

# FAYETTE *Press Release*

BOARD OF COMMISSIONERS

## ONE OPEN POSITION ON THE COWETA, FAYETTE AND MERIWETHER COUNTY JOINT DEVELOPMENT AUTHORITY

The **Coweta, Fayette and Meriwether County Joint Development Authority** is a volunteer body comprised of three members. One member is appointed for a four-year term, by the Fayette County Board of Commissioners. Members receive no compensation for services.

The Joint Development Authority was created by Resolution No. 94-17 for the purpose of business enterprises receiving job tax credits toward state income taxes as allowed by O.C.G.A. § 48-7-40(b). Applicants interested in this position must be a taxpayer residing in Fayette County. Ideal candidates possess knowledge of the direction of the Development Authority.

Meetings are typically quarterly on the second Friday of the month.

**The Fayette County Board of Commissioners would like to notify interested Fayette County citizens that one position on the Coweta, Fayette and Meriwether Joint Development Authority is available to be filled with a term beginning December 15, 2024 and expiring December 14, 2028.**

The Fayette County Board of Commissioners will be accepting applications with resumes for this open position. Applications can be obtained by visiting [www.fayettecountyga.gov](http://www.fayettecountyga.gov); Public Notices. All applications must be returned to Tameca Smith via email at [tsmith@fayettecountyga.gov](mailto:tsmith@fayettecountyga.gov) or at 140 Stonewall Avenue West, Suite 100, Fayetteville, Georgia 30214 **no later than 5:00 p.m. on Friday, November 15, 2024.**

Contact: Tameca P. Smith, County Clerk  
Office: (770) 305-5103



APPLICATION FOR APPOINTMENT  
Coweta, Fayette and Meriwether County  
Joint Development Authority

Thank you for your interest in being considered for appointment to the **Joint Development Authority**.

The Joint Development Authority was created by Resolution No. 94-17 for the purpose of business enterprises receiving job tax credits toward state income taxes. Applicants must be a taxpayer residing in Fayette County.

The Joint Development Authority is comprised of three members. The Fayette County Board of Commissioners appoints one member to serve a term of four (4) years. Members shall receive no compensation for services.

Please take a few minutes to complete the form and answer the questions on this form and return it with a resume, if available, to Tameca Smith, County Clerk via email at [tsmith@fayettecountyga.gov](mailto:tsmith@fayettecountyga.gov) or at 140 Stonewall Avenue, West, Suite 100, Fayetteville, GA 30214 no later than **5:00 p.m. on Friday, November 15, 2024**.

If you have any questions, please call (770) 305-5103.

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*NOTE: Information provided on this form is subject to disclosure as a public record under Georgia Open Records Law.*

NAME : \_\_\_\_\_

ADDRESS : \_\_\_\_\_

\_\_\_\_\_

TELEPHONE : (cell) \_\_\_\_\_ (home) \_\_\_\_\_

EMAIL ADDRESS : \_\_\_\_\_

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Signature

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Date



APPLICATION FOR APPOINTMENT  
Coweta, Fayette and Meriwether County  
Joint Development Authority

1. How long have you been a resident of Fayette County?
2. Why are you interested in serving on the Coweta, Fayette and Meriwether County Joint Development Authority?
3. What qualifications and experience do you possess that should be considered for appointment to the Authority?
4. List your recent employment experiences to include name of company and position.
5. Do you have any past experience related to this position? If so, please describe.
6. Are you currently serving on a commission/board/authority or in an elected capacity with any government?
7. Have you attended any Fayette County Development Authority meetings in the past two years and, if so, how many?
8. Are you willing to attend seminars or continuing education classes at county expense?
9. Would there be any possible conflict of interest between your employment or your family and you serving on the Joint Development Authority?
10. Are you in any way related to a County Elected Official or County employee? If so, please describe.
11. Describe your current community involvement.
12. Have you been given a copy of Fayette County's Ethics Ordinance?
13. Is there any reason why you would not be able to comply with the County's Ethics Ordinance?

