



LOWNDES COUNTY BOARD OF COMMISSIONERS  
PROPOSED AGENDA  
WORK SESSION, MONDAY, AUGUST 25, 2025, 8:30 A.M.  
REGULAR SESSION, TUESDAY, AUGUST 26, 2025, 5:30 P.M.  
327 N. Ashley Street - 2nd Floor

**1. Call To Order**

**2. Invocation**

**3. Pledge Of Allegiance To The Flag**

**4. Minutes For Approval**

- a. Work Session - August 11, 2025 & Regular Session - August 12, 2025  
Recommended Action: Approve  
Documents:

**5. For Consideration**

- a. Adoption of the 2025 Millage Rate  
Recommended Action: Adopt  
Documents:
- b. Adoption of Special District Millage for the Industrial Authority for 2025  
Recommended Action: Adopt  
Documents:
- c. Adoption of Special District Millage for the Parks and Recreation Authority for 2025  
Recommended Action: Adopt  
Documents:
- d. Adoption of Special District Millage for Fire Services for 2025  
Recommended Action: Adopt  
Documents:
- e. Opioid Litigation - Purdue Pharma  
Recommended Action: Option 1  
Documents:
- f. Quit-Claim Deed of Abandoned Section of Hightower Road  
Recommended Action: Option 1  
Documents:
- g. SPLOST IX  
Recommended Action: Option 1  
Documents:
- h. TREES Act Resolution  
Recommended Action: Board's Pleasure

Documents:

- i. AFFF/PFAS Groundwater Claims

Recommended Action: Board's Pleasure

Documents:

- 6. Reports - County Manager**
- 7. Citizens Wishing To Be Heard - Please State Your Name and Address**
- 8. Adjournment**

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Adoption of the 2025 Millage Rate

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☐ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: Adoption of the 2025 Millage Rate

---

HISTORY, FACTS AND ISSUES: The Board of Commissioners is required to set the county-wide millage for 2025. The county-wide millage rate for 2025 should be set at the rollback rate of 5.051 mills. This represents a reduction of 0.232 mills from 2024.

OPTIONS: 1. Adoption of the Millage Rate for 2025 at 5.051 mills  
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Adoption of Special District Millage for the Industrial Authority for 2025

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☐ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: Adoption of Special District Millage for the Industrial Authority for 2025

---

HISTORY, FACTS AND ISSUES: Prior to 2025, the Georgia Department of Revenue required the millage assigned to authorities to be included in the county-wide millage. However, with the adoption of HB 581 and related legislation, millage assessed for authority funding is now considered a special district and is adopted separately. The Industrial Authority rate was set at 1.00 mill since it was first implemented, but was reduced to 0.823 mills in 2024. The proposed millage for 2025 for the Industrial Authority is 1.00 mill.

OPTIONS: 1. Adopt the Special District Millage for the Industrial Authority for 2025 at 1.00 mill.  
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Adoption of Special District Millage for the Parks and Recreation Authority for 2025

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☐ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: Adoption of Special District Millage for the Parks and Recreation Authority for 2025

---

HISTORY, FACTS AND ISSUES: Prior to 2025, the Georgia Department of Revenue required the millage assigned to authorities to be included in the county-wide millage. However, with the adoption of HB 581 and related legislation, millage assessed for authority funding is now considered a special district and is adopted separately. The Parks and Recreation Authority rate was set at 1.25 mills since it was first implemented. The proposed millage for 2025 for the Parks and Recreation Authority is 1.25 mills.

OPTIONS: 1. Adopt the Special District Millage for the Parks and Recreation Authority for 2025 at 1.25 mills.  
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Adoption of Special District Millage for Fire Services for 2025

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☐ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: Adoption of Special District Millage for Fire Services for 2025

---

HISTORY, FACTS AND ISSUES: Following the Board's approval to expand fire services in Lowndes County beginning with the FY 2022 budget, a special fire district was created that includes the unincorporated area of Lowndes County. Fire services was moved into a special fund and is supported by a millage from the special fire district. The Board is required annually to set the millage rate for this fire district. The 2025 rate should be set at 2.50 mills which is no change from the prior year millage.

OPTIONS: 1. Adopt the Special District Millage for Fire Services for 2025 at 2.50 mills.  
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Opioid Litigation - Purdue Pharma

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT: \$-0-

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☒ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: Acknowledgment and Agreement to be Bound by MOU and Settlement Participation Form

---

HISTORY, FACTS AND ISSUES:

A settlement agreement has been reached by Purdue Pharma (and its affiliated entities, including the Sackler family) through the Purdue bankruptcy process to resolve all pending governmental opioid-related claims. Special counsel for Lowndes County, Cale Conley, recommends Lowndes County participate in this settlement and accept the Purdue Bankruptcy Plan to receive funds from Purdue to abate the opioid crisis. To participate in this settlement and receive opioid funds from Purdue, Lowndes County must approve and agree to be bound by the State of Georgia and Local Governments: Memorandum of Understanding Concerning National Settlement with Purdue and execute the Subdivision Participation and Release Form.

OPTIONS: 1. Approve and Authorize Chairman Slaughter to sign the attached Acknowledgment and Agreement to be bound by Memorandum of Understanding and Subdivision Participation and Release Form.  
2. Redirect.

RECOMMENDED ACTION: Option 1

DEPARTMENT: Finance

DEPARTMENT HEAD: Rachel Bowen

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

**EXHIBIT K**  
**Subdivision Participation and Release Form**

Governmental Entity:	State:
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“*Governmental Entity*”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to that certain Governmental Entity & Shareholder Direct Settlement Agreement accompanying this participation form (the “*Agreement*”)<sup>1</sup>, and acting through the undersigned authorized official, hereby elects to participate in the Agreement, grant the releases set forth below, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Agreement, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Agreement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall promptly after the Effective Date, and prior to the filing of the Consent Judgment, dismiss with prejudice any Shareholder Released Claims and Released Claims that it has filed. With respect to any Shareholder Released Claims and Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at <https://nationalopiodsettlement.com>.
3. The Governmental Entity agrees to the terms of the Agreement pertaining to Participating Subdivisions as defined therein.
4. By agreeing to the terms of the Agreement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning following the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Agreement solely for the purposes provided therein.
6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity’s state where the Consent Judgment is filed for purposes limited to that court’s role as and to the extent provided in, and for resolving disputes to the extent provided in, the

---

<sup>1</sup> Capitalized terms used in this Exhibit K but not otherwise defined in this Exhibit K have the meanings given to them in the Agreement or, if not defined in the Agreement, the Master Settlement Agreement.



Agreement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Agreement.

7. The Governmental Entity has the right to enforce the Agreement as provided therein.
8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Agreement, including without limitation all provisions of Article 10 (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Subdivision Releasor, to the maximum extent of its authority, for good and valuable consideration, the adequacy of which is hereby confirmed, the Shareholder Released Parties and Released Parties are, as of the Effective Date, hereby released and forever discharged by the Governmental Entity and its Subdivision Releasors from: any and all Causes of Action, including, without limitation, any Estate Cause of Action and any claims that the Governmental Entity or its Subdivision Releasors would have presently or in the future been legally entitled to assert in its own right (whether individually or collectively), notwithstanding section 1542 of the California Civil Code or any law of any jurisdiction that is similar, comparable or equivalent thereto (which shall conclusively be deemed waived), whether existing or hereinafter arising, in each case, (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor (each such release, as it pertains to the Shareholder Released Parties, the “Shareholder Released Claims”, and as it pertains to the Released Parties other than the Shareholder Released Parties, the “Released Claims”). For the avoidance of doubt and without limiting the foregoing: the Shareholder Released Claims and Released Claims include any Cause of Action that has been or may be asserted against any Shareholder Released Party or Released Party by the Governmental Entity or its Subdivision Releasors (whether or not such party has brought such action or proceeding) in any federal, state, or local action or proceeding (whether judicial, arbitral, or administrative) (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor.
9. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Shareholder Released Claims or Released Claims against any Shareholder Released Party or Released Party in any forum whatsoever, subject in all respects to Section 9.02 of the Master Settlement Agreement. The releases provided for herein (including the term “Shareholder Released

Claims” and “Released Claims”) are intended by the Governmental Entity and its Subdivision Releasors to be broad and shall be interpreted so as to give the Shareholder Released Parties and Released Parties the broadest possible release of any liability relating in any way to Shareholder Released Claims and Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Agreement shall be a complete bar to any Shareholder Released Claim and Released Claims.

10. To the maximum extent of the Governmental Entity’s power, the Shareholder Released Parties and the Released Parties are, as of the Effective Date, hereby released and discharged from any and all Shareholder Released Claims and Released Claims of the Subdivision Releasors.
11. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Agreement.
12. In connection with the releases provided for in the Agreement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

**General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Shareholder Released Claims or such other Claims released pursuant to this release, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Shareholder Released Claims or such other Claims released pursuant to this release that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities’ decision to participate in the Agreement.

13. Nothing herein is intended to modify in any way the terms of the Agreement, to which Governmental Entity hereby agrees. To the extent any portion of this Participation and Release Form not relating to the release of, or bar against, liability is interpreted differently from the Agreement in any respect, the Agreement controls.
14. Notwithstanding anything to the contrary herein or in the Agreement, (x) nothing herein shall (A) release any Excluded Claims or (B) be construed to impair in any way the rights and obligations of any Person under the Agreement; and (y) the Releases set forth herein shall be subject to being deemed void to the extent set forth in Section 9.02 of the Master Settlement Agreement.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

#### **State of Georgia and Local Governments: Memorandum of Understanding Concerning National Settlement with Purdue**

##### **Foreword**

This Memorandum of Understanding between the State of Georgia *ex rel.* Chris Carr, Attorney General (the “State”), and certain Georgia Local Government entities (“LGs”) concerns the harms visited upon Georgia’s citizens and the State itself by certain manufacturers, distributors, and pharmacies (“Opioid Defendants”) of prescription opioids.

