

RESOLUTION R – 016-17

A RESOLUTION OF THE SOLE COMMISSIONER OF WALKER COUNTY TO IMPOSE, LEVY, AND COLLECT A SPECIAL SALES TAX WITHIN WALKER COUNTY, CONDITIONED UPON APPROVAL BY A MAJORITY OF THE QUALIFIED VOTERS RESIDING WITHIN WALKER COUNTY VOTING IN A REFERENDUM THEREON TO BE HELD NOVEMBER 7, 2017; AND FOR OTHER PURPOSES.

WHEREAS, the Sole Commissioner of Walker County (the “Commissioner”) has considered and evaluated the provisions of Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated as amended by H.B. 134 (2017) (the “Act”), which authorizes a special county one percent sales and use tax for various transportation purposes and projects and has considered the effects of the implementation of such special one percent sales and use tax (the “**Special Sales Tax**”) upon Walker County (the “**County**”) and its residents; and

WHEREAS, the Sole Commissioner has determined that it is in the best interest of the citizens of the County to impose the Special Sales Tax and that such tax be imposed in the County beginning April 1, 2018, for the purpose of funding the various transportation purposes and projects as allowed by law; and

WHEREAS, prior to the vote of the Sole Commissioner on this resolution, the Sole Commissioner caused to be delivered or mailed a written notice (the “Notice”) to the municipalities in the County, namely the City of Chickamauga, the City of Fort Oglethorpe, the City of LaFayette, the City of Lookout Mountain, and the City of Rossville (jointly hereafter the “**Municipalities**”), containing the date, time, place, and purpose of a meeting; and

WHEREAS, the governing authorities of the County and the Municipalities did meet on Friday, August 18th, 2017, to discuss the purposes and projects for inclusion in the referendum called by this resolution; 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, Official Code of Georgia Annotated (“**O.C.G.A.**”) § 48-8-260 et seq., authorizes the Special Sales Tax to be imposed for the purpose of providing funds to be used and expended on a transportation project or projects to be owned or operated, or both, either by the County, the Municipalities, or any combination thereof, with respect to which the County has, prior to the call of the election, entered into an intergovernmental contract or agreement, as authorized by Article IX, Section III of the Constitution, with one or more qualified municipalities in the County, which municipality or municipalities contain more than one-half of the aggregate population of all municipalities within the County; and

WHEREAS, the County has considered, approved, and executed an intergovernmental agreement (the “**Intergovernmental Agreement**”) with the Municipalities to allocate proceeds of the Special Sales Tax for the transportation projects described in the Intergovernmental Agreement attached hereto; and

WHEREAS, the governing authorities of the County and Municipalities desire to provide the voters of the County with the opportunity to vote pursuant to law in favor of or against the imposition of the Special Sales Tax.

NOW, THEREFORE, BE IT RESOLVED by the Sole Commissioner of Walker County, Georgia, in public meeting assembled, and it is hereby resolved by the authority of the same, that:

1. The Sole Commissioner of Walker County, subject to the assent of a majority of the qualified voters of the County voting in an election for such purpose, shall impose within the County a Special Sales Tax for a period of five years for the raising of an estimated \$25,000,000 for the funding of transportation purposes as set forth in the Notice of Election attached hereto and made a part hereof.

2. The period of time for which the Special Sales Tax shall be imposed shall be five years. The Special Sales Tax shall be collected beginning April 1, 2018. Based on current projections, the County anticipates that the tax will be imposed beginning April 1, 2018, and shall cease to be imposed on March 30, 2023. Proceeds received from the Special Sales Tax shall be kept in a separate account from other funds of the County in accordance with O.C.G.A. § 48-8-269.5.

3. The estimated cost of the transportation purposes and projects to be funded from proceeds of the Special Sales Tax, if approved by the voters, will be \$25,000,000, which estimated cost is the estimated amount of net proceeds to be raised by the Special Sales Tax.

4. A copy of this resolution shall be delivered to the Board of Elections and Registration of Walker County, as election superintendent (the "**Election Superintendent**"), and the Election Superintendent is requested to issue the call for the election to be held on November 7, 2017, for the purpose of submitting the question of the imposition of the Special Sales Tax to the voters of the County. **Such call shall be issued not less than 60 days prior to the date of the election.** The Election Superintendent shall cause the date and purpose of the election to be published once at least 60 days preceding the date of the election and once each week for the four weeks preceding the date of the election in the official organ of the County and the Notice of Election will be substantially in the form attached hereto and made a part hereof.

5. All qualified voters desiring to vote in favor of imposing the Special Sales Tax shall vote "Yes" and all qualified voters opposed to levying the Special Sales Tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the Special Sales Tax, then the Special Sales Tax shall be imposed as provided by Georgia law. Otherwise the Special Sales Tax shall not be imposed and the question of imposing the Special Sales Tax may be resubmitted by the County from time to time upon compliance with the requirements as authorized by O.C.G.A. § 48-8-263(c). The Election Superintendent shall hold and conduct the election under the same rules and regulations as govern special elections. The Election Superintendent shall canvass the returns, declare the results of the election, and certify the results to the Secretary of State and to the Commissioner of the Department of Revenue of the State of Georgia.

