

**Action Requested/Required:**

- ☒ Vote/Action Requested
☐ Discussion or Presentation Only
☐ Public Hearing
Report Date: _____
Hearing Date: _____
Voting Date: _____

Department: City Management **Presenter(s) & Title:** Nathan Ingram, Assistant City Manager

Agenda Item Title:

Discussion and Possible Approval of the Tax Allocation District Intergovernmental Agreement with the County

Summary:

The City and the County have been working toward an Intergovernmental Agreement regarding the collection and uses of ad valorem property taxes levied within the Tax Allocation District #1 - Downtown and Etowah River Corridor (TAD). The attached agreement establishes the tax allocation increment base as of December 31, 2022. It will permit the City to use City & County portions of the ad valorem taxes collected within the TAD, for public infrastructure projects within the TAD.

Budget Implications:

Budgeted? ☐ Yes ☐ No ☒ N/A

Total Cost of Project: _____ Check if Estimated ☐

Fund Source: General Fund ☐ Water & Sewer ☐ Sales Tax ☐ Other: _____

Staff Recommendations:

Staff Recommends Consideration for a: Motion to approve the Tax Allocation District Intergovernmental Agreement as presented and for the Mayor to sign said agreement.

Reviews:

Has this been reviewed by Management and Legal Counsel, if required? ☒ Yes ☐ No

Attachments:

Proposed TAD IGA

INTERGOVERNMENTAL AGREEMENT

This INTERGOVERNMENTAL AGREEMENT (this “Agreement”), is made and entered into as of _____, 2025 (the “Effective Date”) by and between the CITY OF CANTON, GEORGIA (the “City”) and CHEROKEE COUNTY, GEORGIA (the “County”).

W I T N E S S E T H:

In consideration of the respective representations and agreements hereinafter contained and in furtherance of the mutual public purposes hereby sought to be achieved, the City and the County do hereby agree, as follows:

ARTICLE I

Section 1.1. Definitions. In addition to the words and terms defined elsewhere herein, the following words and terms shall have the meanings specified below, unless the context or use indicates another or different meaning or intent:

“Ad Valorem Property Taxes” means all ad valorem property taxes levied by the applicable political subdivision as defined by O.C.G.A. § 36-44-3(1) and, for the purposes of determining the County Tax Allocation Increment, specifically excluding the following taxes levied by the County: (A) ad valorem property taxes levied to repay bonded indebtedness; (B) ad valorem property taxes levied on personal property or on motor vehicles; (C) ad valorem property taxes levied on the assessed value of property owned by public utilities and railroad companies, as determined pursuant to the provisions of Chapter 5 of Title 48, of the Official Code of the State of Georgia; (D) ad valorem taxes levied for the Countywide Fire District; and (E) any other special district ad valorem property taxes levied by the Cherokee County Board of Commissioners (collectively, the **“Excluded County Taxes”**). This definition being included to confirm that the Excluded County Taxes are **not** being pledged by the County under the terms of this Agreement.

“Board of Education” means the Cherokee County Board of Education.

“Bond Indenture” means, collectively and each respectively, the Trust Indenture, Bond Resolution, Bond, Ordinance or other document pursuant to which one or more series of TAD Bonds or other forms of financing may be issued.

“City” means the City of Canton, Georgia.

“City Resolution” means that certain resolution adopted by the Canton City Council, on December 21, 2021, creating the City of Canton Tax Allocation District #1- Downtown and Etowah River Corridor, designating the boundaries of and establishing the tax allocation increment base of Tax Allocation District #1, and other related matters. Said City Resolution is attached to this Agreement as part of Exhibit “B”.

“Commencement of Construction of Downtown and Etowah River Corridor Projects” means that one or more land disturbance permits shall have been issued to private parties for construction of one or more components of the Downtown and Etowah

River Projects as generally described in the Redevelopment Plan and illustrated in Exhibit “A” herein, which are anticipated to generate Tax Allocation Increments as estimated in the Redevelopment Plan. Such project or projects shall be defined as having commenced when expended construction costs constitute at least 5% of total project costs as defined in their respective building permits.

