

RESOLUTION R-61-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION TO DETERMINE WHETHER THE ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX SHOULD BE CONTINUED IN WALKER COUNTY, GEORGIA, FOR A TERM OF SIX YEARS; SPECIFYING THE ESTIMATED COSTS OF THE CAPITAL OUTLAY PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF WALKER 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, the Board of Commissioners of Walker County (the "Board") is the governing authority of Walker County, Georgia (the "County"), a political subdivision created and existing under the laws of the State of Georgia, and is charged with the duties of levying taxes, contracting debts, and managing the affairs of the County; and

WHEREAS, the County is authorized pursuant to O.C.G.A. Section 488110 et seq., as amended (the "Sales and Use Tax Act") to levy and collect a one percent sales and use tax (the "Sales and Use Tax") for the purpose of funding capital outlay projects to be owned and/or operated by the County and/or the Cities (the "Projects"); and

WHEREAS, there is currently imposed within the County a one percent (1%) Sales and Use Tax, which is expected to terminate on September 30, 2026 (the "2020 SPLOST"); and

WHEREAS, the Board has determined that it is in the best interests of the citizens of the County that the Sales and Use Tax be continued for an additional six-year term upon the termination of the 2020 SPLOST for the purpose of funding vital capital outlay projects within the County (the "2026 SPLOST"); and

WHEREAS, the Sales and Use Tax Act authorizes the County and the Cities located within the County to enter into an intergovernmental agreement in order to, among other things, identify the projects that will be funded with the proceeds of 2026 SPLOST; and

WHEREAS, the Board delivered or mailed a written notice (the "Notice") to the mayor or chief elected officer in each qualified municipality located within the County regarding the continuation of the Sales and Use Tax; and

WHEREAS, the Notice contained the date, time, place and purpose of a meeting at which the Board of Commissioners and the governing authorities of each qualified municipality met and discussed the possible projects for inclusion in the referendum, including municipally owned or operated projects; and

WHEREAS, the Notice was delivered or mailed at least ten days prior to the date of the meeting, and the meeting was held at least thirty days prior to the issuance of the call of the referendum; and

WHEREAS, after such meeting, the County and the Cities of Lafayette, Chickamauga, Rossville, Lookout Mountain, and Fort Oglethorpe (hereinafter the "Municipalities") entered into an Intergovernmental Agreement governing the use of the Sales and Use Tax proceeds (the "2026 SPLOST IGA"); and

WHEREAS, the continuation of the Sales and Use Tax must be approved by a majority of the qualified voters in the County voting in a referendum; and

WHEREAS, the Board has determined that it is in the best interest of the citizens of Walker County, Georgia, to call for a special election to occur on November 4, 2025 (the "Election"), to authorize the continuation of the one percent (1%) Special Purpose Local Option Sales and Use Tax, which shall commence immediately upon the completion of the 2020 SPLOST and continue for a term of six (6) years thereafter for the purposes of raising an estimated \$69,000,000 during the term of the Sales and Use Tax to fund the hereinafter defined Projects.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia as follows:



SECTION 1.

There is hereby authorized to be called and there is hereby called an election on November 4, 2025 (the "Election") to be held in all the election districts and voting precincts in the County for the purpose of submitting to the qualified voters of the County the question set forth in the ballot referred to in Section 2 below.

SECTION 2.

The Walker County Board of Elections and Registration (the "Board of Elections") is hereby requested to call the Election.

- (a) A call of the Election substantially in the form of the "Call of Election" attached hereto as Exhibit "A" shall be published in the newspaper in which Sheriff's advertisements for the County are published (the "Legal Organ") as soon as practicable, but in any case at least 29 days preceding the Election.
- (b) The ballots to be used in the Election shall be substantially in the form set forth in the "Notice of Election" attached hereto as Exhibit "B" (the "Notice").
- (c) The Notice shall be published in the Legal Organ at least 30 days prior to the Election and once a week in each of the four weeks preceding the Election, including the weeks of September 29th, October 5th, October 12th, October 19th, and October 26th, 2025.
- (d) The Election shall be held in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. The returns of the Election shall be made to the Board of Commissioners and the Board of Elections, and the Board of Commissioners and the Board of Elections shall declare the result of the Election in the manner required by law. The Board of Elections shall certify the result to the Secretary of State and to the Commissioner of Revenue.

