



770.621.7200 (o)
770.621.7271 (f)
DeKalbCountyga.gov

Watershed Management
180 Sams Street
Suite B 3200
Decatur, GA 30030

Chief Executive Officer
Michael Thurmond

Board of Commissioners

District 1
Robert Patrick

District 2
Michelle Long Spears

District 3
Larry Johnson

District 4
Stephen Bradshaw

District 5
Mereda Davis Johnson

District 6
Edward Terry

District 7
Lorraine Cochran-Johnson

Date: _____

DeKalb Board of Education
1701 Mountain Industrial Blvd.
Stone Mountain, GA 30083

RE: DeKalb County Capital Improvement
Project No. 18-030
Package Shoal Creek Trunk Section 2
Property Address: 3353 Columbia Dr. Decatur, GA 30034-5000
Project Parcel 11
Tax ID Number 15 090 03 013

Greetings,

DeKalb County, Georgia is in the process of acquiring property to improve and implement the Project referenced above. To make this project possible, **24,430.00 square feet/acres of Permanent Sewage Easement, and 47,414.00 square feet/acres of Temporary Construction Easement, plus Site Improvements, if any** is needed from your property located at **3353 Columbia Dr. Decatur, GA 30034-5000**. This is more particularly shown on the plat attached to the Option provided with his letter.

Your property has been valued by an independent, state-certified appraiser who, after careful consideration, found the Fair Market Value of the easement rights to be purchased and the damages, if any, to your remaining property to be **\$6,700.00**. The attached form, entitled "Summary Statement Basis of Just and Adequate Compensation" provides the basis for this offer and separately states the elements comprising the established value and compensation along with the market data in support thereof.



770.621.7200 (o)
770.621.7271 (f)
DeKalbCountyga.gov

Watershed Management
180 Sams Street
Suite B 3200
Decatur, GA 30030

Chief Executive Officer
Michael Thurmond

Board of Commissioners

District 1
Robert Patrick

District 2
Michelle Long Spears

District 3
Larry Johnson

District 4
Stephen Bradshaw

District 5
Mereda Davis Johnson

District 6
Edward Terry

District 7
Lorraine Cochran-Johnson

Date: _____

DeKalb Board of Education
Page 2

Our negotiator, **Josh Walker**, who may be contacted at **404-801-6209**, represents DeKalb County, Georgia's Department of Watershed Management and is authorized to explain this offer and project and further discuss the full effect of the purchase and your rights as provided by law.

If you agree to the terms expressed and contained in this Offer Package, please sign the enclosed documents, return them to **Josh Walker**, and they will be promptly submitted for closing and payment.

If you have any further questions or concerns, please call **Josh Walker** at **404-801-6209**.

Yours Very Truly,

Jeff Joyner
Vice President, Right-of-Way
Atlas Technical Consultants, LLC

AJJ/amb
Enclosures

Property Owner Acknowledgment of Receipt of Plans & Explanation
Summary Statement Basis for Just and Adequate Compensation
Option for Permanent Sewage Easement and Temporary Construction Easement
W-9

SUMMARY STATEMENT BASIS FOR JUST AND ADEQUATE COMPENSATION

(1) Project: 18-030	County: DeKalb	Parcel: 11
(2) Owner Name: Mailing Address:	DeKalb Board of Education 1701 Mountain Industrial Blvd. Stone Mountain, GA 30083	
(3) Property Address: 3353 Columbia Dr. Decatur, GA 30034-5000		

(4) FAIR MARKET VALUE (See attached Market Data information.):

Fee Simple Required Right-of-Way:	SF/Acres x NA/SF/Acre	= \$ NA
Permanent Sewage Easement:	24,430.00 SF/Acres x \$.34/SF/Acre x 50%	= \$ 4,153.10
Permanent Slope Easement:	SF/Acres x NA/SF/Acre x 75%	= \$ NA
Temporary Construction Easement:	47,414.00 SF/Acres x \$.34/SF/Acre x 15% x 1 year	= \$ 2,418.11

Estimated Value of all Site Improvement(s):	= \$	
	= \$	
	= \$	
	= \$	= \$

Damages to Trade Fixtures:	= \$	
	= \$	
	= \$	
	= \$	= \$

Cost to Cure:	= \$	
	= \$	
	= \$	
	= \$	

Consequential or Severance Damages:	= \$	
	= \$	
	= \$	
	= \$	= \$

Estimated Value of REMAINDER:	<u>Acres</u>	=	<u>\$6,571.21</u>
TOTAL ESTIMATED FAIR MARKET VALUE:	(Without the Remainder)		\$6,700.00
	(Including the Remainder)		\$

(This value is the amount approved by the State for the purchase of the required property and does not contain conjectural decreases or increases in value caused by this project).

(5) Division of Property Interest:

SUMMARY STATEMENT BASIS FOR JUST AND ADEQUATE COMPENSATION

(6) Division of Property Interest:

<u>NAME</u>	<u>KIND OF INTEREST</u>	<u>ESTIMATED VALUE</u>
DeKalb Board of Education	Permanent Sewer Easement and Temporary Construction Easement	\$6,700.00

(7) If you wish to retain and remove, at your own expense, improvements owned by you, we will:

(a) Deduct at Closing \$ _____ (Salvage Value) and/or

(b) Deduct at Closing \$ _____ (Performance Bond)

Total Withheld at Closing \$ _____

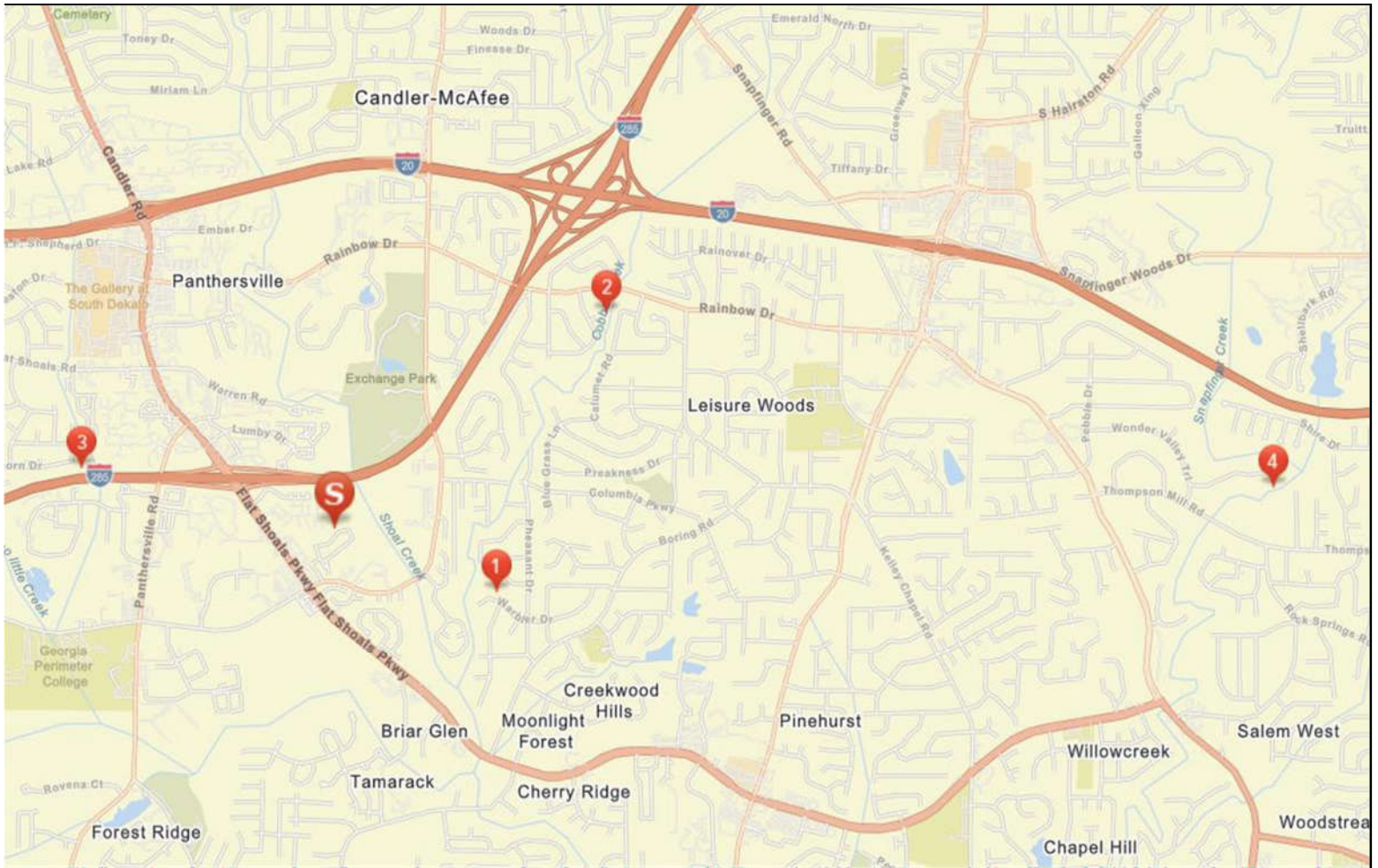
You may be entitled to certain benefits under our Relocation Assistance Program. As these benefits are of a special nature, they will be explained separately.