“**County**” means Cherokee County, Georgia.

“**County Redevelopment Cost Payments**” means the Redevelopment Cost payments required to be paid by the City or its Redevelopment Agency to the County from Excess Funds pursuant to Section 3.3 hereof.

“**County Resolution**” means that certain resolution adopted by the Board of Commissioners of the County on _____, 2025 (and any subsequent Resolution affirming and/or amending the same) consenting to the inclusion of certain County ad valorem taxes in the computation of the Tax Allocation Increments, authorizing the execution, delivery, and performance of this Agreement, subject to the terms and conditions set forth therein, and other related matters.

“**Eminent Domain**” means with just compensation paid, private property may be taken only for public use. Unless the taking of private property is necessary for the possession, occupation, and enjoyment of land by the public at large, or by public agencies, common carriers, or public utilities, the taking is for a private use, and thus forbidden. In no event shall the public benefits of economic development, including but not limited to an increase in tax revenue, tax base, employment, or general economic health, constitute a public use determined by the General Assembly. The City may undertake and carry out community redevelopment but shall not include the acquisition of property acquired by eminent domain to private enterprise for private uses.

“**Excess Funds**” means, during the duration of the TAD and following the issuance of TAD Financing, including bonds, notes and/or other forms of financing for so long as TAD Financings remain outstanding, in each calendar year, the amount by which the Tax Allocation Increment (including, without limitation, the Tax Allocation Increment) collected during such calendar year exceeds the amount required to make the Scheduled Debt Service Payments on the TAD Financing in each calendar year, to replenish any deficiency in any debt service reserve fund established for the TAD Financing under a Bond Indenture if bonds are issued, and to satisfy any other payment obligation of the City directly related to the TAD bonds, notes or other forms of financing, and required to be paid from Tax Allocation Increments pursuant to such Bond Indenture (such as, without limitation, to the extent required to be paid from Tax Allocation Increments by the Bond Indenture, rebate payments to the U.S. Treasury Department, bond trustee’s fees and other administrative costs of the TAD Bonds).

“**Georgia Constitution**” means the Constitution of the State of Georgia of 1983, as amended.

“Other Projects” mean, collectively, any specific redevelopment and/or capital improvement projects proposed to be undertaken in the TAD, which are not currently described in the Redevelopment Plan.

“Initial Financing Period” means a period beginning no later than December 31, 2025, and not to exceed 20 years from the City’s issuance of TAD Financing or refinancing.

“Redevelopment Agency” means the Canton City Council, designated pursuant to O.C.G.A. § 36-44-4, to serve as the initial redevelopment agency for the TAD as determined by the City in the City Resolution in accordance with the Redevelopment Powers Law, and any successor redevelopment agency selected by the City in accordance with the Redevelopment Powers Law.

“Redevelopment Area” means that certain area located within the City and within the County created by and established as a redevelopment area (as defined in O.C.G.A. Section 36-44-3(7) of the Redevelopment Powers Law) by the City in the City Resolution and designated as “Tax Allocation District #1- Downtown and Etowah River Corridor”, as more fully described in the City Resolution and the Redevelopment Plan attached as part of Exhibit “B”.

“Redevelopment Costs” shall have the meaning set forth in Section 36-44-3(8) of the Redevelopment Powers Law, with the exception of imputed administrative costs and payments in lieu of taxes described in Section 36-44-3(8)(D) and (G).

“Redevelopment Plan” means that written plan of redevelopment for the Redevelopment Area adopted by the City in accordance with O.C.G.A. Section 36-44-7 and designated as the “Downtown and Etowah River Corridor Redevelopment Plan”, as more fully identified in the City Resolution and attached as part of Exhibit “B”.