SECTION 3.

As authorized by the Sales and Use Tax Act, and subject to the approval of the qualified voters in a referendum election, the Board hereby imposes and authorizes to be levied and collected within the County a Sales and Use Tax in the amount of one percent (1%) on all sales and uses in the County, which shall commence immediately upon the completion of the 2020 SPLOST and continue for a term of six (6) years thereafter for the purposes of raising an estimated \$69,000,000 to fund the hereinafter defined Projects (the "2026 SPLOST") as follows:

- (a) The proceeds of the 2026 SPLOST will be used to fund all or a portion of the County Projects and the respective City Projects (collectively referred to hereinafter as the "Projects").
- (b) The Projects and the estimated costs of the Projects are set forth in **Exhibit "C."**
- (c) The Projects identified in Exhibit A are representative in nature and not intended to limit the lawful use of SPLOST funds. Final scopes of work, designs, and expenditures may vary from the Project descriptions provided, so long as the use of funds remains consistent with capital outlay purposes as defined in the Sales and Use Tax Act.
- (d) The costs of the Projects set forth in Exhibit A are estimates based upon the estimated 2026 SPLOST collections and the needs of the County and the Municipalities at the time this Agreement was executed. The actual 2026 SPLOST collections may vary from the estimated amounts and that the needs of the County and/or the Municipalities may change. The governing authorities of the County and the Municipalities have the sole right to determine on an evolving basis how much of each local government's 2026 SPLOST funds will be spent on their respective Projects.
- (e) Unless otherwise specified in Exhibit A, each Project includes both facilities and equipment, and includes the acquisition, construction, renovations, and upgrades of both existing and new facilities and equipment. All Projects identified in Exhibit A, including the associated cost estimates, specifically include and authorize the expenditure of 2026 SPLOST funds by the respective local governments on all necessary and/or related capital expenditures in furtherance



of such Projects, which may include, but are not limited to, the acquisition of land, equipment, and vehicles, engineering and design, construction, materials and labor, grant-matching funds, and all other capital costs related to such Project.

- (f) All Projects are subject to reallocation, reprioritization, or amendment as part of the regular budgetary process of the respective governing authorities or as otherwise determined by each governing authority, as necessary to meet evolving infrastructure and community development goals. The level of budgetary and administrative control for line-item funding, completion, and scope for each of the Projects under this Agreement shall be at the departmental/program level of control unless said level of control is inconsistent with the policies established by the relevant governing authority.
- (g) The division and distribution of 2026 SPLOST proceeds shall accounted for and otherwise handled by the County in a manner consistent with the terms set forth in the 2026 SPLOST IGA.

SECTION 4.

The proper officers and agents of the County are hereby authorized to take any and all further actions and to execute all such documents and certificates as may be required in connection with the implementation of the 2026 SPLOST.

SECTION 5.

The Resolution shall take effect immediately upon its adoption.

SECTION 6.

All resolutions, or parts of resolutions, in conflict herewith are repealed.

SO RESOLVED AND ADOPTED this 4th day of September, 2025.

ATTEST:

LISA RICHARDSON, County Clerk

WALKER COUNTY, GEORGIA

ANGELA TEEMS, Chairwoman/CEO

The foregoing Resolution received a motion for Approval from Commissioner Wart second by Commissioner Blakemore

and upon the question the vote is _______

nays to adopt the Resolution.