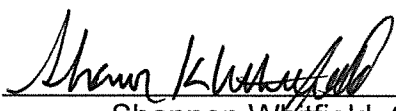
6. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with (a) the calling and holding of the special election, (b) the imposition of the Special Sales Tax, and (c) the

acquisition, construction, and equipping of the County Projects described herein. The execution and delivery of the Intergovernmental Agreement by the County prior to the adoption of this resolution is hereby ratified and confirmed.

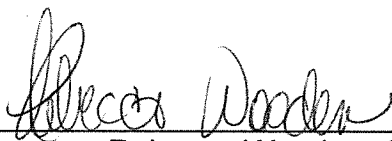
7. All resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are hereby repealed.

APPROVED AND ADOPTED in public meeting, this 24th day of August 24, 2017.

**SOLE COMMISSIONER OF
WALKER COUNTY, GEORGIA**

BY: 
Shannon Whitfield, Commissioner

ATTEST:

BY: 
Rebecca Wooden, County Clerk

**NOTICE OF SPECIAL PURPOSE SALES
AND USE TAX ELECTION ON NOVEMBER 7, 2017**

Pursuant to a resolution adopted by the Sole Commissioner of Walker County on August 24, 2017, and a call for an election issued by the Board of Elections and Registration of Walker County as Election Superintendent for Walker County, notice is hereby given as follows:

1. On November 7, 2017, a special election will be held in Walker County to submit to the qualified voters of Walker County the following question:

IMPOSE 1% SALES AND USE TAX

- () YES Shall a special one percent sales and use tax be imposed in the special district consisting of Walker County for a period of time not to exceed five (5) years and for the raising of not more than an estimated amount of \$25,000,000 for transportation purposes?
- () NO

2. All qualified voters desiring to vote in favor of imposing the tax shall vote "Yes" and all qualified voters opposed to levying the tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the tax then the tax shall be imposed beginning April 1, 2018, or the earliest date authorized by law.

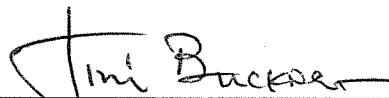
3. The estimated cost of the above described capital outlay projects to be funded with the special one percent sales and use tax proceeds shall be \$25,000,000.00. Proceeds from the special one percent sales and use tax may be combined with any other available funds to pay the costs of the above described transportation purposes and projects. Plans and specifications for these projects have not been completed and bids have not been received. Depending upon acquisition and construction costs and available funds, the County and the other governmental bodies receiving proceeds from the special one percent sales and use tax and may establish or reestablish priorities and choose which transportation projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the special one percent sales and use tax together with other available funds actually received by the County or such governmental body are insufficient to complete any of the transportation projects.

4. Projects for the Municipalities shall be funded in order and priority as determined by the Municipalities. Projects for the County shall be considered as "County Projects" and will be funded in order and priority as determined by the Sole Commissioner. The Intergovernmental Agreement is a public record on file in the office of the County Clerk of Walker County.

5. The last day to register to vote in the election is Tuesday, October 10, 2017. Anyone desiring to register may do so by applying in person at the Board of Elections and Registration office located at 103 S. Duke Street, Room 110, LaFayette, Georgia, or by any other method authorized by the Georgia Election Code.

6. The election will be held on Tuesday, November 7, 2017. The polls will be open from 7:00 a.m. until 7:00 p.m. In addition, Advance Voting will be available at the Walker County Courthouse October 16 – November 3, 2017, 8:30 a.m. to 4:30 p.m., Monday – Friday. Voters may also Advance vote at one of the four satellite locations (Rossville, Chickamauga, Lookout Mountain, and Rock Spring) beginning October 30 – November 3, 2017 8:30 a.m. to 4:30 p.m.

This 24 day of August, 2017.



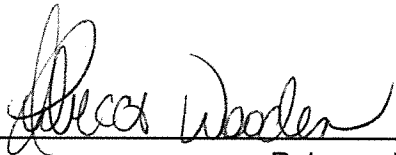
Jim Buckner, Chairperson
Board of Elections and Registration of Walker
County, as Election Superintendent

To be published on _____, _____, _____ and _____, 2017.

CLERK'S CERTIFICATE

The undersigned Clerk of the Sole Commissioner of Walker County, keeper of the records and seal thereof, certifies that the foregoing is a true and correct copy of a resolution approved and adopted by majority vote of the Sole Commissioner of Walker County in a public meeting assembled on August 24, 2017, the original of which resolution has been entered in the official records of said Sole Commissioner under my supervision and is in my official possession, custody, and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.



Rebecca Wooden,
County Clerk
Walker County, Georgia