To address these harms, the State and certain LGs separately initiated litigation meant to hold Opioid Defendants accountable.

On December 31, 2021, the State entered into settlements with Opioid Defendants McKesson Corporation, AmerisourceBergen Corporation, Cardinal Health, Inc., Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc. (together, the “National Distributor and J&J Settlements”).

Thereafter, the State and participating LGs entered into a Memorandum of Understanding to memorialize an agreement that would enable them to maximize the monetary help received from the National Distributor and J&J Settlements to address harms visited upon Georgia’s citizens and the State itself in the opioid crisis (the “2022 MOU”).

On June 17, 2025 the Governmental Entity Settlement Agreement was filed in In re: Purdue Pharma, L.P. et al., Case No. 19-23649-shl in the United States Bankruptcy Court for the Southern District of New York, Doc. 7592, (the “Purdue Opioid Settlement” or “Opioid Settlement”) that the State of Georgia and LGs are eligible to join.

During May 2025, the State opted into the Opioid Settlement. The LGs have until September 30, 2025 to opt in to the Opioid Settlement.

This Memorandum of Understanding (“Memorandum” or “2025 MOU”) aims to memorialize an agreement between the State and certain LGs that will enable them to maximize the monetary funds received from the Opioid Settlement to remediate the harms caused by the opioid crisis. The processes outlined in this Memorandum in large part replicate processes required under the 2022 MOU.

## Settlement Document

### Binding on State of Georgia When Executed by Georgia AG / Governor

Except where the terms are different, the processes used in administration of the 2022 MOU shall be utilized for administration as required under this Memorandum.

#### I. Definitions

Capitalized terms shall have the same definitions as in the 2022 MOU with the exception of:

- a. “Legislative Bar” means O.C.G.A. § 10-13B-1 *et seq.*
- b. “Local Government Opioid Funds” means the funds allocated to local governments pursuant to Section II of this Memorandum.
- c. “Opioid Funds” means the total monetary amounts obtained through the Purdue Opioid Settlement as defined in this 2025 MOU which are allocated to Georgia and its Participating Local Governments under the Purdue Opioid Settlement.
- d. “Opioid Settlement” or “Purdue Opioid Settlement” means the Governmental Entity Settlement Agreement dated June 17, 2025 filed in In re: Purdue Pharma, L.P. et al., Case No. 19-23649-shl in the United States Bankruptcy Court for the Southern District of New York, Doc. 7592.
- e. “Parties” shall mean the State and the Participating Local Governments.
- f. “Participating Local Governments” shall mean:
  - (i.) all litigating subdivisions listed on Exhibit “C” of the Opioid Settlement, and
  - (ii.) nonlitigating subdivisions listed on Exhibit “G” of the Opioid Settlementthat choose to sign on to the Opioid Settlement and this Memorandum.
- g. “Released Entities” means the entities defined as such in the Opioid Settlement.

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

- h. “State Opioid Funds” means the funds allocated to the State pursuant to Section II of this Memorandum.
- i. “Trust” means the Georgia Opioid Crisis Abatement Trust, approved by the Gwinnett County Superior Court on February 16, 2023.
- j. “Trustee” means the Trustee of the Georgia Opioid Crisis Abatement Trust.

## **II. Allocation between State and Local Governments**

- a. The Participating Local Governments shall collectively receive 25% of the Opioid Funds as their full allocation of Local Government Opioid Funds for all claims past and future of the Participating Local Governments. Local Government Opioid Funds shall be paid to a Settlement Fund Administrator as defined in the Opioid Settlement and distributed pursuant to the Opioid Settlement, with the following additional conditions:
  - (i) If a county which is a Participating Local Government under this Memorandum has a sheriff who is a Litigating Subdivision listed in the Opioid Settlement, at least 9.45% of the Opioid Funds paid to that county under the terms of the Opioid Settlement in which the sheriff agreed to participate shall be allocated to that county’s sheriff to be used for Approved Purposes;
  - (ii.) If a county which is a Participating Local Government under this Memorandum has a hospital which is a Litigating Subdivision listed in the Opioid Settlement, at least 2% of the Opioid Funds paid to that county under the terms of the Opioid Settlement in which the hospital agreed to participate shall be allocated to the hospital to be used for Approved Purposes; and
  - (iii.) If a county which is a Participating Local Government under this Memorandum has a school district which is a Litigating Subdivision listed in the Opioid Settlement, at least 1% of the Opioid Funds paid to that county under the terms of the Opioid Settlement in which the school district agreed to participate shall

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

be allocated to the school district to be used for Approved Purposes.

- b. The State shall receive 75% of the Opioid Funds as its full allocation of State Opioid Funds.
- c. Of the State's 75% share, after the payment of litigation fees and costs owed to the State's outside counsel pursuant to the agreement entered into on September 10, 2018 or as may be amended, 60% of the remaining funds shall be transferred by the receiving state agency through the Office of Planning and Budget to the State Treasury and spent at the direction of the State Legislature for Approved Purposes by appropriation and in compliance with the terms of the Opioid Settlement and this Memorandum. The remaining 40% after payment of fees and costs shall be transferred to the Trust by the receiving state agency and shall be expended by the Trustee on a regional basis ("Regional Distribution") as set forth in the Declaration of Trust, the 2022 MOU, and this 2025 MOU.
  - (i.) For purposes of the Regional Distribution under the Opioid Settlements, the Regions shall be the same as established pursuant to the 2022 MOU, including Qualifying Block Grantees.
  - (ii.) Each Qualifying Block Grantee shall receive its allocation of the Regional Distribution via a direct block grant so long as it certifies that it has sufficient infrastructure to provide opioid abatement services.
  - (iii.) The Trustee shall use the same allocation model as used under the 2022 MOU for the Regional Distribution.
  - (iv.) The Regional Advisory Councils established pursuant to the 2022 MOU shall have the same duties and responsibilities in connection with the funds allocated to the Trust pursuant to this 2025 MOU as under the 2022 MOU, including reporting requirements and making themselves available to consult with the Government Participation Mechanism and with Participating

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

Local Governments to best determine how funds will be spent for opioid remediation within the established Regions. In every instance the Trustee shall retain final authority over Regional Distributions.

#### **III. Funds to be used for Approved Purposes; Clawback and Recoupment**

- a. With the exception of administrative expenses as allowed under the Opioid Settlement, funds set aside for attorneys' fees and costs for State of Georgia outside counsel, and funds set aside for attorneys' fees for Local Government outside counsel pursuant to Section VI of this Memorandum, State Opioid Funds and Local Government Opioid Funds shall be used for Approved Purposes.
- b. Funds are to primarily (no less than 70 percent) be used for future abatement purposes. Funds used to reimburse the Parties for past abatement expenses may not be used to reimburse past Medicaid expenses or any other expense that would be subject to a federal clawback, recoupment, or similar mechanism.
- c. The State and Participating Local Governments shall work cooperatively to ensure the funds are spent within the spirit of this Memorandum and the Opioid Settlement, and shall further work cooperatively to actively defend the funds from federal clawback and/or recoupment, including, but not limited to, actively participating in any administrative procedure or other case or process related to defense of the funds from federal clawback and/or recoupment. In the event the federal government initiates and successfully claws back any Opioid Funds related to the Settlement, such amounts shall first be deducted from the total disbursements to be made to both the State and Local Governments in the calendar year the clawback claim is successfully made and shall thereafter be deducted from the total disbursements to be made in any subsequent calendar year if necessary. After such deduction, the allocation between the State and Participating Local Governments described in Section II of this Memorandum shall be applied to the remaining funds for the current calendar year or any subsequent calendar year if applicable. Deduction of amounts from the total disbursements shall include reimbursement of any amounts paid



## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

by the State or withheld from amounts due to the State as the result of a clawback and/or recoupment.

#### **IV. Compliance and Reporting**

- a. The Trustee shall provide an up-to-date accounting of payments into or out of the Trust and/or its subaccounts upon written request of the State or a Participating Local Government. The State, together with the Trustee, shall provide an annual report detailing: (1) the amounts received by the State and deposited into the State Treasury and the amounts remitted to the Trust; (2) the allocation of any awards approved, listing the recipient, amount awarded, programs funded, and disbursement terms; and (3) the amounts actually disbursed. The State and Trustee shall also include an assessment of how well resources have been used by the State and the Participating Local Governments to abate opioid addiction, overdose deaths, and the other consequences of the opioid crisis. The State shall publish its annual report and all Regional Advisory Council annual reports on its website.
- b. Expenses of the Trustee shall be deducted first from interest earned on funds held by the Georgia Opioid Crisis Abatement Trust, and then, if necessary, may be deducted from the corpus of Trust funds. Administrative expenses of the State shall be paid from or reimbursed out of State Opioid Funds as allowed under the terms of the Opioid Settlement.
- c. The Trustee and the State shall endeavor to keep such expenses reasonable in order to maximize the funding available for opioid abatement.
- d. Each Regional Advisory Council shall provide a report annually to the Trustee and Government Participation Mechanism detailing: (1) the amount received by each local government within the Region; (2) the allocation of any awards approved, listing the recipient, amount awarded, programs funded, and disbursement terms; and (3) the amounts actually disbursed and approved allocations. Each Participating Local Government within each Region shall provide any

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

information necessary to facilitate such reporting to a single regional delegate selected by the Region to provide its annual report.