DATE: _____ PREPARED BY: _____

Josh Walker, Staff Negotiator

MARKET DATA INFORMATION

COMPARABLE LAND SALES



#	Location	Sale Date	Size (Ac)	Price Per SF of Land
1	3151 Quail Court	Apr-23	4.500	\$0.25
2	3701 Rainbow Drive	Jul-23	6.200	\$0.24
3	2833 Elkhorn Drive	Sep-23	2.000	\$0.23
4	2957 Thompson Mill Road Terminus of Jakes Trail	Jul-22	15.600	\$0.13

DEKALB COUNTY

OPTION FOR PERMANENT SEWER EASEMENT &
TEMPORARY CONSTRUCTION EASEMENT

PROJECT: 18-030

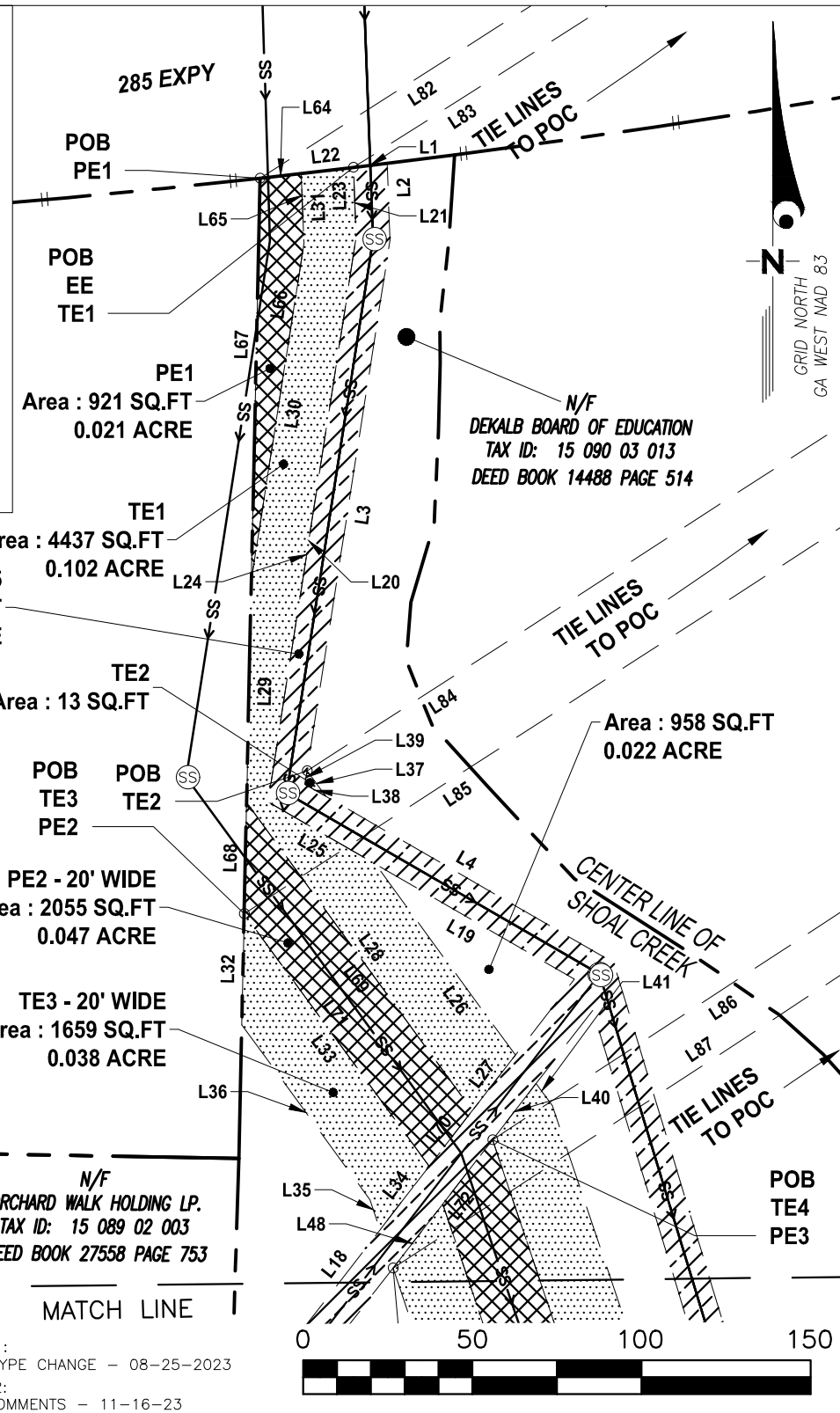
PARCEL: 11

In consideration of the sum of One (\$1.00) Dollar and other good and valuable consideration, the receipt whereof is hereby acknowledged, DeKalb Board of Education, the undersigned (“Grantor”), being the owner of the parcel identified on the map dated August 3, 2023, last revised November 16, 2023, and attached as Exhibit “A”, hereby bind myself, my heirs, executors and assigns as follows:

Within (120) days hereof, I agree to convey and deliver to DeKalb County, Georgia (“Grantee”) or its successor, assignee or nominee, an unencumbered 24,430.00 square feet/acres in permanent sewer easement and 47,414.00 square feet/acres in temporary construction easement for the DeKalb County Sewer Project 18-030 Shoal Creek Trunk Section 2, said easements being further shown on Exhibit “A”.

Upon conveying and delivering the easements, DeKalb County, Georgia shall pay me the sum of SIX THOUSAND SEVEN HUNDRED AND 00/100 (\$6,700.00).

