



Hart County Board of Commissioners  
Tuesday September 28, 2021  
6:00 p.m.

1. PRAYER
2. PLEDGE OF ALLEGIANCE
3. CALL TO ORDER
4. WELCOME
5. APPROVE AGENDA
6. APPROVE MINUTES OF PREVIOUS MEETING(S)
  - 9/14/2021 Reg Meeting
  - 9/21/21 Called Joint Meeting
7. REMARKS BY INVITED GUESTS, COMMITTEES, AUTHORITIES
8. REPORTS BY CONSTITUTIONAL OFFICERS & DEPARTMENT HEADS
9. COUNTY ADMINISTRATOR'S REPORT
10. CHAIRMAN'S REPORT
11. COMMISSIONERS' REPORTS
12. OLD BUSINESS
  - a) Building Regulations and Construction Codes (Chapter 18 - Article I & II) Ordinance Addition (3<sup>rd</sup> and Final Reading)
  - b) Hotel / Motel Tax Ordinance Amendment (Chapter 78, Article 191-194) 3rd and Final Reading)
  - c) Plat Approvals Under August 10, 2021 Grandfather vote on Moratorium
  - d) Amendment to Chapter 66 - Article VIII Truck Traffic – Exhibit A (addition of Kelly Rd. and Ankerich Rd.) No Through Trucks List (1<sup>st</sup> Reading)
13. NEW BUSINESS
  - a) Hamilton Setback Variance Request 215 Rays Rd. Parcel C27B 048
  - b) Credit for Experience Road Department
  - c) Credit for Experience Jail
  - d) Permission to bid FY22 Recreation Basketball Uniforms
  - e) Engagement Letter FY21 Audit
  - f) ACCG Voting Delegate Designation
14. PUBLIC COMMENT
15. EXECUTIVE SESSION – Real Estate - Personnel
16. ADJOURNMENT

Hart County Board of Commissioners  
September 14, 2021  
6:00 P.M.

Hart County Board of Commissioners met September 14, 2021 at 6:00 p.m. at the Hart County Administrative & Emergency Services Center.

Chairman Marshall Sayer presided with Commissioners Michael Bennett, Frankie Teasley, Ricky Carter and Joey Dorsey in attendance.

1. Prayer

Prayer was offered by Commissioner Dorsey.

2. Pledge of Allegiance

Everyone stood in observance of the Pledge of Allegiance.

3. Call To Order

Chairman Sayer called the meeting to order.

4. Welcome

Chairman Sayer welcomed those in attendance.

5. Approve Agenda

Commissioner Dorsey moved to amend and approve the meeting agenda to include item 12 i) Rec Football Photography Bid Award. Commissioner Teasley provided a second to the motion. The motion carried 5-0.

6. Approve Minutes of Previous Meeting(s)

- 8/24/2021 Reg Meeting
- 8/24/2021 Budget Meeting
- 8/30/2021 Called Meeting

Commissioner Dorsey moved to approve the minutes of August 24, 2021 regular meeting. Commissioner Teasley provided a second to the motion. The motion carried 4-0 (Commissioner Carter abstained due to his absence).

Commissioner Teasley moved to approve the minutes of August 24, 2021 budget meeting. Commissioner Bennett provided a second to the motion. The motion carried 4-0 (Commissioner Carter abstained due to his absence).

Commissioner Dorsey moved to approve the minutes of August 30, 2021 called meeting. Commissioner Bennett provided a second to the motion. The motion carried 5-0.

7. Remarks by Invited Guests, Committees, Authorities

None

8. Reports By Constitutional Officers & Department Heads



None

9. County Administrator's Report  
August Financial Report

County Administrator Partain presented the general fund and parks financial report for the period of August 2021; and Sales ratio appeal hearing with the Department of Audits is scheduled via zoom September 15, 2021.

10. Chairman's Report

Chairman Sayer thanked everyone involved with the Traveling Vietnam Memorial Wall.

11. Commissioners' Reports

Commissioners Bennett commended county employees for their service.

Commissioner Teasley, Carter and Dorsey thanked everyone involved with the Vietnam Memorial Traveling Wall and those who served.

Commissioner Carter reported a lot of truck traffic on Kelly Road and the for it to be placed on No Thru Truck Traffic list. He inquired about the date for the City/County joint meeting. Administrator Partain responded the joint meeting is scheduled September 21, 2021 at 6:00 p.m.

Commissioner Dorsey stated annexation is a huge problem throughout the state; task force is looking at arbitration and it's time to get ACCG involved with changes to annexation laws.

12. Old Business

a) Building Regulations and Construction Codes (Chapter 18 – Article I & II) Ordinance Addition (2<sup>nd</sup> Reading)

Commissioner Dorsey moved to accept the 2<sup>nd</sup> reading of Building Regulations and Construction Codes (Chapter 18 – Article I & II) Ordinance Addition. Commissioner Bennett provided a second to the motion. The motion carried 5-0.

b) Hotel/Motel Tax Ordinance Amendment (Chapter 78, Article 191 – 194) (2<sup>nd</sup> Reading)

Commissioner Dorsey moved to accept the 2<sup>nd</sup> reading of Hotel/Motel Tax Amendment (Chapter 78, Article 191 – 194). Commissioner Teasley provided a second to the motion. The motion carried 5-0.

c) Plat Approvals Under August 10, 2021 Grandfather vote on Moratorium

Commissioner Teasley moved to grandfather 3.051-acre plat for Vickie Wallace. Commissioner Bennett provided a second to the motion. The motion carried 4-1 (Commissioner Dorsey opposed due to turn around and gate on the lot).

Commissioner Dorsey moved to grandfather in plat for Charles White contingent upon approval from the Health Department; water rights for Hart County Water & Sewer Authority; meet all the requirements within 180 days for the BOC's consideration. Chairman Sayer provided a second to the motion. The motion carried 5-0.

d) FY 22 County Budget Overview

County Administrator Partain presented an overview of the FY22 General Fund Budget.

e) Public Hearing FY 22 County Budget

Commissioner Teasley moved to open the public hearing. Commissioner Bennett provided a second to the motion. The motion carried 5-0.

No public comments were offered.

