

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF APPLING 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 AND 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 APPLING COUNTY TO VOTE UPON 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 Appling County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Appling County, Georgia (the "County") that a one percent SPLOST be imposed in the special district within the County to raise approximately \$21,850,000.00 for the purpose of funding capital outlay projects (the "Projects"); and

WHEREAS, the Board of Commissioners timely delivered a written notice (the "Notice") to the mayor in each qualified municipality located within the County regarding the imposition 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 Baxley (the "City") met and discussed the possible projects for inclusion in the referendum, including City 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 City and it is a party to the Agreement; and

WHEREAS, the City is a qualified municipality;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Appling 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 for a period of six (6) years 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 "City Projects." The County Projects, the City Projects, and the estimated costs are set forth below:

Projects:

COUNTY:

Appling Healthcare HVAC and Plumbing Repair and Maintenance	\$1,000,000.00
Appling Development Authority Industrial Park Entrance	\$ 500,000.00
Volunteer Firefighters SCBA, Trucks, Pumps, Tanks, Turn out Gear	\$1,120,000.00
Appling Co. Recreation Restrooms, New Facilities	\$ 580,000.00
Appling County Courthouse (old) Repair and Renovation	\$ 500,000.00
Appling Co. Sheriffs Dept Renovations and Vehicles	\$1,650,000.00
Appling County Infrastructure Projects	\$ 500,000.00
Appling County Court Complex New Construction	\$ 2,000,000.00
Appling Co Road Improvements	\$10,500,000.00

CITY:

Complete Pine Forest and Oak Ridge Water and Sewer Project or Retire the debt of the project.	\$1,275,000.00
Renovation of existing Law Enforcement building Or retire debt of same.	\$1,000,000.00
Expansion and Enhancement Water Works Park or Retire Debt of same.	\$ 650,000.00
Upgrade, renewal and Extension of Streets Utilities and drainage Of the City of Baxley and all Necessary equipment or retire Debt of the project	\$ 575,000.00

2024 SPLOST TOTAL PROJECTED COLLECTIONS \$21,850,000.00

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 Appling County is hereby requested to call an election in all voting precincts in the County on the 21st day of March 2023, 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 Appling County for a period of six (6) years and for the raising of an estimated amount of \$21,850,000.00 for the purposes of: (a) Appling Healthcare HVAC and Plumbing Repair and Maintenance; (b) Appling Development Authority, Industrial Park Entrance; (c) Volunteer Firefighters SCBA, Trucks, Pumps, Tanks, Turn out Gear; (d) Appling Co. Recreation

Restrooms, New Facilities; (e) Appling County Courthouse (old) Repair and Renovation; (f) Appling Co. Sheriffs Dept Renovations and Vehicles; (g) Appling County Infrastructure Projects; (h) Appling County Court Complex New Construction; (i) Appling Co Road Improvements; (j) Complete Pine Forest and Oak Ridge Water and Sewer Project or retire the debt of the project; (k) Renovation of existing Baxley Law Enforcement building or retire debt of same; (l) Expansion and Enhancement Water Works Park or Retire Debt of same; (m) Upgrade, renewal and Extension of Streets Utilities and drainage of the City of Baxley and acquire all Necessary equipment or retire debt of the project.

() NO

3. It is hereby requested that the election be held by the Election Superintendent of Appling County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws related to special elections. It is hereby further requested that the Election Superintendent of Appling 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 Election Superintendent of Appling 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 this resolution to the Election Superintendent of Appling County, with a request that the Election Superintendent of Appling 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. This resolution shall take effect immediately upon its adoption.

SIGNATURES ON NEXT PAGE

APPLING COUNTY, GEORGIA



By: E. Leslie Burch

E. Leslie Burch
Chairman, Appling County Commission

ATTEST:

Robyn Evans

Robyn Evans, County Clerk

Date Adopted: 1/10/2023

EXHIBIT "A"

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF APPLING COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 21st day of March 2023 an election will be held at the regular polling places in all the election districts of Appling County, Georgia ("the County"), at which 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 purpose of raising of approximately \$21,850,000.00 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 Appling County for a period of six (6) years and for the raising of an estimated amount of \$21,850,000.00 for the purposes of: (a) Appling Healthcare HVAC and Plumbing Repair and Maintenance; (b) Appling Development Authority I.D.A. Industrial Park Entrance; (c) Volunteer Firefighters SCBA, Trucks, Pumps, Tanks, Turn out Gear; (d) Appling Co. Recreation Restrooms, New Facilities; (e) Appling County Courthouse (old) Repair and Renovation; (f) Appling Co. Sheriffs Dept Renovations and Vehicles; (g) Appling County; (h) Appling County Court Complex New Construction; (i) Appling Co Road Improvements; (j) Complete Pine Forest and Oak Ridge Water and Sewer Project or retire the debt of the project; (k) Renovation of existing Baxley Law Enforcement building or retire debt of same; (l) Expansion and Enhancement Water Works Park or Retire Debt of same; (m) Upgrade, renewal and Extension of Streets Utilities and drainage of the City of Baxley and acquire all Necessary equipment or retire debt of the project.

() NO

2024 SPLOST PROPOSALS

PROJECTS: ESTIMATED COST PRO RATA

COUNTY:

Appling Healthcare HVAC and Plumbing Repair and Maintenance	\$1,000,000.00	4.6%
Appling Development Authority I.D.A. Industrial Park Entrance	\$500,000.00	2.3%
Volunteer Firefighters SCBA, Trucks, Pumps, Tanks, Turn out Gear	\$1,120,000.00	5.1%
Appling Co. Recreation Restrooms, New Facilities	\$580,000.00	2.7%
Appling County Courthouse (old) Repair and Renovation	\$500,000.00	2.3%
Appling Co. Sheriffs Dept Renovations and Vehicles	\$1,650,000.00	7.6%
Appling County	\$500,000.00	2.3%
Appling County Court Complex New Construction	\$2,000,000.00	9.1%
Appling Co Road Improvements	\$10,500,000.00	48%

ESTIMATED COUNTY: \$18,350,000.00

CITY:

Complete Pine Forest and Oak Ridge Water and Sewer Project or Retire the debt of the project.	\$1,275,000.00	5.9%
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Renovation of existing Law Enforcement building Or retire debt of same.	\$1,000,000.00	4.6%
Expansion and Enhancement Water Works Park or Retire Debt of same.	\$650,000.00	2.9%
Upgrade, renewal and Extension of Streets Utilities and drainage Of the City of Baxley and all Necessary equipment or retire Debt of the project	\$575,000.00	2.6%

ESTIMATED CITY: \$3,500,000.00

ESTIMATED TOTAL FOR COUNTY AND CITY: \$21,850,000.00
(Over a Six Year Period)

(SPECIAL REFERENCE TO EXCESS PROCEEDS)

All sums collected through the SPLOST six-year termination date **in excess** of \$21,850,000 shall be distributed as follows:

(a) 50% to the County for maintenance and construction of roads and bridges in the county.

and

(b) 50% to the City for maintenance and construction of streets, utilities and drainage within the municipal limits of the City.