

RESOLUTION R-012-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO IMPOSE, LEVY, AND COLLECT A TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION 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 MAY 24, 2022; AND FOR OTHER PURPOSES.

WHEREAS, Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (“**O.C.G.A.**”) authorizes the imposition of a county one-percent transportation special purpose local option sales tax (“**TSPLOST**”) for various transportation purposes and projects; and

WHEREAS, the Board of Commissioners of Walker County (the “**Board**”) has determined that it is in the best interest of the citizens of the Walker County (the “**County**”) to impose TSPLOST and that such tax be imposed in the County beginning October 1, 2022, for the purpose of funding various transportation purposes and projects as allowed by law; and

WHEREAS, prior to the vote of the Board on this resolution, the Chairman held a formal meeting on January 24, 2022 with representatives of the qualified 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**”); and

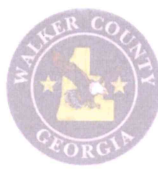
WHEREAS, the governing authorities of the County and the Municipalities discussed an Intergovernmental Agreement for Use and Distribution of Proceeds Generated by renewing the TSPLOST (“**Intergovernmental Agreement**”), along with projects for inclusion in the referendum called by this resolution; and

WHEREAS, O.C.G.A. § 48-8-260 et seq., authorizes a one-percent sales and use 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

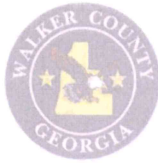
WHEREAS, the County has considered, approved, and executed an Intergovernmental Agreement with the Municipalities to allocate proceeds of the TSPLOST for the transportation projects described in the Intergovernmental Agreement; and

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 TSPLOST.

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

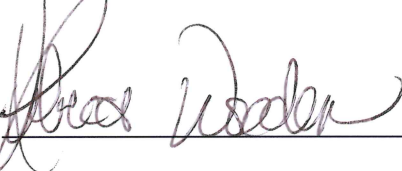


1. The Board of Commissioners of Walker County, subject to the assent of a majority of the qualified voters of the County voting in an election for such purpose, shall impose within the County a TSPLOST for a period of five years for the raising of an estimated \$45,000,000 for the funding of transportation purposes as set forth in the Notice of Election attached hereto and made a part hereof.
2. The period of time for which the TSPLOST shall be imposed shall be five years. The TSPLOST shall be collected beginning October 1, 2022. Based on current projections, the County anticipates that the tax will be imposed beginning October 1, 2022, and shall cease to be imposed on September 30, 2027. Proceeds received from the TSPLOST 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 TSPLOST, if approved by the voters, will be \$45,000,000, which estimated cost is the estimated amount of net proceeds to be raised by the TSPLOST.
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 May 24, 2022 for the purpose of submitting the question of the imposition of the TSPLOST to the voters of the County. The Election Superintendent shall cause the date and purpose of the election to be published in the official organ of the County in the manner authorized by general law.
5. All qualified voters desiring to vote in favor of imposing the TSPLOST shall vote "Yes" and all qualified voters opposed to levying the TSPLOST shall vote "No." If more than one-half of the votes cast are in favor of imposing the TSPLOST, then the TSPLOST shall be imposed as provided by Georgia law. Otherwise the TSPLOST shall not be imposed and the question of imposing the TSPLOST 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).
6. 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.
7. 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 TSPLOST, 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.
8. All resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are hereby repealed.



SO RESOLVED AND ADOPTED this 23rd day of February 2022.

ATTEST:

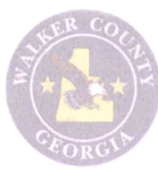

REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA


SHANNON K. WHITFIELD, Chairman



The foregoing Resolution received a motion for passage from Commissioner Hart, second by Commissioner Stallings, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.



NOTICE OF SPECIAL PURPOSE SALES AND USE TAX ELECTION ON MAY 24, 2022

Pursuant to a resolution adopted by the Board of Commissioners of Walker County 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 May 24, 2022, 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

- 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 \$45,000,000 for transportation purposes?
- () YES
- () NO

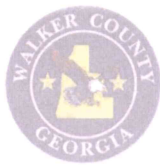
2. All qualified voters desiring to vote in favor of imposing the tax shall vote "Yes" and all qualified voters opposed to levying the tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the tax then the tax shall be imposed beginning October 1, 2022, or the earliest 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 \$45,000,000.00. Proceeds from the special one percent sales and use tax may be combined with and 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 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 Board of Commissioners. 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 Monday, April 25, 2022. 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.

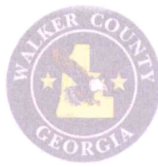
6. The election will be held on Tuesday, May 24, 2022. The polls will be open from 7:00 a.m. until 7:00 p.m. In addition, Advance Voting will be available at the Walker County Courthouse May 2 - May 20, 2022, 9:00 a.m. to 5:00 p.m. Monday – Saturday. Voters may also Advance vote at one of the four satellite locations (Rossville, Chickamauga, Lookout Mountain, and Rock Spring) beginning May 14 - May 20, 2022 9:00 a.m. to 5:00 p.m.



This _____ day of _____, 2022.

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

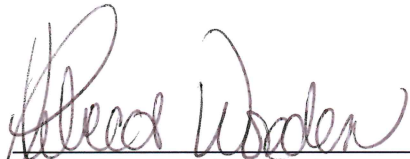
To be published on _____, _____, _____ and _____, 2022.



CLERK'S CERTIFICATE

The undersigned Clerk of the Walker County, Georgia, 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 Board of Commissioners of Walker County in a public meeting assembled on February 23, 2022, the original of which resolution has been entered in the official records of Walker County, Georgia 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