EXHIBIT A Call of Election

NOTICE OF CALL OF ELECTION

TO THE QUALIFIED VOTERS OF WALKER COUNTY

YOU ARE HEREBY NOTIFIED THAT the Walker County Board of Commissioners (the "Board of Commissioners") and the Board of Elections and Registration of Walker County (the "Board of Elections") have called, and do hereby call, an election on November 4, 2025 at the regular polling places in all the election districts of Walker County, Georgia (the "County"). At the Election, there will be submitted to the qualified voters of the County for their determination the question of whether the one percent Special Purpose Local Options Sales and Use Tax shall be continued on all sales and uses in the County for a period of time of six years without interruption immediately upon the termination of the Special Purpose Local Options Sales and Use Tax now in effect for the raising of approximately \$69,000,000 for the purpose of funding the capital outlay projects listed in the form of the ballot.

The last day to register to vote in this election shall be October 6, 2025.

Those residents of the County qualified to vote at said election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given pursuant to resolutions of the Board of Commissioners and the Board of Elections.

Danielle L. Montgomery, Director of Elections



EXHIBIT B

Notice of Election

NOTICE OF SALES AND USE TAX ELECTION

TO THE QUALIFIED VOTERS OF WALKER COUNTY

YOU ARE HEREBY NOTIFIED that, on November 4, 2025 an election will be held at the regular polling places in all the election districts of Walker County, Georgia (the "County"). At the Election, there will be submitted to the qualified voters of the County for their determination the question of whether the one percent Special Purpose Local Options Sales and Use Tax shall be continued on all sales and uses in the County for a period of time of six years without interruption immediately upon the termination of the Special Purpose Local Options Sales and Use Tax now in effect for the raising of approximately \$69,000,000 for the purpose of funding the capital outlay projects listed in the form of the ballot set forth below.

The ballots to be used in said election shall have written or printed thereon substantially the following:

() Yes

() No

"Shall a special one percent sales and use tax be continued in Walker County for a period of time of six years for the raising of approximately \$69,000,000 for the purpose of funding capital outlay projects within the County, to include: (1) County projects, including (i) improvements to and investments in County facilities and vehicles, including, but not limited to, community centers and recreational technology and equipment, and County vehicles at an estimated cost of \$6,423,775; (ii) Elections System Improvements at an estimated cost of \$20,000; (iii) Community Development, including, but not limited to, facility upgrades and enhancements at an estimated cost of \$300,000; (iv) Code Enforcement vehicles and equipment at an estimated cost of \$225,000; (v) Shop vehicles and equipment at an estimated cost of \$350,000; (vi) EMA/E-911/IT vehicles, equipment and upgrades, including, but not limited to, radio, phone, towers, and electronic equipment and systems at an estimated cost of \$3,000,000; (vii) Fire Rescue vehicles, equipment, apparatus, and upgrades, and Fire Station repairs, renovations, upgrades, equipment, and property acquisitions at an estimated cost \$14,450,000; (viii) Public Works vehicles, equipment, Improvements, and bridge and infrastructure improvement, repair, and replacement at an estimated cost of \$13,000,000; (xi) Animal Services eequipment and upgrades and/or building acquisition at an estimated cost of \$500,000; (x) Transfer Station and Landfill additions, improvements, vehicles, equipment at an estimated cost of \$1,000,000; and (xi) Sheriff's Office Improvement, including, but not limited to, the repair, replacement, upgrade, and purchase of vehicles, equipment, body-worn and in-car cameras, firearms and accessories, and K9 units s at an estimated cost of \$5,000,000, all for the benefit of Walker County; (2) City of Chickamauga Projects, including (i) City Building Improvements at an estimated cost of \$580,000; (ii) Parks, Trails, Tourism & Recreation Infrastructure Improvements at an