FOR RECORDING



PE1
Area : 921 SQ.FT
0.021 ACRE

TE1
Area : 4437 SQ.FT
0.102 ACRE

EE - 10' WIDE PER DB 2187 PG 245
Area : 17764 SQ.FT
0.408 ACRE

N/F
PLASHBERRY LLC.
TAX ID: 15 089 02 007
DEED BOOK 27891 PAGE 796

TE2
Area : 13 SQ.FT

Area : 958 SQ.FT
0.022 ACRE

PE2 - 20' WIDE
Area : 2055 SQ.FT
0.047 ACRE

TE3 - 20' WIDE
Area : 1659 SQ.FT
0.038 ACRE

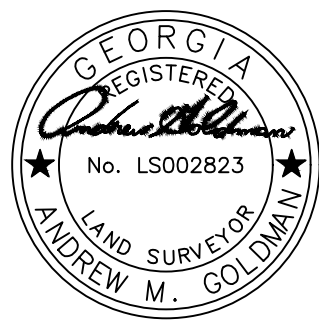
N/F
ORCHARD WALK HOLDING LP.
TAX ID: 15 089 02 003
DEED BOOK 27558 PAGE 753

MATCH LINE

REVISION 1:
R/W LINETYPE CHANGE - 08-25-2023
REVISION 2:
COUNTY COMMENTS - 11-16-23

LEGEND

SS →	Sanitary Sewer Line
---	Property Line
- - - -	Right of Way Line
- - - -	Easement Line
[Cross-hatched]	New Sewer Permanent Easement (PE)
[Dotted]	Temporary Construction Easement (TE)
[Diagonal lines]	Existing Sewer Permanent Easement (EE)
[X]	RWM Right-of-Way Monument Found
(SS)	Sanitary Sewer Manhole
DB	Deed Book
IPF	Iron Pin Found (1/2" Rebar)
N/F	Now or Formerly
PB	Plat Book
PG	Page
POB	Point of Beginning
POC	Point of Commencement



THIS PLAT IS A RETRACEMENT OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT SUBDIVIDE OR CREATE A NEW PARCEL OR MAKE ANY CHANGES TO ANY REAL PROPERTY BOUNDARIES. THE RECORDING INFORMATION OF THE DOCUMENTS, MAPS, PLATS, OR OTHER INSTRUMENTS WHICH CREATED THE PARCEL OR PARCELS ARE STATED HEREON. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.

Andrew M. Goldman
ANDREW M. GOLDMAN PLS 2823

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE 1"=50'
JOB #: 20440
SHEET 1 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE: 404-241-8722

MATCH LINE

CENTER LINE OF SHOAL CREEK

GRID NORTH
GA WEST NAD 83

POB
TE5

N/F
ORCHARD WALK HOLDING LP.
TAX ID: 15 089 02 003
DEED BOOK 27558 PAGE 753

N/F
DEKALB BOARD OF EDUCATION
TAX ID: 15 090 03 013
DEED BOOK 14488 PAGE 514

LEGEND

SS	Sanitary Sewer Line
---	Property Line
	Right of Way Line
- - - -	Easement Line
[Cross-hatched]	New Sewer Permanent Easement (PE)
[Dotted]	Temporary Construction Easement (TE)
[Diagonal lines]	Existing Sewer Permanent Easement (EE)
[Box with RWM]	Right-of-Way Monument Found
[Circle with SS]	Sanitary Sewer Manhole
[DB]	Deed Book
[IPF]	Iron Pin Found (1/2" Rebar)
[N/F]	Now or Formerly
[PB]	Plat Book
[PG]	Page
[POB]	Point of Beginning
[POC]	Point of Commencement

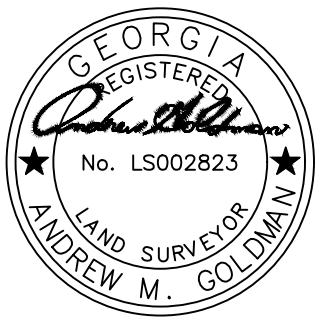
PE3 - 20' WIDE
Area : 15604 SQ.FT
0.358 ACRE

TE5 - 20' WIDE
Area : 15450 SQ.FT
0.355 ACRE

TE4 - 20' WIDE
Area : 15693 SQ.FT
0.360 ACRE

MATCH LINE

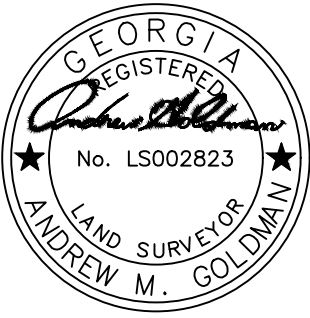
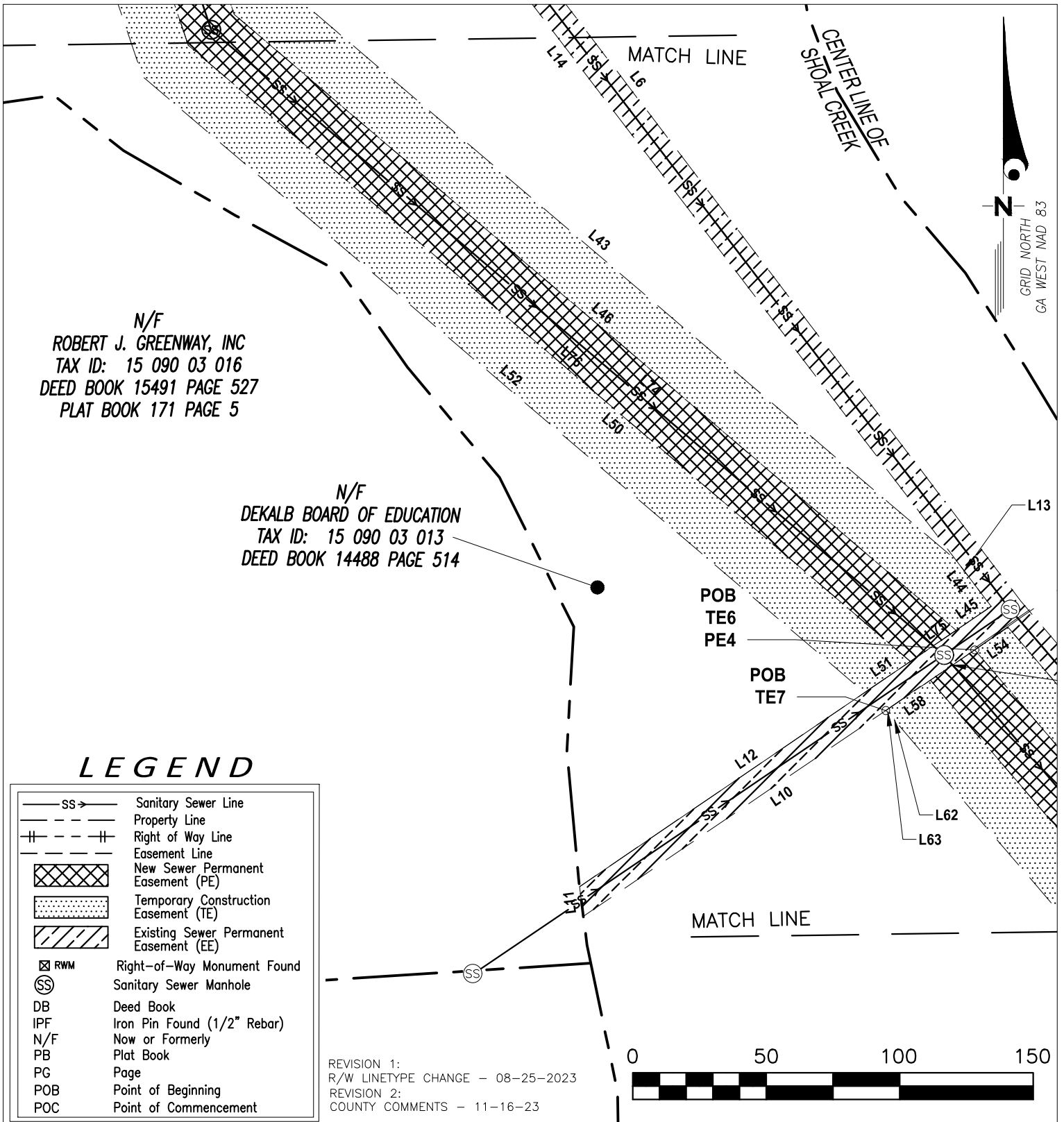
REVISION 1:
R/W LINETYPE CHANGE - 08-25-2023
REVISION 2:
COUNT COMMENTS - 11-16-23