Commissioner Teasley moved to close the public hearing. Commissioner Bennett provided a second to the motion. The motion carried 5-0.

f) Adoption of FY 22 County Budget

Commissioner Dorsey moved to adopt the FY 22 County Budget. Commissioner Teasley provided a second to the motion. The motion carried 5-0.

g) Adoption of Tax Year 2021 Sales and Insurance Premium tax Rollback Resolution

Commissioner Carter moved to adopt Tax Year 2021 Sales & Insurance Premium tax Rollback Resolution. Commissioner Dorsey provided a second to the motion. The motion carried 5-0.

h) Adoption of Tax Year 2021 County M&O Millage Rate

Commissioner Teasley moved to adopt Tax Year 2021 County M&O Millage Rate. Commissioner Dorsey provided a second to the motion. The motion carried 5-0.

i) Rec Football Photography Bid Award

Commissioner Teasley moved to award the bid to Sportography. Commissioner Carter provided a second to the motion. The motion carried 5-0.

13. New Business

a) City of Hartwell Annexation of Parcel Number C70B 094 001

Commissioner Sayer moved to approve the annexation request contingent upon the City of Hartwell take in Elizabeth Road and Parkdale Drive; and Hart County Water & Sewer Authority retain water rights as per the Service Delivery Strategy. Commissioner Teasley provided a second to the motion. The motion carried 5-0.

b) GDOT Procurement Policy (Transit)

Commissioner Teasley moved to adopt GDOT Procurement Policy for Transit. Commissioner Dorsey provided a second to the motion. The motion carried 5-0.

c) Credit for Experience Jail

Commissioner Dorsey moved to grant two years credit for experience to new hire Detention Officer Kanisha Mattox retro to hire date. Commissioner Teasley provided a second to the motion. The motion carried 5-0.

14. Public Comment

None

15. Executive Session – Real Estate – Personnel



Commissioner Teasley moved to exit into Executive Session to discuss real estate and personnel matters. Commissioner Bennett provided a second to the motion. The motion carried 5-0.

Commissioner Teasley moved to exit Executive Session and reconvene the regular meeting. Commissioner Bennett provided a second to the motion. The motion carried 5-0.

16. Adjournment

Commissioner Dorsey moved to adjourn the meeting. Commissioner Teasley provided a second to the motion. The motion carried 5-0.

---

Marshall Sayer, Chairman

---

Lawana Kahn, County Clerk

DRAFT



Hart County Board of Commissioners  
Called Joint Meeting with Hartwell City Council  
Tuesday September 21, 2021, at 6:00 PM  
At the Adult Learning Center (Lower Level)

Meeting called to order @ 6:00 pm. Board of Commissioners present; Chairman Sayer, Commissioner Bennett, Commissioner Teasley, Commissioner Carter, and Commissioner Dorsey.  
City of Hartwell; Mayor Johnson, Council Member Tray Hicks, City Manager Jon Herschel.

1. Chamber of Commerce Update  
Chamber Director Terri Partain gave an update on Chamber activities, membership, and upcoming events. There was a discussion on recommendations for improvements on lighting, security, pavement markings, and equipment for fishing tournaments at the Gum Branch Mega Ramp.
2. Tax Year 2021 County Millage Rate Certification  
The overall County millage rate including 5.480 mills County M&O, 0.500 EMS, and 12.569 mills for School totaling 18.549 County Wide Millage rate. Commissioner Teasley made a motion to approve the overall millage at 18.549 mills, Commissioner Bennett provided a second to the motion. Motion passed with a 4-0 vote. Commissioner Dorsey abstained sighting possible conflict of interest with School Board.
3. Other Items as Time Allows  
No other items were discussed  
Commissioner Teasley made a motion to adjourn the meeting, Commissioner Dorsey provided a second to the motion. Motion passed with a 5-0 vote



Chapter 18 - BUILDINGS AND BUILDING REGULATIONS<sup>12a</sup> (Article I and II)

Footnotes:

--- (1) ---

**State Law reference**— Authority to adopt technical codes, Ga. Const. art. IX, § II, ¶ III(a)(12); construction standards generally, O.C.G.A. § 8-2-1 et seq.; minimum state construction codes, O.C.G.A. § 8-2-25; enforcement of minimum state construction codes, O.C.G.A. § 8-2-26.

ARTICLE I. - IN GENERAL

Sec. 18-1. - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Commercial* means any type of building other than residential.

*Construction* means the erection of a new building or the alteration of an existing building in connection with its repair or renovation or in connection with making an addition to an existing building and shall include the replacement of a malfunctioning, unserviceable or obsolete faucet, showerhead, toilet or urinal in an existing building.

*Department* refers to the state department of community affairs

*Residential* means any building or unit of a building intended for occupancy as a dwelling but shall not include a hotel or motel.

Sec. 18-2. - References to officials in adopted technical codes.

Where reference is made to the duties of certain officials named within the technical codes which are adopted by reference in this chapter, then that designated official of the city, who has duties corresponding to those of the named official in said technical code, shall be deemed to be the responsible official insofar as enforcing the provisions of that technical code are concerned.

Sec. 18-3. - State minimum standard codes.

(a) The following technical and building codes, as adopted and amended by the state department of community affairs, are adopted by reference and incorporated into this Code as if set out fully herein, including the administration and appendix chapters:

- (1) International Building Code 2018 (IBC 2018), with Georgia Amendments.
- (2) International Residential Code 2018 (IRC 2018). with Georgia Amendments.
- (3) International Fire Code 2018 (IFC 2018) with Georgia Amendments.
- (4) International Plumbing Code 2018 (IPC 2018) with Georgia Amendments
- (5) International Mechanical Code 2018 (IMC 2018), with Georgia Amendments.
- (6) International Fuel Gas Code 2018 (IFGC 2018), with Georgia Amendments.
- (7) National Electrical Code 2020 of Georgia, with Georgia Amendments.
- (8) International Energy Conservation Code 2015 (IECC 2015), with Georgia Supplements and Amendments.
- (9) International Residential Code for One- and Two- Family Dwellings

(2018 Edition).

(10) International Swimming Pool and Spa Code 2018 (ISPSC 2018).

- (b) If any of the publications listed in subsection (a) of this section are adopted as a state minimum code pursuant to O.C.G.A. § 8-2-20 et seq., then the edition adopted by the state shall control. If any of the publications listed in subsection (a) of this section are less stringent than the state minimum codes promulgated pursuant to O.C.G.A. § 8-2-20 et seq., then the state minimum code shall control.
- (c) A copy of each of the publications listed in subsection (a) of this section, as adopted by the state, is filed in the office of the County clerk and available for review by the public. The same is adopted and incorporated as fully as if set out at length herein, and from the date on which this section shall take effect, the provisions thereof shall be controlling within the corporate limits of the city.

(Code 1998, § 36-101)

Sec. 18-4. - Statewide application.