“Redevelopment Powers Law” means Chapter 44 of Title 36 of the Official Code of Georgia Annotated, as amended.

“Scheduled Debt Service Payments” means the aggregate scheduled principal and interest payments on the TAD Financing in each calendar year in accordance with a Bond Indenture, loan or other form of TAD financing, which shall include any scheduled sinking fund redemption payments on such financing in such year.

“Special Fund” means the special fund with respect to the TAD created pursuant to O.C.G.A. Section 36-44-11(c) of the Redevelopment Powers Law.

“State” means the State of Georgia.

“TAD” means that certain area of the City within the Redevelopment Area defined and created as a tax allocation district (as defined in O.C.G.A. Section 36-44-3(13) of the Redevelopment Powers Law) by the City pursuant to the City Resolution and designated as the “City of Canton Tax Allocation District #1 – Downtown and Etowah River Corridor”, as more fully described in the City Resolution and in the Redevelopment Plan.

“TAD Financing” means those certain “Tax Allocation Bonds”, notes, other obligations or forms of financing issued by the City as defined in O.C.G.A. Section 36-44-3(12) of the Redevelopment Powers Law with respect to the TAD that the City has issued since the TAD was formed and/or may issue in the future as necessary to implement the provisions of the Redevelopment Plan, as provided in the City Resolution, which may include one or more series of bonds, notes or other obligations and which may be issued at one or more times, and which may be repaid in full or in part with Tax Allocation Increments generated within the TAD.

“Tax Allocation Increment” means the tax allocation increment within the meaning of O.C.G.A. Section 36-44-3(14) of the Redevelopment Powers Law with respect to the TAD as applied utilizing the defined terms set forth in this Agreement. The proportional share of accumulated Tax Allocation Increments attributable to the contributions of City, County and School District Ad Valorem Property Taxes may also be referred to in this Agreement as City, County and School District Tax Allocation Increments, respectively.

“Tax Allocation Increment Base” with respect to the TAD and within the meaning of O.C.G.A. Section 36-44-3(15) of the Redevelopment Powers Law, means the taxable value of all taxable property subject to Ad Valorem Property Taxes located within the TAD, as certified by the state revenue commissioner on **December 31, 2022** pursuant to Code Section 36-44-8, in the amount of \$69,232,440.

“Tax Allocation Increment Ratio” means that formula described within O.C.G.A. Section 36-44-3(14) of the Redevelopment Powers Law, as applied utilizing the defined terms set forth in this Agreement. The Tax Allocation Increment Ratio shall be that amount obtained by multiplying the total Ad Valorem Property Taxes levied within the TAD in any future year by a fraction having a numerator equal to that year’s taxable value of all taxable property subject to Ad Valorem Property Taxes within the TAD minus the Tax Allocation Increment Base and a denominator equal to that year’s taxable value of all taxable property subject to Ad Valorem Property Taxes within the TAD.

ARTICLE II

Section 2.1. Representations of the City. The City makes the following representations as the basis for the undertakings on its part herein contained:

- (a) The TAD was duly created by the City pursuant to its redevelopment powers as authorized by the Redevelopment Powers Law and the City Resolution, and the TAD became effective on the Effective Date of December 21, 2021. The Redevelopment Plan was duly adopted by the City pursuant to the Redevelopment Powers Law and the City Resolution.
- (b) The City has made certain findings with respect to the Redevelopment Plan in accordance with the Redevelopment Powers Law, including, without limitation, that (i) the Redevelopment Area has not been subject to growth and development through private enterprise and would not reasonably be anticipated to be developed without the approval of the Redevelopment Plan, and (ii) the improvement of the Redevelopment Area is likely to enhance the value of a substantial portion of the real property in the TAD.

