



MURRAY COUNTY COMMISSIONER'S MEETING

P.O. Box 1129/121 N. 4th Ave. Chatsworth, Georgia 30705
706.517.1400 Ext. 1277
nbishop@murraycountyga.gov

CALLED PUBLIC MEETING

OFFICIAL SUMMARY

Date: September 23, 2025

Location: Hearing Room of the Murray County Annex Building

Address: 121 N. 4th Ave.

City: Chatsworth State: GA Zip: 30705

Call to Order

The meeting of the Murray County Commissioner was called to order at 9:00 A.M. by Sole Commissioner Noah Bishop on September 23, 2025.

Approval of Agenda

Commissioner Bishop approved the agenda as written.

Approval of Minutes

No Minutes to Approve

New Business

Item A – Intergovernmental Agreement (IGA)

Commissioner Bishop reviewed and executed an *Intergovernmental Agreement* between Murray County Government, the City of Chatsworth, and the City of Eton concerning the FLOST Referendum. A fully signed and executed copy of the Agreement is attached hereto.

Item B – Resolution

Commissioner Bishop executed a Resolution authorizing the Election Call for the FLOST Referendum scheduled for November 4, 2025. A duly signed and executed copy of the Resolution is attached hereto.

Adjournment

There being no further business, Commissioner Bishop adjourned the meeting at 9:23 A.M.

Meeting Attendees

In attendance: Noah Bishop, Sole Commissioner, Tommy Parker, County Manager, Billy Childers, Murray County Tax Commissioner, Carter Reynolds, and Tina Davis, County Clerk.

Documents

All supporting Documents are in Minutes Book #13

Summary Prepared By: Tina S. Davis

2026 Floating Local Option Sales Tax

**FLOST INTERGOVERNMENTAL AGREEMENT BETWEEN MURRAY COUNTY
AND THE CITIES OF CHATSWORTH AND ETON, GEORGIA**

This Intergovernmental Agreement entered into this the 22nd day of Sept., 2025 by and between Murray County, Georgia and the Cities of Chatsworth and Eton (hereinafter sometimes referred to as the "Governmental Entities") for the purpose of employing the provisions of the Official Code of Georgia Annotated pursuant to O.C.G.A. §48-8-109.30 as they relate to implementation of a County Floating Local Option Sales Tax (FLOST).

WHEREAS, the Governmental Entities desire to provide a formula for distribution of funds to the Governmental Entities located in the Special Taxing District, and provide an agreement to meet the requirements of Constitutional Amendment #1 as approved by Georgia voters in the November 5, 2024 referendum and codified as Title 48, Chapter 8 Article 2b of the Official Code of Georgia; and

WHEREAS, the County and all municipalities within the Special Taxing District that levy an ad valorem tax on property currently have in effect a base year value homestead exemption or adjusted base year value homestead exemption; and

WHEREAS, the Undersigned Municipalities collectively represent at least 50 percent of the Special Taxing District's total residents of municipalities that levy an ad valorem tax on property; and

WHEREAS, the County and the Municipalities of Chatsworth and Eton voluntarily

enter into this Agreement which, upon execution by the Parties, fully satisfies the conditions precedent to issue the call for the referendum to impose the FLOST within the Special Taxing District and, if approved by a majority of the voters, to levy and distribute said tax under the terms of this Agreement and state law; and

WHEREAS, the COUNTY and the Undersigned Municipalities of the CITIES OF CHATSWORTH AND ETON are authorized to enter into this Agreement by Georgia law, specifically including Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated; and

WHEREAS, the projected revenue to be generated in the 20 quarters that the FLOST will be in existence is estimated at \$36 million dollars but may exceed this amount, and the parties wish to provide for the allocation of any and all revenues received; and ensure that all proceeds from the FLOST are used to the rollback of millage rates and the reduction of the respective governmental entities property taxes levied; and

WHEREAS, the Governmental Entities desire to enter into this Intergovernmental Agreement to determine the amount, duration and distribution of the FLOST for the sole purpose of reducing the property taxes levied by the governmental entities.

NOW, THEREFORE, the parties agree as follows:

SECTION ONE

Satisfaction of Homestead Exemption Requirements

The Parties agree that the conditions required by O.C.G.A. § 48-8-109.31(d)(1) are satisfied because the County and each municipality within the Special Taxing District that levies an ad valorem tax on property has in effect a base year value homestead exemption or adjusted

base year value homestead exemption.

