights and four-lane highways. They tell me about the wars they fought, the children they raised, the grandchildren they adore.

There have been many memorable moments and unforgettable people, but I do have some favorites. A bright-eyed go-something lady bounded up to me and said, "We've had a lot of speakers here, and you're the best." I said, "Thank you! What did you like? The history? The stories about radio and TV people? My jokes? Without missing a beat she said, "You're loud! I could hear every word you said. I'm hard of hearing, but I really enjoyed this."

And there was this one man I will never forget. If you've ever spoken in public, you know that the task is easier if the folks in your audience are making eye contact with you. It's even better if they're smiling, or at least showing interest.

Well, this guy was one I could not crack. He was seated near the back, directly in my line of vision. From the beginning of my speech until the end, he was sleeping. His head was drooped toward his chest. Every now and then, he would move a little, to get more comfortable. Thankfully he was not a snorer.

Occasionally, I would try the preacher's trick of raising my voice. You've seen that on the Andy Griffith Show, when the preacher roused Barney out of dreamland. But it didn't work this time. So I carried on with my merriment, and the rest of the

audience seemed to have a good time. Afterward, I shook a few hands and autographed some books.

While I was walking out to my car, Mr. Sleepy Head caught up with me, and walked alongside me, since our cars were parked side by side. He said, "I really enjoyed your talk! You had me laughing the whole time." I was too stunned to say anything except, "Thanks, I'm glad you enjoyed it." But maybe I should have given him my card, and said, "Hey, if you ever have trouble going to sleep, give me a call. I can tell you a story!"

David Carroll, a Chattanooga news anchor, is the author of "Volunteer Bama Davis," a collection of his best columns. You may contact him at 900 Whitehall Road, Chattanooga, Tennessee, 37405 or 3dc@cpbf.com.

Old television shows

Chatting up a friend at the after-church-lunch place, he said he was going home to watch the last segment of the television series "Lost," which ran from 2004-10.

He said he'd watched it before and still didn't understand it. I didn't understand it either but didn't think a replay would help.

Some of the featured actors still pop up except for the two principal ones.

We've had a number of television shows go dark over the years.

People with mopey when "Bonanza" left the air in 1973. The all-male cast of the Ben Cartwright (Lorne Greene) family lived on the Ponderosa ranch.

Considerable audience was lost when actor Dan "Hoss" Blocker unexpectedly died.

By the end of the series all

three of the sons had been written out. Pernel Roberts quit and "Little Joe" Michael Landon moved on.

While I'm at it, Michael Landon was the only actor who didn't wear a hairpiece, but he did wear four inch lifts in his boots.

If the word "Bonanza" makes you hungry it might be because Dan Blocker launched a chain of steakhouses of that name.

"Gunsmoke" ran on radio from 1951-61 with radio veteran William Conrad as Matt Dillon. Conrad, made the transition to television in the 1970s show "Cannon" and the heavy one in "Jake and the Fat Man."

Doc Adams on radio was voiced by Howard McNear, whom you recall as "Floyd the barber" on "Andy Griffith."

Georgia Ellis was radio's Miss Kitty and Pearly Baer read the character Chester Proudfoot. After 20 years the dust settled on radio's "Gunsmoke."

All of the television "Gunsmoke" cast is gone.

The deep voice of William Conrad could later be heard under the credit roll of "The Fugitive," running from 1963-67.

British actor Barry Morse could mimic any accent and was called "the most hated man in America" for his character (Lt. Philip Gerard) in the TV series.

"The Fugitive" was David Jansen as Dr. Richard Kimble, a doctor wrongly convicted for his wife's murder. After escaping Kimble devoted his life to finding the killer, an illusive one-

armed man, and staying one step ahead of Lt. Gerard.

Each week Kimble risked capture by being distracted by and helping folks who crossed his path.

The final episode drew the largest television audience until the "Who Shot J.R." episode of "Dallas" in 1978.

The last "M.A.S.H." episode holds the record of the most-watched finale of any television series.

There is much to cover but I'm out of space. And we didn't even get to "General Hospital."

Joe Phillips writes his "Dear me" columns for several small newspapers. He has many connections to Walker County, including his grandfather, former superintendent Waymond Morgan. He can be reached at joephillips@hotmail.com.



Joe Phillips

PUBLIC NOTICE
WALKER COUNTY
PLANNING COMMISSION MEETING
Thursday, September 19th, 2019 at 6:00 P.M.
Walker County Civic Center
Rock Spring, GA 30739

The Walker County Planning Commission will meet and review the following requests:

New Business:

Rezoning:

1. Bryan & Shannah Johnson requests a rezone for property located at 4660 Ringgold Road LaFayette, GA. 30728. Tax maps: 0-333-001 & 0-333-002.

Variance:

1. Marvin Ray & Brenda Barnes requests a variance for property located at 1048 Three Notch Road Ringgold, GA. 30736. Tax map: 0-343-020A.
2. Michael & Tammy Peardon requests a variance for property located at 187 Tammy Lane LaFayette, GA. 30728. Tax map: 0-357-019B

Conditional Use Variance:

1. Restore 6:34, Inc. requests a conditional use variance for property located at 236 Streeter Drive LaFayette, GA. 30728. Tax map: 0-469-033.

The second and final hearing on the rezoning & conditional use variance requests will be held on September 24, 2019 at 6:00 P.M. in the Walker County Court House Annex III located at 201 S. Main Street LaFayette.

For further information please call Walker County Planning & Development at 706-638-1048.

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- FREE anywhere ATM use with unlimited automatic fee refunds
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*Minimum opening deposit is \$100. All services subject to credit review. Funds may not be available for several days after opening. Some restrictions may apply. Funds may be deposited on a 24-hour basis. Funds may be withdrawn at the time of account opening. \$25 for checks and debit cards from another financial institution. Funds at the time the checks and debit cards are processed. Transaction fees include all debit and credit. If the Business or Free Business Member account includes a CD, the monthly maintenance fee is waived. The account may be converted to another checking product. If the Business or Free Business Member account includes a CD, the monthly fee and currency deposits, the account may be converted to another checking product.