estimated cost of \$1,010,000; (iii) Government Vehicles & Equipment at an estimated cost of \$945,500; (iv) Library Improvements at an estimated cost of \$175,000; (v) Street, Right of Way and Signage Improvements at an estimated cost of \$654,662; (vi) Utility System Upgrades at an estimated cost of \$50,000; and (vii) Economic Development Projects at an estimated cost of \$2,000,000, all for the benefit of the City of Chickamauga; (3) City of Lafayette Projects, including (i) Library improvements, equipment, and materials at an estimated cost of \$60,000; (ii) Recreation and park facilities improvements and equipment at an estimated cost of \$3,500,000; (iii) Water and sewer infrastructure improvements and equipment at an estimated cost of \$1,900,000; (iv) sidewalk, and bridges, utility, improvements at an estimated cost of \$1,002,372; (v) Transportation Improvements, including, but not limited to, walking and biking trails, Train Depot improvements and equipment, sidewalk Improvements, downtown square improvements, and Villanow Street Corridor improvements at an estimated cost of \$1,550,000; (vi) Public safety improvements, including police and fire services vehicles, equipment and facilities improvements at an estimated cost of \$275,000; (vii) Emergency Management and Hazard Mitigation System improvements and equipment at an estimated cost of \$165,000; and (viii) Electric and broadband improvements at an estimated cost of \$400,000, all for the benefit of the City of Lafayette; (4) City of Lookout Mountain Projects, including (i) Public Safety Improvements at an estimated cost of \$170,000; (ii) City Property Improvements at an estimated cost of \$1,125,000; (iii) Public Works and Sewer Department Improvements at an estimated cost of \$800,718; (iv) City Hall Improvements at an estimated cost of \$40,000; and (v) Recreation Investments and Construction at an estimated cost of \$2,000,000, all for the benefit of the City of Lookout Mountain; (5) City of Rossville Projects, including (i) Public Safety Improvements at an estimated cost of \$878,183; (ii) Public Works Improvements at an estimated cost of \$627,274; (iii) Public Infrastructure Improvements at an estimated cost of \$1,881,821; (iv) Public Facilities Improvements at an estimated cost of \$815,456; (v) Rossville Library Improvements at an estimated cost of \$94,091; and (vi) Recreation & Economic Development Improvements at an estimated cost of \$1,975,911, all for the benefit of the City of Rossville; and (6) City of Fort Oglethorpe Projects. including Water and Sewer Infrastructure (i) Improvements at an estimated cost of \$34,394, (ii) Emergency response vehicles and equipment at an estimated cost of \$80,000; and (iii) Streetscaping and sidewalks at an estimated cost of \$100,000, all for the benefit of the City of Fort Oglethorpe?



The several places for holding said election shall be at the regular and established voting precincts of the election districts of the County, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election.

Voters desiring to vote for the one percent sales and use tax shall do so by voting "YES" and voters desiring to vote against such sales and use tax shall do so by voting "NO".

The last day to register to vote in this election shall be October 6, 2025.

Those residents of the County qualified to vote at said election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given pursuant to resolutions of the Board of Commissioners and the Board of Elections and Registration of Walker County.

Danielle L. Montgomery, Director of Elections



EXHIBIT C

Projects

The following Projects are representative in nature and are not intended to limit the lawful use of 2026 SPLOST funds. Unless otherwise specified below, Projects include both facilities and equipment, and include the acquisition, construction, renovations, and upgrades of both existing and new facilities and equipment. Each of the Projects, including the associated cost estimates, specifically includes and authorizes the expenditure of 2026 SPLOST funds on all necessary and/or related capital expenditures in furtherance of such Projects, which may include, but are not limited to, the acquisition of land, equipment, and vehicles, engineering and design, construction, materials and labor, grant-matching funds, and all other capital costs related to such Project. Final scopes of work, designs, and expenditures may vary from the descriptions provided, so long as the use of funds remains consistent with capital outlay purposes as defined in the Sales and Use Tax Act.