NOTES:

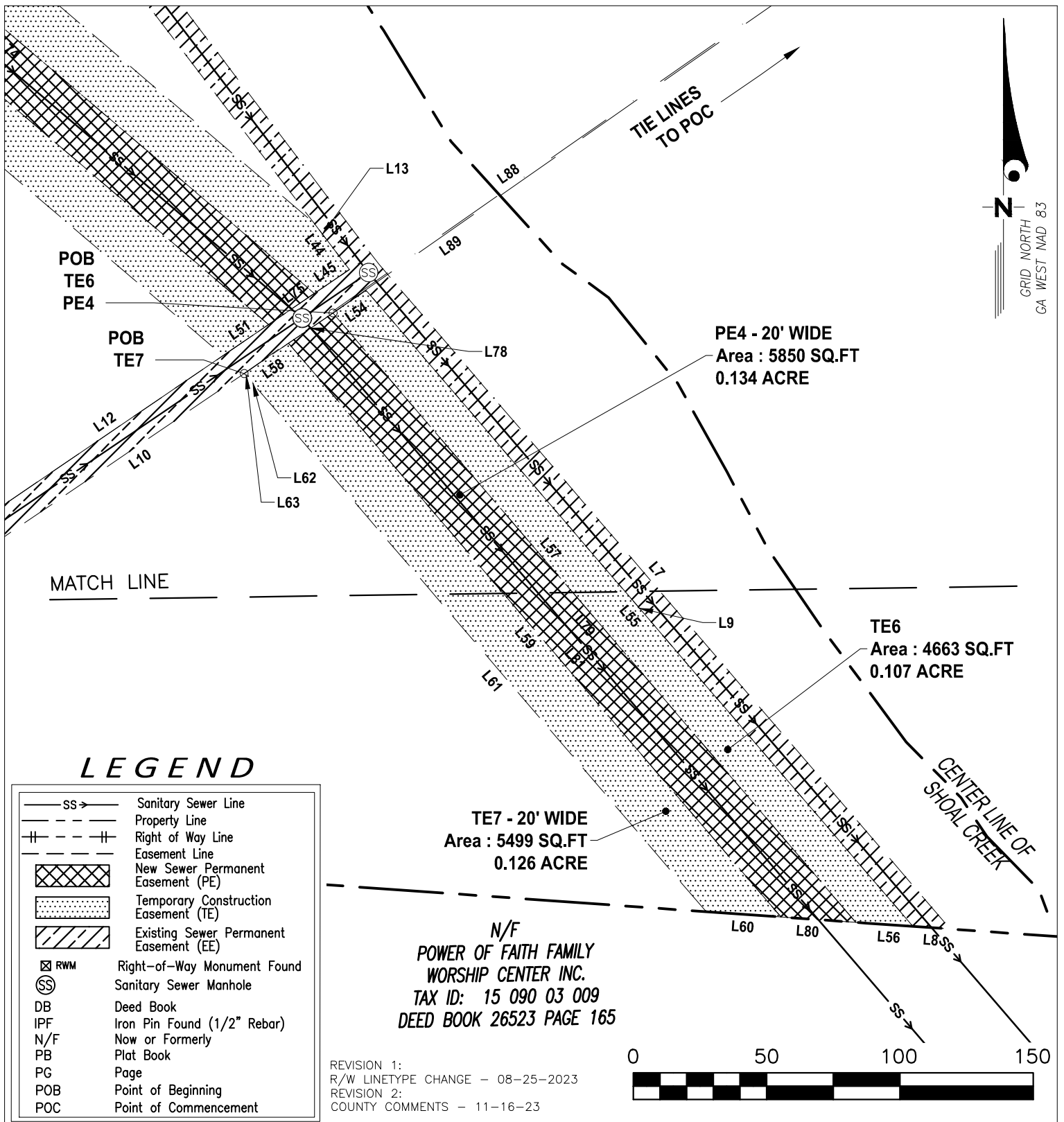
- 1) THIS PLAT WAS PREPARED FOR THE EXCLUSIVE USE OF THE ENTITY NAMED IN THE CERTIFICATION HEREON. SAID CERTIFICATION DOES NOT EXTEND TO ANY UNNAMED ENTITY WITHOUT EXPRESS PERMISSION BY THE SURVEYOR NAMING SAID ENTITY.
- 2) THE CERTIFICATE OF AUTHORIZATION NUMBER FOR ACCURA ENGINEERING AND CONSULTING SERVICES, INC. IS LSFO01140. SAID AUTHORIZATION EXPIRES ON 6/30/2024.
- 3) POC (N:1343627.14, E:2270399.72) IS AT THE INTERSECTION OF THE CENTERLINE OF COLUMBIA DRIVE AND THE CENTERLINE OF SPRINGSIDE CROSSING.
- 4) THE LATEST SURVEY FIELD DATE: JUNE, 2023.
- 5) THE FIELD DATA UPON WHICH THIS MAP OR PLAT IS BASED HAS A CLOSURE PRECISION OF ONE FOOT IN 175,736 FEET; AN ANGULAR ERROR OF 3.20" PER ANGLE POINT; AND WAS ADJUSTED USING LEAST SQUARES.
- 6) THIS PLAT HAS BEEN CALCULATED FOR PLAT CLOSURE OF BOUNDARY AND FOUND TO HAVE A CLOSURE PRECISION RATIO OF ONE PART IN 3,086 FEET.

PROPOSED SANITARY SEWER EASEMENT
 TAX PARCEL: # 15-090-03-013
 DEKALB BOARD OF EDUCATION
 PREPARED FOR
 DEKALB COUNTY
 LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
 DATE: 08/03/2023 - SCALE 1"=50'
 JOB #: 20440
 SHEET 2 OF 13
 SURVEY PREPARED BY:
ACCURA
 ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
 3200 PRESIDENTIAL DRIVE
 ATLANTA, GA 30340
 OFFICE: 404-241-8722



NOTES:
 7) HORIZONTAL DATUM:NAD1983/2011 (EPOCH:2010.0000), STATE PLANE COORDINATE ZONE:GA WEST(1002).
 8) COORDINATES WERE DERIVED FROM eGPS NETWORK, MEASUREMENTS BY TKO GPS RECEIVER.
 9) ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES IN U.S. SURVEY FEET (39.37 INCHES = 1 METER), UNLESS NOTED OTHERWISE.
 10) THE SURVEY SHOWN HEREON WAS PREPARED WITHOUT BENEFIT OF ANY ABSTRACT OF TITLE AND ACCURA ENGINEERING MAKES NO GUARANTEES OR REPRESENTATIONS REGARDING INFORMATION SHOWN HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SETBACK LINES, AGREEMENTS, RESERVATIONS, AND OTHER SIMILAR MATTERS.
 11) FOR PURPOSES OF CLARITY, NOT ALL IMPROVEMENTS ARE SHOWN.

