

## **Lumpkin County Resolution 2011 - 61**

### **A RESOLUTION CALLING FOR AN ELECTION TO CONTINUE A LUMPKIN COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX WITH THE CONCURRENCE OF THE CITY OF DAHLONEGA**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF LUMPKIN COUNTY, GEORGIA, CONTINUING THE IMPOSITION OF A COUNTY ONE PER CENT 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 (A "SPECIAL PURPOSE LOCAL OPTION SALES TAX" OR "SPLOST"), 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 LUMPKIN 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 "Special Purpose Local Option Sales Tax" or "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 Lumpkin County, Georgia (the "Board of Commissioners"), has determined that it is in the best interest of the citizens of Lumpkin County, Georgia (the "County") that a one percent SPLOST be imposed in a special district within the County to raise approximately \$18,900,000.00 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 of the City of Dahlonega, the sole 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 Dahlonega ("the Municipality") 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 City of Dahlonega; and

WHEREAS, the City of Dahlonega represents seventeen point four nine per cent (17.49%) of the total population of the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Lumpkin 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 seventy-two (72) month 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 "City Projects." The County Projects, the City Projects, and the total estimated Costs are set forth below:

<b>Lumpkin County Projects</b>	<b>Total Estimated Costs - \$15,900,000.00</b>
<b>City of Dahlonega Projects</b>	<b>Total Estimated Costs - \$3,000,000.00</b>

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

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

1. The Board of Elections of Lumpkin County is hereby requested to call an election in all voting precincts in the County on the 6<sup>th</sup> day of March, 2012, (being the date set by the Georgia Secretary of State for the holding of the Presidential Preference Primary) 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 Lumpkin County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$18,900,000.00 for the purpose of:

(a) FUNDING FIRE-EMS FACILITIES, VEHICLES AND EQUIPMENT; PARKS AND RECREATION FACILITIES, EQUIPMENT AND VEHICLES; ROADS, STREETS AND BRIDGE PROJECTS, INCLUDING RESURFACING, EQUIPMENT, VEHICLES AND IMPROVEMENTS; CONTINUING LEASE PAYMENTS FOR ACQUISITION OF THE JUSTICE CENTER (COPS); LIBRARY FACILITIES, EQUIPMENT AND MATERIAL; ADMINISTRATIVE FACILITY PROJECTS; PUBLIC FACILITIES RENOVATIONS INCLUDING EQUIPMENT AND VEHICLES; ANIMAL SHELTER FACILITIES INCLUDING EQUIPMENT AND VEHICLES; CLERK OF COURT ARCHIVES UPGRADE; ECONOMIC DEVELOPMENT PROPERTY ACQUISITION; BOARD OF ELECTION UPGRADES; SENIOR CENTER FACILITIES AND VEHICLES; SHERIFF'S DEPARTMENT EQUIPMENT, FACILITIES AND VEHICLES; WATER AUTHORITY SYSTEM IMPROVEMENTS FOR **LUMPKIN COUNTY**; and

(b) FUNDING SEWER PLANT UPGRADES AND RELATED SEWER LINE REPLACEMENTS FOR THE **CITY OF DAHLONEGA**?

( ) No”

3. It is hereby requested that the election be held by the Board of Elections of Lumpkin 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 Board of Elections of Lumpkin 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 Board of Elections of Lumpkin 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 Board of Elections of Lumpkin County, with a request that the Board of Elections of Lumpkin 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.

Resolved, adopted and effective this 18<sup>th</sup> day of October, 2011.



A handwritten signature in blue ink, appearing to read "John Raber", written over a horizontal line.

John Raber, Chairman  
Lumpkin County Board of Commissioners

Attest:

A handwritten signature in blue ink, appearing to read "Kathleen C. Walker", written over a horizontal line.

Kathleen C. Walker  
Clerk, Lumpkin County

**EXHIBIT "A"**

**NOTICE OF ELECTION**

**TO THE QUALIFIED VOTERS OF LUMPKIN COUNTY, GEORGIA**

NOTICE IS HEREBY GIVEN that on the 6<sup>th</sup> day of March, 2012, an election will be held at the regular polling places in all the election districts of Lumpkin 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 Lumpkin County for a period of six years for the raising of approximately **\$18,900,000.00** 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 Lumpkin County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$18,900,000.00 for the purpose of: (a) FUNDING FIRE-EMS FACILITIES, VEHICLES AND EQUIPMENT; PARKS AND RECREATION FACILITIES, EQUIPMENT AND VEHICLES; ROADS, STREETS AND BRIDGE PROJECTS, INCLUDING RESURFACING, EQUIPMENT, VEHICLES AND IMPROVEMENTS; CONTINUING LEASE PAYMENTS FOR ACQUISITION OF THE JUSTICE CENTER (COPS); LIBRARY FACILITIES, EQUIPMENT AND MATERIAL; ADMINISTRATIVE FACILITY PROJECTS; PUBLIC FACILITIES RENOVATIONS INCLUDING EQUIPMENT AND VEHICLES; ANIMAL SHELTER FACILITIES INCLUDING EQUIPMENT AND VEHICLES; CLERK OF COURT ARCHIVES UPGRADE; ECONOMIC DEVELOPMENT PROPERTY ACQUISITION; BOARD OF ELECTION UPGRADES; SENIOR CENTER FACILITIES AND VEHICLES; SHERIFF'S DEPARTMENT EQUIPMENT, FACILITIES AND VEHICLES; WATER AUTHORITY SYSTEM IMPROVEMENTS FOR **LUMPKIN COUNTY**; and (b) FUNDING SEWER PLANT UPGRADES AND RELATED SEWER LINE REPLACEMENTS FOR THE **CITY OF DAHLONEGA**?
- No"