

**MINUTES  
WORK SESSION OF THE BOARD OF COMMISSIONERS  
CITY OF DOUGLAS, GEORGIA  
AUGUST 8, 2022**

**The Board of Commissioners held a Work Session on Monday, August 8, 2022, at 6:09 p.m. at the C. E. Weir Center. Mayor Tony L. Paulk was presiding over the meeting. Mayor Pro Tem Edwin Taylor and Commissioners Cindy McNeill, Steve Bailey, and Mike Gowen were present. Commissioners Kentaiwon Durham and Olivia Pearson were absent.**

**REVIEW OF JULY 25, 2022 MEETINGS MINUTES**

The first business item presented by Mayor Tony Paulk was to review the minutes from July 25, 2022 (W.S./Reg Minutes) of the Board Commissioners. Mayor Paulk requested that the Commissioners offer any changes so that the City Clerk could correctly record the minutes for historical data.

The Commission's consensus was to move this item forward on the **Consent Agenda**.

**DISCUSSED APPOINTMENT TO THE AGING ADVISORY COUNCIL**

Wynetta J. Bolder, City Clerk, appeared before the Commission to seek the appointment for someone to serve on the Southern Georgia Area Aging Advisory Council.

Mrs. Bolder stated that Mayor Tony Paulk is seeking to appoint a person to the Southern Georgia Area Aging Advisory Council. This appointment will be to replace Commissioner Bob Moore. As protocol, staff will advertise this vacancy for the next two weeks, or a commissioner that fits the qualifications could be appointed. The Southern Georgia Area Aging Advisory Council appointments, are for three years. Individuals interested in serving must be at least 60 years old or older, city residents, and willing to attend monthly meetings. Commissioner Bailey declined due to other responsibilities. Therefore, Mayor Pro Tem Edwin Taylor accepted to serve on the Southern Georgia Area Aging Advisory Council.

The Commission's consensus was to move this item forward on the **Consent Agenda**.

**DISCUSSED THE FOLLOW-UP EASEMENT REQUEST FROM THE COFFEE COUNTY FOOD BANK**

Charles Davis, City Manager, appeared before the Commission to seek approval of revised plans presented by the Coffee County Food Bank, to correct the structure of the drive-through canopy so that it will sit five feet off the city's right-of-way.

Mr. Davis stated that A request for easement was first made on June 13, 2022, before the City Commission on behalf of the Coffee County Food Bank. After discussion by the Commission, staff, and the Food Bank, the consensus was to allow the Food Bank time to work with a structural engineer and come back with drawings that would correct the issue of the shelter being too on the City's right-of-way. Since that time, on Saturday, July 30, 2022, Clay Lott presented plans to Randall Parker, Building Inspector.

**MINUTES**

**WORK SESSION OF THE BOARD OF COMMISSIONERS  
CITY OF DOUGLAS, GEORGIA  
AUGUST 8, 2022**

**DISCUSSED THE FOLLOW-UP EASEMENT REQUEST FROM THE COFFEE  
COUNTY FOOD BANK-CONTINUED**

Douglas Metal Company, who is not a structural engineer, drew the plans. The staff is seeking approval from the Commission on whether or not they accept the plans as presented. If approved, once the construction changes are made, the shelter car canopy will sit five feet off the city's right-of-way.

The Commission's consensus was to move this item forward on the **Consent Agenda**.

**DISCUSSED PERMISSION TO ADVERTISE VACANCY ON DOWNTOWN  
DEVELOPMENT AUTHORITY**

Charles Davis, City Manager, appeared before the Commission to seek permission to publicize a vacancy on the Downtown Development Authority (DDA).

Mr. Davis stated that the Downtown Development Authority (DDA) is seeking to fill a vacant seat that became vacant upon the resignation of a former board member, Jeannie Amerson. Staff would like to follow the standard procedure to publicize for two weeks or until applications are received and bring the item back before the Mayor and Commission for approval of the appointment.

Mr. Davis also stated that anyone desiring to serve on DDA must meet the stipulations as follows: Taxpayer residing in the municipal corporation for which the authority is created; owners or operators of businesses located within the downtown development area, and who shall taxpayers living in the county in which the municipal corporation is found for which the authority is created; or persons having a combination of the qualifications specified in paragraphs (1) and (2) of this subsection.

The Commission's consensus was to move this item forward on the **Regular Agenda**.