PROPOSED SANITARY SEWER EASEMENT
 TAX PARCEL: # 15-090-03-013
 DEKALB BOARD OF EDUCATION
 PREPARED FOR
 DEKALB COUNTY
 LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
 DATE: 08/03/2023 - SCALE 1"=50'
 JOB #: 20440
 SHEET 3 OF 13
 SURVEY PREPARED BY:
ACCURA
 ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
 3200 PRESIDENTIAL DRIVE
 ATLANTA, GA 30340
 OFFICE:404-241-8722



POB
TE6
PE4

POB
TE7

PE4 - 20' WIDE
Area : 5850 SQ.FT
0.134 ACRE

TE6
Area : 4663 SQ.FT
0.107 ACRE

TE7 - 20' WIDE
Area : 5499 SQ.FT
0.126 ACRE

N/F
POWER OF FAITH FAMILY
WORSHIP CENTER INC.
TAX ID: 15 090 03 009
DEED BOOK 26523 PAGE 165

REVISION 1:
R/W LINETYPE CHANGE - 08-25-2023
REVISION 2:
COUNTY COMMENTS - 11-16-23

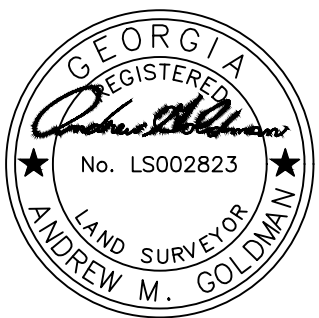
MATCH LINE



LEGEND

SS →	Sanitary Sewer Line
---	Property Line
- - -	Right of Way Line
---	Easement Line
[Cross-hatched]	New Sewer Permanent Easement (PE)
[Dotted]	Temporary Construction Easement (TE)
[Diagonal lines]	Existing Sewer Permanent Easement (EE)
[Box with X]	RWM Right-of-Way Monument Found
(SS)	Sanitary Sewer Manhole
DB	Deed Book
IPF	Iron Pin Found (1/2" Rebar)
N/F	Now or Formerly
PB	Plat Book
PG	Page
POB	Point of Beginning
POC	Point of Commencement

SEE NOTES ON PAGES 2 AND 3.



PROPOSED SANITARY SEWER EASEMENT
 TAX PARCEL: # 15-090-03-013
 DEKALB BOARD OF EDUCATION
 PREPARED FOR
 DEKALB COUNTY
 LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
 DATE: 08/03/2023 - SCALE 1"=50'
 JOB #: 20440
 SHEET 4 OF 13
 SURVEY PREPARED BY:
ACCURA
 ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
 3200 PRESIDENTIAL DRIVE
 ATLANTA, GA 30340
 OFFICE:404-241-8722

EXISTING EASEMENT

EASEMENT TABLE		
LINE #/CURVE #	DISTANCE	DIRECTION
L1	10.04	N83° 04' 07"E
L2	22.73	S02° 07' 10"E
L3	158.78	S08° 52' 45"W
L4	98.39	S59° 57' 21"E
L5	276.55	S16° 53' 55"E
L6	520.04	S37° 17' 49"E
L7	328.94	S40° 40' 21"E
L8	14.07	N85° 58' 00"W
L9	314.72	N40° 40' 21"W
L10	137.06	S55° 44' 49"W
L11	11.22	N07° 16' 05"W
L12	129.23	N55° 44' 49"E
L13	21.92	N37° 17' 49"W
L14	494.79	N37° 17' 49"W
L15	266.70	N16° 53' 55"W
L16	79.24	S37° 46' 33"W
L17	17.02	N01° 47' 48"E
L18	72.12	N37° 46' 33"E
L19	67.95	N59° 57' 21"W
L20	168.68	N08° 52' 45"E

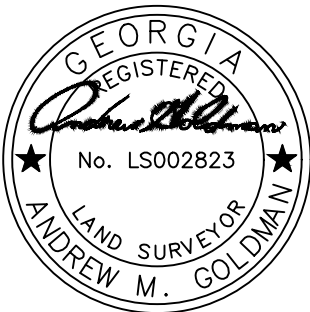
EASEMENT TABLE

LINE #/CURVE #	DISTANCE	DIRECTION
L21	20.93	N02° 07' 10"W

PERMANENT EASEMENT

EASEMENT TABLE

LINE #/CURVE #	DISTANCE	DIRECTION
L64	12.24	N83° 34' 34"E
L65	20.52	S02° 19' 08"E
L66	100.80	S08° 52' 30"W
L67	118.75	N01° 14' 07"E
L68	32.88	N01° 14' 07"E
L69	112.93	S36° 13' 30"E
L70	20.81	S37° 46' 33"W
L71	92.57	N36° 13' 30"W
L72	24.02	N37° 46' 33"E
L73	428.42	S18° 35' 58"E
L74	355.62	S49° 30' 55"E
L75	20.73	S55° 44' 49"W
L76	355.69	N49° 30' 55"W
L77	420.65	N18° 35' 58"W
L78	20.12	N55° 44' 49"E
L79	301.30	S40° 37' 20"E
L80	28.13	N85° 56' 05"W
L81	283.75	N40° 37' 19"W



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT

TAX PARCEL: # 15-090-03-013
 DEKALB BOARD OF EDUCATION
 PREPARED FOR
 DEKALB COUNTY
 LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
 DATE: 08/03/2023 - SCALE NTS
 JOB #: 20440
 SHEET 5 OF 13
 SURVEY PREPARED BY:



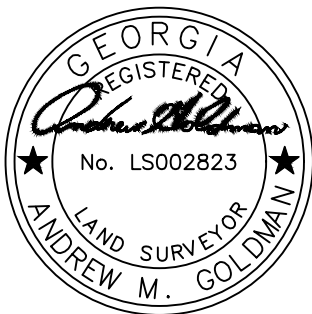
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
 3200 PRESIDENTIAL DRIVE
 ATLANTA, GA 30340
 OFFICE: 404-241-8722

TEMPORARY EASEMENT

EASEMENT TABLE		
LINE #/CURVE #	DISTANCE	DIRECTION
L22	15.56	N83° 18' 42"E
L23	20.93	S02° 07' 10"E
L24	168.68	S08° 52' 45"W
L25	36.66	S59° 57' 21"E
L26	70.04	S36° 13' 30"E
L27	20.77	S37° 46' 33"W
L28	112.93	N36° 13' 30"W
L29	65.85	N01° 14' 07"E
L30	100.80	N08° 52' 30"E
L31	20.52	N02° 19' 08"W
L32	32.88	N01° 14' 07"E
L33	92.57	S36° 13' 30"E
L34	23.73	S37° 46' 33"W
L35	9.27	N18° 35' 58"W
L36	64.16	N36° 13' 30"W
L37	9.30	S36° 13' 30"E
L38	7.06	N59° 57' 21"W
L39	4.01	N08° 52' 45"E
L40	21.05	N37° 46' 33"E
L41	8.17	S36° 13' 30"E

EASEMENT TABLE		
LINE #/CURVE #	DISTANCE	DIRECTION
L42	426.76	S18° 35' 58"E
L43	332.85	S49° 30' 55"E
L44	21.92	S37° 17' 49"E
L45	15.92	S55° 44' 49"W
L46	355.62	N49° 30' 55"W
L47	428.42	N18° 35' 58"W
L48	24.02	N37° 46' 33"E
L49	420.65	S18° 35' 58"E
L50	355.69	S49° 30' 55"E
L51	20.73	S55° 44' 49"W
L52	355.76	N49° 30' 55"W
L53	412.88	N18° 35' 58"W
L54	15.10	N55° 44' 49"E
L55	314.72	S40° 40' 21"E
L56	21.48	N85° 57' 40"W
L57	301.30	N40° 37' 20"W
L58	20.24	N55° 44' 49"E
L59	283.75	S40° 37' 19"E
L60	28.13	N85° 56' 05"W
L61	258.55	N40° 37' 18"W