- (a) The County shall enforce those state minimum standard codes which have statewide application.
- (b) The provisions of this chapter shall apply to the construction, erection, installation, alteration, demolition, repair, relocation, replacement, addition to, use or maintenance of buildings or structures, plumbing, mechanical, gas, and electrical systems within the County. Any and all requirements of this chapter shall expressly include any and all technical codes as amended by the County pursuant to this chapter.

(Code 1998, § 36-102)

Sec. 18-5. - Enforcement of codes.

- (a) The County or its designee shall have the power:
  - (1) To adopt by ordinance or resolution any reasonable provisions for the enforcement of the state minimum standard codes, including procedural requirements, provisions for hearings, provisions for appeals from decisions of local inspectors, and any other provisions or procedures necessary to the proper administration and enforcement of the requirements of the state minimum standard codes;
  - (2) To provide for inspection of buildings or similar structures to ensure compliance with the state minimum standard codes;
  - (3) To employ inspectors, including chief and deputy inspectors, and any other personnel necessary for the property enforcement of such codes and to provide for the authority, functions, and duties of such inspectors;
  - (4) To require permits and to fix charges therefor;
  - (5) To contract with other municipalities or counties adopting any state minimum standard code to administer such codes and to provide inspection and enforcement personnel and services necessary to ensure compliance with the codes; and
  - (6) To contract with any other county or municipality whereby the parties agree that the inspectors of each contracting party may have jurisdiction to enforce the state minimum standard codes within the boundaries of the other contracting party.
- (b) No local inspector shall require any person performing work in compliance with a state minimum standard code or variations thereto which are in conformity with the provisions of this chapter to comply with the standards of any other building code not covered by this chapter.



(Code 1998, § 36-106)

Secs. 8-6—8-28. - Reserved.

## ARTICLE II. - HIGH-EFFICIENCY PLUMBING FIXTURES<sup>[2]</sup>

Footnotes:

--- (2) ---

**State Law reference**— Water efficiency requirements, O.C.G.A. § 8-2-1 et seq.; flow-rate restrictions on plumbing fixtures, O.C.G.A. § 8-2-3.

Sec. 8-29. - Definitions.

- (a) The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Commercial* means any type of building other than residential.

*Residential* means any building or unit of a building intended for occupancy as a dwelling but shall not include a hotel or motel.

- (b) The definitions set forth in O.C.G.A. § 8-2-3 (high-efficiency plumbing fixtures), shall be effective as definitions of the words, terms and phrases used in this article. All words, terms and phrases used herein, other than those specifically defined elsewhere in this article, shall have the respective meanings ascribed to them in O.C.G.A. § 8-2-3, and shall have the same scope and effect that the same words, terms and phrases have where used in O.C.G.A. § 8-2-3.

(Code 1998, § 38-101)

Sec. 8-30. - Residential building construction.

- (a) No plumbing fixture shall be installed which does not meet the standards listed in this section or the state minimum plumbing code, whichever is stricter. This includes all plumbing fixtures installed in newly constructed buildings or when replacing plumbing fixtures during remodeling or renovation of existing buildings, except as noted in section 8-32.

- (b) The standards are as follows:

- (1) A water closet or toilet that:

- a. Is a dual flush water closet that meets the following standards:

1. The average flush volume of two reduced flushes and one full flush may not exceed 1.28 gallons;
2. The toilet meets the performance, testing, and labeling requirements prescribed by the following standards, as applicable:
  - (i) American Society of Mechanical Engineers Standard A112.19.2-2008;
  - (ii) American Society of Mechanical Engineers Standard A112.19.14-2006 six-liter water closets equipped with a dual flushing device; and

3. Is listed to the WaterSense™ Tank-Type High Efficiency Toilet Specification; or

- b. Is a single flush water closet, including gravity, pressure assisted, and electro-hydraulic tank types, that meets the following standards:

1. The average flush volume may not exceed 1.28 gallons;
  2. The toilet must meet the performance, testing, and labeling requirements prescribed by the American Society of Mechanical Engineers Standard A112.19.2/CSA B45.1 or A112.19.14; and
  3. The toilet must be listed to the WaterSense™ Tank-Type High Efficiency Toilet Specification;
- (2) A shower head that allows a flow of no more than an average of 2.5 gallons of water per minute at 60 pounds per square inch of pressure;
- (3) A urinal and associated flush valve that:
- a. Uses no more than 0.5 gallons of water per flush;
  - b. Meets the performance, testing, and labeling requirements prescribed by the American Society of Mechanical Engineers Standard A112.19.2/CSA B45.1;
  - c. For flushing urinals, meets all WaterSense™ specifications for flushing urinals; and
  - d. Where non-water urinals are employed, complies with American Society of Mechanical Engineers Standard A112.19.3/CSA B45.4 or American Society of Mechanical Engineers Standard A112.19.19/CSA B45.4. Non-water urinals shall be cleaned and maintained in accordance with the manufacturer's instructions after installation. Where non-water urinals are installed they shall have a water distribution line roughed-in to the urinal location at a minimum height of 56 inches (1,422 millimeters) to allow for the installation of an approved backflow prevention device in the event of a retrofit. Such water distribution lines shall be installed with shut-off valves located as close as possible to the distributing main to prevent the creation of dead ends. Where non-water urinals are installed, a minimum of one water supplied fixture rated at a minimum of one water supply fixture unit shall be installed upstream on the same drain line to facilitate drain line flow and rinsing;
- (4) A lavatory faucet or lavatory replacement aerator that allows a flow of no more than 1.5 gallons of water per minute at a pressure of 60 pounds per square inch in accordance with American Society of Mechanical Engineers Standard A112.18.1/CSA B.125.1 and listed to the WaterSense™ High-Efficiency Lavatory Faucet Specification; and
- (5) A kitchen faucet or kitchen replacement aerator that allows a flow of no more than 2.0 gallons of water per minute.

(Code 1998, § 38-102)

Sec. 18-31. - Required.

- a) No new construction may be initiated within the county for any building of any type without a building permit.
- (b) No construction that involves the renovation of or addition to any existing building may be commenced without a building permit. In addition, a building permit will be required prior to alteration of the existing roofline, existing building foundation or footprint, or the existing general physical character of the structure.
- (c) As used herein, the term "construction" includes building, erection, placement, anchoring or otherwise siting any building, whether pre-fabricated, manufactured off site, or otherwise.
- (d) No public utility shall connect service at any site within the county without proof of a county building permit.
- (e) Building permits will not be issued without proof of a sanitation permit for the premises.



