

## **A RESOLUTION**

ADOPTED PURSUANT TO ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, TO REIMPOSE WITHIN LOWNDES COUNTY FOR A LIMITED PERIOD OF TIME A ONE PERCENT SPECIAL PURPOSE SALES AND USE TAX, SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF THE TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF THE TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF LOWNDES COUNTY TO APPROVE THE IMPOSITION OF THE TAX; APPROVING THE FORM OF THE BALLOT TO BE USED IN THE ELECTION; AND FOR OTHER PURPOSES.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF LOWNDES COUNTY, AND IT IS HEREBY RESOLVED BY THE AUTHORITY OF SAME:

### I.

Pursuant to the authority granted to said Board by Chapter 8, Article 3, Title 48, of the Official Code of Georgia Annotated, there is, subject to the requirement of referendum approval and other requirements of said Article 3, hereby reimposed in Lowndes County, in addition to all other taxes, a special sales and use tax at the rate of one (1) percent (“the tax”) upon the termination and expiration of such tax now in effect. Except as to rate, the tax shall correspond to the tax imposed by Article 1, Chapter 8, of Title 48 of the Official Code of Georgia Annotated. No item or transaction which is not subject to taxation under said Article 1 shall be subject to the tax, except that the tax shall apply to sales of motor fuels as prepaid local tax as that term is defined in O.C.G.A. §48-9-2 and shall be applicable to the sale of food and food ingredients and alcoholic beverages as provided in O.C.G.A. §48-8-3.

II.

The proceeds of the tax are to be used and may be expended:

(a) by Lowndes County (the “County”) for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to road, street and bridge facilities and major capital equipment for construction and maintenance of road, street and bridge facilities	\$ 18,575,733
• construction of and improvements to water and sewer facilities	\$ 16,000,000
• payment of bond debt for acquisition and construction of and equipping a new library facility and parks and recreation facilities	\$ 22,000,000
• construction of, improvements to and major capital equipment for public safety facilities and purposes, including fire protection and law enforcement	\$ 5,000,000
• improvements to and major capital equipment for public safety radio system purposes	\$ 4,000,000
• renovation of former courthouse facility	\$ 2,000,000
Total	\$ 67,575,733

(b) by the City of Valdosta for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to road, street, and bridge facilities to include sidewalks, bike lanes, piping of ditches, city rights-of-way to include land acquisition, traffic signals and intersection improvements, resurfacing, street repairs and materials, technology improvements, and other transportation systems and equipment improvements including the Traffic Management Center	\$ 12,725,000

• construction of and improvements to drainage infrastructure, systems and facilities to include the purchase of land, property, and capital equipment for the maintenance of drainage systems	\$ 3,500,000
• construction of, improvements to and major capital equipment for police facilities, including crime lab facilities and other police equipment and technology improvements	\$ 1,200,000
• construction of, improvements to, and major capital equipment for parks and recreation to include land acquisition, facility improvements and renovations	\$ 1,200,000
• construction of, improvements to, and major capital equipment for firefighting, training, and fire station facilities to include land acquisition, renovations, additions, fire trucks, technology equipment and other capital equipment	\$ 2,900,000
• land acquisition, site work, design, construction of and capital equipment to include furnishings for a municipal auditorium facility and improvements to administrative facilities	\$ 20,000,000
• construction of and improvements to water and sewer facilities to include equipment, land acquisition, and construction of water and wastewater facilities, plants, infrastructure, materials and capital equipment	\$ 14,000,000
• construction of, improvements to, and major capital equipment for public works facilities, including sanitation vehicles and other public works vehicles	\$ 2,439,739
• major repairs, renovations, and capital equipment for administrative buildings, including computer hardware and software	\$ 500,000
• acquisition of and improvements to capital equipment for a public safety radio system	\$ 4,000,000
• payment of existing bond debt and/or loan obligations for water and wastewater improvements and capital expenditures	\$ 11,400,000
• purchase of property, land and streetscape improvements, design, and construction of capital improvements projects as identified in the downtown Valdosta strategic master plan	\$ 1,000,000
Total	\$ 74,864,739

(c) by the City of Hahira for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
<ul style="list-style-type: none"> <li>• construction of, improvements to, and major capital equipment for road, street and bridge facilities, sidewalks, bicycle/cart paths and trails, including acquisition of rights of way, improvement of surface-water drainage, widening, resurfacing, leveling and other repairs for preservation of road, street and bridge facilities</li> </ul>	\$ 750,000
<ul style="list-style-type: none"> <li>• construction of, improvements to, and major capital equipment for water and sewer facilities</li> </ul>	\$ 1,250,000
<ul style="list-style-type: none"> <li>• construction of, improvements to, and major capital equipment for public safety facilities, including police and firefighting and rescue equipment, computer equipment, communications equipment, police and fire department vehicles, and acquisition of property</li> </ul>	\$ 800,000
<ul style="list-style-type: none"> <li>• construction of, improvements to, and major capital equipment for administrative facilities, including city hall, computer equipment and technology upgrades</li> </ul>	\$ 558,480
<ul style="list-style-type: none"> <li>• construction of, improvements to, and capital equipment for city parks and recreation facilities, including acquisition of property and construction of parks</li> </ul>	\$ 400,000
Total	\$ 3,758,480

