

STATE OF GEORGIA  
COUNTY OF RABUN

**FIRST AMENDMENT TO THAT INTERGOVERNMENTAL AGREEMENT  
FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE 2013 SPECIAL  
PURPOSE LOCAL OPTION SALES TAX FOR CAPITAL OUTLAY PROJECTS**

This First Amendment to that Intergovernmental Agreement ("First Amendment"), made and entered into this \_\_\_\_\_ day of April, 2013, by and between Rabun County, a political subdivision of the State of Georgia (the "County"), and the City of Tallulah Falls ("Tallulah Falls"), the City of Tiger ("Tiger"), the City of Mountain City ("Mountain City"), the City of Sky Valley ("Sky Valley"), and the City of Dillard ("Dillard"), municipal corporations of the State of Georgia (the "City" or "Cities," individually and collectively), .

**RECITALS**

**WHEREAS**, O.C.G.A. § 48-8-100, *et seq.* (the "Act") authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, *inter alia*, of financing certain capital outlay projects; and

**WHEREAS**, on and around December 7, 2012, the Rabun County Board of Commissioners and the Cities entered into an Intergovernmental Agreement ("IGA") for the use and distribution of proceeds from the 2013 special purpose local option sales tax for capital outlay projects ("SPLOST"); and

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the sufficiency of which are acknowledged, the County and Cities agree as follows:

1. The County and Cities do hereby amend the IGA by striking the existing Exhibit "A" [*Project Provisions*] and inserting in lieu thereof an updated Exhibit "A", a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference.
2. Except in so far as modified by the above specified changes to Exhibit A, this First Amendment in no way modifies or changes the original IGA to be performed under the specifications thereof, and the original IGA shall remain in full force and effect.
3. This First Amendment may be executed in counterparts, and each counterpart shall constitute an original and taken together shall constitute but one document.
4. Each of the individuals executing this First Amendment on behalf of his or her respective County or City agrees and represents to the other parties hereto that he or she is authorized to do so and further agrees and represents that this First Amendment has been duly passed upon by the required governmental agency or board in accordance with all applicable laws and spread upon the minutes thereof.

**WHEREFORE**, the Parties having read and understood the terms of this First Amendment, they do hereby agree to such terms by execution of their signatures below.

**COUNTY OF RABUN, GEORGIA**

By: \_\_\_\_\_  
Stanley E. Darnell, Chairman

(Seal)  
Attest:

\_\_\_\_\_  
Clerk

**MUNICIPALITY OF TALLULAH FALLS**

By: \_\_\_\_\_  
Carl Seaman, Mayor

(Seal)

Attest:

\_\_\_\_\_  
Clerk

**MUNICIPALITY OF TIGER**

By: Tom Ramey, Jr.  
Tom Ramey, Jr., Mayor

(Seal)  
Attest:

Stephan D. Johnson  
Clerk

**MUNICIPALITY OF MOUNTAIN CITY**

By: Grace Watts  
Grace Watts, Mayor

(Seal)  
Attest:

Jessie Henson  
Clerk



**MUNICIPALITY OF SKY VALLEY**

By: Jim Martindale  
Jim Martindale, Mayor

(Seal)  
Attest:

[Signature]  
Clerk

**MUNICIPALITY OF DILLARD**

By: Bill Robinson  
Bill Robinson, Mayor

(Seal)  
Attest:

Donna Enloe  
Clerk

## Exhibit A

### PROJECT PROVISIONS

The Cities and the County agree to the following SPLOST proceed allocations for the following projects:

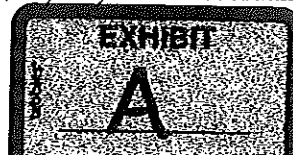
<u>County Projects</u>	<u>SPLOST allocation<sup>1</sup></u>
Water and Sewer	\$9,100,000
Parks and Recreation (including Golf Course)	\$2,000,000
Solid Waste Management Infrastructure	\$300,000
Senior Center	\$200,000
Roads, Streets and Bridges	\$5,000,000
Fire Improvements	\$1,500,000
<b>Total</b>	<b>\$18,100,000</b>

<u>Dillard Project</u>	<u>SPLOST allocation</u>
Water and Sewer Improvements	\$20,000
Fiber Optic Infrastructure	\$190,000
City Hall	\$100,000
Roads and Streets	\$90,000
<b>Total</b>	<b>\$400,000</b>

<u>Sky Valley Project</u>	<u>SPLOST allocation</u>
Roads	
<b>Total</b>	<b>\$350,000</b>

<u>Mountain City Project</u>	<u>SPLOST allocation</u>
Roads, Streets and Bridges	\$350,000
Public Safety	\$150,000
<b>Total</b>	<b>\$500,000</b>

<sup>1</sup> The County may be entitled to receive more than \$18,100,000 in accordance with Exhibit "B."



Tiger Project

SPLOST allocation

Roads, Streets and Bridges	\$200,000
Park and Recreation	\$25,000
Municipal Maintenance Building	\$200,000
Water and Sewer	\$25,000
<b>Total</b>	<b>\$450,000</b>

Tallulah Falls Project

SPLOST allocation

Water	\$80,000
Roads, Bridges and Trails	\$75,000
Public Safety	\$45,000
<b>Total</b>	<b>\$200,000</b>