**COUNTY OF FAYETTE**

**STATE OF GEORGIA**

**ORDINANCE NO.**

2016- 04

**AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF FAYETTE COUNTY, GEORGIA; TO REWRITE THE CODE OF ETHICS FOR FAYETTE COUNTY, GEORGIA; TO PROMOTE THE PUBLIC HEALTH, SAFETY AND WELFARE; AND FOR OTHER PURPOSES.**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FAYETTE COUNTY, GEORGIA, AND IT IS HEREBY ENACTED PURSUANT TO THE AUTHORITY OF THE SAME THAT DIVISION 3 OF ARTICLE IV OF CHAPTER 2 OF THE CODE OF FAYETTE COUNTY GEORGIA BE DELETED IN ITS ENTIRETY AND REPLACED WITH A NEW DIVISION 3 OF ARTICLE IV OF CHAPTER 2 OF THE CODE OF FAYETTE COUNTY, GEORGIA TO READ AS FOLLOWS:**

**SECTION 1.** By deleting Sections 2-200 through 2-208 which comprise the Code of Ethics in their entirety and by enacting the following Code of Ethics to be numbered and to read as follows:

Sec. 2-200. Purpose.

The purpose of this Code of Ethics is to:

(a) Encourage high ethical standards in conduct by Fayette County officials (“County Officials”);

(b) Establish guidelines for ethical standards of conduct for all County Officials by setting forth those acts or actions that are incompatible with the best interests of Fayette County (the “County”);

(c) Maintain public trust through transparency by requiring disclosure by County Officials of private financial or other interests in matters affecting the County or in matters that affect their ability to act in the best interests of the County; and

(d) Serve as a basis for disciplining those who do not comply with its terms.

Sec. 2-201. Scope.

The provisions of this Code of Ethics shall be applicable to all County Officials. Further, the County Purchasing Director shall develop procedures for individuals, corporations and other entities seeking to do business with the County to disclose financial, familial or other relationships with any person who comes within the scope of this Code of Ethics and who is also required to disclose such relationships. Such disclosures must be made prior to presenting a recommendation of award to the Fayette County Board of Commissioners (the “Board of Commissioners”) or, if Board of Commissioners approval is not required, prior to execution of a contract in excess of \$10,000. The obligation for an individual, corporation or other entity seeking to do business with the County to disclose the aforementioned relationships is ongoing and shall be enforced as a prerequisite to any action by a County Official or other person covered by this Code of Ethics to renew, extend or otherwise modify a contract after award.

Sec. 2-202. Definitions.

The following words and phrases as used in this Code of Ethics shall, unless the context clearly indicates otherwise, have the meanings as follows:



(a) *County* means Fayette County, Georgia.

(b) *County Administrator* means the individual who serves as County Administrator of Fayette County.

(c) *County Official* includes County employees, members of the Board of Commissioners, the County Administrator, the County Clerk and the County Attorney. County Official also includes all individuals appointed by the County Administrator and the Board of Commissioners to County authorities, commissions, committees, boards, task forces, or other bodies.

(d) *Gift* means the transfer of anything of economic value, regardless of form, without adequate and lawful consideration. “Gift” also means a subscription, membership, loan, forgiveness of debt, advance or deposit of money or anything of value, conveyed or transferred.

(e) *Ethics*: the discipline dealing with what is good and bad and with moral duty and obligation – Merriam Webster

(f) *Immediate family* means the spouse, mother, father, grandparent, brother, sister, son or daughter of any County Official related by blood, adoption or marriage. The relationship by marriage shall include in-laws.

(g) *Person* means an individual, a business entity, or other similar type organization.

Sec. 2-203. Prohibitions.

(a) No County Official shall use or secure confidential information for any purpose other than his/her official duties.

(b) No County Official may participate or vote on any matter before the Board of Commissioners or other County body where such County Official has a substantial interest in the

outcome of such matter. For purposes of this Code of Ethics, a substantial interest is found where the County Official receives a pecuniary interest due to the outcome of the vote.

(c) No County Official shall act as an agent or attorney for another in any matter before the Board of Commissioners or other County body.

(d) No County Official shall enter into any contract with the County except as authorized by state law.

(e) No County Official shall solicit or accept other employment to be performed, or compensation to be received, while still a County Official if the employment or compensation could reasonably be expected to impair such County Official's judgment or performance of County duties.

(f) No County Official shall disseminate confidential information to someone other than another County Official, unless otherwise authorized by law.

(g) No County Official shall solicit or accept gifts, loans, gratuities, discounts, favors, hospitality, or services from any person for himself/herself, or any member of his/her immediate family, under circumstances from which it could reasonably be inferred that a major purpose of the donor is to influence the performance of the County Official's duties.

Sec. 2-204. Conflict of Interest.

(a) No County Official may participate in a vote or decision on a matter affecting an immediate family member or any person, entity, or property in which the County Official has a substantial interest.

(b) A County Official who has a relationship with any entity which receives funding from the County shall disclose such relationship prior to participating in any action for such funding.