SECTION TWO

Required Signatories

The Parties agree that the conditions required by O.C.G.A. § 48-8-109.31(d)(2) are satisfied because this Agreement is executed by the County and by the Undersigned Municipalities of the City of Chatsworth and the City of Eton, which Undersigned Municipalities collectively represents at least 50 percent of the Special Taxing District's total residents of municipalities that levy an ad valorem tax on property.

SECTION THREE

Fund Allocation for FLOST

The expected funds are to be used solely for property tax reduction as provided in O.C.G.A. §48-8-109.42 and are projected to be \$36 million dollars which will be allocated by percentages based on the amount of the 2024 property tax levy of the governmental entities. The estimated amounts are as follows, up to the first \$36 million dollars in FLOST revenue collected:

***Estimated Distribution Pro-Rated by 2024 Property Tax Levy**

Murray County	76.36%	\$27,489,600
City of Chatsworth	19.35%	\$6,966,000
City of Eton	4.29%	\$1,544,400
Total	100%	\$36,000,000

Excess Fund Allocation for Funds Exceeding \$36 Million Dollars

All remaining Excess Funds shall be allocated to the Governmental Entities according to the percentages set forth in SECTION THREE and used for the reduction of property taxes levied by the Governmental entities as in accordance with O.C.G.A. §48-8-109.36, except that no governing authority shall receive funds in excess of the amount required to reduce their property tax as provided in O.C.G.A. §48-8-109.42.

SECTION FIVE

Procedures for Distributing Proceeds to Qualified Governmental Entities

Any funds received by Murray County shall be distributed as provided in SECTION THREE. All funds received by each Governmental Entity shall be maintained in a discrete account.

SECTION SIX

Schedule and Priority of Funding

All funds received by Murray County which are to be distributed to the Cities of Chatsworth and Eton shall be distributed within 10 business days after the end of the month in which the funds are received. All funds received by each Governmental Entity participating in this Intergovernmental Agreement shall be maintained in discrete accounts and accounted for as separate and discrete funds. Within 30 days of the annual levying of property taxes, the Governmental Entities shall transfer all sales tax collected in the previous calendar year from the separate and discrete sales tax fund to the general fund of the respective Governmental Entities for the sole purpose of reducing property taxes.

SECTION SEVEN

Fund Accounting, Record Keeping and Audit

All funds received by each Governmental Entity which is a party to this Intergovernmental Agreement shall be maintained in a separate designated fund and shall not be intermingled with any other funds maintained by the Governmental Entity. All records shall be kept by fund so that the records may be audited by each Governmental Entity's designated auditor, and a complete audit of all funds generated by the FLOST shall be completed annually and made a part of each annual audit performed by the Governmental Entity. No funds generated by the FLOST shall be expended for any purpose other than the reduction of property taxes levied by the Governmental Entities as provided in O.C.G.A. §48-8-109.42.

SECTION EIGHT

Agreement

All the funds shall be distributed as shown unless otherwise agreed by the parties to this Intergovernmental Agreement and expended subject to the limitations in O.C.G.A. §48-8-109.42. If approved by referendum, the FLOST shall terminate 5 years after the effective date of this Agreement.

SECTION NINE

Severability and Completeness

If any law, regulation or court decision shall cause any provision of this Intergovernmental Agreement to be rendered invalid, the remaining provisions of this Intergovernmental Agreement shall remain in full force and effect. This Intergovernmental

Agreement reflects the entire understanding between the parties and may not be modified except in writing by the authorized representatives of the parties.

SECTION TEN

Call for the Conduct of the Referendum

In accordance with O.C.G.A. § 48-8-109.32(b), the county election superintendent shall issue the call for an election for the purpose of submitting the question of the imposition of the tax to the voters of the county. The call for and conduct of the election shall be administered by the county election superintendent in the manner authorized for special elections to present questions to the voters under O.C.G.A. § 21-2-540. Said election shall be held on the following date, which is authorized for such purposes under O.C.G.A. § 21-2-540(c)(2): November 4, 2025.

SECTION ELEVEN

Ballot Language

The ballot for the question of imposing the FLOST shall read as follows:

() YES Shall a special 1 percent sales and use tax be imposed in the special district of Murray County for a period of time not to exceed 20 calendar quarters for the purpose of property tax relief in the Cities of Chatsworth and Eton and Murray County, Georgia as provided in Title 48, Chapter 8 Article 2b of the Official Code of

() NO

Georgia?