SEE NOTES ON PAGES 2 AND 3



PROPOSED SANITARY SEWER EASEMENT
 TAX PARCEL: # 15-090-03-013
 DEKALB BOARD OF EDUCATION
 PREPARED FOR
 DEKALB COUNTY
 LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
 DATE: 08/03/2023 - SCALE NTS
 JOB #: 20440
 SHEET 6 OF 13
 SURVEY PREPARED BY:
ACCURA
 ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
 3200 PRESIDENTIAL DRIVE
 ATLANTA, GA 30340
 OFFICE: 404-241-8722

TEMPORARY EASEMENT

EASEMENT TABLE		
LINE #/CURVE #	DISTANCE	DIRECTION
L62	5.49	N38° 16' 03"W
L63	2.21	N49° 30' 55"W

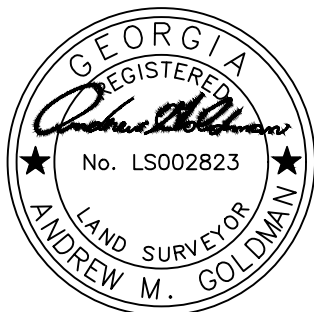
POC TO POB		
LINE #/CURVE #	DISTANCE	DIRECTION
L82	23201.67	S57° 31' 04"W
L83	23176.67	S57° 29' 16"W
L84	23284.54	S57° 08' 09"W
L85	23323.10	S57° 04' 24"W
L86	23298.00	S56° 50' 14"W
L87	23343.41	S56° 47' 56"W
L88	23356.72	S54° 57' 23"W
L89	23316.37	S54° 57' 18"W

AREA SUMMARY:

EXISTING SANITARY SEWER EASEMENT(EЕ):
17,764 SQ.FT. OR 0.408 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE1):
4,437 SQ.FT. OR 0.102 ACRE
 NEW SEWER PERMANENT EASEMENT(PE1):
921 SQ.FT. OR 0.021 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE2):
13 SQ.FT. OR 0.000 ACRE
 NEW SEWER PERMANENT EASEMENT(PE2):
2,055 SQ.FT. OR 0.047 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE3):
1,659 SQ.FT. OR 0.038 ACRE
 NEW SEWER PERMANENT EASEMENT(PE3):
15,604 SQ.FT. OR 0.358 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE4):
15,693 SQ.FT. OR 0.360 ACRE
 NEW SEWER PERMANENT EASEMENT(PE4):
5,850 SQ.FT. OR 0.134 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE5):
15,450 SQ.FT. OR 0.355 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE6):
4,663 SQ.FT. OR 0.107 ACRE
 TEMPORARY CONSTRUCTION EASEMENT(TE7):
5,499 SQ.FT. OR 0.126 ACRE

CLOSURE:

1 FOOT IN 663,317 FEET
 1 FOOT IN 180,783 FEET
 1 FOOT IN 51,492 FEET
 1 FOOT IN 3,086 FEET
 1 FOOT IN 37,027 FEET
 1 FOOT IN 12,794 FEET
 1 FOOT IN 356,696 FEET
 1 FOOT IN 259,792 FEET
 1 FOOT IN 333,316 FEET
 1 FOOT IN 353,273 FEET
 1 FOOT IN 110,610 FEET
 1 FOOT IN 104,977 FEET



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
 TAX PARCEL: # 15-090-03-013
 DEKALB BOARD OF EDUCATION
 PREPARED FOR
 DEKALB COUNTY
 LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
 DATE: 08/03/2023 - SCALE NTS
 JOB #: 20440
 SHEET 7 OF 13
 SURVEY PREPARED BY:
ACCURA
 ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
 3200 PRESIDENTIAL DRIVE
 ATLANTA, GA 30340
 OFFICE:404-241-8722

SANITARY SEWER EASEMENTS (15 090 03 013)
PARCEL OWNER: DEKALB BOARD OF EDUCATION

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
EXISTING SANITARY SEWER EASEMENT
(EE)

ALL THAT TRACT OR PARCEL LYING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 57° 29' 16" W FOR A DISTANCE OF 23,176.67 FEET TO THE **POINT OF BEGINNING(POB EE)**.

THENCE N 83° 04' 07" E FOR A DISTANCE OF 10.04 FEET TO A POINT; THENCE S 02° 07' 10" E FOR A DISTANCE OF 22.73 FEET TO A POINT; THENCE S 08° 52' 45" W FOR A DISTANCE OF 158.78 FEET TO A POINT; THENCE S 59° 57' 21" E FOR A DISTANCE OF 98.39 FEET TO A POINT; THENCE S 16° 53' 55" E FOR A DISTANCE OF 276.55 FEET TO A POINT; THENCE S 37° 17' 49" E FOR A DISTANCE OF 520.04 FEET TO A POINT; THENCE S 40° 40' 21" E FOR A DISTANCE OF 328.94 FEET TO A POINT; THENCE N 85° 58' 00" W FOR A DISTANCE OF 14.07 FEET TO A POINT; THENCE N 40° 40' 21" W FOR A DISTANCE OF 314.72 FEET TO A POINT; THENCE S 55° 44' 49" W FOR A DISTANCE OF 137.06 FEET TO A POINT; THENCE N 07° 16' 05" W FOR A DISTANCE OF 11.22 FEET TO A POINT; THENCE N 55° 44' 49" E FOR A DISTANCE OF 129.23 FEET TO A POINT; THENCE N 37° 17' 49" W FOR A DISTANCE OF 21.92 FEET TO A POINT; THENCE N 37° 17' 49" W FOR A DISTANCE OF 494.79 FEET TO A POINT; THENCE N 16° 53' 55" W FOR A DISTANCE OF 266.70 FEET TO A POINT; THENCE S 37° 46' 33" W FOR A DISTANCE OF 79.24 FEET TO A POINT; THENCE N 01° 47' 48" E FOR A DISTANCE OF 17.02 FEET TO A POINT; THENCE N 37° 46' 33" E FOR A DISTANCE OF 72.12 FEET TO A POINT; THENCE N 59° 57' 21" W FOR A DISTANCE OF 67.95 FEET TO A POINT; THENCE N 08° 52' 45" E FOR A DISTANCE OF 168.68 FEET TO A POINT; THENCE N 02° 07' 10" W A DISTANCE OF 20.93 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 17,764 SQUARE FEET OR 0.408 ACRE.

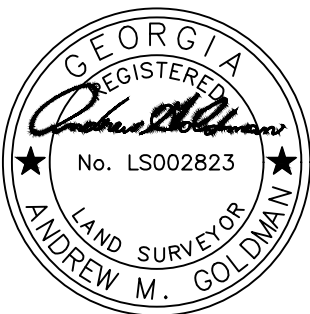
LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
PERMANENT SANITARY SEWER EASEMENT
(PE1)

ALL THAT TRACT OR PARCEL LYING AND BEING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 57° 31' 04" W FOR A DISTANCE OF 23,201.67 FEET TO THE **POINT OF BEGINNING(POB PE1)**.

THENCE N 83° 34' 34" E FOR A DISTANCE OF 12.24 FEET TO A POINT; THENCE S 02° 19' 08" E FOR A DISTANCE OF 20.52 FEET TO A POINT; THENCE S 08° 52' 30" W FOR A DISTANCE OF 100.80 FEET TO A POINT; THENCE N 01° 14' 07" E FOR A DISTANCE OF 118.75 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 921 SQUARE FEET OR 0.021 ACRE.