(c) A County Official shall never discriminate by the dispensing of special favors or privileges to anyone, whether or not for remuneration.

(d) No County Official shall engage in any business with the County, or allow any member of his/her immediate family to engage in any business with the County which is inconsistent with the conscientious performance of his/her governmental duties.

(e) Notwithstanding anything contained herein to the contrary, a County Official shall disclose, prior to discussing or taking any action on any matter involving the donor, any gift or campaign contribution (cash or in kind) received by him/her, or any member of his/her immediate family, greater than \$100.00. Receipt of gifts and campaign contributions within the current election cycle valued at \$250.00 or more by a County Official, or member of his/her immediate family, will prohibit the County Official from participating or taking action on any matter involving the donor.

Sec. 2-205. Enforcement and administration.

(a) All allegations of violations of the Code of Ethics must be filed with the County Clerk, in writing, signed by the complainant, no later than 45 days after the alleged act occurred unless the complainant, by exercising reasonable diligence, failed to discover the alleged violation of the Code of Ethics within such 45-day period. In such case, a complainant must file an Ethics Complaint with the County Clerk no later than 45 days after the complainant discovered the alleged violation.

(b) In no event shall an Ethics Complaint be filed with the County Clerk more than six (6) months from the date of the alleged violation of the Code of Ethics.

(c) The complainant may withdraw the Ethics Complaint at any time in writing.



(d) Within 30 days of receipt of an Ethics Complaint the Board of Commissioners will review the Ethics Complaint to determine whether same is on its face unjustified, frivolous, patently unfounded or fails to state facts sufficient to invoke disciplinary jurisdiction. A majority of the full Board of Commissioners must agree that a sufficient basis has been given to warrant a public hearing. Certain violations alleged against County Officials who are employees may be referred through the proper channels consistent with the Employee Handbook's disciplinary procedures. A majority of the full Board of Commissioners shall make the determination of whether or not a review board should be impaneled.

(e) If a complaint is received by the Clerk which alleges a violation of the Code of Ethics by a member of the Board of Commissioners, a determination of sufficiency of the complaint will not be forwarded to the Board of Commissioners. The County Attorney of any county within the Griffin Judicial Circuit, or any circuit abutting the Griffin Judicial Circuit, other than the County Attorney for Fayette County, shall make the determination of whether or not a review board should be impaneled.

(f) If a review board is needed, three (3) county attorneys, other than the County Attorney for Fayette County, within reasonably close geographic proximity of the County will be requested to conduct a public hearing based upon the complaint. A majority vote based upon clear and convincing evidence will determine the existence of the violation or lack thereof. Should the review board find a violation has occurred, the review board will assess the commensurate penalty for the violation. A written decision shall be issued within 15 days of the conclusion of the public hearing. County Officials are subject to the following penalties and action for violations of the Code of Ethics:

- (1) Written reprimand or public censure;

- (2) Recovery of value transferred from or received by the County;
- (3) Cancellation of the contract or rejection of the bid or offer;
- (4) A monetary fine not to exceed \$1,000.00; and
- (5) Demotion or termination.

(g) Any County Official adversely affected by any final decision of the Board of Ethics may appeal as provided in this subsection.

(h) An appeal by certiorari may be commenced in the Superior Court of Fayette County within 30 days after the decision becomes final.

Secs. 2-206 – 2-220. Reserved.

**SECTION 2.** This ordinance shall become effective immediately upon its adoption by the Fayette County Board of Commissioners.

**SECTION 3.** All other ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed.

**SECTION 4.** In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect other sections, subsections, sentences, clauses or phrases of this ordinance, which shall remain in full force and effect as if the section, subsection, sentence, clause or phrase so declared or adjudged invalid or unconstitutional were not a part thereof. The Board of Commissioners hereby declares that it would have passed the remaining parts of this ordinance if it had known that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

SO ORDAINED this 25<sup>th</sup> day of February, 2016.