- e. If the State believes that any Participating Local Government has used funds for a non-approved purpose, it may request in writing the documentation underlying such alleged improper use of funds. If any ten (10) Participating Local Governments believe the State has used funds for a non-approved purpose, they may request jointly in writing the documentation underlying such alleged improper use of funds.
- f. The State and Participating Local Governments may object in writing to the Trustee to an allocation or expenditure on the basis that the allocation or Trust expenditure is inconsistent with Section III of this Memorandum or violates Section IV.c of this Memorandum regarding reasonable expenses of the Trustee.
- g. Any party to this Memorandum who receives a written request sent pursuant to IV.f or IV.e shall have 21 days to respond to such request, which may be extended by mutual consent.
- h. A party who makes a written request pursuant to IV.f may file an action in the Superior Court of Gwinnett County within one year of its objection seeking a determination as to the validity of the objection.
- i. If, after a written objection made pursuant to IV.e, it appears to the State that a Participating Local Government has spent funds on non-approved purposes, the State may seek and obtain an injunction in the Superior Court of Gwinnett County prohibiting the Participating Local Government from spending further funds on non-approved purposes, and ordering the return of monies spent on non-approved purposes. So long as any such action is pending, distribution of any funds to the relevant Participating Local Government shall be suspended and held in trust by the Trustee or national Settlement Fund Administrator and shall only resume after the action is resolved. Once the action is resolved, suspended payments to the Participating Local Government shall resume, less any amounts ordered returned that have not yet been returned as of the date of the resumption of suspended payments.

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

- j. Attorney's fees and costs are not recoverable in actions brought under this Section.

#### **V. Litigation Bar**

- a. All Parties expressly acknowledge that this 2025 MOU qualifies under O.C.G.A. § 10-13B-2(a)(4)(E) and that the Opioid Settlement is a state-wide opioid settlement as that term is defined in O.C.G.A. § 10-13B-2(4).

#### **VI. Attorney's Fees; Costs and Expenses**

- a. Section VII of the 2022 MOU is incorporated by reference as though fully set forth herein.

#### **VII. Future Agreements and Negotiations**

- a. Nothing in this Memorandum shall bind the Parties concerning any future opioid settlements other than the ones expressly contemplated in (1) this Memorandum or (2) any amendments to this Memorandum made pursuant to Section VIII.b. Other than those Released Entities who are parties to the Opioid Settlement, the Parties are free to engage in settlement negotiations with any Opioid Defendants without prior consent or participation of any other party to this Memorandum.
- b. The Parties shall endeavor, insofar as is reasonably practicable, to keep each other apprised of future negotiations concerning future opioid settlements. Nothing in this provision shall require the parties to violate any duty, obligation, or promise of confidentiality, non-disclosure agreement, common interest agreement, court order concerning non-disclosure, or similar non-disclosure obligation concerning negotiations regarding future opioid settlements. For the avoidance of doubt, LGs shall not be required to disclose, among other things, any information relating to negotiations between groups of local governments and Opioid Defendants, and the State shall not be required to disclose, among other things, any information relating to negotiations between states or groups of states and Opioid Defendants.

## **Settlement Document**

### **Binding on State of Georgia When Executed by Georgia AG / Governor**

#### **VIII. Miscellaneous**

- a. This Memorandum shall be governed by Georgia law.
- b. The Parties may make amendments to this Memorandum as necessary. Amendments shall be in writing and shall require the consent of all Parties to this Memorandum. Proposed amendments shall be circulated to all Parties through designated contacts provided in their Acknowledgement, after which Parties shall have 30 days to agree or object to the proposed amendment. Parties who do not respond shall be deemed to have consented to the amendment for purposes of this Section VIII.b.
- c. Jurisdiction and venue regarding any disputes between or among the Parties concerning this Memorandum or the interpretation thereof shall lie in the Superior Court of Gwinnett County, Georgia.
- d. This Memorandum terminates automatically with respect to the Opioid Settlement in the event the Opioid Settlement is terminated by the parties to it.
- e. By entering into this Memorandum, a local government agrees to participate in the Opioid Settlement.
- f. If less than 65% of the litigating LGs participate in the Opioid Settlement, this Memorandum is voidable by the State.

\* \* \* \* \*

**Settlement Document**

**Binding on State of Georgia When Executed by Georgia AG / Governor**

**ATTACHED EXHIBITS:**

**EXHIBIT 1:       ACKNOWLEDGEMENT AND AGREEMENT TO BE  
                      BOUND TO MEMORANDUM OF UNDERSTANDING**

**Settlement Document**

**Binding on State of Georgia When Executed by Georgia AG / Governor**

**EXHIBIT 1**

**ACKNOWLEDGEMENT AND AGREEMENT  
TO BE BOUND BY MEMORANDUM OF UNDERSTANDING**

WHEREFORE, the undersigned, as a duly-appointed representative of the below-referenced entity, acknowledges the following:

- Lowndes County has received the **State of Georgia and Local Governments: Memorandum of Understanding Concerning National Settlement with Purdue Pharma, L.P. and other related entities as defined in the Purdue Opioid Settlement.**
- The undersigned is a duly-appointed representative of Lowndes County, and has the authority to execute this document and bind Lowndes County to the Memorandum.
- Lowndes County is either represented by legal counsel, or has the ability to obtain advice from legal counsel, concerning the contents and implication of the Memorandum.
- The undersigned, on behalf of Lowndes County, understands and acknowledges the terms of the Memorandum, and Lowndes County agrees to be bound by its terms.
- No party is under duress or undue influence.

/s/\_\_\_\_\_

Name: Bill Slaughter

Title: Chairman

Date: 08/26/2025

Entity: Lowndes County, GA

**Designated Contact for Purposes of Section VIII.b:**

Name: Rachel Bowen

Title: Asst. Finance Director

Address: 327 North Ashley Street Valdosta, GA 31601

Email: rachel.bowen@lowndescounty.com

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Quit-Claim Deed of Abandoned Section of Hightower Road

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☒ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON:

HISTORY, FACTS AND ISSUES: On May 9, 2023, the County abandoned a section of Hightower Road. The Board's Resolution (with attached drawing and aerial photograph) abandoning the section of the road is attached. This action terminated the County's easement to use the abandoned section of the right-of-way as a county road.

The United States Air Force owns the property on both sides of the abandoned section of the road, and therefore, prior to the abandonment, the Air Force owned the section of the right-of-way subject to the County's easement for use as a county road. Subsequent to the abandonment, the Air Force has owned the abandoned section of right-of-way unencumbered by the County's former easement.

The Air Force has now asked the County for a quit-claim deed of the abandoned section of right-of-way. A proposed quit-claim deed is attached. The referenced plat of the abandoned section of right-of-way is also attached.

OPTIONS: 1. Approve and authorize the Chairman to sign the attached Quit-Claim Deed.  
2. Redirect.

RECOMMENDED ACTION: Option 1

DEPARTMENT: Engineering

DEPARTMENT HEAD: Chad McLeod

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

## RESOLUTION

WHEREAS, Lowndes County redesigned a portion of Hightower Road, as more fully described on the attached plats; and

WHEREAS, pursuant to OCGA § 32-7-2(b)(1), the Board of Commissioners has determined that the removal of the section of the county road system highlighted in yellow on the attached plats is in the best public interest;

WHEREAS, as required by OCGA § 32-7-2(b)(1), Lowndes County has given notice to property owners located thereon; and

WHEREAS, as also required by OCGA § 32-7-2(b)(1), Lowndes County published notice of such determination in the newspaper in which sheriff's advertisements for the county are published once a week for a period of two weeks; and

WHEREAS, Lowndes County has also published notice that the Board of Commissioners will hold a public hearing at 5:30 PM on May 9<sup>th</sup>, 2023, at the Lowndes County Administrative Building for the purpose of determining whether to declare the subject portion of the subject road abandoned; and

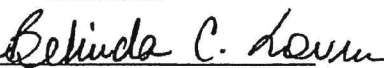
WHEREAS, as required by OCGA § 32-7-2(b)(1), the Board of Commissioners has held a public hearing on the issue;

NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED by the Board of Commissioners that the section of right of way of Hightower Road highlighted in yellow on the attached plats be and is hereby declared abandoned, such that such section of right of way shall no longer be part of the County Road system and the rights of the public in and to such section of road as a public road shall cease.

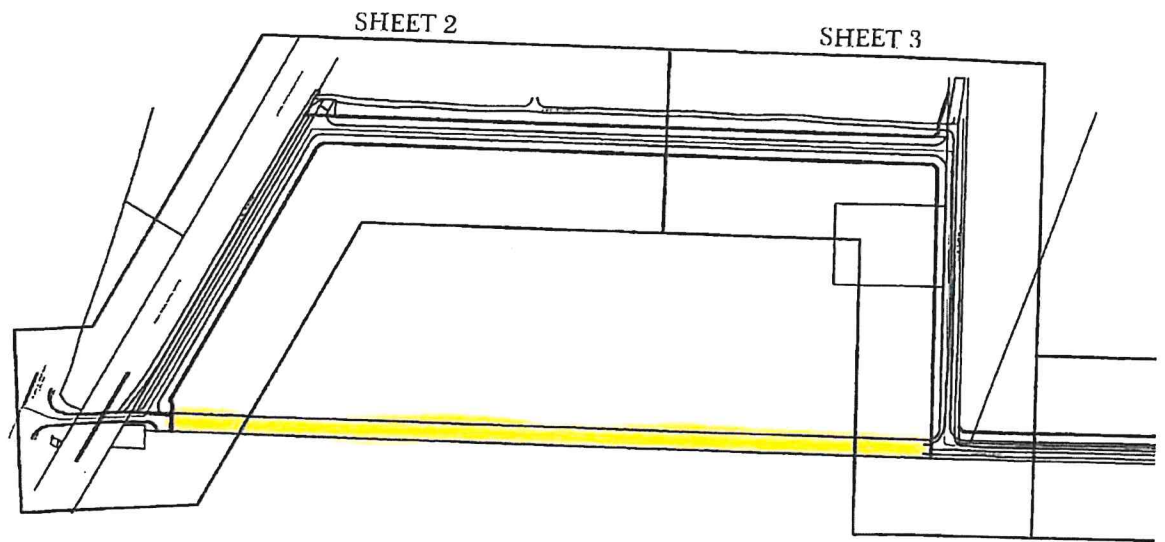
SO RESOLVED this 9<sup>th</sup> day of May 2023.