(f) A building permit shall become invalid unless the work authorized by it shall have been commenced within 90 days after its date of issue, or if the work authorized by the permit is suspended or abandoned for a period of six months or more. Commencement of construction means erection of temporary forms, pouring of slabs or footings, installation of piers or columns, or the actual start of a building or altering of a structure either temporary or permanent. Commencement for commercial, industrial, or agricultural construction projects shall include the physical moving of dirt. Hardship cases may be considered for extension by the board of commissioners.

(g) A building permit is required for planned building or renovations of greater than \$2,500.00.

(h) There shall be no construction of any commercial building initiated within the county for any commercial building of any type which does not meet the requirements of section 18-30.

(Code 1998, § 38-103)

Sec. 8-32. - Exemptions.

(a) New construction and the repair or renovation of an existing building shall be exempt from the requirements of sections 18-30 and 18-31 when:

- (1) The repair or renovation of the existing building does not include the replacement of the plumbing or sewage system servicing toilets, faucets or showerheads within such existing buildings;
- (2) When such plumbing or sewage system within such existing building, because of its capacity, design, or installation would not function properly if the toilets, faucets or showerheads required by this chapter were installed;
- (3) Such system is a well or gravity flow from a spring and is owned privately by an individual for use in such individual's personal residence; or
- (4) Units to be installed are:
  - a. Specifically designed for use by the handicapped;
  - b. Specifically designed to withstand unusual abuse or installation in a penal institution; or
  - c. Specifically designed as toilets for juveniles.

(5) The owner, or his agent, of a building undergoing new construction or repair or renovation who is entitled to an exemption as specified in subsections (a)(2), (3) or (4) of this section shall obtain the exemption by applying at the office of the building inspector for the County. A fee as determined by the Board of Commissioners shall be charged for the inspection and issuance of such exemption.

(6) The requirements of [section 18-31](#) do not apply when the planned building or renovation does not add any value greater than \$1,500.00 to the value of the existing property. It is not the intent of this article to require a building permit for routine maintenance or repairs, as long as the routine maintenance or repairs utilize the same or substantially similar replacement materials as used in the existing structure.

(7) No building permit shall be required for the replacement of wiring or paint of the existing structure.

(8) No building permit shall be required for mobile homes or manufactured housing, providing that the same are permitted under other provisions of this Code.

(Code 1998, § 38-105)

Sec. 8-33. - Enforcement; penalty.

(a) This chapter shall be enforced by the office of the County building inspector. Citations for violations may be issued by the County building inspector.

(b) This article shall be enforced by the sheriff's department, the county public works director or the county planning director.

(c) Any person violating this article shall be tried before the county magistrate court. Upon conviction, a violation of this article may be punished as provided in [section 1-13](#).

(Code 1998, § 38-106)



12 b

**AN ORDINANCE TO AMEND THE HART COUNTY CODE OF ORDINANCES, AND PARTICULARLY CHAPTER 78, SECTIONS 191-194 THEREOF; TO REVISE AND MODERNIZE CHAPTER 78, TO CLARIFY ITS APPLICABILITY TO SHORT-TERM RENTALS; TO REPEAL CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.**

**WITNESSETH:**

**WHEREAS**, the General Assembly of Georgia has authorized cities and counties to levy a certain exercise tax as described in Title 48, Chapter 13, Article 3 of the Official Code of Georgia Annotated, O.C.G.A. Sections 48-13-50 through 48-13-63, commonly known as the hotel-motel tax; and

**WHEREAS**, the Hart County, Georgia, has imposed this hotel-motel tax for several decades; and

**WHEREAS**, technology has made it possible for persons or entities to offer lodging electronically through the internet; and

**WHEREAS**, this technology allows persons to offer rooms in their home, accessory buildings, or other such structures or portions of structures as lodging; and

**WHEREAS**, these innovations for marketing and booking lodging, along with more traditional lodging options, such as direct connections with hotels and motels, are all available for use within Hart County; and

**WHEREAS**, these lodging innovations have become a rapidly growing industry in Hart County, the State of Georgia, and the United States; and

**WHEREAS**, Hart County, Georgia, desires to clarify the applicability of its hotel-motel tax to these lodging innovations by revising and modernizing the Hart County Code of Ordinances, to better reflect technological changes and this growing industry;

**NOW, THEREFORE**, under the premises, the Board of Commissioners of Hart County hereby adopts this ordinance as follows:

**SECTION I:**

**BE IT ORDAINED** by the Hart County Board of Commissioners, and it is ordained by authority of the same, that Chapter 78, Article 191 of the Hart County Code of Ordinances, is hereby amended to revise the definitions of "Hotel," "Innkeeper," "Occupancy," and "Occupant," and to add the terms "Marketplace facilitator," "Marketplace operator," and "Short-term rentals," so that said section now reads as follows in its entirety:

## **Section 78-191. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Due date* means not later than the 20th day after the close of the monthly period for which the tax is to be computed.

*Guestroom* means a room occupied, or intended, arranged or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use. It shall not include meeting rooms or exhibition halls.

*Hotel* means any structure or any portion of a structure in which a person furnishes for value to the public any rooms, lodgings, or accommodations, including, but not necessarily limited to, any lodginghouse, roominghouse, dormitory, cabin, vacation home, apartment, condominium, townhome, residence, accessory building, Turkish bath, bachelor hotel, studio hotel, motel, motor hotel, auto court, inn, public club, or private club, containing guestrooms and which is occupied or is intended or designed for occupancy by guests, whether rent is paid in money, goods, labor, or otherwise. For the purposes of this article, the term shall encompass any structure or portion of a structure that a person furnishes for value to the public for rooms, lodgings, or accommodations, and which such person advertises through a marketplace facilitator, common – but not exclusive – examples of which include Airbnb.com, Booking.com, Hometogo.com, and VRBO.com. This term does not include any jail, hospital, asylum, sanitarium, nursing or convalescent home, orphanage, prison, detention, or other building in which human beings are housed and detained under legal restraint.

*Innkeeper* means any person who is subject to taxation under this article for the furnishing for value to the public any rooms, lodgings, or accommodations; and any person or organization who voluntarily collects the tax under this article. For the purposes of this article, a marketplace facilitator shall be considered an innkeeper.

*Marketplace facilitator* means a person who contracts with the operator of a hotel, in exchange for any form of consideration, to make available or facilitate a rental that is taxable under this article on behalf of such operator by directly or through any agreement or arrangement with another person:

- (a) Providing a service that makes available or facilitates such rental in any manner, including, but not limited to, promoting, marketing, advertising, taking orders or reservations for, providing the physical or electronic infrastructure that brings purchasers and operators together for, or otherwise similarly assisting the operator in making such rental, or transmitting or otherwise similarly communicating the offer and acceptance between the operator and the renter, for, or otherwise similarly assisting the operator for such rental, but excluding merely processing the payments for such rental; and



(b) Collecting, charging, processing, or otherwise facilitating payment for such rental on behalf of the operator.