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE NTS
JOB #: 20440
SHEET 8 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE:404-241-8722

SANITARY SEWER EASEMENTS (15 090 03 013)
PARCEL OWNER: DEKALB BOARD OF EDUCATION

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
NEW PERMANENT SANITARY SEWER EASEMENT
(PE2)

ALL THAT TRACT OR PARCEL LYING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 57° 04' 24" W FOR A DISTANCE OF 23,323.10 FEET TO THE **POINT OF BEGINNING(POB PE2)**.

THENCE N 01° 14' 07" E FOR A DISTANCE OF 32.88 FEET TO A POINT; THENCE S 36° 13' 30" E FOR A DISTANCE OF 112.93 FEET TO A POINT; THENCE S 37° 46' 33" W FOR A DISTANCE OF 20.81 FEET TO A POINT; THENCE N 36° 13' 30" W FOR A DISTANCE OF 92.57 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 2,055 SQUARE FEET OR 0.047 ACRE.

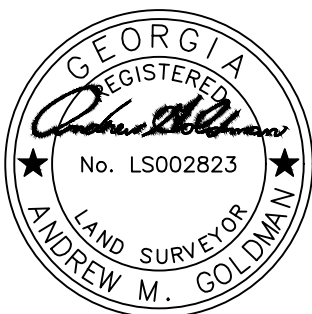
LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
NEW PERMANENT SANITARY SEWER EASEMENT
(PE3)

ALL THAT TRACT OR PARCEL LYING AND BEING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 56° 50' 14" W FOR A DISTANCE OF 23,298.00 FEET TO THE **POINT OF BEGINNING(POB PE3)**.

THENCE S 18° 35' 58" E FOR A DISTANCE OF 428.42 FEET TO A POINT; THENCE S 49° 30' 55" E FOR A DISTANCE OF 355.62 FEET TO A POINT; THENCE S 55° 44' 49" W FOR A DISTANCE OF 20.73 FEET TO A POINT; THENCE N 49° 30' 55" W FOR A DISTANCE OF 355.69 FEET TO A POINT; THENCE N 18° 35' 58" W FOR A DISTANCE OF 420.65 FEET TO A POINT; THENCE N 37° 46' 33" E FOR A DISTANCE OF 24.02 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 15,604 SQUARE FEET OR 0.358 ACRE.



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE NTS
JOB #: 20440
SHEET 9 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE: 404-241-8722

SANITARY SEWER EASEMENTS (15 090 03 013)
PARCEL OWNER: DEKALB BOARD OF EDUCATION

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
NEW PERMANENT SANITARY SEWER EASEMENT
(PE4)

ALL THAT TRACT OR PARCEL LYING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 54° 57' 18" W FOR A DISTANCE OF 23,316.37 FEET TO THE **POINT OF BEGINNING(POB PE4)**.

THENCE S 40° 37' 20" E FOR A DISTANCE OF 301.30 FEET TO A POINT; THENCE N 85° 56' 05" W FOR A DISTANCE OF 28.13 FEET TO A POINT; THENCE N 40° 37' 19" W FOR A DISTANCE OF 283.75 FEET TO A POINT; THENCE N 55° 44' 49" E FOR A DISTANCE OF 20.12 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 5,850 SQUARE FEET OR 0.134 ACRE.

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT(TE1)

ALL THAT TRACT OR PARCEL LYING AND BEING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 57° 29' 16" W FOR A DISTANCE OF 23,176.67 FEET TO THE **POINT OF BEGINNING(POB TE1)**.

THENCE S 02° 07' 10" E FOR A DISTANCE OF 20.93 FEET TO A POINT; THENCE S 08° 52' 45" W FOR A DISTANCE OF 168.68 FEET TO A POINT; THENCE S 59° 57' 21" E FOR A DISTANCE OF 36.66 FEET TO A POINT; THENCE S 36° 13' 30" E FOR A DISTANCE OF 70.04 FEET TO A POINT; THENCE S 37° 46' 33" W FOR A DISTANCE OF 20.77 FEET TO A POINT; THENCE N 36° 13' 30" W FOR A DISTANCE OF 112.93 FEET TO A POINT; THENCE N 01° 14' 07" E FOR A DISTANCE OF 65.85 FEET TO A POINT; THENCE N 08° 52' 30" E FOR A DISTANCE OF 100.80 FEET TO A POINT; THENCE N 02° 19' 08" W FOR A DISTANCE OF 20.52 FEET TO A POINT; THENCE N 83° 18' 42" E FOR A DISTANCE OF 15.56 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 4,437 SQUARE FEET OR 0.102 ACRE.



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE NTS
JOB #: 20440
SHEET 10 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE:404-241-8722

SANITARY SEWER EASEMENTS (15 090 03 013)
PARCEL OWNER: DEKALB BOARD OF EDUCATION

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT
(TE2)

ALL THAT TRACT OR PARCEL LYING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 57° 08' 09" W FOR A DISTANCE OF 23,284.54 FEET TO THE **POINT OF BEGINNING(POB TE2)**.

THENCE S 36° 13' 30" E FOR A DISTANCE OF 9.30 FEET TO A POINT; THENCE N 59° 57' 21" W FOR A DISTANCE OF 7.06 FEET TO A POINT; THENCE N 08° 52' 45" E FOR A DISTANCE OF 4.01 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 13 SQUARE FEET OR 0.000 ACRE.

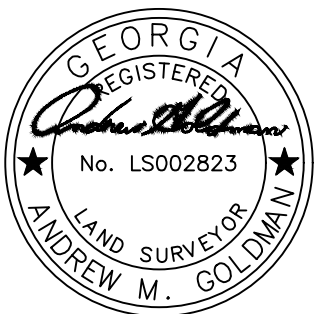
LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT(TE3)

ALL THAT TRACT OR PARCEL LYING AND BEING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 57° 04' 24" W FOR A DISTANCE OF 23,323.10 FEET TO THE **POINT OF BEGINNING(POB TE3)**.

THENCE S 36° 13' 30" E FOR A DISTANCE OF 92.57 FEET TO A POINT; THENCE S 37° 46' 33" W FOR A DISTANCE OF 23.73 FEET TO A POINT; THENCE N 18° 35' 58" W FOR A DISTANCE OF 9.27 FEET TO A POINT; THENCE N 36° 13' 30" W FOR A DISTANCE OF 64.16 FEET TO A POINT; THENCE N 01° 14' 07" E FOR A DISTANCE OF 32.88 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 1,659 SQUARE FEET OR 0.038 ACRE.



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE NTS
JOB #: 20440
SHEET 11 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE:404-241-8722

SANITARY SEWER EASEMENTS (15 090 03 013)
PARCEL OWNER: DEKALB BOARD OF EDUCATION

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT
(TE4)

ALL THAT TRACT OR PARCEL LYING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 56° 50' 14" W FOR A DISTANCE OF 23,298.00 FEET TO THE **POINT OF BEGINNING(POB TE4)**.

THENCE N 37° 46' 33" E FOR A DISTANCE OF 21.05 FEET TO A POINT; THENCE S 36° 13' 30" E FOR A DISTANCE OF 8.17 FEET TO A POINT; THENCE S 18° 35' 58" E FOR A DISTANCE OF 426.76 FEET TO A POINT; THENCE S 49° 30' 55" E FOR A DISTANCE OF 332.85 FEET TO A POINT; THENCE S 37° 17' 49" E FOR A DISTANCE OF 21.92 FEET TO A POINT; THENCE S 55° 44' 49" W FOR A DISTANCE OF 15.92 FEET TO A POINT; THENCE N 49° 30' 55" W FOR A DISTANCE OF 355.62 FEET TO A POINT; THENCE N 18° 35' 58" W FOR A DISTANCE OF 428.42 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 15,693 SQUARE FEET OR 0.360 ACRE.

