

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF RABUN 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; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF RABUN 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 Rabun County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Rabun County, Georgia (the "County") that a one percent SPLOST be imposed in a special district within the County to raise approximately \$20,000,000 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 in each municipality located within the County regarding the imposition of the SPLOST;

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the City of Clayton, the City of Tallulah Falls, the City of Tiger, the City of Mountain City, the City of Sky Valley, and the City of Dillard, ("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 one hundred (100) percent of the total municipal population of the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Rabun 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 Projects for each Municipality ("Municipal Projects"). The County Projects, the Municipal Projects, and the Estimated Costs are set forth below:

<u>County Projects</u>	<u>SPLOST allocation</u>
Sheriff's Building	\$1,000,000
Administration-Courthouse	\$3,000,000
Jail	\$4,000,000
Water and Sewer	\$5,000,000
Roads and Bridges	\$2,500,000
Total	\$15,500,000

<u>Clayton Projects</u>	<u>SPLOST allocation</u>
Roads and Streets	\$1,500,000
Water and Sewer System Improvements	\$500,000
City Hall Maintenance and Repair	\$240,000
Public Safety	\$60,000
Total	\$2,300,000

<u>Dillard Projects</u>	<u>SPLOST allocation</u>
Roads and Bridges	\$170,000
Water and Sewer System Improvements	\$170,000
City Complex Renovations	\$100,000
Total	\$440,000

<u>Sky Valley Projects</u>	<u>SPLOST allocation</u>
Buildings	\$50,000
Equipment	\$100,000
Roads and Streets	\$240,000
Total	\$390,000

<u>Mountain City Projects</u>	<u>SPLOST allocation</u>
City Complex Renovations	\$310,000
Roads and Bridges	\$250,000
Public Safety	\$90,000
Total	\$650,000

<u>Tiger Projects</u>	<u>SPLOST allocation</u>
Roads and Bridges	\$350,000
Parks and Recreation	\$150,000
Total	\$500,000

<u>Tallulah Falls Projects</u>	<u>SPLOST allocation</u>
Water and Sewer System Improvements	\$120,000
Roads and Bridges	\$50,000
Public Buildings	\$50,000
Total	\$220,000

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 Rabun County is hereby requested to call an election in all voting precincts in the County on the 19th day of March, 2019, 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 Rabun County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$20,000,000.00 for the purpose of (1) funding Sheriff’s Building Improvements, Jail, Courthouse-Administration Renovations, Water and Sewer, and Roads and Bridges for Rabun County; (2) for funding Roads and Streets, Water and Sewer System Improvements, City Hall Maintenance and Repair, and Public Safety for the City of Clayton; (3) for funding Roads and Bridges, Water and Sewer System Improvements, and City Complex Renovations in the City of Dillard; (4) for funding Buildings, Equipment, and Roads and Streets in the City of Sky Valley; (5) for funding City Complex Renovations, Roads and Bridges, and Public Safety for Mountain City; (6) for funding Roads and Bridges and Parks and Recreation for the Town of Tiger; and (7) for funding Water and Sewer Improvements, Roads and Bridges, and Public Buildings for the City of Tallulah Falls?”

() No

3. It is hereby requested that the election be held by the election superintendent of Rabun 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 Rabun 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 Rabun 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 Rabun County, with a request that the election superintendent of Rabun 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 ____ day of _____, 2018.

RABUN COUNTY, GEORGIA

GREG JAMES, CHAIRMAN

ATTEST:

COUNTY CLERK

EXHIBIT "A"

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF RABUN COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 19th day of March, 2019, an election will be held at the regular polling places in all the election districts of Rabun County, Georgia ("the County"), at which time there will be submitted to the qualified voters of the county for their determination the question of whether a one percent county special purpose local option sales and use tax (the "SPLOST") shall be imposed on all sales and uses in the special district created in the County for a period of six (6) years for the raising of approximately \$20,000,000.00 for the purpose of funding capital outlay projects ("the Projects") specified in the form of the ballot set forth below.

- Yes Shall a special one percent sales and use tax be imposed in the special district of Rabun County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$20,000,000.00 for the purpose of (1) funding Sheriff's Building Improvements, Jail, Courthouse-Administration Renovations, Water and Sewer, and Roads and Bridges for Rabun County; (2) for funding Roads and Streets, Water and Sewer System Improvements, City Hall Maintenance and Repair, and Public Safety for the City of Clayton; (3) for funding Roads and Bridges, Water and Sewer System Improvements, and City Complex Renovations in the City of Dillard; (4) for funding Buildings, Equipment, and Roads and Streets in the City of Sky Valley; (5) for funding City Complex Renovations, Roads and Bridges, and Public Safety for Mountain City; (6) for funding Roads and Bridges and Parks and Recreation for the Town of Tiger; and (7) for funding Water and Sewer Improvements, Roads and Bridges, and Public Buildings for the City of Tallulah Falls?"
- No