BOARD OF COMMISSIONERS OF  
FAYETTE COUNTY, GEORGIA

(SEAL)



By: Charles W. Oddo  
CHARLES W. ODDO

ATTEST:

Floyd L. Jones  
Floyd L. Jones, County Clerk

Approved as to form:

[Signature]  
County Attorney

STATE OF GEORGIA

COUNTY OF FAYETTE

94-17

A RESOLUTION  
OF THE BOARD OF COMMISSIONERS OF COWETA COUNTY, GEORGIA  
AND THE BOARD OF COMMISSIONERS OF FAYETTE COUNTY, GEORGIA  
AND THE BOARD OF COMMISSIONERS OF MERIWETHER COUNTY, GEORGIA  
TO CREATE AND ACTIVATE THE JOINT DEVELOPMENT AUTHORITY  
OF COWETA COUNTY, FAYETTE COUNTY AND MERIWETHER COUNTY

BE IT RESOLVED by joint and concurrent resolution of the Board of Commissioners of Coweta County, Georgia, the Board of Commissioners of Fayette County, Georgia and the Board of Commissioners of Meriwether County, Georgia in public meetings assembled, and it is hereby resolved by authority of the same that:

Section 1. ACTIVATION OF THE AUTHORITY. It is hereby declared that there is a need for a joint development authority to function in Coweta County, Fayette County and Meriwether County. Such authority, to be known as the "Joint Development Authority of Coweta County, Fayette County and Meriwether County," is hereby created and activated. Said authority, herein called the Authority, shall transact business pursuant to, and exercise the powers provided by the provisions of, the Development Authorities Law, codified in the Official Code of Georgia Annotated Title 36, Chapter 62, as the same now exists and as it may be hereafter amended.

Section 2. JOINT AUTHORITY. The Authority is created and activated by this proper resolution of the governing bodies of Coweta County, Fayette County and Meriwether County as a joint

EXHIBIT "A"



authority pursuant to the provisions of Ga. L. 1981, p. 1419 and the Official Code of Georgia Annotated § 36-62-5.1.

Section 3. DIRECTORS.

(a) The number of members of the Authority shall be three (3). One (1) member shall be a taxpayer residing in Coweta County and shall be appointed initially, as provided in this resolution and, thereafter, by the Board of Commissioners of Coweta County as his term expires. One (1) member shall be a taxpayer residing in Fayette County, Georgia and shall be appointed initially, as provided in this resolution and, thereafter, by the Board of Commissioners of Fayette County, Georgia, as his term expires. One (1) member shall be a taxpayer residing in Meriwether County, Georgia and shall be appointed initially, as provided in this resolution and, thereafter, by the Board of Commissioners of Meriwether County, Georgia, as his term expires. No director shall be an officer or employee of Coweta County, Fayette County or Meriwether County. The members shall receive no compensation for their services, but shall be reimbursed for their actual expenses incurred in the performance of their duties. The following persons have been, and are hereby, so appointed by the governing bodies of Coweta County, Fayette County or Meriwether County as shown by their names below for terms beginning with the date of adoption of this resolution and extending for the number of years indicated opposite each name:

EXHIBIT "A"



<u>NAME</u>	<u>INITIAL TERMS OF OFFICE</u>	<u>GOVERNING BODY MAKING APPOINTMENT</u>
Mike Barber	4 years	Coweta County
John Boothby	4 years	Fayette County
Bill Durrett	4 years	Meriwether County

(b) After expiration of the initial terms, the terms of office of all members shall be terms of 4 years. Successors to the persons listed above shall be appointed by the governing body of the County shown opposite such person's name as shown above. If at the end of any term of any member a successor to such member has not been appointed, the member whose term of office has expired shall continue to hold office until his successor is appointed. A majority of the members of the Authority shall constitute a quorum, but no action may be taken by the Authority without the affirmative vote of a majority of the full membership of the Authority.

Section 4. OFFICERS. The directors shall elect one (1) of their members as chairman and another as vice chairman and shall also elect a secretary and a treasurer or a secretary-treasurer, either of whom may, but need not be, a director.

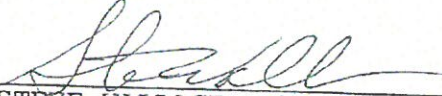
Section 5. FILING WITH SECRETARY OF STATE. A copy of this resolution shall be filed with the Secretary of State of Georgia.

Section 6. EFFECTIVE DATE. This joint and concurrent resolution shall become effective on the date of its adoption by the last of the governing bodies approving the same.

EXHIBIT "A"

SO RESOLVED this 14th day of December, 1994.

BOARD OF COMMISSIONERS OF  
FAYETTE COUNTY

By:   
STEVE WALLACE, Chairman

ATTEST:

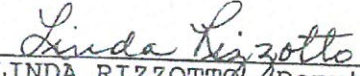
  
LINDA RIZZOTTO, Deputy Clerk

EXHIBIT "A"

The 2010 amendment, effective July 1, 2010, in subparagraph (e)(1)(B), in the first sentence, inserted "that any interest or involvement by such director with a value in excess of \$200.00 per calendar quarter is published by the authority one time in the legal organ in which notices of

sheriffs' sales are published in each county affected by such interest, at least 30 days in advance of consummating such transaction, (3)" and substituted "(4)" for "(3)", and substituted "means" for "shall mean" near the middle of the last sentence.