- (c) The City intends to authorize the issuance of TAD Financing, consisting of bonds or other forms of financing as may be necessary to implement provisions of the Redevelopment Plan, to be repaid in full or in part by Tax Allocation Increment generated within the TAD.
- (d) The City is permitted by Article IX, Section III, Paragraph I of the Georgia Constitution to contract for any period not exceeding fifty (50) years with the County for joint services, for the provision of services, or for the joint or separate use of facilities or equipment, provided such contracts deal with activities, services or facilities the contracting parties are authorized by law to undertake or provide, and accordingly as a corollary, the Redevelopment Powers Law provides that the City may exercise its redevelopment powers and create redevelopment plans and tax allocation districts, and issue one or more series of bonds, notes or other obligations to finance, in whole or in part, the development costs within a tax allocation district and which are issued on the basis of pledging for the payment or security for payment of such bonds positive tax allocation increments derived from the tax allocation district, all or part of the general funds derived from the tax allocation district, and any other property from which the bonds may be paid as provided in the Redevelopment Powers Law.
- (e) The City has the power to enter into this Agreement and perform all obligations contained herein, and has, by proper action, duly authorized the execution, delivery, and performance of this Agreement.
- (f) The City may undertake and carry out community redevelopment but shall not include the acquisition of property acquired by eminent domain to private enterprise for private uses. If the City violates this provision, in addition to other remedies available to the County by law or by the express terms of this Agreement, then (i) all subsequent Ad Valorem Property Taxes levied by the County within the TAD shall no longer be pledged under the terms of this Agreement, such funds shall no longer be included in the computation of Tax Allocation Increments of the TAD, and the Tax Commissioner shall no longer be required to pay over such amounts to the City; (ii) the City shall immediately return to the County all County Tax Allocation Increments that are within the TAD Special Fund on the date of the breach, including, but not limited to, any amount set aside in any debt service reserve fund or otherwise designated as the County's pro rata share of accumulated Excess Funds.

Section 2.2. Representations of the County. The County makes the following representations as the basis for the undertakings on its part herein contained:

- (a) The County is permitted by Article IX, Section III, Paragraph I of the Georgia Constitution to contract for any period not exceeding fifty (50) years with the City for joint services, for the provision of services, or for the joint or separate use of facilities or equipment, provided such contracts deal with activities, services or facilities the contracting parties are authorized by law to undertake or provide, and accordingly as a corollary, the Redevelopment Powers Law provides that ad valorem property taxes of the County derived from a municipal tax allocation district located within the geographic boundaries of the County may be included in the computation of tax allocation increments of the tax allocation district if the governing body of the County consents to such inclusion by resolution.

- (b) The County has the power to enter into this Agreement and perform all obligations contained herein, and has, by proper action, duly authorized the execution, delivery and performance of this Agreement including, without limitation, the inclusion of ad valorem property taxes derived by the County from Ad Valorem Property Taxes levied by the County on taxable real property within the TAD in the computation of the Tax Allocation Increment for the purposes set forth in the Redevelopment Plan.

ARTICLE III

Section 3.1. Term of the Agreement. The term of this Agreement (the “Term”) shall commence on the Effective Date hereof and this Agreement shall remain in full force and effect until (i) all TAD Financing and eligible Redevelopment Costs have been paid in full; (ii) the TAD has been terminated by Resolution for other reasons; or (iii) twenty (20) years have elapsed from the Effective Date, whichever first occurs.

Section 3.2. Certification of Tax Allocation Increment Base. The City and the County hereby agree that the Tax Allocation Increment Base for the City of Canton Tax Allocation District #1 – Downtown and Etowah River Corridor is \$69,232,440, as certified by the State Revenue Commissioner as of December 31, 2022.

Section 3.3. Inclusion of County Ad Valorem Real Property Taxes in Computation of Tax Allocation Increment. Pursuant to the County Resolution, the County hereby consents and agrees to include County Ad Valorem Taxes collected on taxable real property within the TAD in the computation of the Tax Allocation Increment for the TAD in accordance with the formula specified in Section 36-44-3(14) of the Redevelopment Powers Law to the extent specifically set forth in this Agreement, effective upon the issuance of Fiscal Year 2026 County property tax bills issued during calendar year 2025 and for all subsequent years during the term of this Agreement.