BOARD OF COMMISSIONERS OF  
LOWNDES COUNTY

BY:   
Bill Slaughter  
Chairman

ATTEST:   
Belinda Lovern  
County Clerk





The portion of Hightower Road to be Abandoned is highlighted in yellow. This distance is 1,693.52.



The yellow highlighted area is the portion of Hightower Road to be adandoned.

The red highlight is the new right of way and road.

Return Recorded Document To:  
Elliott Blackburn PC  
3016 North Patterson Street  
Valdosta, GA 31602

**QUIT-CLAIM DEED**

STATE OF GEORGIA  
LOWNDES COUNTY

**THIS INDENTURE** made as of the \_\_\_\_ day of \_\_\_\_\_, 2025, between **LOWNDES COUNTY, GEORGIA** (hereinafter referred to as the “Grantor”), a political subdivision of the State of Georgia and **THE UNITED STATES OF AMERICA** (hereinafter referred to as the “Grantee”), acting by and through the Secretary of the Air Force, to include their respective successors and assigns,

**W I T N E S S E T H:**

That Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, in hand paid at and before the sealing and delivery of these presents, the receipt of which is hereby acknowledged, has granted, bargained, sold, and conveyed, and by these presents does remise, release, and forever **QUIT-CLAIM** unto Grantee all the right, title, interest, claim, or demand which Grantor has or may have had in and to the following described real property, to wit:

All that tract or parcel of land lying and being located in Land Lot 187 of the 11<sup>th</sup> Land District, Lowndes County, Georgia, containing 1.55 acres particularly described as Tract 1 on that certain “Corrected Plat of Abandoned County Road Right of Way For Lowndes County” prepared by Cody Califf, Georgia registered land surveyor, with a revised date of January 2, 2024, recorded in Plat Record Book 000PCC, at Page 01679 in the records of the Clerk of Superior Court of Lowndes County, Georgia, which recorded plat is by reference incorporated herein for all purposes in aid of description,

with all and singular the rights, members, and appurtenances to said described property in anywise appertaining and belonging,

**TO HAVE AND TO HOLD** the said described property, so that neither Grantor, nor any other person or persons claiming under Grantor, shall at any time hereafter, by any way or means, have, claim, or demand any right or title to the aforesaid described property, or its appurtenances or any part thereof.

**IN WITNESS WHEREOF**, Grantor has signed and sealed this instrument by and through its authorized representatives the day and year first above written.

**GRANTOR:**

LOWNDES COUNTY, GEORGIA

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda C. Lovern, County Clerk

Signed, sealed, and delivered  
in the presence of:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_  
(AFFIX SEAL)

ACCEPTANCE:

IN WITNESS WHEREOF, I have hereunto set my hand at the direction of the Secretary of the Air Force, to evidence that the Grantee hereby accepts this deed in his said capacity as of this \_\_\_\_ day of \_\_\_\_\_, 2025.

THE UNITED STATES OF AMERICA by its Secretary of the Air Force

By: \_\_\_\_\_  
ROBERT E. MORIARTY, P.E., SES Deputy Assistant  
Secretary of the Air Force (Installations)

STATE OF \_\_\_\_\_ §

COUNTY of \_\_\_\_\_ §

The foregoing instrument was acknowledged before me on this\_ day of \_\_\_\_\_, 20\_\_\_\_,

by \_\_\_\_\_, in his/her capacity as \_\_\_\_\_  
for the Department of the Air Force for the United States of America.

\_\_\_\_\_  
Notary Public



eFiled & eRecorded  
DATE: 1/2/2024  
TIME: 4:02 PM  
PLAT BOOK: 000PCC  
PAGE: 01679  
RECORDING FEES: \$10.00  
PARTICIPANT ID: 3445024933  
CLERK: Beth Greene  
Lowndes County, GA

THE PROPERTY HEREON LIES COMPLETELY WITHIN A JURISDICTION WHICH DOES NOT REVIEW OR APPROVE ANY PLATS OR THIS TYPE OF PLAT PRIOR TO RECORDING. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.



*Cody Califf*  
Cody Califf  
1/2/2024  
DATE

- THE PURPOSE OF THIS PLAT IS TO SURVEY A SECTION OF HIGHTOWER ROAD THAT HAS BEEN ABANDONED BY LOWNDES COUNTY.
- ACCORDING TO FLOOD INSURANCE RATE MAP FOR LOWNDES COUNTY, GA. MAP #13185C0150E EFFECTIVE DATE SEPTEMBER 26, 2008. THIS PROPERTY IS IN FLOOD ZONE "X". AN AREA DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.
- THE UNDERSIGNED SURVEYOR HAS NOT BEEN FURNISHED WITH A CURRENT TITLE OPINION OR ABSTRACT OF THIS PROPERTY OR MATTERS AFFECTING THIS PROPERTY. IT IS POSSIBLE THAT THERE ARE RECORDED DEEDS, UNRECORDED DEEDS, EASEMENTS, OR OTHER INSTRUMENTS THAT COULD AFFECT THIS PROPERTY.
- THIS CORRECTED PLAT REMOVES THE INCORRECT OWNER OF PARCEL NO. 0180 079C

THIS PLAT HAS BEEN SUBMITTED TO LOWNDES COUNTY PURSUANT TO LOWNDES COUNTY ULDC SECTION 10.01.04 F. THE LOWNDES COUNTY ULDC DOES NOT REQUIRE APPROVAL OF THIS TYPE OF PLAT PRIOR TO RECORDING

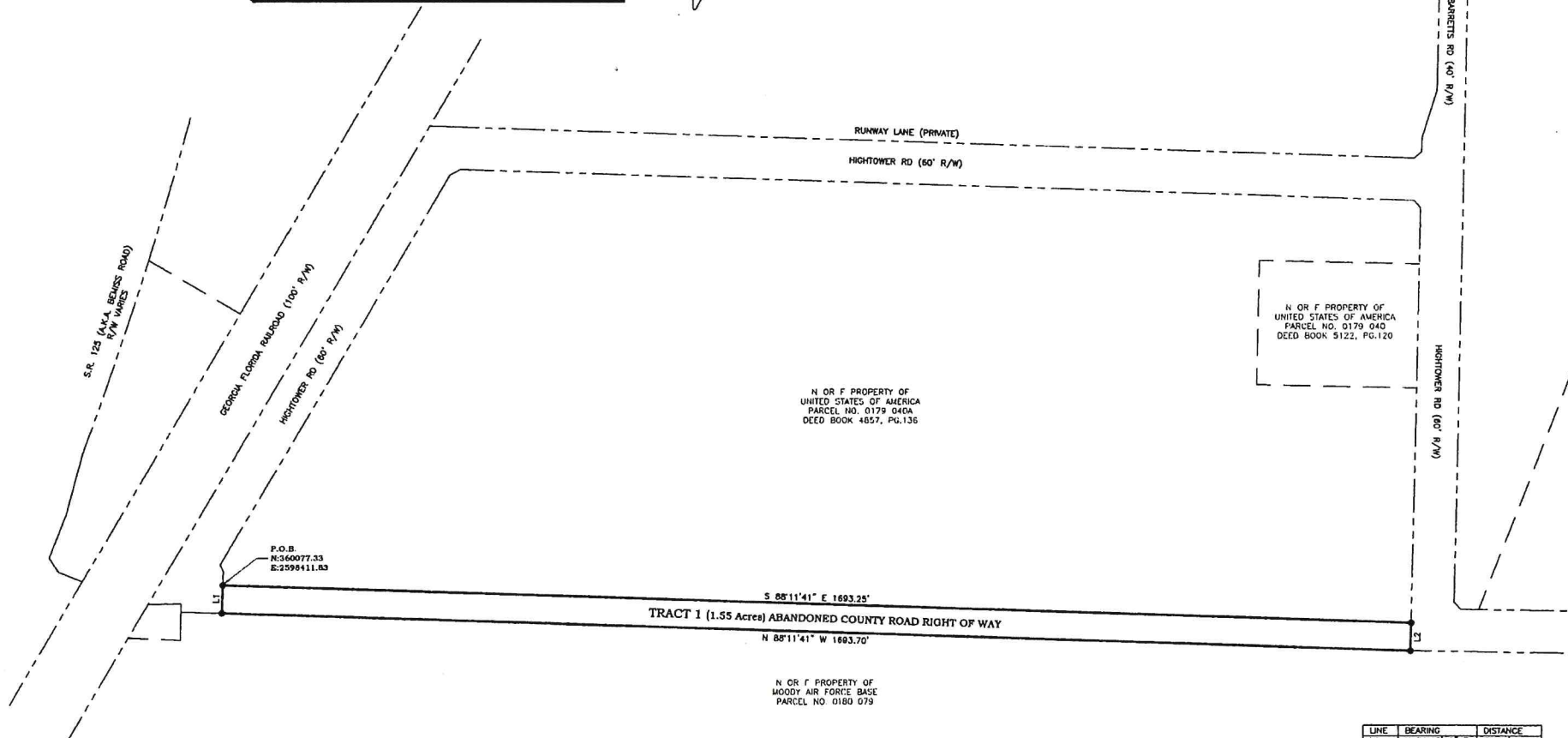
SIGNED

*[Signature]*  
ULDC CHAIRMAN, TRC, JOHN DILLARD III

DATE 01/02/2024



BOX FOR THE CLERK OF THE SUPERIOR COURT

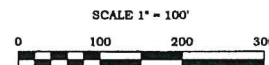


LINE	BEARING	DISTANCE
L1	N 01°48'19" E	39.98'
L2	S 01°09'17" W	39.99'

**INNOVATE**  
Engineering & Surveying

PHONE: 229-249-9113 www.innovatees.com  
2214 N. Patterson Street, Valdosta, GA 31602

CORRECTED PLAT OF ABANDONED  
COUNTY ROAD RIGHT OF WAY FOR:  
**LOWNDES COUNTY**



LOCATED IN  
LAND LOT 187  
11TH LAND DISTRICT  
LOWNDES COUNTY, GA  
PLAT DATE: 8/8/2023  
FIELD SURVEY DATE:  
9/4/2022  
REVISED DATE: 1/2/2024

FIELD CLOSURE: 1' IN 82,124'  
ANGLE ERROR: 2" PER ANGLE  
PLAT CLOSURE: 1' IN 977,724'  
METHOD OF ADJUSTMENT: NONE  
EQUIPMENT USED:  
CARLSON ROBOTIC CR2+  
CARLSON BRX6+ GNSS ROVER  
CARLSON RT3 TABLET DC

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: SPLOST IX

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT: - 0 -

FUNDING SOURCE:

( ) Annual

( ) Capital

(X) N/A

COUNTY ACTION REQUESTED ON: Resolution Calling for Reimposition of Tax

HISTORY, FACTS AND ISSUES: Further to the SPLOST IX Agreement approved by the Board on August 4, 2025, and also thereafter by each of the cities, the Resolution of the Board of Commissioners calling for the tax to be reimposed is attached.