IN WITNESS WHEREOF the authorized representatives of the parties have hereunto set their hands and affixed the seals of the respective Governmental Entities as of the date above first written.

MURRAY COUNTY



Noah Bishop, Sole Commissioner



Attest: Tina Davis, County Clerk



CITY OF CHATSWORTH



K.W. Gong, Mayor

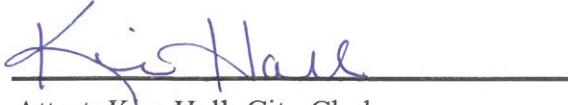


Attest: Linda Penland, City Clerk

CITY OF ETON



Billy Cantrell, Mayor



Attest: Kim Hall, City Clerk

RESOLUTION
RESOLUTION CALLING FOR AN ELECTION TO IMPOSE
A COUNTY FLOATING LOCAL OPTION SALES TAX

A RESOLUTION OF THE SOLE COMMISSIONER OF MURRAY COUNTY, GEORGIA WITH THE CONSENT AND APPROVAL OF THE CITIES OF CHATSWORTH AND ETON (HEREINAFTER SOMETIMES REFERRED TO AS THE “GOVERNMENTAL ENTITIES”) FOR THE PURPOSE OF IMPLEMENTING A COUNTY FLOATING LOCAL OPTION SALES TAX (THE FLOST) WITHIN THE SPECIAL TAX DISTRICT ESTABLISHED FOR AND CONTERMINOUS WITH MURRAY COUNTY (HEREINAFTER SOMETIMES REFERRED TO AS THE “SPECIAL TAXING DISTRICT”) PURSUANT TO O.C.G.A. §48-8-109.30, et seq. AND REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF MURRAY COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, the Governmental Entities desire to impose a FLOST within Special Taxing District (Murray County) which requires entering into an intergovernmental agreement calling for a FLOST and specifying the proposed rate of the special sales and use tax of 1%, the proposed maximum period of time that the tax is to be levied for 5 years, and the proposed allocation and distribution of the tax among the eligible political subdivisions; and

WHEREAS, the Special Taxing District that is conterminous with Murray County is eligible to impose a FLOST pursuant to O.C.G.A. § 48-8-109.3(d)(1)(A) because the governing authority of the county whose geographical boundary is conterminous with that of the special district and the governing authority or authorities of all municipalities that levy an ad valorem tax on property have in effect for the 2025 taxable year a base year value or adjusted base year value homestead exemption; and

WHEREAS, in accordance with O.C.G.A. § 48-8-109.3(d)(1)(B), the municipality of the City of Chatsworth represents at least 19.35 percent of the Special Taxing District’s tax levy for the 2024

tax year and are eligible to receive a distribution of FLOST proceeds because the City of Chatsworth levies an ad valorem tax on property; and

WHEREAS, in accordance with O.C.G.A. § 48-8-109.3(d)(1)(B), the municipality of the City of Eton represents at least 4.29 percent of the Special Taxing District's tax levy for the 2024 tax year and are eligible to receive a distribution of FLOST proceeds because the City of Eton levies an ad valorem tax on property; and

WHEREAS, in accordance with O.C.G.A. § 48-8-109.3(d)(1)(B), the municipality of the County of Murray represents at least 76.36 percent percent of the Special Taxing District's tax levy for the 2024 tax year and are eligible to receive a distribution of FLOST proceeds because the County of Murray levies an ad valorem tax on property; and

WHEREAS, the projected revenue to be generated in the 20 quarters of the FLOST is approximately 36 million dollars but may exceed this amount, and the Governmental Entities wish to provide for the allocation of any and all revenue received and ensure that all FLOST proceeds are used to reduce property taxes and the roll back millage rates of the respective Governmental Entities; and

WHEREAS, a Notice containing the date, time, place and purpose of a meeting at which designated representatives of the County and the City of Chatsworth and the City of Eton ("the Municipalities") met and discussed the FLOST was timely provided; and

WHEREAS, the County has entered into an intergovernmental agreement with the Municipalities.

NOW, THEREFORE, BE IT RESOLVED by the Sole Commissioner of Murray County, Georgia, as follows:

- I. If the question of imposing a County FLOST is approved by the voters of the special district in the election hereinafter referenced, then the FLOST shall be imposed as follows:
In accordance with O.C.G.A. § 48-8-109.31(c), the proposed rate of the FLOST shall be 1.0%. In accordance with O.C.G.A. § 48-8-109.32(a), the proposed duration of the tax

shall be five years. If approved in a referendum held on November 4, 2025, the imposition of the tax is expected to commence on January 1, 2026, and shall terminate five years thereafter.