- (a) Commencing with Fiscal Year 2026 property tax bills issued during calendar year 2025, the Tax Commissioner shall remit to the City each year during the term of this Agreement, in accordance with Section 36-44-3(14) of the Redevelopment Powers Law, the County Tax Allocation Increment. The first payment shall be due within forty-five (45) days after the due date for payment of all ad valorem taxes for such year and shall be calculated based on the amount of the County Tax Allocation Increment actually collected by the Tax Commissioner by that due date. Within 90 days after the first payment, the Tax Commissioner will remit to the City a second payment for the County Tax Allocation Increment collected within the TAD after the due date. If, after the County’s second installment payment, there is any additional County Tax Allocation Increment collected within the TAD, the Tax Commissioner shall make a third payment within 45 days after the collection of all such remaining County Tax Allocation Increment collected after the second installment.
- (b) During the Initial Financing Period, the County authorizes the inclusion of County Tax Allocation Increment to support the City’s issuance of TAD Financing, refinancing or reimbursement of eligible Redevelopment Costs that have already been incurred by the City in connection with the City of Canton Tax Allocation District #1- Downtown and Etowah River Corridor, subject to the terms of this Agreement.

- (c) After the Initial Financing Period, a resolution of the County shall be required to authorize any further pledge of County Tax Allocation Increment. Except as otherwise provided in Section 2.1, all County Tax Allocation Increment that has been pledged and collected during the term of this Agreement may be applied toward the repayment of any TAD Financing then outstanding and shall remain pledged until such TAD Financing is completely satisfied or until the termination of this agreement in accordance with Section 3.1, whichever shall occur first.
- (d) The term of any or each TAD Financing, refinancing or reimbursement of eligible City financing costs already incurred for which the County Tax Allocation Increment is to be pledged shall either mature at such time or times not more than fifteen (15) years from their respective issuance dates or shall mature prior to the end of the Initial Financing Period, whichever occurs first.
- (e) Upon the retirement of all TAD Financing incurred during the Initial Financing Term and in accordance with this Agreement, any Excess Funds remaining from the County Tax Allocation Increment shall be paid to the County within 60 days after the end of the calendar year.

Section 3.4. Inclusion of City Ad Valorem Property Taxes in Computation of Tax Allocation Increment and Payment of City Redevelopment Costs. Upon the effective date of this agreement the City shall also pledge City Ad Valorem Taxes on real property within the TAD for the purposes set forth in this Agreement in the computation of the Tax Allocation Increment for the TAD in accordance with this Agreement and the Redevelopment Powers Law. The City shall establish a TAD Special Fund for the purpose of accounting for the deposit and use of Tax Allocation Increments and shall deposit County and City Tax Allocation Increments into that Special Fund on a timely basis, consistent with general procedures and schedules governing County Tax Allocation Increments in Section 3.3. The following provisions apply to City Redevelopment Costs:

- (a) The aggregate principal amount of any and all financing or refinancing issued by the City with respect to the TAD shall be determined on the basis of the judgment of qualified professionals as to the projected estimate of the Tax Allocation Increment.
- (b) The City will provide to the County commencing with calendar year 2025 and each calendar year thereafter within thirty (30) days after the end of each such calendar year, (i) an annual report regarding the status of redevelopment occurring within the TAD, (ii) forecasts of future development, (iii) the amount of positive Tax Allocation Increments generated by that development, and (iv) the intended uses of Tax Allocation Increments generated within the TAD. The City will also provide to the County, within fifteen (15) days after issuance of the City's Annual Comprehensive Financial Report, (v) a copy of the annual audit of, as applicable, the Redevelopment Agency for the TAD or the City, to include the amount of positive Tax Allocation Increment deposited into the TAD Special Fund, the Year-end Fund balance, the uses of such funds and all debt service obligations outstanding.