In addition to calling for the tax to be reimposed, this Resolution states the purposes for which the proceeds of the tax may be used, the maximum period of time in calendar years for which the tax may be levied, and the estimated costs of the projects to be funded with the proceeds of the tax.

OPTIONS: 1. Approve and authorize the Chairman to sign the Resolution as presented.

2. Redirect

RECOMMENDED ACTION: Option 1

DEPARTMENT: County Manager

DEPARTMENT HEAD: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:

## **A RESOLUTION**

OF THE BOARD OF COMMISSIONERS OF LOWNDES COUNTY, GEORGIA, TO REIMPOSE AND TO CALL FOR THE REIMPOSITION OF THE COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF THE TAX ARE TO BE USED AND MAY BE EXPENDED; TO SPECIFY THE MAXIMUM PERIOD OF TIME FOR WHICH THE TAX SHALL BE REIMPOSED; TO SPECIFY THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF THE TAX; TO REQUEST THE ELECTION SUPERINTENDANT TO ISSUE THE CALL FOR AN ELECTION SUBMITTING THE QUESTION OF THE REIMPOSITION OF THE TAX TO THE VOTERS; TO REQUEST THE ELECTION SUPERINTENDANT TO CAUSE THE DATE AND PURPOSE OF THE ELECTION TO BE PUBLISHED; TO REQUEST THE ELECTION SUPERINTENDANT TO PREPARE THE BALLOT FOR THE ELECTION; TO REQUEST THE ELECTION SUPERINTENDANT TO CONDUCT THE ELECTION; AND FOR RELATED PURPOSES.

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”), authorizes the governing authority of any county, subject to the requirement of referendum approval and the other requirements of the Act, to impose or reimpose, as applicable, and to call for the imposition or reimposition, as applicable, of the county special purpose local option sales tax authorized by the Act (the “tax”) within the special district created by the Act corresponding with the geographical boundary of the county for a limited period of time;

WHEREAS, such tax is currently imposed and in effect in the special district created by the Act corresponding with the geographical boundary of Lowndes County;

WHEREAS, the Board of Commissioners of Lowndes County (the “Board of Commissioners”) has determined that the reimposition of the tax in special district created by the Act corresponding with the geographical boundary of the Lowndes County is in the best interest of the citizens of Lowndes County;



WHEREAS, as provided by the Act, the Board of Commissioners delivered written notice to the mayors of the municipalities (the “Municipalities”) of the Lowndes County of a meeting to discuss possible projects for inclusion in the referendum required by the Act;

WHEREAS, representatives of the Board of Commissioners and Municipalities met as provided by the Act to discuss possible projects for inclusion in the referendum required by the Act;

WHEREAS, the Board of Commissioners and the Municipalities have entered into an intergovernmental agreement authorized by the Act;

WHEREAS, said intergovernmental agreement specifies, among other things, eligible expenditures identified by Board of Commissioners and the Municipalities for the use of the proceeds of the tax;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners:

I.

The Board of Commissioners hereby reimposes and calls for the reimposition of the tax in the special district created by the Act corresponding with the geographical boundary of the Lowndes County upon the termination and expiration of the tax now in effect in such special district for the limited period of time specified herein.

II.

The reimposition of the tax is and shall be subject to the requirement of referendum approval and the other requirements of the Act.

### III.

The eligible expenditures identified by the Board of Commissioners and the Municipalities for inclusion in the referendum required by the Act and the purposes for which the proceeds of the tax are to be used and may be expended are:

(a) by Lowndes County for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<b><u>Project</u></b>	<b><u>estimated cost</u></b>
• construction and maintenance of parks and recreation facilities to include a gymnasium	\$ 13,500,000
• improvements to and expansion of airport parking	\$ 500,000
• major capital equipment for law enforcement purposes including vehicles and facility improvements	\$ 7,267,400
• construction of a veterans' memorial park	\$ 1,000,000
• improvements to Governmental Building facilities	\$ 800,000
• major capital improvements for fire and rescue purposes including vehicles, equipment, and facilities	\$ 10,623,675
• technology upgrades and equipment to include technology and equipment for E-911 and an Enterprise Resource Planning (ERP) software platform	\$ 4,358,319
• improvements to historic facilities to include the Carnegie Library building	\$ 1,000,000
• construction of a new health department facility for the Board of Health	\$ 16,200,000
• improvements to land at the confluence of the Withlacoochee and Little Rivers for recreational and education purposes	\$ 1,000,000
• improvements to the Lowndes County Civic Center to include agricultural meeting and extension office space upgrades and a new livestock show arena	\$ 15,000,000
• improvements to and maintenance of road, streets, and bridges	\$ 3,500,000

- construction of and improvements to public works facilities to include equipment \$ 3,500,000
  - construction of and improvements to water and sewer facilities \$ 31,319,151
- Total \$ 109,568,545

(b) by the City of Valdosta for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<b><u>Project</u></b>	<b><u>estimated cost</u></b>
• construction of and improvements to road, street, and bridge facilities to include sidewalks, bike lanes, city rights-of-way, to include land acquisition, traffic signals and intersection improvements, resurfacing, street repairs and materials, technology improvements, and other transportation systems and equipment improvements	\$ 31,000,000
• construction of and improvements to drainage infrastructure systems, and facilities to include the purchase of land, property, and capital equipment for the maintenance of drainage systems and piping of ditches	\$ 13,000,000
• construction of and improvements to major capital equipment for police facilities, other police equipment, technology improvements to include in-car camera systems, and 911 center upgrades	\$ 5,600,000
• construction of and improvements to major capital equipment for parks and recreation to include land acquisition, facility improvements, and renovations	\$ 4,000,000
• construction of and improvements to major capital equipment for firefighting, construction and improvements of facilities to include purchase of land, property, capital equipment, technology improvements, and 911 center upgrades	\$ 14,000,000
• construction of and improvements to water and sewer facilities, to include equipment, land acquisition, and construction of water and wastewater facilities, plants, infrastructure, materials, and capital equipment	\$ 30,000,000
• construction of and improvements to major capital equipment for public works facilities, to include sanitation vehicles and other public works vehicles and fixed capital equipment	\$ 3,000,000
• major repairs, renovations, and capital equipment for administrative buildings, including computer hardware and software	\$ 5,600,000

- purchase of property, land, and streetscape improvements, and design and construction of capital improvements projects as identified in the Downtown Valdosta Strategic Master Plan \$ 1,511,055

Total \$ 107,711,055

(c) by the City of Hahira for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<b><u>Project</u></b>	<b><u>estimated cost</u></b>
• construction of, improvements to, and major capital equipment for road, street and bridge facilities, sidewalks, bicycle and cart paths and trails, including acquisition of rights of way, improvement of surface-water drainage, widening, resurfacing, leveling, and other repairs for preservation of road, street, and bridge facilities	\$ 1,000,000
• construction of, improvements to, and major capital equipment for water and sewer facilities	\$ 2,531,932
• construction of, improvements to, and major capital equipment for public safety facilities, including police and firefighting and rescue equipment, computer equipment, communications equipment, police and fire department vehicles, and acquisition of property	\$ 1,750,000
• construction of, improvements to, and major capital equipment for administrative facilities, including city hall, computer equipment and technology upgrades	\$ 650,000
• construction of, improvements to, and capital equipment for city parks and recreation facilities, including acquisition of property and construction of parks	\$ 650,000
Total	\$ 6,581,932

(d) by the City of Remerton for purposes capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<b><u>Project</u></b>	<b><u>estimated cost</u></b>
• construction of and improvements to road, street, and bridge facilities to include sidewalks, bike lanes, piping of ditches, city rights-of-way to include land acquisition, traffic equipment and technology improvements, resurfacing, street repairs and materials	\$ 679,955
• construction of and improvements to water, sewer, sanitation, and public works facilities, including, but not limited to equipment,	\$ 599,953

vehicles, and technology improvements

• purchase of equipment and technology improvements for fire and public safety, including, but not limited to, fire and public safety vehicles	\$ 1,026,927
• construction, improvements, and renovations to existing administrative, police, fire and park facilities and repair and replacement of furniture, fixtures, technology and equipment related thereto	\$ 287,855
Total	\$ 2,594,690

(e) by the City of Lake Park for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<b><u>Project</u></b>	<b><u>estimated cost</u></b>
• improvements to and major capital equipment for administrative facilities, including improvements to city hall, computer equipment, technology and software upgrades, and property acquisition	\$ 300,000
• improvements to and major capital equipment for public safety facilities, including police and firefighting and rescue equipment, computer equipment, communications equipment, and police and fire department vehicles	\$ 351,241
• expenditures related to construction of improvements to and major capital equipment for public works facilities, including drainage facilities, computer and technology equipment and software, maintenance building facilities, service vehicles and maintenance equipment, and property acquisition	\$ 350,000
• construction of and improvements to road, street, and bridge facilities, sidewalks, bicycle/cart paths and trails, including acquisition of rights of way, improvement of surface-water drainage, widening, resurfacing, leveling, and other repairs for preservation of road, street, and bridge facilities	\$ 250,000
• expenditures related to construction of and improvements to water and sewer facilities, including property acquisition	\$ 561,513
Total	\$ 1,812,754

(f) by the City of Dasher for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>Project</u>	<u>estimated cost</u>
• construction of and improvements to roads, streets, bridges, ditch flow including culverts, rights-of-way, including but not limited to surface-water drainage, leveling and other repairs	\$ 381,000
• development plans for, construction of, and improvements to sewage and water distribution systems	\$ 200,064
• improvements to, maintenance of, and/or purchase of major capital equipment including but not limited to technology equipment and upgrades, public works, code enforcement and city vehicles	\$ 250,000
• development of plans for, construction of, and improvements to parks and recreation facilities including land development, capital equipment, and infrastructure	\$ 900,000
Total	\$ 1,731,064

#### IV.

In accordance with authorization of the Revenue Commissioner of the State of Georgia given pursuant to OCGA § 48-8-112(c)(2), the tax shall be reimposed without interruption upon the termination of such tax now in effect in the special district created by the Act corresponding with the geographical boundary of Lowndes County.