**DISCUSSED APPOINTMENTS TO THE AIRPORT COMMISSION**

Charles Davis, City Manager, appeared before the Commission to seek permission to seek approval to fill three expiring terms on the Airport Commission.

Mr. Davis stated that the Airport Commission seeks to fill three (3) seats on the Airport Commission that expire on September 30, 2022, Mr. Joey Hand, Mr. Thomas Smith, and Mr. Jim Rimes. Those with expiring terms, Mr. Joey Hand, Mr. Thomas Smith, and Mr. Jim Rimes, have expressed an interest in continuing to serve. The staff has properly publicized for two weeks and received no applications.

The Commission's consensus was to move this item forward on the **Consent Agenda**.

**MINUTES  
WORK SESSION OF THE BOARD OF COMMISSIONERS  
CITY OF DOUGLAS, GEORGIA  
AUGUST 8, 2022**

**DISCUSSED LOCAL OPTION SALES TAX (L.O.S.T.) RENEGOTIATION**

Charles W. Davis, City Manager, appeared before the Commission to seek approval for the local option sales tax (L.O.S.T.) renegotiation of 31% and to authorize the mayor to sign the L.O.S.T. certificate of distribution.

Mr. Davis stated that the local option sales tax (LOST) is a 1 percent sales tax activated by a local referendum and imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. LOST is a special district tax where state law (O.C.G.A. §48-8- 81) creates 159 special districts in Georgia to levy a LOST. The boundaries of the special districts are the same as the boundaries of the 159 counties in Georgia. LOST is imposed on the sale of motor fuels, and in most counties, the LOST also applies to the sale of food and alcoholic beverages. The LOST is one of the most significant sources of revenue for municipal governments in Georgia, second only to the property tax. In 2019, cities received more than \$745 million in LOST revenues. Statewide, LOST payments account for 19% of municipal general fund revenues.

Mr. Davis explained that the counties and qualified municipalities enter a distribution agreement in each special district where the LOST is imposed. This one-page form identifies each local government that will receive a portion of the sales tax revenues and lists the percentage each local government will accept. The Georgia Department of Revenue collects proceeds from the LOST and disburses directly to each county and qualified municipality within the special district based upon this distribution agreement. One percent of the revenues collected are paid into the state's general fund to cover the tax's cost. A percentage is paid to the dealer for collecting and reporting the tax.

Mr. Davis also stated that the State law requires periodic renegotiation of the LOST distribution certificate based on specific triggering events. One trigger for the renegotiation of the tax is the decennial census. With the release of the 2020 Census data, all counties and municipalities that currently impose a LOST are required to renegotiate the distribution certificate for the tax proceeds on or before July 1, 2022. This renegotiation leaves the LOST collection for the City of Douglas at 31.0 %.

The Commission's consensus was to move this item forward on the **Consent Agenda**.

**DISCUSSED TAX COMMISSIONER CONTRACT**

Charles W. Davis, City Manager, appeared before the Commission to seek approval of the updated contract for Tax Commissioner Shanda Henderson to receive \$20,000 to collect the taxes for the cities of Coffee County.

**MINUTES  
WORK SESSION OF THE BOARD OF COMMISSIONERS  
CITY OF DOUGLAS, GEORGIA  
AUGUST 8, 2022**

**DISCUSSED TAX COMMISSIONER CONTRACT-CONTINUED**

Mr. Davis explained that Tax Commissioner Shanda Henderson has agreed to collect the cities of Coffee County for an additional \$20,000 per year. Tax Commissioner Shanda Henderson decided not to manage the city's taxes unless she got extra money. State law allows county tax commissioners to ask for additional compensation for collecting municipal taxes. She had initially asked for \$100,000 but now has agreed to the \$20,000 per year after months of negotiation. The county had settled and was making plans to collect our taxes if the tax commissioner had not decided. It is much cheaper to pay \$20,000 than to buy software, and hardware, hire employees and work through tax sales issues.

The Commission's consensus was to move this item forward on the **Consent Agenda**.

**GENERAL COMMENTS**

No comments

**ADJOURNMENT**

There being no further discussion, the work session meeting adjourned at 6:20 p.m.

  
\_\_\_\_\_  
Wynetta J. Bolder, CMC

  
\_\_\_\_\_  
Mayor Tony L. Paulk