- (c) The County Tax Allocation Increment may be used for purposes consistent with the anticipated uses of estimated future TAD proceeds as specified in the Redevelopment Plan, including but not necessarily limited to the following:
 - (i) TAD Financing costs, as authorized by O.C.G.A. §36-44-3(8); and
 - (ii) Professional service costs, imputed administrative costs and organizational costs, as authorized by O.C.G.A. §36-44-3(8).
- (d) The City agrees to utilize Tax Allocation Increments and TAD Financing exclusively for qualified Redevelopment Costs as set forth in this Agreement. The City also agrees that Tax Allocation Increments shall not be used to fund, finance, or to reimburse costs associated with the vertical construction of publicly owned buildings intended for the provision of municipal services, such as a city hall or municipal building, city library, community or senior center, etc. and should any such buildings be constructed within the TAD, the cost of building construction shall be funded by sources other than Tax Allocation Increments. The potential construction of publicly owned parking structures which may be necessary to service future development within the TAD is specifically excluded from the meaning of this provision.
- (e) The County shall have no financial obligation as a result of the redevelopment and improvement of the TAD or the Redevelopment Area other than the inclusion of the County Tax Allocation Increment under the terms set forth in this Agreement.
- (f) The City agrees not to incur or impose any commitments, conditions, stipulations, or requirements on the Tax Allocation Increments that would be inconsistent with the terms of this Agreement without prior written approval from the County. The City shall promptly notify the County in writing of any special conditions, stipulations or requirements imposed at any time or from time to time hereafter by any other taxing authority with respect to the Tax Allocation Increments and the TAD. If so elected by the County, the County shall be entitled to the benefit of any special financial conditions, stipulations or requirements with respect to the Tax Allocation Increments and the TAD imposed. The parties hereto hereby agree that this Agreement shall be amended or supplemented to provide for such special financial conditions, stipulations or requirements imposed hereafter, and the City hereby agrees to enter into any such amendment or supplement to this Agreement as required by the County.
- (g) Should the City determine in the future to undertake a particular project to be financed in whole or in part by Tax Allocation Increments or by some form of TAD Financing as defined herein, and the City and the City's counsel and/or bond counsel has determined that an amendment to this Agreement is necessary in connection with such project and/or the issuance of TAD Financing for such project, then, in such event, the City promptly shall provide to the County in writing reasonably detailed information on such project and the proposed amendment to this Agreement, including, without limitation: the identity of the project participants, the affected real property, the proposed capital improvements and the estimated cost thereof, other associated costs, the nature and status of participation and financing commitments including any non-bond financing, the projected Tax Allocation

Increments expected to be generated by such project, the nature of and reason for the proposed amendment to this Agreement, and such other relevant information as may be reasonably requested by the County.

- (h) If the County agrees to the inclusion of the Tax Allocation Increments or TAD Financing to fund other projects for redevelopment purposes, the County agrees to cooperate with the City and the City's counsel and/or bond counsel in connection with any such proposed amendment to this Agreement that is necessary in connection with the approved other project and/or the issuance of TAD Bonds to finance such project; provided, however, any such amendment shall be in form and substance reasonably acceptable to the County, and provided further, however, the County reserves the right to object to, and shall not be obligated to enter into, any proposed amendment that, in the reasonable judgment of the County, presents a risk of adverse effect upon the interests of the County.
- (i) Except as otherwise provided in Section 2.1(f), until all outstanding TAD Financing has been retired, there shall be no distribution of Excess Funds to any party, and said Excess Funds shall remain and accumulate in the Special Fund as provided for in O.C.G.A. Section 36-44-11 to be used for the retirement of principal on outstanding TAD Financing and the payment of all City Redevelopment Costs, as quickly as possible. The City shall include in its annual reporting to the County in accordance with Section 3.4(d) a calculation of the County's pro rata share of accumulated Excess Funds, (based upon the percentage of the County Real Property Tax Allocation Increment contributions as compared to the total Tax Allocation Increment contributed by all parties computed to the second decimal point) of the Excess Funds.
- (j) Any Excess Funds remaining in the TAD Special Fund after all redevelopment costs and all TAD Bonds have been paid or otherwise satisfied, the City return the County's pro rata share of accumulated Excess Funds to the County expeditiously (within 30 days after the end of the calendar year).