*Marketplace operator* means any operator who conducts a rental through or facilitated by any physical or electronic marketplace or platform operated directly or indirectly by a marketplace facilitator.

*Monthly period* means a calendar month of any year.

*Occupancy* means the use or possession, or the right to the use or possession, of any room or apartment in a hotel or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment. This term shall include short-term rentals.

*Occupant* means any person who, for a consideration, uses, possesses, or has the right of occupancy of any guestroom in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

*Operator* means any person operating a hotel in the county including, but not limited to, the owner or proprietor of such premises, or a lessee, sublessee, lender in possession, licensee or any other person otherwise operating such hotel.

*Permanent resident* means any occupant of a hotel, once that occupant has stayed in the hotel for more than 30 consecutive days.

*Person* means an individual, firm, partnership, joint venture association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit, except the United States of America, the state and any political subdivision of either thereof upon which the county is without power to impose the tax provided in this article.

*Rent* means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

*Return* means any return filed or required to be filed as provided in this article.

*Short-term rental* means the rental of a vacation home, apartment, guestroom, or any room of overnight lodging for a period of thirty (30) consecutive days or less. This term shall encompass the rental of a vacation home, apartment, guestroom, or any room of overnight lodging that a person advertises through a marketplace facilitator, common – but not exclusive – examples of which include Airbnb.com, Booking.com, Hometogo.com, and VRBO.com. Unless otherwise provided in this article, short-term rentals as defined herein shall be subject to the tax

imposed by this article.

*Tax* means the tax imposed by this article.

*Tourism development purposes* means the expenditure of funds, which may include capital costs and operating expenses, for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors.

## **SECTION II:**

**BE IT ORDAINED** by the Hart County Board of Commission, and it is ordained by authority of the same, that Chapter 78, Section 78-192 of the Hart County Code of Ordinances, is hereby amended to read as follows in its entirety:

### **Sec. 78-192. – Collection of tax by operator or marketplace facilitator; receipt to occupant; rules for reporting and remittance of taxes collected.**

- (a) Every operator renting guestrooms in the county shall collect a tax of eight percent on the amount of rent from the occupant unless an exemption is provided herein.
- (b) Such operator shall provide a receipt to each occupant to whom the tax is charged, showing the amount of rent and the amount of all taxes by category.
- (c) Any marketplace facilitator who facilitates for a marketplace operator the renting of a guestroom in the county that is subject to the tax imposed under this article shall be responsible for collecting, reporting, and remitting the tax in the same manner as an operator. If a marketplace facilitator is responsible for collecting, reporting, and remitting the taxes imposed in this article, then the marketplace operator shall be relieved of such responsibility. Any marketplace facilitator who fails to collect, report, or remit taxes as required under this article shall be liable in the same manner as an operator and shall be subject to all the administrative and remedial provisions of this article.
- (d) All taxes shall be due and collected at the same time that the rent is collected.
- (e) The proceeds of such taxes shall be used in accordance with O.C.G.A. § 48-13-51(b).

## **SECTION III:**

**BE IT ORDAINED** by the Hart County Board of Commission, and it is ordained by authority of the same, that Chapter 78, Section 193 of the Hart County Code of Ordinances, is hereby amended to read as follows in its entirety:

### **Sec. 78-193. – Registration of operator and marketplace operator; form and contents; execution; certificate of authority.**



(a) Every person engaging or about to engage in business as an operator in the county shall immediately register with the County Administrator on a form provided therefrom. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place(s) of business and such other information which would facilitate the collection of the tax as the County Administrator may require. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in the case of ownership by a corporation, by corporate officer. The County Administrator shall, after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state the name and location of the business to which it is applicable.

(b) Each marketplace operator engaging or about to engage in short-term rental activities in the county shall register with the County Administrator on a form provided therefrom. Such registration shall set forth the name under which such person transacts business or intends to transact business, the physical address of the guestroom(s) for rent in the county, and such other information which would facilitate the collection of the tax as the County Administrator may require. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in the case of ownership by a corporation, by a corporate officer. On his or her application, a marketplace operator shall designate the marketplace facilitator(s) through whom he or she facilitates the renting of a guestroom in the county. If a marketplace operator makes any substantial changes to his or her registration, such as changes to the marketplace facilitator(s) through whom he or she facilitates the renting of a guestroom or the location or the number of guestroom(s), he or she must file an amendment to his or her registration within fifteen (15) days of any such change on a form provided therefore.

#### **SECTION IV:**

**BE IT ORDAINED** by the Hart County Commission, and it is ordained by authority of the same, that Chapter 78, Section 194 of the Hart County Code of Ordinances, is hereby amended to read as follows in its entirety:

#### **Sec. 78-194. – Determination, returns, and payments.**

(a) All amounts of the tax shall be due and payable monthly on or before the 20th day of every month next succeeding each respective monthly period.

(b) On or before the 20th day of the month following each monthly period, each operator shall file a return with the County Administrator, showing the gross rent, rent from permanent residents, rent from government officials or government employees while traveling on official business, taxable rent, amount of taxes due for the related period, and such other information as may be required by the County Administrator.

(c) Operators and marketplace facilitators who collect, report, and submit the tax shall be allowed to retain a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction on the amount due, if such amount due is not delinquent at the time of payment. The rate of deduction shall be the rate authorized for deductions from the state sales and use tax under O.C.G.A. §§ 48-8-1, et seq.

**SECTION V:**

**BE IT ORDAINED** by the Hart County Board of Commissioners, and it is ordained by authority of the same, that if any portion of this ordinance is for any reason found to be invalid or unconstitutional by the final decision of any tribunal of competent jurisdiction, it is the intention of the Hart County Board of Commission that all other provisions of this ordinance shall remain in full force and effect.

**SECTION VI:**

**BE IT ORDAINED** by the Hart County Board of Commissioners, and it is ordained by authority of the same, that all ordinances or parts of ordinances in conflict herewith be, and the same are hereby, repealed. Chapter 78, Sections 195 through 199 still remain in full force and effect.