The final day for imposition of the tax without renewal is expected by December 31, 2030.

II. The projected revenue to be generated in the 20 quarters of the FLOST is approximately 36 million dollars but may exceed this amount and the Governmental Entities wish to provide for the allocation of any and all revenue received and ensure that all FLOST proceeds are used to reduce the property taxes and the roll back the millage rates of the respective Governmental Entities.

III. The FLOST is to be imposed for a period of five (5) years.

IV. Call for the Election; Ballot Form; Notice.

1. The election superintendent of Murray County is hereby requested to call an election in all voting precincts in the County on the 4th day of November, 2025, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 of this Section IV.

2. The ballot for the question of imposing the FLOST shall state as follows:

“Shall a special 1 percent sales and use tax be imposed for five years within the Special Taxing District of Murray County with the proceeds exclusively used to reduce property taxes imposed by Murray County and the Cities of Chatsworth and Eton?”

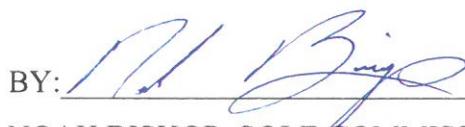
V. It is hereby requested that the election be held by the Election Superintendent of Murray County in accordance with the election laws of the State of Georgia including without limitation the election laws relating to special elections. It is hereby further requested that

the Election Superintendent of Murray County canvass the returns, declare the result of the election, and certify the result to the Secretary of State and to the State Revenue Commissioner.

- VI. The Election Superintendent of Murray County is hereby authorized and requested to publish a notice of the election as required by law in the newspaper in which the sheriff's advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit "A".
- VI. The Clerk of the Sole Commissioner is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent of Murray County with a request that the Election Superintendent of Murray County issue the call for an election.
- VIII. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition of FLOST.
- IX. The Resolution shall take effect immediately upon adoption.

This the 23rd day of September, 2025.

MURRAY COUNTY, GEORGIA

BY: 
NOAH BISHOP, SOLE COMMISSIONER

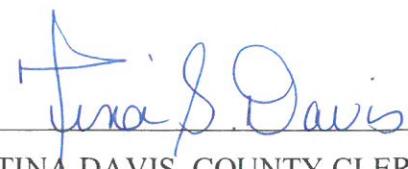
ATTEST: 
TINA DAVIS, COUNTY CLERK



EXHIBIT "A"

Notice of Election
TO THE QUALIFIED VOTERS OF MURRAY COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 4th day of November, 2025, an election will be held at the regular polling places in all the election districts of Murray County, Georgia ("the County") at which time there will be submitted to the qualified voters of the county for their determination the question of whether a one percent county floating local option sales and use tax (the "FLOST") shall be imposed on all sales and uses in the specific district created in the County for a period of 5 years for the raising of approximately 36,000,000.00. In accordance with O.C.G.A. § 48-8-109.42, all funds received shall be distributed for the purpose of reducing property taxes.

The ballot for the question of imposing the FLOST shall read as follows:

"Shall a special 1 percent sales and use tax be imposed for five years within the Special Taxing District of Murray County with the proceeds exclusively used to reduce property taxes imposed by Murray County and the Cities of Chatsworth and Eton?"

() Yes
() No



CLERK'S CERTIFICATE

STATE of GEORGIA
COUNTY of MURRAY

The undersigned Clerk of the Sole Commissioner of Murray County, State of Georgia, DOES HEREBY CERTIFY that the foregoing pages of the typewritten matter pertaining to the Election Call for the Imposition, Levy, and Collection of a Floating Local Option Sales Tax within Murray County (FLOST) for FY 2026-2031 constitute a true and correct copy of the Resolution adopted on September 23, 2025, by the Sole Commissioner of Murray County in a Called Meeting, which was open to the public, and that the original of said Resolution appears of record in the Minutes Book #13 of the County which is in my custody and control.

WITNESS my hand and the official seal of the County, this 23rd day of September 2025.



A handwritten signature in blue ink that reads "Tina S. Davis". Below the signature, the text "Tina S. Davis, County Clerk" and "MURRAY COUNTY, GEORGIA" is printed in a smaller, black, sans-serif font.