#### V.

The maximum period of time that the tax will be reimposed is the six calendar years of 2026 through 2031.

#### VI.

The estimated cost of the projects which will be funded from the proceeds of the tax, which is also the estimated amount of the net proceeds raised by the tax, is \$230,000,000.

VII.

A copy of this Resolution calling for the reimposition of the tax shall be forwarded to the Election Superintendent of Lowndes County in accordance with the Act.

VIII.

The Election Superintendent of Lowndes County is requested to issue the call for an election for the purpose of submitting the question of the reimposition of the tax to the voters of Lowndes County in accordance with this Resolution and the Act.

IX.

The Election Superintendent of Lowndes County is requested to cause the date and purpose of the election to be published in the official organ of Lowndes County in accordance with the Act.

X.

The Election Superintendent of Lowndes County is requested to prepare the ballot submitting the question of the reimposition of the tax in accordance with this Resolution and the Act for the maximum period of time specified herein, for raising the estimated amount specified herein, for the purposes specified herein.

XI.

The Election Superintendent of Lowndes County is requested to conduct the election of the question of the reimposition of the tax on a date and in a manner authorized by the Act and the election laws of the State of Georgia.

XII.

The proper officers and agents of Lowndes County are hereby authorized to take any and all further actions as any of such officers or agents may deem necessary or convenient in connection with the reimposition of the tax.

So resolved, this 26<sup>th</sup> day of August, 2025.

BOARD OF COMMISSIONERS OF LOWNDES COUNTY

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda C. Lovern, Clerk



LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: TREES Act Resolution

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT: - 0 -

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☒ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: TREES Act Resolution

HISTORY, FACTS AND ISSUES: OCGA § 48-5-33.1 was enacted effective May 8, 2025. It is known as the Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act.

Subsection (b) of this Act provides that the Board may grant temporary property tax relief from taxes levied for certain eligible standing timber pursuant to OCGA § 48-5-7.5 during the final quarter of 2024 and each quarter of 2025. Subsection (c) provides that to grant such temporary tax relief the Board shall adopt a resolution or ordinance including certain specified provisions.

An Informational Summary of the Act prepared by ACCG is attached.

A proposed Resolution of the Board granting the temporary property tax relief authorized by the Act is also attached.

OPTIONS: 1. Adopt Resolution as presented  
2. Redirect

RECOMMENDED ACTION: Board's Pleasure

DEPARTMENT: County Manager

DEPARTMENT HEAD: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:



# House Bill 223

## Part I: TREES Act

June 9, 2025

**Staff Contact:** Dante Handel, Associate Director, Governmental Affairs | [dhandel@accg.org](mailto:dhandel@accg.org) | 203-906-8762

***This informational summary of the TREES Act only addresses the temporary tax relief provisions in Part I of HB 223, but does not discuss its other provisions, including tax credits.***

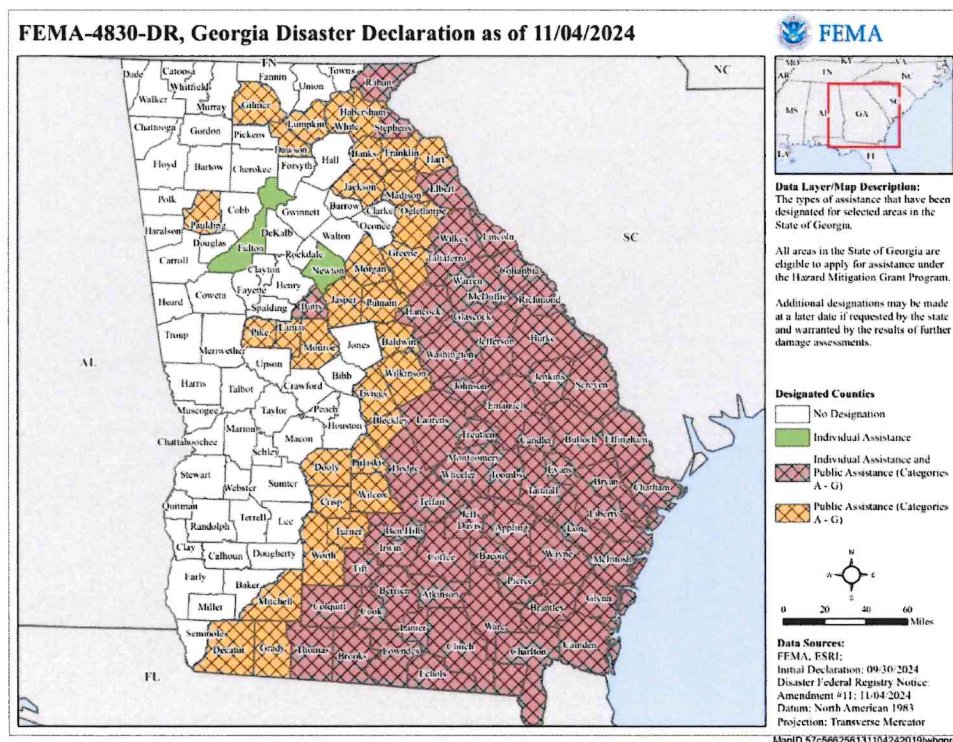
***ACCG does not provide legal advice, and eligible jurisdictions must consult their own lawyers to ensure compliance with this new state law.***

## Definitions

### What is the Disaster Area?

'Disaster area' means any county designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024, relating to Hurricane Helene.

*These are the counties shaded in red or yellow on the map below.*



## What is an Eligible Governing Authority?

'Eligible governing authority' means the governing authority of any county, consolidated government, or municipality or the governing body of any county or independent board of education that is located in whole or in part in the disaster area.

*All county, city, school, and consolidated governments located in whole or in part in the disaster area are eligible to provide this tax relief.*

## What is Eligible Standing Timber?

'Eligible standing timber' means any timber which is subject to taxation pursuant to Code Section 48-5-7.5 that is on eligible timber property.

*The taxes imposed pursuant to Code Section 48-5-7.5 are referred to in this summary as, and are commonly known as, 'timber taxes' or 'severance taxes.'*

## What is Eligible Timber Property?

'Eligible timber property' is a parcel, tract, stand, or other identifiable unit of property that:

- Contains standing timber which would, in the ordinary course of business, be sold or harvested;
- Is timberland property as defined in Code Section 48-5-600 (*which means tangible real property that has as its primary use the bona fide production of trees for the primary purpose of producing timber for commercial uses*);
- Is located within the disaster area; and
- Was severely damaged or destroyed as a result of the natural disaster.

## What Does Severely Damaged or Destroyed Mean?

'Severely damaged or destroyed' means damaged to the extent which would require salvage thinning, a salvage operation, or clear-cut of eligible standing timber based on criteria established by the State Forestry Commission, as described below.

The State Forestry Commission shall establish criteria for determining whether timber property is severely damaged or destroyed, and may consider:

- The average damage sustained throughout the timber property;
- Whether the timber property has adequate remaining trees per acre to maintain viable timber property; and
- The risk of insect and disease damage to the timber property as a result of the disaster.



## **Tax Relief**

### **Time Period for Tax Relief**

Utilizing the state constitutional authority to grant property tax relief during a disaster pursuant to Article VII, Section I, Paragraph III(h), an eligible governing authority may grant temporary tax relief from timber taxes so long as its tax relief complies with the provisions of Code Section §48-5-33.1, during:

- The final quarter of 2024; and
- Each quarter of 2025.

### **Resolution/Ordinance**

To grant the temporary property tax relief authorized by HB 223, an eligible governing authority shall adopt a resolution or ordinance that:

- Declares that its jurisdiction contains eligible timber property;
- Consents to grant the tax relief provided under Code Section 48-5-33.1;
- Requires that taxpayers seeking such relief submit the certification form established by the State Forestry Commission and that such certification shall be accepted by the eligible governing authority; and
- Waives the levy and collection of payment of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and during each quarter of 2025.

Once the resolution or ordinance is adopted by the eligible governing authority, no taxpayer who submits the certification form established by the State Forestry Commission shall be required to pay the timber tax during the final quarter of 2024 or during any quarter of 2025.

If timber taxes were levied and paid by a taxpayer for the fourth quarter of 2024 or any quarter of 2025, then a refund shall be issued to the taxpayer in the same manner as other tax refunds under Code Section 48-5-380.

If the timber taxes were levied but not yet paid, then the taxes shall be waived, and the tax commissioner or tax collector shall provide an updated bill to the taxpayer reflecting that the timber taxes are no longer due.