**ADOPTED**, this \_\_\_\_\_ day of September, 2021.

**BOARD OF COMMISSIONERS OF  
HART COUNTY, GEORGIA**

(OFFICIAL SEAL)

By: \_\_\_\_\_  
Marshall Sayer, Chairman

Attest:

\_\_\_\_\_  
Lawana Kahn, County Clerk

1<sup>st</sup> Reading: August 24, 2021

2<sup>nd</sup> Reading: September 14, 2021

3<sup>rd</sup> Reading and Adoption: September 28, 2021 by a vote of \_\_\_\_ to \_\_\_\_.





## **MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 12 D: Amendment to Chapter 66 - Article VIII Truck Traffic – Exhibit A  
(addition of Kelly Rd. and Ankerich Rd.) No Through Trucks List (1st Reading)

As requested by Commissioner Carter at the 9/14/21 meeting these are the roads that were requested to be added to the list of roads.



## **MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 13 A: Hamilton Setback Variance Request 215 Rays Rd. Parcel C27B 048

Attached is a request I received from Mr. Hamilton for a variance to the front setback of 40' to 15' on his lot on Rays Road, attached is a sketched drawing of the footprint of the building he is considering building, and an aerial view of the property and surrounding residences..



Antoinette Post Hamilton  
3355 Jean Marie Lane  
Gainesville, GA 30506  
September 9, 2021

Mr. Terrell Partain  
County Administrator  
Hart County Board of Commissioners  
800 Chandler Street  
Hartwell, GA 30643

RE: Property Located:  
215 Rays Road  
Lavonia, GA 30553

Dear Mr. Partain,

Please accept this letter as my request for a variance to the forty-foot front yard setback on the above referenced property address. I am asking that the setback be reduced to 15'. Please find the proposed site plan for the property. The septic system is existing and has been inspected by the Hart County Environmental Health Department and is compliant.

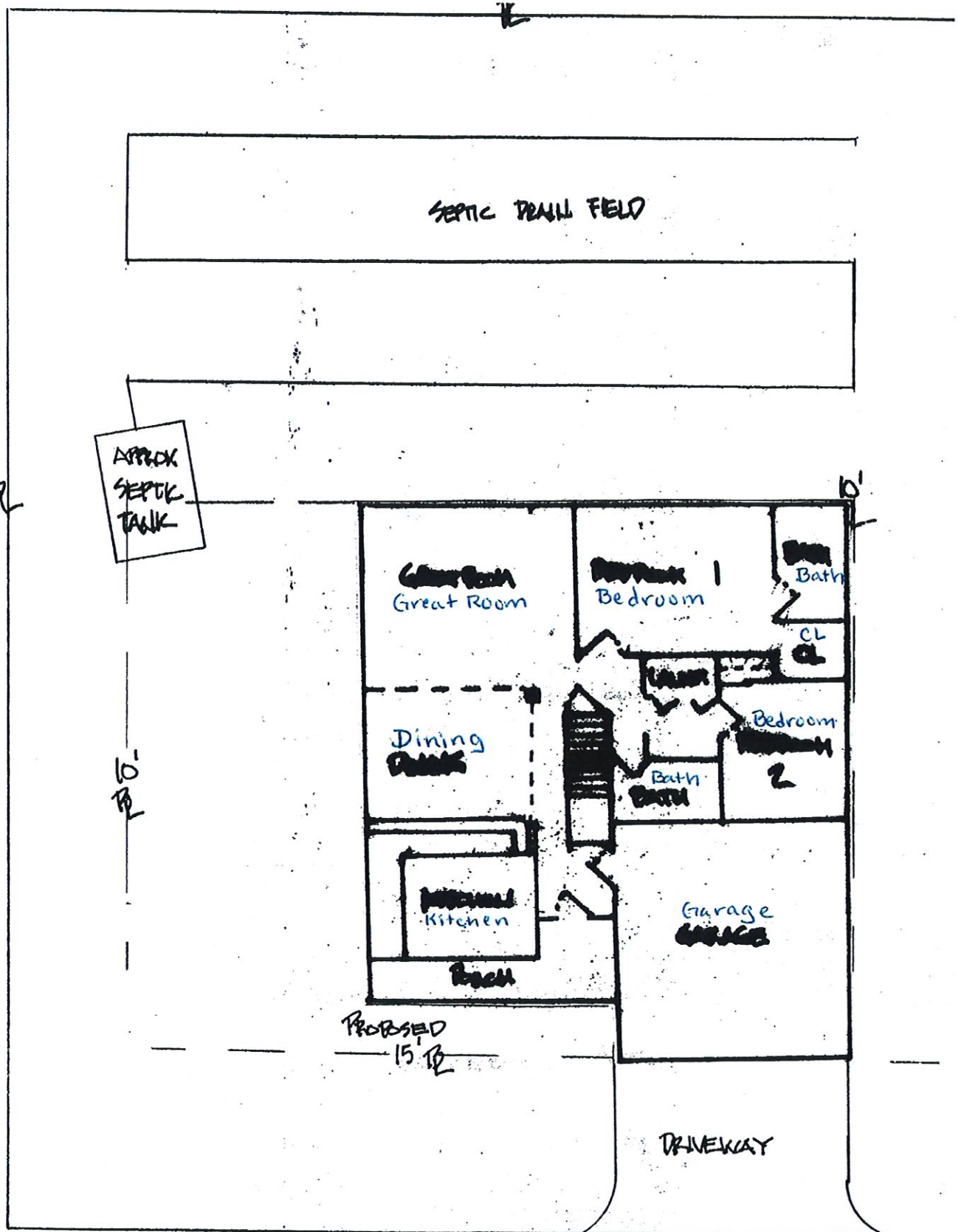
The lots on Rays Road were platted and recorded on or about July 11, 1967 (Plat Book 2A, page 15 – Hart County, GA) prior to the adoption of current setback requirements. Most existing structures do not meet the current 40' requirement. I thank you for your consideration of my request.

