

**RESOLUTION REQUESTING THE CALLING OF AN ELECTION  
TO IMPOSE A COUNTY ONE PERCENT TRANSPORTATION SPECIAL  
PURPOSE LOCAL OPTION SALES AND USE TAX**

A RESOLUTION OF THE COMMISSIONER OF UNION COUNTY, GEORGIA AUTHORIZING THE CALLING OF AN ELECTION TO IMPOSE A SINGLE-COUNTY ONE PERCENT TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX AS AUTHORIZED BY O.C.G.A. 48-8-260, ET SEQ.; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE MAXIMUM PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE TRANSPORTATION PURPOSES TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT; REQUESTING THE BOARD OF ELECTIONS OF UNION COUNTY TO CALL AN ELECTION OF THE VOTERS OF UNION 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, O.C.G.A. § 48-8-260, et seq. (the "Act") authorizes the imposition of a county one percent transportation special purpose local option sales and use tax (the "TSPLOST") for transportation purposes, including those set forth herein; and

WHEREAS, the Commissioner of Union County, Georgia (the "Commissioner") has determined that it is in the best interest of the citizens of Union County, Georgia (the "County") that the Sales and Use Tax be imposed in a special district comprising the County to raise approximately \$35,000,000.00 (thirty-five million dollars) (after deduction of collection fees by the State of Georgia Department of Revenue) for the funding of certain transportation projects (the "Projects"); and

WHEREAS, the Commissioner delivered a written notice (the "Notice") to the mayor in the municipality located within the County regarding the imposition of the TSPLOST; 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 Blairsville (the "City") 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 Blairsville with respect to the division of the Sales and Use Tax (the "Agreement"); and

WHEREAS, the Commissioner desires that the Board of Elections of Union County (the "Election Board") call the Election and further desires that the Elections Board be furnished with a certified copy of this Resolution in connection with such request.

NOW, THEREFORE, BE IT RESOLVED by the Commissioner of Union County, Georgia as follows:

(A) Assuming the question of imposing a County TSPLOST is approved by the voters of the special district in the election hereinafter referred to, the TSPLOST shall be imposed for the 60-month term, projects and costs as follows:

1. In order to finance the Projects described herein, a TSPLOST in the amount of one percent (1%) on all sales and uses in the special district of 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 "Municipal Projects." The County Projects, the Municipal Projects, and the estimated Costs are set forth below:

County Projects Estimated Costs: \$ 32,025,000  
Municipal Projects Estimated Costs: \$ 2,975,000

3 The TSPLOST is to be imposed for a period of five (5) years.

(B) General Obligation Debt.

1. The County is hereby authorized to issue general obligation debt (the "Debt"), in whole or in part and in one or more series secured by the proceeds of the TSPLOST, in a maximum aggregate principal amount not to exceed \$10,000,000 (Ten Million Dollars) The proceeds of the Debt, if issued, shall be used to pay a portion of the costs of the County Projects, capitalized interest on the debt, and the costs of issuing the Debt. The Debt shall bear interest from the first day of the month during which the Debt is to be issued or from such other date as may be designated by the County prior to the issuance of the Debt, at a rate(s) to be determined in a bond resolution to be adopted by the County prior to the issuance of the debt, which rate shall not exceed eight percent (8.00%) per annum. The maximum amount of principal to be paid in each year during the life of the Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2022	\$1,900,000
2023	\$1,950,000
2024	\$2,000,000
2025	\$2,050,000
2026	\$2,100,000



2. The proceeds of the Debt shall be deposited by the County in separate funds or accounts as specified in the Agreement.
3. The TSPLOST proceeds received in any year pursuant to the imposition of such tax, shall first be used for paying debt services requirements on the Debt for any such year before such proceeds are applied to any of the Projects authorized in Section A above. Proceeds of the TSPLOST not required to be deposited in the separate fund in any year for the payment of principal and interest on the Debt coming due in the current year shall be deposited in a separate fund to be maintained by the County and applied toward funding the Projects to the extent such projects have not been funded with debt proceeds, all as more fully provided for in the Agreement.
4. Any brochures, listings, or other advertisements issued by the Commissioner or by any other person, firm, corporation or association with the knowledge and consent of the Commissioner, shall be deemed to be a statement of intention of the Commissioner concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Commissioner in the expenditure of such Debt or interest received from such Debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

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

1. The Board of Elections of Union County is hereby requested to call an election in all voting precincts in the County on the 2nd day of November, 2021, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 below. The Election Superintendent shall be furnished with a certified copy of the Resolution in connection with this request.
2. The ballots to be used in the election shall have written or printed thereon substantially the following:

**ONE PERCENT TSPLOST**

“( ) Yes.

Shall a special one percent sales and use tax be imposed in the special district of Union County for a period of time of five (5) years and for the raising of an estimated amount of \$35,000,000 (thirty-five million dollars) for the purpose of funding transportation projects for Union County and the City of Blairsville?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Union County in the principal amount of \$10,000,000 (ten million dollars) for the above purposes.

( ) No.”

3. It is hereby requested that the election be held by the Board of Elections of Union 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 Union 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 of the State of Georgia.

4. The Board of Elections of Union 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, one at least 30 days prior to the date of the election and then 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".

(D) The Clerk of the Union County Commissioner is hereby authorized and directed to deliver a copy of the resolution to the Board of Elections of Union County, with a request that the Board of Elections of Union County issue the call for an election.

(E) 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 TSPLOST.

(F) The Resolution shall take effect immediately upon its adoption.

UNION COUNTY, GEORGIA

  
Lamar Paris, Sole Commissioner

ATTEST:

  
Jennifer Mahan, County Clerk

Date Adopted 8/19/21