COUNTY PROJECTS	Estimated Cos
County Facilities and Vehicles	
Capital improvements to county facilities, including, but not limited to community centers and recreational facilities, as well as technology and equipment	\$5,405,000
Capital investment in county vehicles	\$1,018,775
Elections System Improvements	. , , , , , , ,
Upgrade poll pads	\$20,000
Community Development	
Veteran's Memorial Park	\$100,000
Facility upgrades and enhancements	\$200,000
Code Enforcement	
Vehicles and equipment	\$225,000
Shop	
Vehicles and equipment	\$350,000
EMA/E-911/IT	100-7
Vehicles, equipment and upgrades, including, but not limited to, radio, phone, towers, and electronic equipment and systems.	\$3,000,000
Fire Rescue	
5 Pumper Trucks	\$3,375,000
4 QRV Trucks	\$1,600,000
Equipment for Apparatus	\$500,000
Fire Station repairs, renovations, upgrades,	\$8,975,000
equipment, and property acquisitions, to include, but not limited to: Station 1 (New Build)	ψο,970,000
Station 2 (Renovation) Station 6 (Renovation) Station 7 (Renovation)	
Station 15 (Renovation) Station 20 (Renovation) 107 Alex Drive -Parking lots and driveways	
107 Alex Drive (6" water line and a hydrents)	
107 Alex Drive (6" water line and 2 hydrants) Public Works	
Vehicles and equipment, including, but not limited	\$4,000,00
to, trucks, mowing equipment, ROW maintenance equipment, and snow removal equipment	φ4,000,00
Infrastructure improvement, repair and replacement cost to include paving costs	\$8,500,00
Bridge replacement COUNTY PROJECTS (cont.)	\$500,00
Animal Services	
Equipment and upgrades and/or building	\$500,00



acquisition	
Solid Waste & Environmental Management	
Transfer Station and Landfill additions,	\$1,000,000
improvements, vehicles, and equipment	
Sheriff's Office	
Repair, replacement, upgrades, and purchase of	\$5,000,000
vehicles and equipment, including, but not limited	
to, body-worn and in-car cameras, firearms and	
accessories, and K9 units	
Total County Projects	\$44,268,775

CITY OF CHICKAMAUGA PROJECTS	Estimated Cos
City Building Improvements	
Technology & Equipment Upgrades	\$40,00
Train Depot, Grist Mill, and City structures and buildings	\$200,00
Inventory warehouse	\$150,00
Covered parking for trucks	\$65,00
Covered transformer & pole pads	\$50,00
Fencing and automatic gates	\$75,00
Parks, Trails, Tourism & Recreation Infrastructure	
Playground, parks and/or dog parks	\$115,00
Picnic pavilion	\$20,00
Sidewalk fencing and construction	\$75,00
City sidewalks & walking trail development	\$500,00
CRA field lights, field, buildings & parking	\$200,00
CRA field improvements	\$100,00
Government Vehicles & Equipment	
Emergency radios and communications	\$95,50
General government vehicles including sanitation truck	\$250,00
Utility truck(s) replacement	\$350,00
Vehicles, equipment and machines	\$250,00
Library Improvements	
Computers, equipment and furniture	\$75,00
Building and/or parking improvement projects	\$100,00
Street, Right of Way and Signage Improvements	
Sidewalks, lighting, street and stormwater projects	\$500,00
Utilities and system improvements	\$104,66
Decorative poles & street signs	\$50,00
Utility system upgrades	
Utility software & pc upgrades	\$50,00
Tiered Economic Development Projects, which may	\$2,000,00
include, but are not limited to, the following:	
Water and sewer upgrades	
Stormwater improvements	
Electric underground installation	
Public parking & land acquisition	
Wireless internet expansion	_
Sidewalk and street enhancements	
Alleyway restoration	
Commercial site revitalization and demolition	
Project design and planning	
Total Chickamauga Projects	\$5,415,16

CITY OF LAFAYETTE PROJECTS	Estimated Cost
Library	
Library improvements, equipment, and materials	\$60,000
Parks and Recreation	
Recreation and park facilities improvements and	\$3,500,000
equipment	
Water and Sewer	