Sincerely yours,



Antoinette Post Hamilton

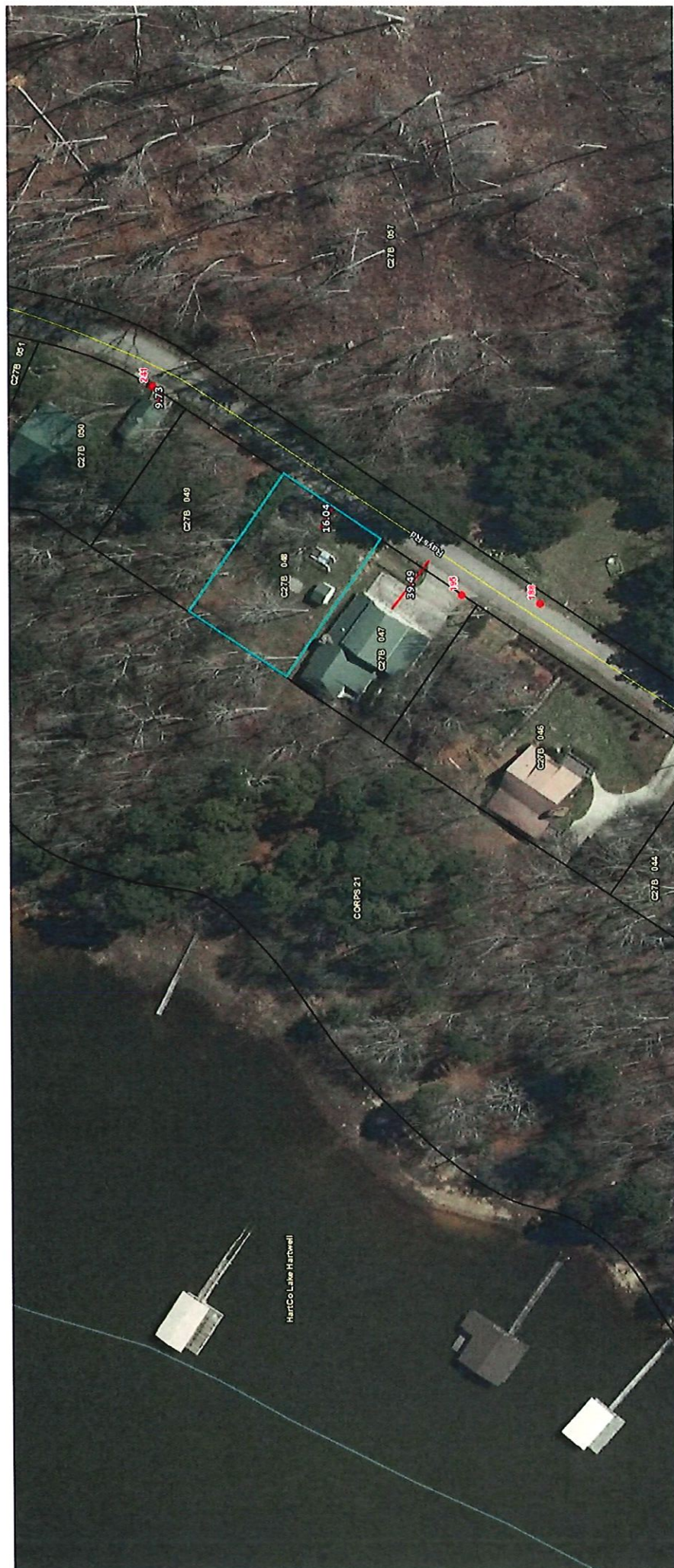
ENC. Site plan



SCALE :  $\frac{3}{32} = 1'-0"$

215 RAYS RD.  
LAVENIA, GA







**MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 13 B: Credit for Experience Road Department

Attached is a request I received from Shannon Teasley Road Superintendent requesting a new hire be given 4 years credit for experience as Truck Driver / light Equipment operator.



**tpartain@hartcountyga.gov**

---

**From:** Shanon <steasley@hartcountyga.gov>  
**Sent:** Wednesday, September 22, 2021 9:22 AM  
**To:** tpartain@hartcountyga.gov  
**Subject:** New hire

Would like to request 4 years experience as truck driver-light equipment operator for Brian Kay for the Road department. Thanks,Shannon

Sent from my iPhone



## **MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 13 C: Credit for Experience Jail

Attached is a request I received from Sheriff Cleveland requesting a new hire Detention Office be given credit for 6 years' experience.





## Hart County Sheriff

MIKE CLEVELAND

P.O. Box 886  
Hartwell, GA 30643  
706-376-3114

September 17, 2021

TO: Board of Commissioners

RE: Tammy Sutton

Gentlemen:

Ms. Sutton has been working as a part-time certified detention officer in our jail. She has now gone full-time. I requesting that Tammy Sutton be given credit for **6** years' experience.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Cleveland". The signature is fluid and cursive, with a large loop at the end.

Sheriff Mike Cleveland



## **MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 13 D: Permission to bid FY22 Recreation Basketball Uniforms

Attached is the minutes from the Recreation Advisory Board where they approve the bid request for Basketball uniforms. They also recommended an increase of \$5.00 for Youth Basketball registration changing the fee from \$35.00 to \$40.00 per registrant.



# **Hart County Recreation Department Recreation Advisory Board Minutes September 21, 2021**

**Call to Order:** The meeting was called to order by Chairman, Bob Frye.

**Present:** Steve Wehunt, Erin Gaines and Bryan Wise

**Staff Present:** Jim Owens, Recreation Director

**Approval of the minutes:** A motion was made by Mr. Wise to approve the 7/29/21 minutes. A second was given by Mr. Wehunt. Vote: 4-0.

**Board Member Reports:** None

**Director's Report:** Director Owens informed the Board about the upcoming Youth Basketball program. Registration will begin on October 1 through October 23. Director Owens thanked HYDRA Director Mindy Wise for painting the community room and the outside of the building.

**Old Business:** Director Owens updated the Board on the progress and status of the Tennis Court Bid.

The Board, by general consensus, approved for HYDRA to paint over the mural on the outside wall at Clay Street Park building.

The Board recommended, by general consensus, the bid document for Youth Basketball Uniforms for the 2021-2022 season.

The Board discussed the Clay Street Park facility repairs and how the repairs were to be paid for. Mr. Frye informed the Board that he was told that these repairs would be paid for out of the Recreation Department SPLOST funds. Each Board member present voiced their disapproval of repairs to the facilities being funded from SPLOST funds which have already been earmarked for other projects. They questioned whether using these funds for these repairs rose to the level of capital improvements and not just repairs.

**New Business:** Director Owens recommended the Youth Basketball fee be raised from \$35 per player to \$40 per player. Mr. Frye commented that we had lowered the fee back in 2011 when we were trying to restart the program after a two year layoff. Director Owens said even with a \$5 increase we would still have a lower registration fee than all other area departments. Mr. Wehunt made a motion to increase the fee by \$5. Mrs. Gaines gave a second. Vote: 4-0.

Mr. Wehunt started a discussion on the County Recreation Department providing a Youth Soccer program for this Spring. Mr. Wise mentioned he was 100% in favor for providing this program. Mr. Wehunt suggested the Spring because the fields are available at that time of the year. Mrs. Gaines mentioned that soccer referees are the highest paid officials in youth sports.