### **Certification Form**

The State Forestry Commission, in consultation with the State Revenue Commissioner (DOR Commissioner) and ACCG (Association County Commissioners of Georgia), will develop a certification form for use by taxpayers. In addition to requiring necessary identification and location information, the certification form shall:

- Require the taxpayer to declare that their otherwise taxable property is eligible standing timber;
- Require the taxpayer to declare that they are making a claim for temporary tax relief for eligible standing timber pursuant to Code Section 48-5-33.1; and

- Allow the taxpayer to attach photographs of their eligible timber property, verification by a registered forester that the otherwise taxable property is eligible timber property, or other supporting documentation.

The certification form shall be completed by the taxpayer and shall be submitted to the eligible governing authority as provided in the resolution or ordinance. The State Forestry Commission shall distribute or otherwise make such certification form available to taxpayers.

### **Audits**

The State Forestry Commission is authorized to conduct audits of property for compliance with Code Section 48-5-33.1 at the request of the tax commissioner or tax collector for the eligible governing authority. Any findings shall be reported by the State Forestry Commission to the tax commissioner or tax collector, who may pursue all legally available remedies to recapture the timber tax that would have been due but for being wrongfully claimed by a taxpayer.

### **State Grants and Initial Funding by the Eligible Governing Authority**

Any temporary tax relief approved or allowed under Code Section 48-5-33.1 (including refunds of previously paid timber taxes during the fourth quarter of 2024 or any quarter of 2025) shall be paid from the funds of the eligible governing authority to which the timber taxes were or were to have been paid. The State Revenue Commissioner shall provide a grant to each eligible governing authority that has consented to grant the temporary property tax relief authorized by Code Section 48-5-33.1. The State's fiscal year 2026 (FY 26) budget approved by 2025 HB 68 contains \$17.3 million for these reimbursement grants. The grant shall be allotted to each eligible governing authority based on:

- The eligible governing authority's estimated revenue loss in the final quarter of 2024 and any quarter of 2025 due to the destruction of eligible standing timber in the disaster area and the temporary tax relief authorized by the eligible governing authority;
- The revenue received by such governing authority pursuant to Code Section 48-5-7.5 in each of the preceding three years; and
- The estimated damage to eligible standing timber in the jurisdiction as provided in the *Hurricane Helene Timber Damage Assessment* published by the State Forestry Commission on November 5, 2024, or other reliable data from the State Forestry Commission.

The grants shall not exceed the average of the total revenue received by such governing authority pursuant to Code Section 48-5-7.5 in 2021, 2022, and 2023.

A RESOLUTION  
TO PROVIDE FOR TEMPORARY PROPERTY TAX RELIEF  
FOR ELIGIBLE STANDING TIMBER LOCATED IN A DISASTER AREA  
IN LOWNDES COUNTY

WHEREAS, OCGA § 48-5-33.1(b) provides that the Board of Commissioners of Lowndes County (the “Board”) may grant temporary property tax relief from taxes levied for certain eligible standing timber pursuant to OCGA § 48-5-7.5 during the final quarter of 2024 and each quarter of 2025;

WHEREAS, OCGA § 48-5-33.1(c) provides that to grant such temporary tax relief the Board shall adopt a resolution or ordinance including certain specified provisions; and

WHEREAS, the Board desires to grant such temporary tax relief;

NOW, THEREFORE, BE IT RESOLVED by the Board that:

1. The Board declares that its jurisdiction contains eligible timber property as such term is defined by OCGA § 48-5-33.1(a)(4).
2. The Board consents to the grant of the tax relief provided under OCGA § 48-5-33.1.
3. Taxpayers seeking such tax relief shall submit the certification established pursuant to OCGA § 48-5-33.1(f) and such certification shall be accepted by the Board.
4. The Board waives the levy and collection of payment of taxes otherwise due pursuant to OCGA § 48-5-7.5 for the final quarter of 2024 and during each quarter of 2025.
5. In the event taxes were levied and paid by a taxpayer pursuant to OCGA § 48-5-7.5 for eligible standing timber as such term is defined by OCGA § 48-5-33.1(a)(3) during the final quarter of 2024 or during any quarter of 2025, a refund shall be issued to such taxpayer for the total amount paid in the same manner as otherwise provided under OCGA § 48-5-380. If such taxes were levied but unpaid, the Board waives payment and collection as provided in this Resolution.
6. Certifications established pursuant to OCGA § 48-5-33.1(f) shall be submitted to the Chief Appraiser of the Lowndes County Board of Tax Assessors (the “Chief Appraiser”). Acceptance by the Chief Appraiser shall be acceptance by the Board. The Chief Appraiser shall document acceptance and maintain a repository of such certifications.

This Resolution shall become effective upon adoption.

SO RESOLVED, this 26<sup>th</sup> day of August, 2025.

BOARD OF COMMISSIONERS OF LOWNDES COUNTY

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda C. Lovern, Clerk

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: AFFF/PFAS Groundwater Claims

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☒ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: AFFF/PFAS Groundwater Claims

HISTORY, FACTS AND ISSUES: For many years, certain foams known as Aqueous Film-Forming Foams (AFFFs) have been used for extinguishing liquid fuel fires by military bases, airports, fire departments, and industrial operations. These foams contain certain chemicals known as per- or polyfluoroalkyl substances (PFAS) which have the potential to contaminate groundwater.

Lawsuits around the country related to AFFF/PFAS claims have been consolidated into one multidistrict litigation (MDL) case. 3M and DuPont recently paid billions of dollars to settle the public water system claims against them. There is now a deadline for local governments to submit claims to recover a portion of the settlement funds.

Even if a local government has not yet incurred expenses related to PFAS contamination, if its groundwater tests positive for PFAS, it can make a claim for a portion of the settlement funds, which are meant to address any future expenses the local government may incur. The amount recovered will depend on the level of contaminants found in the water supply.

Stag Liuzza, a law firm in New Orleans that specializes in representing local governments in the AFFF/PFAA litigation, and Carothers & Mitchell, a law firm in Buford, Georgia, have offered their services to counties in Georgia related to making a claim for a portion of the settlement funds paid by 3M and DuPont. These firms would be paid on a contingency basis, i.e., attorneys' fees and expenses would be taken out of any settlement recovery. If the County recovers nothing, it would pay nothing in fees and expenses to these firms.

There is a deadline of January 1, 2026, for local governments to file a claim related to the 3M and DuPont settlements. To meet this deadline, initial testing of the groundwater would need to begin by about September 1, 2025.

Attached are a proposed Agreement with the two law firms and a Resolution of the Board of Commissioners approving the Agreement.

Assuming the Board approves the Resolution, the law firms would arrange for experts to test the County's

groundwater and obtain certain data from the County. They would then file a claim on behalf of the County for a portion of the settlement funds paid by 3M and DuPont.

OPTIONS: 1. Approve Resolution  
2. Redirect

RECOMMENDED ACTION: Board's Pleasure

DEPARTMENT: Utilities

DEPARTMENT HEAD: Steve Stalvey

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS:



**A RESOLUTION  
AUTHORIZING THE EXECUTION OF AGREEMENT FOR LEGAL SERVICES  
RELATED TO AFFF/PFAS LITIGATION SERVICES**

WHEREAS, Lowndes County ("the County") is committed to delivering clean drinking water to its customers; and

WHEREAS, the County is also committed to identifying parties and taking reasonable steps to avoid passing on the costs to its consumers for the treatment and remediation of contamination; and

WHEREAS, the law firm of STAG LIUZZA, L.L.C. has put together a team of uniquely qualified and experienced attorneys including attorneys in the law firm of CAROTHERS & MITCHELL, LLC (collectively the "Firms") who have joined together to assist public entities facing the challenges posed by contamination with per- and polyfluoroalkyl substances ("PFAS"); and

WHEREAS, the Firms include experienced attorneys in both in PFAS litigation and in the representation of public entities and water suppliers in cases involving groundwater contamination; and

WHEREAS, the County has determined it to be in the County's best interest to enter into a contract with the Firms and pursue any claims it may have related to PFAS; and

WHEREAS, the County desires to authorize the execution of the attached Agreement for Legal Services AFFF PFAS Litigation (the "Agreement");

NOW THEREFORE BE IT RESOLVED AND IT IS HEREBY RESOLVED by the Board of Commissioners of the County that the Chairman of the Board of Commissioners of the County is authorized to execute the Agreement for and on behalf of the County.

LOWNDES COUNTY

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda C. Lovern, Clerk

**AGREEMENT FOR LEGAL SERVICES  
AFFF PFAS LITIGATION**

**LOWNDES COUNTY, GEORGIA**, (hereinafter the “Client”) hereby retains, STAG LIUZZA, L.L.C., (through attorney Michael Stag, LLC) and CAROTHERS & MITCHELL, LLC (through attorney Thomas M. Mitchell) (hereinafter the “Attorneys”) for the purpose of providing legal services related to the filing of a civil action and/or claims in the pending settlements for recovery of costs associated with damages to the public drinking water system and/or public wastewater system against Defendants who manufactured, marketed, distributed, and/or sold aqueous film-forming foam (“AFFF”), (hereinafter the “Client’s Claims”).

**CLIENT DESIGNATES FOR COMMUNICATION PURPOSES THE FOLLOWING:**

Utilities Department:	Steve Stalvey	229.671.2504	sstalvey@lowndescounty.com
	Name	Telephone	E-mail

Business Matters:	Stephanie Black	229.671.2525	sblack@lowndescounty.com
	Name	Telephone	E-mail

**Client acknowledges and understands that court ordered deadlines and documentation requirements exist for the pending DuPont and 3M settlements. Client agrees to provide the required documentation and assist in performing testing in a timely matter sufficient to allow Attorneys time to process and file the settlement claim within the court ordered deadlines. Any failure of Client to comply with the testing and documentation requirements of the settlement may result in forfeiture of the Client’s right to recover money from 3M and DuPont. Documentation requirements and deadlines may further apply to settlements currently pending court approval or approved in the future.**

The Client specifically authorizes the Attorneys to undertake negotiations, file suit, file settlement claims, or institute legal proceedings necessary on the Client’s behalf. The Client further authorizes the Attorneys to retain and employ the services of any experts, as well as the services of other outside contractors, as the Attorneys deem necessary or expedient in representing the interests of the Client. The Client understands and authorizes Attorneys to share attorney fees with any legal counsel Attorneys choose to associate to assist with providing the legal services contracted herein.