Section 3.5. Representation on the TAD Committee of the Redevelopment Agency. The City hereby agrees on behalf of its Redevelopment Agency that any committee assembled to consider TAD matters shall include the Chairman of the Cherokee County Board of Commissioners or his designee as a voting member of such committee, with the same powers and voting rights as all other members of said committee.

ARTICLE IV

Section 4.1. No Set-Off. Nothing in this Agreement shall otherwise impair, diminish, or affect any other right or remedy available to the County (i) as a result of the City's breach, default, or failure under this Agreement or (ii) to enforce the obligations of the City under this Agreement. No dispute or litigation between the City and the County with respect to this Agreement shall affect any party's duties to perform its obligations or its rights or remedies while such dispute or litigation is pending.

Section 4.2. Governing Law. This Agreement and the rights and obligations of the parties hereto shall be governed, construed, and interpreted according to the laws of the State.

Section 4.3. Entire Agreement. This Agreement expresses the entire understanding and all agreements between the parties hereto with respect to the matters set forth herein.

Section 4.4. Severability. If any provision of this Agreement shall be held or deemed to be or shall, in fact, be inoperative or unenforceable under any particular circumstances, because it conflicts with any other provision or provisions hereof or any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable in any other circumstance, or of rendering any other provision or provisions herein contained invalid, inoperative, or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this Agreement or any part thereof.

Section 4.5. Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original, and all of which shall constitute but one and the same instrument.

Section 4.6. Amendments in Writing. This Agreement may be amended, supplemented or otherwise modified solely by a document in writing duly executed and delivered by the County and the City. No waiver, release, or similar modification of this Agreement shall be established by conduct, custom, or course of dealing, but solely by a document in writing duly executed and delivered by a duly authorized official of the County.

Section 4.7. Notices. Except as otherwise specifically provided herein, any notices, demands, approvals, consents, requests, and other communications hereunder shall be in writing and shall be deemed given when the writing is delivered in person, or one business day after being sent by reputable overnight registered delivery service, charges prepaid, or three business days after being mailed, if mailed, by certified mail, return receipt requested, postage prepaid, to the City and the County at the addresses shown below or at such other addresses as may be furnished by the City and the County in writing from time to time:

CITY: City of Canton, Georgia
110 Academy St.
Canton, GA 30142
Attention: City Manager

COUNTY: Cherokee County, Georgia
1130 Bluffs Parkway
Canton, GA 30114
Attention: County Manager

Section 4.8. Limitation of Rights. Nothing in this Agreement, express or implied, shall give to any person, other than the parties hereto and their successors and assigns hereunder, any benefit or any legal or equitable right, remedy, or claim under this Agreement.

IN WITNESS WHEREOF, the City and the County have caused this Intergovernmental Agreement to be executed in their respective official names and have caused their respective official seals to be hereunto affixed and attested by their duly authorized officers, all as of the Effective Date set forth hereinabove.

[SIGNATURES ON FOLLOWING PAGE]

CITY OF CANTON, GEORGIA

BY: _____
Bill Grant, Mayor

ATTEST: _____
Annie Fortner, City Clerk

Approved as to Form:

Robert M. Dyer, City Attorney

CHEROKEE COUNTY, GEORGIA

BY: _____
Harry B. Johnston, Chairman
Board of Commissioners

ATTEST: _____
Christy Black
County Clerk

Approved as to Form:

_____, County Attorney

Exhibit “A”

Exhibit “B”