A discussion on a Youth Volleyball program will be moved to the next meeting.

Mr. Wehunt said he met with a citizen who wants to donate equipment for the Dog Park. This citizen wants to remain anonymous and to give back to the community. The Board gave their approval and instructed Director Owens to move forward.

**Public Comment:** None

**Adjournment:** A motion to adjourn was made by Mrs. Gaines. A second was provided by Mr. Wise.

Minutes by James A. Owens, CPRP  
Recreation and Parks Director

Cc: Terrell Partain, County Administrator

Next scheduled meeting: October 19, 2021, at 6:00 pm at the Clay Street Park HYDRA Room. Meeting time may be changed due to circumstances. Notification will be given as soon as possible in the event of a change.



## **MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 13 E: Engagement Letter FY21 Audit

Attached is the Letter of engagement for the FY21 Audit. This begins the process for the Auditors to begin their work on the audit. Approval for the Chaiman and Administrator to sign is needed.



**BURCH, CROOMS & COMPANY, LLP**  
*Certified Public Accountants*

Alesia B. Burch, CPA, CGMA  
Karen C. Crooms, CPA, CGMA

P. O. Box 770, 25 Chandler Center  
Hartwell, Georgia 30643  
706/376-3168 ~ FAX 706/376-5945

Lisa Carmichael, CPA  
Kristi J. Robinson  
Ruth D. Hein  
Lauren E. Cobb

September 15, 2021

To the Honorable Chairman and  
Members of the Board of Commissioners and  
Members of Management of  
Hart County, Georgia  
Hartwell, GA 30643

We are pleased to confirm our understanding of the services we are to provide Hart County, Georgia for the year ended September 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Hart County, Georgia as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Hart County, Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Hart County, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund
3. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Insurance  
Premium Tax Special Revenue Fund
4. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Multiple Grant  
Special Revenue Fund
5. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – EIP Special  
Revenue Fund

## ***BURCH, CROOMS & COMPANY, LLP***

Hart County, Georgia

September 15, 2021

Page 2

We have also been engaged to report on supplementary information other than RSI that accompanies Hart County, Georgia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Combining Nonmajor Fund Financial Statements
2. Combining Agency Fund Financial Statements
3. Schedule of Projects Constructed with Special Purposes Local Option Sales Tax #4
4. Schedule of Projects Constructed with Special Purposes Local Option Sales Tax #5
5. Source and Application of Funds Schedule Community Development Block Grant – *Award Number 18p-y-073-1-6004*
6. Project Cost Schedule Community Development Block Grant - *Award Number 18p-y-073-1-6004*
7. Schedule of Expenditures of Federal Awards

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over



## ***BURCH, CROOMS & COMPANY, LLP***

Hart County, Georgia

September 15, 2021

Page 3

compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Chairman and Members of the Board of Commissioners and Members of Management of Hart County, Georgia. We will make reference to the other component unit auditors' audit of the Hart County Health Department in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste and abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.



## ***BURCH, CROOMS & COMPANY, LLP***

Hart County, Georgia  
September 15, 2021  
Page 4

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hart County, Georgia's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.



## ***BURCH, CROOMS & COMPANY, LLP***

Hart County, Georgia

September 15, 2021

Page 5

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Hart County, Georgia's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Hart County, Georgia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Hart County, Georgia in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. In addition, we will a) propose year-end adjusting journal entries, b) maintain the County's depreciation schedule, c) prepare the Department of Community Affairs Report of Local Government Finances, and d) prepare the semi-annual reporting for Employment Incentive Programs (EIP). We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined above. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.



*BURCH, CROOMS & COMPANY, LLP*

Hart County, Georgia

September 15, 2021

Page 6

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 1, 2021.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant



*BURCH, CROOMS & COMPANY, LLP*

Hart County, Georgia

September 15, 2021

Page 7

assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.



## ***BURCH, CROOMS & COMPANY, LLP***

Hart County, Georgia

September 15, 2021

Page 8

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Hart County, Georgia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Burch, Crooms & Company, LLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Georgia Department of Audits and Accounts or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Burch, Crooms & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Georgia Department of Audits and Accounts. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately November 29, 2021 and to issue our reports no later than January 31, 2022. Alesia B. Burch is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

***BURCH, CROOMS & COMPANY, LLP***

Hart County, Georgia

September 15, 2021

Page 9

We estimate our fees to be approximately \$75,000 based on our standard hourly rates. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. We understand Hart County, Georgia's expenditures of federal awards for the year ended September 30, 2021 are expected to exceed the Single Audit threshold of \$750,000. The estimated fee takes into account the additional audit time for compliance requirements under the Uniform Guidance and increased grant activity during FY21, including state LMIG activity.

We appreciate the opportunity to be of service to Hart County, Georgia, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

BURCH, CROOMS & COMPANY, LLP

*Alesia B. Burch*

Alesia B. Burch

RESPONSE:

This letter correctly sets forth the understanding of Hart County, Georgia.

Management signature: \_\_\_\_\_

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

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

Governance signature: \_\_\_\_\_

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

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





## **MEMORANDUM**

Terrell Partain,  
County Administrator  
September 24, 2021

RE: Item 13 F: ACCG Voting Delegate Designation

Attached is the correspondence for a designated member of the Board to be chosen to vote on issues at the ACCG meeting in November.

lawanak@hartcountyga.gov

---

**From:** Tottianna Davis <accg@ciclt.net>  
**Sent:** Tuesday, September 21, 2021 7:51 AM  
**To:** lawanak@hartcom.net  
**Subject:** 2021 Voting Delegate & Policy Process

Good Day,

ACCG's seven policy committees have finalized their recommended policy objectives for consideration by the ACCG Policy Council. Please review the recommendations in the attached policy committee recommendations document here: [Policy Committee Recommendations](#)

**The most immediate need is for your county to designate a voting delegate who will vote on the Policy Agenda and help to identify legislative priorities for the 2022 legislative session.** Each county may designate one person for this role, and if no designee is identified, the chairman, sole commissioner, chief executive officer or mayor becomes the county's voting delegate. Voting delegates will cast the final vote on behalf of the county at the ACCG County ReConnect Conference business session scheduled for Saturday, November 13 at 11:00 a.m. in the Chatham Ballroom. **ACCG asks that you complete and return the attached voting delegate form by October 19. You can access the form [here](#).**

If you have any questions regarding this process, please contact Legislative Director Clint Mueller at [cmueller@accg.org](mailto:cmueller@accg.org).



[Click Here to OptOut of receiving future emails from this person or organization.](#)