Water and sewer infrastructure improvements and	\$1,900,000
equipment	φ1,900,000
Transportation	
Roads, bridges, sidewalk, utility, and fleet improvements, including, but not limited to, the	\$1,002,372
construction, repair, repaving, and restriping of	
roads, bridges, sidewalks, city-owned utilities, and	
the purchase of fleet vehicles	
Walking and biking trails improvements and expansion	\$225,000
Train Depot improvements and equipment	\$75,000
Sidewalk Improvements connecting the High	\$500,000
School to Main Street	
Improvements to the Downtown District / Square	\$500,000
Villanow Street Corridor Improvements	\$250,000
Public Safety	
Public safety, including police and fire services	\$275,000
vehicles, equipment and facilities improvements	
Emergency Management	
Emergency Management and Hazard Mitigation	\$165,000
system improvements and equipment, including,	
but not limited to, the purchase of generators	
Electric and Broadband	
Smart grid technology improvements for electric	\$400,000
and broadband systems	
Total LaFayette Projects	\$8,852,372

CITY OF LOOKOUT MOUNTAIN PROJECTS	Estimated Cost
Public Safety Improvements	
Including, but not limited to, the acquisition of	\$170,000
equipment and vehicles for the Police and Fire	
Department.	
City Property Improvements	
Including, but not limited to, a note for Town Hall,	\$1,125,000
improvement of Town Center Common Area, City	
Garden/Parks, and Joint Recreation ventures.	
Public Works/Sewer Department Improvements	
Including, but not limited to, renovation of the	\$800,718
Pump Station and acquisition of Public Works	
equipment, vehicles, signage, security gates.	
General Administration Improvements	
Including, but not limited to, City Hall	\$40,000
improvements and a storage facility.	
Recreation Investments and Construction	
Including, but not limited to, land acquisition and	\$2,000,000
construction of recreational fields/courts, gym,	
sidewalks and trails.	
Total Lookout Mountain Projects	\$4,135,718

CITY OF ROSSVILLE PROJECTS	Estimated Cost
Public Safety Improvements	
Including, but not limited to, renovation of the	\$878,183
public safety building, and the purchase of vehicles	
and equipment, including communication and	
emergency equipment, fire truck equipment,	
turnout gear, and breathing apparatus.	
Public Works Improvements	



Including, but not limited to, the purchase of	\$627,274
vehicles and equipment, including emergency	
generators and communication and emergency	
equipment, holiday lighting and decorations and	
associated electrical upgrades, and streetscaping	
projects.	
Public Infrastructure Improvements	
Including, but not limited to, stormwater and sewer	\$1,881,821
projects.	
Public Facilities Improvements	
Including, but not limited to, renovations of city-	\$815,456
owned buildings and the purchase of office	
equipment, technology, and software.	
Rossville Library Improvements	
Including, but not limited to, the purchase of books and other media.	\$94,091
Recreation & Economic Development	
Improvements	
Including, but not limited to, streetscape projects,	\$1,975,911
recreation facility renovations, storm shelters,	. /// 0//
pavilion, and beautification projects.	
Total Rossville Projects	\$6,272,736

CITY OF FORT OGLETHORPE PROJECTS	Estimated Cost
Water and sewer infrastructure	\$34,394
Emergency response vehicles and equipment	\$80,000
Streetscaping and sidewalks	\$100,000
Total Fort Oglethorpe Projects	\$214,394

TOTAL ESTIMATED PROJECT COSTS	\$69,000,00
	0



CLERK'S CERTIFICATE

The undersigned Clerk of Walker County, Georgia (the "County") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution adopted by the Walker County Board of Commissioners on September 4th, 2025, at a meeting duly called and assembled and open to the public and at which a quorum was present and acting throughout, that the original of such resolution has been inserted into the County's minute book, which is my custody and control, and that such resolution has not been modified, repealed, revoked or rescinded as of the date hereof.

WITNESS my official hand and the seal of the County, this 4th day of September, 2025.

Sca Richardson, County Clerk

