

STATE OF GEORGIA

GORDON COUNTY

**RESOLUTION CALLING FOR AN ELECTION TO IMPOSE A COUNTY SPECIAL
PURPOSE LOCAL OPTION SALES TAX**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF GORDON COUNTY, GEORGIA IMPOSING A COUNTY ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE FACILITIES TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF GORDON COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "Act") authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, inter alia, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the Board of Commissioners of Gordon County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Gordon County, Georgia (the "County") that a one percent SPLOST be imposed in a special district within the County to raise approximately \$48,606,000 for the purpose of funding capital outlay projects (the "Projects"); and

WHEREAS, the Board of Commissioners mailed a written notice (the "Notice") to the Mayor and City Council in each municipality located within the County regarding the continuation of the SPLOST; and

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the City of Calhoun, the City of Fairmount, the City of Plainville and, the City of Resaca ("the Municipalities") met and discussed the possible projects for inclusion in the referendum, including municipally owned and operated projects; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, the County has entered into an intergovernmental agreement with the Municipalities that are party to the Agreement; and,

WHEREAS, the Municipalities represent 32 percent of the total population of the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Gordon County, Georgia as follows:

(A) Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to the SPLOST shall be imposed for the term, purposes and costs as follows:

1. In order to finance the Projects described herein, a SPLOST in the amount of one percent (1%) on all sales and uses in the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.

2. The proceeds of such tax are to be used to fund the Projects. The Projects consist of "County Projects" and "Municipal Projects." The County Projects, the Municipal Projects, and the Estimated Costs are set forth below:

County Projects. The County projects along with the estimated costs are attached hereto and incorporated by reference herein as Exhibit A-1 of the Intergovernmental Agreement

Municipal Projects. The municipal projects of the City of Calhoun along with the estimated costs are attached hereto and incorporated by reference herein as Exhibit A-2 of the Intergovernmental Agreement. The municipal projects of the City of Fairmount along with the estimated costs are attached hereto and incorporated by reference herein as Exhibit A-3 of the Intergovernmental Agreement. The municipal projects of the City of Plainville along with the estimated costs are attached hereto and incorporated by reference herein as Exhibit A-4 of the Intergovernmental Agreement. The municipal projects of the City of Resaca along with the estimated costs are attached hereto and incorporated by reference herein as Exhibit A-5 of the Intergovernmental Agreement.

3. The SPLOST is to be imposed for a period of six (6) years.

(B) Call for the Election; Ballot Form; Notice.

1. The election superintendent of Gordon County is hereby requested to call an election in all voting precincts in the County on the 7th day of November, 2017 for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2, below.

2. The ballots to be used in the election shall have written or printed thereon substantially the following:

Yes Shall a special one percent sales and use tax be imposed in the special district of Gordon County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$48,606,000 for the purpose of :

No

- (1) funding capital outlay projects consisting of: public works projects including road and bridge improvements, annual paving, equipment purchase, resurfacing projects, improvement, repairs or replacement to Mt. Olive Road, Boone Ford Road, and, other roads, bridges or capital infrastructure; public safety vehicles and equipment; renovation and equipping of government administration buildings; renovation and equipping the E911 facility; renovate, construct and equip Sugar Valley Fire Station; land acquisition, design, construction and equipping an Agricultural Facility and economic development projects; improvements to Parks and Recreation including renovations at Salacoa Park; development of greenways and trails; improvements to Sonoraville recreation facility; and to acquire land, design, construct and equip Youth Sports field(s) on the west side of the County; construction and equipment for a new evidence building and morgue; renovation, expansion and equipment for records retention; renovations to the Sugar Valley Community Center for Gordon County;
- (2) funding [general list of projects]for the Municipality of Calhoun;
- (3) funding [general list of projects]for the Municipality of Fairmount;
- (4) funding [general list of projects] for the Municipality of Plainville; and;
- (5) funding [general list of projects]for the Municipality of Resaca?

3. It is hereby requested that the election be held by the election superintendent of Gordon County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the election superintendent of Gordon County canvass the returns, declare the result of the election, and certify the result to the Secretary of State and to the state revenue commissioner.

4. The election superintendent of Gordon County is hereby authorized and requested to publish a notice of the election as required by law in the newspaper in which sheriff's advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit "A".
- (C) The clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the election superintendent of Gordon County, with a request that the election superintendent of Gordon County issue the call for an election.
- (D) The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition of SPLOST.
- (E) The Resolution shall take effect immediately upon its adoption.

This the 11th day of July, 2017.

GORDON COUNTY, GEORGIA

By: _____

Becky Hood, Chair

ATTEST: _____

Annette Berry, County Clerk

(Seal)