LUMPKIN COUNTY
Board of Commissioners
Joint Special Called Meeting Agenda
Chamber of Commerce Multipurpose Room

February 17, 2022
6:00 P.M.

- **Call to Order** Chairman Dockery
- **Consideration of Agenda**
- **LOST Presentation - Ted Baggett, Carl Vinson Institute of Government**
- **Commissioner Comments**
- **Adjournment**

LUMPKIN COUNTY
Board of Commissioners
Joint Special Called Meeting Minutes
Chamber of Commerce Multipurpose Room

February 17, 2022
6:00 P.M.

Call to Order

The meeting was called to order at 6:04 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Tucker Greene	District 1 Commissioner	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Remote	

Consideration of Agenda

Motion: *A motion was made by District 2 Commissioner Mayfield to approve the agenda. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

LOST Presentation - Ted Baggett, Carl Vinson Institute of Government

Ted Baggett, Associate Director of Carl Vinson Institute of Government, introduced himself and explained the purpose of the meeting was to give each side the history of Local Option Sales Tax (LOST). Mr. Baggett clarified LOST is a one percent tax and is separate from SPLOST, TSPLOST, and ESPLOST. LOST started back in the 1970s and was conceived as an additional revenue source. He explained how it is calculated in the tax rollback and shown on the property tax bills. LOST is imposed and collected at point of sale countywide but is shared among the county and city. The qualifications the municipalities must meet to collect the tax were discussed. The LOST statute requires that after every decennial census, counties and enough qualified municipalities to constitute at least 50 percent of the total municipal population must agree on a distribution certificate for how to divide the proceeds of the tax. The county and city negotiate and sign a tax distribution certificate that is good for the next ten years.

Mr. Baggett stated the basis they negotiate is based on, but not limited to 8 criteria. He reviewed the criteria and explained why negotiations can be challenging. In 2010, LOST was amended to provide for a new method of settling on a distribution. A unanimous Supreme Court ruling essentially holding that it violates the separation of powers doctrine. The Court further declined an equitable remedy that permits local governments to renegotiate a new distribution certificate. The way Lumpkin County is different is they received a court order prior to the Supreme Court ruling. That has led to the current County-City split of 75% for the County and 25% for the city.

The deadline for submission of a new LOST certificate is December 30, 2022. The County must notify the DOR commissioner in writing that renegotiation proceedings have begun by July 1, 2022. If agreement has not been reached the parties must submit to nonbinding arbitration, mediation, or such other means of resolving conflicts 60-days after the beginning of negotiations. Mr. Baggett shared his observations about negotiating LOST. He suggested each side reading the opposites negotiation guides and only having 1-2 people from each side for negotiating.

Commissioner Comments

Adjournment

March 17, 2022
Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Melissa Witcher
County Clerk, Lumpkin County