### JUDICIAL DECISIONS

Cited in *White v. Board of Comm'rs*, 252 Ga. App. 120, 555 S.E.2d 45 (2001).

### OPINIONS OF THE ATTORNEY GENERAL

**Interest in bank providing loans.** — An individual, who is a chairperson and stockholder in a local bank negotiating authority loans, may be a member of a downtown authority and an industrial authority provided that the provisions of O.C.G.A. §§ 36-62A-1 and 36-62-5 are met. 1983 Op. Att'y Gen. No. U83-30.

### RESEARCH REFERENCES

**C.J.S.** — 62 C.J.S., Municipal Corporations, § 571.

#### 36-62-5.1. Joint authorities.

(a) By proper resolution of the local governing bodies, an authority may be created and activated by:

- (1) Any two or more municipal corporations;
  - (2) Any two or more counties;
  - (3) One or more municipal corporations and one or more counties;
- or
- (4) Any county in this state and any contiguous county in an adjoining state.

(b) A joint authority so created shall be governed by this chapter in the same manner as other authorities created pursuant to this chapter, except as specifically provided otherwise in this Code section.

(c) The resolutions creating and activating a joint authority shall specify the number of members of the authority, the number to be appointed by each participating county or municipal corporation, their terms of office, and their residency requirements.

(d) The resolutions creating and activating joint authorities may be amended by appropriate concurrent resolutions of the participating governing bodies.



(e)(1) A joint authority created by two or more contiguous counties pursuant to this Code section must be an active, bona fide joint authority; must have a board of directors; must meet at least quarterly; and must develop an operational business plan. A county may belong to more than one such joint authority.

(2) A business enterprise as defined under subsection (a) of Code Section 48-7-40 located within the jurisdiction of a joint authority established by two or more contiguous counties shall qualify for an additional \$500.00 tax credit for each new full-time employee position created. The \$500.00 job tax credit authorized by this paragraph shall be subject to all the conditions and limitations specified under Code Section 48-7-40, as amended; provided, however, that a business enterprise located in a county that belongs to more than one joint authority shall not qualify for an additional tax credit in excess of \$500.00 for each new full-time employee position created.

(f) With respect to a joint authority created on or before March 31, 1995, and notwithstanding any provision of this Code section to the contrary, any taxpayer eligible for a tax credit pursuant to subsection (e) of this Code section shall have the option of electing to utilize for a given project the tax credit formerly authorized under this Code section for taxable years beginning prior to January 1, 1995, in lieu of the tax credit otherwise available pursuant to this Code section for taxable years beginning on or after January 1, 1995. Such election shall be made for each committed project in writing on or before July 1, 1995, to the commissioner of community affairs. Such election shall not be effective unless approved in writing by the commissioner of community affairs. The Board of Community Affairs shall promulgate regulations necessary for the implementation of this subsection. (Ga. L. 1981, p. 1419, § 1; Ga. L. 1994, p. 928, § 7; Ga. L. 1995, p. 585, § 9; Ga. L. 2003, p. 390, § 2; Ga. L. 2004, p. 921, § 1.)

**Code Commission notes.** — Pursuant to Code Section 28-9-5, in 1995, in subsection (f), “commissioner of community affairs” was substituted for “Commissioner of community affairs” in the second sentence and “Board of Community Affairs” was substituted for “board of community affairs” in the fourth sentence.

Pursuant to Code Section 28-9-5, in 2004, in paragraph (e)(2), “located” was substituted for “locating” in the second sentence.

**Editor’s notes.** — Ga. L. 1994, p. 928, § 1, not codified by the General Assembly, provides: “This Act shall be known and may be cited as the ‘Georgia Business Expansion Support Act of 1994.’”

Ga. L. 1994, p. 928, § 8, not codified by the General Assembly, provided that this Act was applicable to all taxable years beginning on or after January 1, 1994.

Ga. L. 1995, p. 585, § 10, not codified by the General Assembly, provided that this Act was applicable to all taxable years beginning on or after January 1, 1995.

**Administrative rules and regulations.** — Job Tax Credit Program, Official Compilation of the Rules and Regulations of the State of Georgia, Georgia Department of Community Affairs, Chapter 110-9.