Unless otherwise agreed in writing by Client and Attorneys, Attorneys will not provide legal services with respect to (a) defending any legal proceeding or claim against the Client commenced by any person unless such proceeding or claim is filed against the Client in an action brought by Attorneys of behalf of the Client or (b) proceedings before any federal or state administrative or governmental agency, department, or board including, but not limited to, the United States Environmental Protection Agency. With Client’s permission, however, Attorneys may elect to appear at such administrative proceedings to protect Client’s rights. Client acknowledges that the Attorneys are not tax, regulatory, or bankruptcy legal experts. If Client wishes to retain Attorneys to provide any legal services not provided under this Agreement for additional compensation, a separate written agreement between Attorneys and Client will be required.

The Attorneys are not the attorneys for any officials, officers, agents, employees, attorneys, or consultants of the Client regarding this matter, and shall not become so unless the Attorneys specifically agree in the future in writing to undertake such representation. The Attorneys will confer, as needed, with such persons to perform the services specified in this Agreement, but no attorney-client relationship shall be created with such persons merely because the Attorneys work with and/or request or receive information from any such persons during their representation of the Client.

The Client has disclosed all potential adverse parties to the Attorneys, and neither the Attorneys nor the Client perceive any conflict of interest in the Attorneys undertaking this engagement on behalf of the Client. If either the Client or the Attorneys, during the course of the representation, receive information indicating that a potential conflict of interest may develop or exist, the Client and the Attorneys agree to bring such information to the immediate attention of the other, and the Attorneys shall proceed to take such steps as may be appropriate in the circumstances.

**1. ATTORNEYS' FEES.** As compensation for legal services, the Client agrees to pay the Attorneys for legal services rendered and to be rendered on account of the Client's Claims, the Client shall pay the Attorneys' fees (hereinafter "Attorneys' Fees"). The Attorneys' Fees shall be one-third (1/3) of the Gross Amount Recovered if the Client's Claims result in a recovery. These Attorneys' Fees shall all be calculated before the deduction of costs and expenses, as set forth in Section 2 herein. "Gross amount recovered" herein means principal, interest, penalties, punitive damages, treble damages, attorney's fees, and all other amounts recovered, including the value of any structured settlement, future payments, or other relief achieved, whether by settlement, judgment or otherwise. "Constituent claims" herein means any one or more claims of the Client constituting less than the entirety of the Client's Claims, including a partial settlement or judgment with less than all defendants. The Client agrees to pay all costs and expenses, as set forth in Section 2 herein, which, in the event of a recovery, shall be deducted from the Client's share of that recovery. The Client acknowledges that multiple lawsuits have been filed relating to the same subject matter as Client's Claims. The Client acknowledges that these suits, including any suit for the Client's Claims, might be removed to a federal court as part of multi-district litigation. Further, the Client acknowledges that the court governing the multi-district litigation might appoint committees of attorneys to litigate common issues of law and fact to facilitate the resolution of those lawsuits for common benefit of all claimants, including the Client. As a result, the Client might be obliged to pay from any Gross Amount Recovered a share of its recovery to satisfy an assessment of common benefit fees, costs, and expenses in an amount as determined by the court. Neither the Attorneys nor the Client shall have the right, without the written consent of the other, to settle, compromise, release, discontinue, or otherwise dispose of the Client's Claims.

**2. COSTS AND EXPENSES.** In addition to paying Attorneys' Fees, in the event of a recovery, the Client agrees to reimburse all costs and expenses, as set forth herein only in the event of a sufficient recovery, shall be deducted from the Client's share of that recovery. Attorneys shall advance all litigation expenses on behalf of Client, and Client shall not be responsible for incurring or reimbursing costs of the litigation even if the amount of recovery is less than the costs incurred. Client shall only reimburse litigation costs or expenses in the event of a recovery by settlement or judgment. If no recovery is made, Attorneys shall bear all unreimbursed costs and

expenses incurred, and client shall not be liable for any such costs or expenses incurred by Attorneys. Further, if recovery is insufficient to fully reimburse litigation costs, Attorneys shall bear, and Client shall not be liable for, all costs in excess of the amount of recovery. Subject to the foregoing terms, the Client agrees to reimburse the Attorneys' litigation costs and expenses upon receipt of any settlement funds or collected judgment.

The Attorneys shall have the right and authority, without prior approval of the Client, to incur such litigation costs and expenses as may be necessary or advisable in furtherance of Client's Claims. Litigation costs and expenses may include (but are not limited to) the following: filing fees; deposition costs; expert witness fees; transcript costs; witness fees; subpoena costs; sheriff's and service of process fees; trial consultant fees; mock trial costs; shadow jury fees; mediation fees; court costs; trial exhibit costs; copy costs; photographic, electronic or digital evidence production or presentation; investigation fees; travel expenses; and any other case-specific expenses directly related to the representation undertaken. Additionally, the Client specifically authorizes the Attorneys to charge as recoverable costs such items such as: computer legal research charges (e.g. Westlaw and/or Lexis); long distance telephone expenses; postage charges; Federal Express, UPS, and other delivery service charges; internal photocopying at a rate of \$ .30 per page; facsimile costs at a rate of \$ .25 per page; and mileage and outside courier charges, all of which must be incurred solely for the purposes of the representation undertaken. Finally, the Client acknowledges that Client will not be charged costs and expenses for any overhead costs of the Attorneys' practice, including office rent; utility costs; charges for local telephone service; office supplies; fixed asset expenses; and ordinary secretarial and staff services.

**3. NO GUARANTEE.** The Client acknowledges that the Attorneys have made no promise or guarantee regarding the outcome of its legal matter. The Client acknowledges that the Client's Claims may be subject to defenses that could lead to dismissal before, at, or after trial, and no recovery. The Client further acknowledge that the Attorneys shall have the right to cancel this Agreement and withdraw from this matter if, in the Attorneys' reasonable professional opinion, the matter does not have merit, the Client does not have a reasonably good possibility of recovery, the Client refuses to follow the recommendations of the Attorneys, the Client fails to abide by the terms of this Agreement, the Client fails to provide requested information or to produce witnesses to appear for deposition or trial, if the Attorneys' continued representation would result in a violation of the Rules of Professional Conduct, or at any other time as permitted under the Rules of Professional Conduct. No guarantee or representation has been made to the Client as to what type or amount of recovery, if any, may be expected on the Client's Claims.

**4. ELECTRONIC DATA COMMUNICATION AND STORAGE.** In the interest of facilitating our services to the Client, the Attorneys may communicate by facsimile transmission, send data over the internet, store electronic data via computer software applications hosted remotely on the internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the Client may be transmitted or stored using these methods. The Attorneys may use third-party service providers to store or transmit this data. In using these data communication and storage methods, the Attorneys employ measures designed to maintain data security. The Attorneys will use reasonable efforts to keep such communications and data access secure in accordance with the Attorneys' obligations under applicable laws and professional standards. The Attorneys also require all of the Attorneys' third-party vendors to do

the same. However, the Client acknowledges that some information transmitted to the Attorneys will be public records, and the Client has no expectation that public records will be confidential. Client acknowledges that the Attorneys have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and the Client consents to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

**5. PRIVILEGE.** The Client acknowledges that this Agreement is intended to and does hereby assign, transfer, set over, and deliver unto the Attorneys as its fee for representation of the Client in this matter an interest in the claim(s), the proceeds, or any recovery therefrom under the terms and conditions aforesaid, in accordance with the provisions any state law that applies to this Agreement.

**6. MODIFICATION.** This Agreement contains the entire and complete understanding between the parties and can only be modified by written amendment signed by all parties.

**7. TERMINATION OF REPRESENTATION.** The Client acknowledges that the Client has the right to terminate the representation upon written notice to that effect. The Client acknowledges that Client will be responsible for any fees or costs incurred prior to such discharge or termination by the Client, based on all the facts and circumstances, including the risk taken by the Attorneys in accepting Client's legal representation on a contingency fee basis. The Client agrees to cooperate with Attorneys and to comply with all reasonable requests of Attorneys. The Client warrants and represents to the Attorneys that all information the Client has provided to, or will in the future provide to, the Attorneys regarding the Client's Claim is true and correct to the best of the Client's knowledge, information, and belief. At the conclusion of this matter, the Attorneys will retain the Client's legal files for a period of five (5) years after the Attorneys close their files. At the expiration of the five-year period, the Attorneys may destroy these files unless the Client notifies the Attorneys in writing that the Client wishes to take possession of the files. The Attorneys reserve the right to charge administrative fees and costs associated with retrieving, copying, and delivering such files.

**8. ENTIRE AGREEMENT.** The undersigned Client representative has had the opportunity to read this Agreement, a copy of which he has received, in its entirety, and he agrees to the terms and conditions set forth herein. The Client acknowledges that there are no other terms or oral agreements existing between the Attorneys and the Client. This Agreement may not be amended or modified in any way without the prior written consent of the Attorneys and the Client.

**9. AUTHORITY.** The Client acknowledges having been advised to and given the full opportunity to obtain independent representation in the making of this Agreement and voluntarily entering into this Agreement after such opportunity. The Client representative signing below represents that the Client enters into this Agreement with proper authorization and approval under state and local law, and that the Client representative is specifically authorized to execute this Agreement.

## **EFFECT OF SIGNING**

The Client understands that this is a binding legal document. The Client further understands that this Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

## **LOWNDES COUNTY, GEORGIA**

By: \_\_\_\_\_  
Bill Slaughter, Chairman

Attest: \_\_\_\_\_  
Belinda C. Lovern, Clerk

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**MICHAEL STAG, LLC, FOR STAG LIUZZA,  
L.L.C.**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**THOMAS M. MITCHELL, FOR CAROTHERS  
& MITCHELL, LLC**