

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

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF GRADY COUNTY, GEORGIA IMPOSING A COUNTY ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF 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 GRADY 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 Grady County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Grady County, Georgia (the "County") that a one percent SPLOST be imposed in a special district within the County to raise approximately \$18,000,000 for the purpose of funding capital outlay projects (the "Projects"); and

WHEREAS, the Board of Commissioners delivered a written notice (the "Notice") to the Mayor in each municipality located within the County regarding the imposition of 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 Cairo, and the City of Whigham (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 on April 23, 2019 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 40.3 percent of the total population of the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Grady 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 approved 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 in the following:

Projects for Grady County:	Estimated Costs
• County Capital Improvements on Roads and/or Bridges	\$1,346,000 Construction and Equipment
• Parks/Recreation Facility Capital Improvements	\$600,000
• Upgrade and Replace Public Safety Equipment	\$1,000,000
• Payment of Previously Incurred Debt	\$7,800,000
<b>Total County Distribution</b>	<b>\$10,746,000</b>

Projects for the City of Cairo:	Estimated Costs
• Drinking Water Capital Improvements	\$2,000,000
• Waste Water Capital Improvements	\$1,000,000
• Buildings and Parks Capital Improvements	\$900,000
• Public Safety Equipment	\$500,000
• Public Works Equipment	\$400,000
• Drainage and Stormwater Improvements	\$300,000
• Payment of Previously Incurred Debt	\$1,812,000
<b>Total Cairo Distribution</b>	<b>\$6,912,000</b>

Projects for the City of Whigham:	Estimated Costs
• Streets and Sidewalks	\$242,000
• Utility Distribution and Equipment	\$75,000
• Public Safety	\$25,000
<b>Total Whigham Distribution</b>	<b>\$342,000</b>

3. The SPLOST is to be imposed for a period of six (6) years beginning April 1, 2020.

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

1. The Elections Superintendent of Grady County is hereby required to call an election in all voting precincts in the County on November 5, 2019, the set for the 2019 General Election, 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)

(No)

Shall a special one percent sales and use tax be imposed in the special district of Grady County for a period of time not to exceed six (6) calendar years and for the raising of not more than \$18,000,000 for the purpose of funding:

The following projects for Grady County:

Construction and Equipment; Parks and Recreation Capital Improvements; Upgrade and Replace Public Safety Equipment; Payment of Previously Incurred Debt. If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligations debt of Grady County in the principal amount of \$4,500,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

The Following Projects for the City of Cairo:

Drinking Water Capital Improvements; Waste Water Capital Improvements; Buildings and Parks Capital Improvements; Public Safety Equipment; Public Works Equipment; Drainage and Stormwater Improvements; Payment of Previously Incurred Debt. If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligations debt of the City of Cairo in the principal amount of \$3,000,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

The Following Projects for the City of Whigham:

Streets and Sidewalks; Utility Distribution and Equipment; Public Safety

3. It is hereby requested that the election be held by the Election Superintendent of Grady 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 Elections Superintendent of Grady County canvass the returns declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

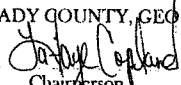
4. The Elections Superintendent of Grady County is hereby authorized and requested to publish a notice of the election as required by law in the newspaper in which Sheriff's advertisements for the County are published once a week for four weeks immediately preceding the dated of the election. The Notice of the Election shall be in the substantially the form attached hereunto as Exhibit "A".

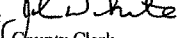
(C) the Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the Elections Superintendent of Grady County, with a request that the Elections Superintendent of Grady County issue the call for an election.

(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.

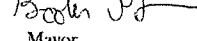
(E) The Resolution shall take effect immediately upon adoption.

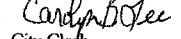
GRADY COUNTY, GEORGIA

By:   
Chairperson  
Board of Commissioners


Attest:   
County Clerk  
Date Adopted: May 7, 2019

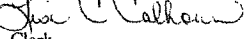
CITY OF CAIRO, GEORGIA

By:   
Mayor  
City Council

Attest:   
City Clerk  
Date Adopted: May 13, 2019

CITY OF WHIGHAM, GEORGIA

By:   
Mayor  
City Council

Attest:   
Clerk  
Date Adopted: May 14, 2019

**EXHIBIT "A"**  
**SPLOST PROJECTS**

SPLOST Proceeds are to be divided among the County and municipalities and pro-rated according to their respective populations based on the 2010 US Census. As of the date of execution of this agreement, the populations are as follows:

	Population	Pro Rata
Grady County	14933 Non-Municipality	59.7%
Cairo	9607	38.4%
Whigham	471	1.9%

All projects have equal priority and shall receive a pro rata allocation of SPLOST funds on a monthly basis in accordance with the population percentage is set out above. The projects to be funded by SPLOST revenue and their estimated costs are as follows:

**SPLOST Estimated Revenues \$18,000,000 (6 years)**

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Total Grady County Distribution	\$10,746,000
<b>Projects for City of Cairo:</b>	
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