**Law reviews.** — For article, “Revenue and Taxation: Amend Titles 48, 2, 28, 33, 36, 46, and 50 of the Official Code of

Georgia Annotated, Relating Respectively to Revenue and Taxation, Agriculture, the General Assembly, Insurance, Local Government, Public Utilities, and State Government," see 28 Ga. St. U. L. Rev. 217 (2011).

For note on the 1994 amendment of this Code section, see 11 Ga. St. U. L. Rev. 249 (1994).

### 36-62-6. Powers of authority generally.

(a) Each authority shall have all of the powers necessary or convenient to carry out and effectuate the purposes and provisions of this chapter, including, but without limiting the generality of the foregoing, the power:

- (1) To bring and defend actions;
- (2) To adopt and amend a corporate seal;

(3) To make and execute contracts and other instruments necessary to exercise the powers of the authority, any of which contracts may be made with the county in which the authority is located or with any one or more municipal corporations in such county; each such county and all municipal corporations therein are authorized to enter into contracts with the authority;

(4) To receive and administer gifts, grants, and devises of any property and to administer trusts;

(5) To acquire, by purchase, gift, or construction, any real or personal property desired to be acquired as part of any project or for the purpose of improving, extending, adding to, reconstructing, renovating, or remodeling any project or part thereof already acquired or for the purpose of demolition to make room for such project or any part thereof;

(6) To sell, lease, exchange, transfer, assign, pledge, mortgage, dispose of, or grant options for any real or personal property or interest therein for any such purposes;

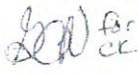
(7) Except as otherwise provided in paragraph (7.1) of this Code section, to dispose of any real property for fair market value, regardless of prior development of such property as a project, whenever the board of directors of the authority may deem such disposition to be in the best interests of the authority if the board of directors of the authority prior to such disposition shall determine that such real property no longer can be used advantageously as a project for the development of trade, commerce, industry, and employment opportunities;

(7.1) Notwithstanding any other provision of this chapter to the contrary, to dispose of any real property for fair market value or any



**MEMORANDUM**

**TO:** The Honorable Nathan Deal, Governor; The Honorable Casey Cagle, Lieutenant Governor; The Honorable David Ralston, Speaker of the House; DCA Board Members; Mayors; County Commission Chairs; Regional Commissions; Chambers of Commerce; Development Authorities; Other Interested Parties

**FROM:** Camila Knowles, Commissioner 

**DATE:** December 30, 2016

**SUBJECT:** 2017 Job Tax Credit Program Designation of Tier 1, Tier 2, Tier 3 and Tier 4 Counties, Less Developed Census Tracts, and eligible Military Zones

Each year the Department of Community Affairs (DCA) ranks all 159 counties in Georgia based on certain economic factors and divides them into tiers as required by O.C.G.A. § 48-7-40(b). The law allows for a statewide job tax credit against Georgia income taxes for any business or headquarters of any such business engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, research and development industries, or services for the elderly or persons with disabilities that create and maintain sufficient numbers of new full-time jobs. (In Tier 1 counties recognized and designated as the 40 least developed counties, and certain specially designated areas, job tax credits are available to businesses of any nature, including retail businesses.) The tier ranking of a county determines the amount of Job Tax Credit (JTC) which businesses located in that county may be entitled to receive, the minimum number of jobs they must create to be eligible for the JTC, and other program requirements and benefits.

- Tier 1 counties necessitate at least 2 net new jobs to be eligible for a credit of \$3,500 per job.
- Tier 2 counties necessitate at least 10 net new jobs to be eligible for a credit of \$2,500 per job.
- Tier 3 counties necessitate at least 15 net new jobs to be eligible for a credit of \$1,250 per job.
- Tier 4 counties necessitate at least 25 net new jobs to be eligible for a credit of \$750 per job.

Annual changes in an area's designation could have a significant impact on the incentives available to businesses locating or expanding in that particular community. A complete overview of 2017 Job Tax Credit county tiers is included as Appendix A. The following table lists the counties whose designation will change and result in a subsequent reduction in the tax credit benefit available through the JTC. Businesses currently planning job creation in these counties are eligible to preserve 2016 JTC benefits by filing a Notice of Intent (NOI) prior to the February 15, 2017 deadline. NOIs are filed directly with DCA to prevent adverse effects to a business based on changes in county tier rankings or re-ranking out of the Bottom 40 counties.