(d) by the City of Remerton for purposes capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
<ul style="list-style-type: none"> <li>• construction of and improvements to road, street and bridge facilities, and acquisition of capital equipment</li> </ul>	\$ 150,000
<ul style="list-style-type: none"> <li>• construction of and improvements to water and sewer facilities, including, but not limited to acquisition of capital equipment and payment for services rendered in connection therewith</li> </ul>	\$ 450,000
<ul style="list-style-type: none"> <li>• purchase of capital equipment for public safety and firefighting</li> </ul>	\$ 250,000

including, but not limited to public safety vehicles

- construction of, improvements and/or renovations to, or purchase of property for municipal facilities, and purchase of furniture, fixtures, and equipment related thereto \$ 692,116

Total \$ 1,542,116

(e) by the City of Dasher for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to parks and recreation facilities including land development, capital equipment and infrastructure	\$ 250,473
• construction of and improvements to community culture, history, Museum and Library.	\$ 438,329
• development of plans, construction and improvements to sewage and/or water distribution systems for the City of Dasher	\$ 125,236
• construction of and improvements to streets, roads and bridges	\$ 438,331
Total	\$ 1,252,369

(f) by the City of Lake Park for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to road, street and bridge facilities, sidewalks, bicycle/cart paths and trails, including acquisition of rights of way, improvement of surface-water drainage, widening, resurfacing, leveling and other repairs for preservation of road, street and bridge facilities	\$ 250,000
• construction of and improvements to water and sewer facilities	\$ 350,000
• construction of and major capital equipment for public work facilities, including maintenance building facilities, service vehicles and maintenance equipment and acquisition of property for construction of a maintenance building	\$ 100,000

• improvements to and major capital equipment for public safety facilities, including police and firefighting and rescue equipment, computer equipment, communications equipment, and police and fire department vehicles	\$ 150,000
• improvements to and major capital equipment for administrative facilities, including improvements to city hall, computer equipment and technology upgrades	\$ 56,564
• improvements to and capital equipment for city parks and recreation facilities, including acquisition of property, construction of parks and renovation and restoration of civic center and other historic structures	\$ 100,000
Total	\$ 1,006,564

### III.

The maximum period of time that the tax will be imposed is the six calendar years of 2014 through 2019.

### IV.

The estimated cost of the projects which will be funded from the proceeds of the tax is \$150,000,000.

### V.

If approved by the voters, part of the proceeds of the tax will be used for the payment of general obligation debt to be issued by Lowndes County in conjunction with the imposition of the tax secured by the tax. The principal amount of the debt to be issued shall be \$20,000,000. The purpose for which the debt is to be issued is to finance a portion of the costs of the acquisition and construction of and equipping a new library facility and parks and recreation facilities and the costs of issuing such debt. The maximum interest rate which such debt is to bear is 5.5 percent per annum. The amount of principal to be paid in each year during the life of the debt is \$3,235,000 in 2015, \$3,270,000 in 2016, \$3,305,000 in 2017, \$3,345,000 in 2018, \$3,395,000 in 2019, and \$3,450,000 in 2020.

VI.

The Board of Commissioners of the County hereby determines that during each year in which any payment of principal or interest on the debt to be issued by the County comes due the County will receive from the tax net proceeds sufficient to fully satisfy such liability of the County.

VII.

The other purposes for which such proceeds will be used are specified herein.

VIII.

The tax shall be reimposed upon the termination of the special purpose local option sales tax now in effect in the County, provided, however, in respect to services which are regularly billed on a monthly basis, the tax shall be effective with respect to and shall apply to services billed on or after said effective date.

IX.

A copy of this resolution shall be delivered to the Election Superintendent of Lowndes County which is requested to issue the call for an election in substantially the form attached hereto as Exhibit A for the purpose of submitting the question of the imposition of the tax to the voters of the County.

X.

It is hereby requested that the election be held by the Superintendent of Elections of Lowndes County in accordance with the election laws of the State of Georgia and that said Superintendent of Elections canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

XI.

The Superintendent of Elections of Lowndes 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 substantially in the form attached hereto as Exhibit B.

XII.

The proper officers and agents of the County are hereby authorized to take any and all further actions as any of such officers or agents may deem necessary or convenient in connection with the imposition of such special sales and use tax.

XIII.

This Resolution shall take effect immediately upon its adoption.

So resolved, this 24<sup>th</sup> day of July, 2012.

BOARD OF COMMISSIONERS OF LOWNDES COUNTY

By: \_\_\_\_\_  
Ashley Paulk, Chairman

Attest: \_\_\_\_\_  
Paige Dukes, Clerk