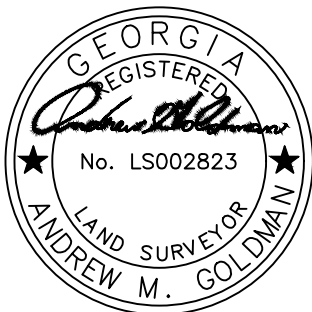
LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT(TE5)

ALL THAT TRACT OR PARCEL LYING AND BEING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 56° 47' 56" W FOR A DISTANCE OF 23,343.41 FEET TO THE **POINT OF BEGINNING(POB TE5)**.

THENCE N 37° 46' 33" E FOR A DISTANCE OF 24.02 FEET TO A POINT; THENCE S 18° 35' 58" E FOR A DISTANCE OF 420.65 FEET TO A POINT; THENCE S 49° 30' 55" E FOR A DISTANCE OF 355.69 FEET TO A POINT; THENCE S 55° 44' 49" W FOR A DISTANCE OF 20.73 FEET TO A POINT; THENCE N 49° 30' 55" W FOR A DISTANCE OF 355.76 FEET TO A POINT; THENCE N 18° 35' 58" W FOR A DISTANCE OF 412.88 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 15,450 SQUARE FEET OR 0.355 ACRE.



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE NTS
JOB #: 20440
SHEET 12 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE:404-241-8722

SANITARY SEWER EASEMENTS (15 090 03 013)
PARCEL OWNER: DEKALB BOARD OF EDUCATION

LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT
(TE6)

ALL THAT TRACT OR PARCEL LYING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 54° 57' 18" W FOR A DISTANCE OF 23,316.37 FEET TO THE **POINT OF BEGINNING(POB TE6)**.

THENCE N 55° 44' 49" E FOR A DISTANCE OF 15.10 FEET TO A POINT; THENCE S 40° 40' 21" E FOR A DISTANCE OF 314.72 FEET TO A POINT; THENCE N 85° 57' 40" W FOR A DISTANCE OF 21.48 FEET TO A POINT; THENCE N 40° 37' 20" W FOR A DISTANCE OF 301.30 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 4,663 SQUARE FEET OR 0.107 ACRE.

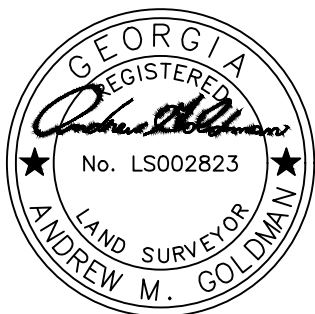
LEGAL DESCRIPTION
TAX PARCEL NO. 15 090 03 013
TEMPORARY CONSTRUCTION EASEMENT(TE7)

ALL THAT TRACT OR PARCEL LYING AND BEING IN LAND LOT 184 OF THE 15TH DISTRICT, DEKALB COUNTY, GEORGIA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NGS MONUMENT #5148; THENCE S 54° 57' 23" W FOR A DISTANCE OF 23,356.72 FEET TO THE **POINT OF BEGINNING(POB TE7)**.

THENCE N 55° 44' 49" E FOR A DISTANCE OF 20.24 FEET TO A POINT; THENCE S 40° 37' 19" E FOR A DISTANCE OF 283.75 FEET TO A POINT; THENCE N 85° 56' 05" W FOR A DISTANCE OF 28.13 FEET TO A POINT; THENCE N 40° 37' 18" W FOR A DISTANCE OF 258.55 FEET TO THE **POINT OF BEGINNING**.

SAID TRACT OR PARCEL CONTAINING 5,499 SQUARE FEET OR 0.126 ACRE.



SEE NOTES ON PAGES 2 AND 3

PROPOSED SANITARY SEWER EASEMENT
TAX PARCEL: # 15-090-03-013
DEKALB BOARD OF EDUCATION
PREPARED FOR
DEKALB COUNTY
LAND LOT 090, 15th DISTRICT DEKALB COUNTY, GA
DATE: 08/03/2023 - SCALE NTS
JOB #: 20440
SHEET 13 OF 13
SURVEY PREPARED BY:
ACCURA
ACCURA ENGINEERING AND CONSULTING SERVICES, INC.
3200 PRESIDENTIAL DRIVE
ATLANTA, GA 30340
OFFICE:404-241-8722

**OWNER'S RECEIPT OF PLANS & EXPLANATION
ACKNOWLEDGMENT**

DATE: _____

OWNER NAME: DeKalb Board of Education
MAILING ADDRESS: 1701 Mountain Industrial Blvd.
Stone Mountain, GA 30083

TYPE: _____ PROJECT: 18-030

PROPERTY ADDRESS: 3353 Columbia Dr. Decatur, GA 30034-5000

PARCEL: 11

I have this day received the following full sized and / or half-sized (to scale) and accompanying legal description plan sheets:

Plans dated: August 3, 2023 Last revised: November 16, 2023

(Negotiator to initial and date bottom right corner of plan sheets on date given to property owner)

I further acknowledge the Land Acquisition Consultant / Negotiator **Josh Walker**, representing the DeKalb County Department of Watershed Management, explained the above-stated plans to me (us) and the effects of the proposed project on my (our) property as of this date.

(Owner Name – Printed)

(Owner Signature)

(Owner Name – Printed)

(Owner Signature)

DeKalb County DWM Representative: **Josh Walker**

Phone: **404-801-6209**

Email: **William.walker@oneatlas.com**

(DWM Signature)

(Date)

NEGOTIATION RECORD

PROJECT 18-030 Shoal Creek Trunk Section 2

COUNTY DeKalb

PARCEL 11
FEMALE YES NO

OWNER-TENANT DeKalb Board of Education MINORITY YES NO

ADDRESS 1701 Mountain Industrial Blvd., Stone Mountain, GA 30083 PHONE _____

AGENT _____ PHONE _____
(NAME) (ADDRESS)

ATTORNEY _____ PHONE _____
(NAME) (ADDRESS)

The undersigned hereby acknowledges that the subject PARCEL is to be secured for use in connection with the aforesaid PROJECT, and I (WE) have no direct or indirect, past or present, or contemplated future personal interest in parcel or in any benefit from the acquisition of such property.

Staff or Consultant NEGOTIATOR: _____ DATE _____

Monetary offer for the above-named interest: \$6,700.00

The following is to be answered prior to and following first contact:

TITLE INFORMATION

Preliminary title report in: YES NO Copy of deed attached to report: YES NO

Date of Deed _____ Indicated purchase price \$ _____

Names and Addresses of all parties secured during contact including Tenants YES NO

CONSTRUCTION DETAILS

Access rights required: YES NO

Any construction features that are pertinent to R/W negotiations
(Grade change, drainage, proximity to improvements, etc.):

Date Assigned: _____ Date First Offer Made: _____

See Attached Record for Details.

I (WE), the undersigned, do hereby certify that:

- (1) The written agreement secured embodies all of the considerations agreed upon between the County and the property owner
- (1) The agreement was reached without coercion or threats of any kind whatsoever by or to either party
- (2) This negotiation record and parcel file is complete and contains all required documentation.

This the _____ day of _____, _____

NEGOTIATOR _____ DATE _____

TEAM LEADER _____ DATE _____

APPEALS OFFICER OR _____ DATE _____
CONSULTANT COORDINATOR

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments.

You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.