

A RESOLUTION

ADOPTED PURSUANT TO ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, TO REIMPOSE WITHIN LOWNDES COUNTY FOR A LIMITED PERIOD OF TIME A ONE PERCENT SPECIAL PURPOSE SALES AND USE TAX; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF THE TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF THE TAX; REQUESTING THE ELECTION SUPERINTENDENT OF LOWNDES COUNTY TO CALL AN ELECTION OF THE VOTERS OF LOWNDES COUNTY TO APPROVE THE IMPOSITION OF THE TAX; APPROVING THE FORM OF THE BALLOT TO BE USED IN THE ELECTION; REQUESTING THE ELECTION SUPERINTENDENT PUBLISH NOTICE OF THE ELECTION AS REQUIRED BY LAW; REQUESTING THAT AN ELECTION BE HELD BY THE ELECTION SUPERINTENDENT; AUTHORIZING COUNTY OFFICIERS AND AGENTS TO TAKE FURTHER ACTIONS IN CONNECTION WITH THE IMPOSITION OF THE TAX; AND FOR RELATED PURPOSES.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF LOWNDES COUNTY, AND IT IS HEREBY RESOLVED BY THE AUTHORITY OF SAME:

I.

Pursuant to the authority granted to said Board by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "Act"), there is, subject to the requirement of referendum approval and other requirements of the Act, hereby reimposed in Lowndes County, in addition to all other taxes, a special sales and use tax at the rate of one (1) percent ("the tax") upon the termination and expiration of such tax now in effect. Except as to rate, the tax shall correspond to the tax imposed by Article 1, Chapter 8, of Title 48 of the Official Code of Georgia Annotated. No item or transaction which is not subject to taxation under said Article 1 shall be subject to the tax, except that the tax shall apply to sales of motor fuels as prepaid local

tax as that term is defined in O.C.G.A. § 48-9-2 and shall be applicable to the sale of food and food ingredients and alcoholic beverages as provided in O.C.G.A. § 48-8-3.

II.

The proceeds of the tax are to be used and may be expended:

(a) by Lowndes County for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• acquisition of right-of-way for, construction of, improvements to, and maintenance of road, street, and bridge facilities	\$ 25,000,000
• major capital equipment, including vehicles, for construction of, improvements to, and maintenance of road, street, and bridge facilities	\$ 1,838,000
• construction of, improvements to, and major capital equipment for water and sewer facilities	\$ 17,410,500
• major capital equipment for law enforcement purposes, including law enforcement vehicles, and improvements to law enforcement facilities, including evidence storage facilities	\$ 1,500,000
• major capital equipment for firefighting purposes, including firefighting vehicles, and improvements to firefighting facilities, including training facilities	\$ 3,000,000
• improvements to 9-1-1 call answering facilities, including upgraded 9-1-1 security system and new computer aided dispatch system	\$ 984,500
• improvements to and major capital equipment for public safety radio system purposes	\$ 4,500,000
• acquisition of property for, construction of, and improvements to parks and recreation facilities, including new soccer facility, Naylor Community Center, boat ramp on Alapaha River, basketball courts at Freedom Park, and baseball field for special needs persons	\$ 3,500,000
• improvements and additions to animal welfare facilities	\$ 800,000
• improvements to civic center facility	\$ 150,000

• improvements to historic courthouse facility	\$ 2,000,000
• improvements to and major capital equipment for library facilities	\$ 1,582,000
• improvements to airport runway, taxiway, and beacon tower facilities	\$ 150,000
Total	\$ 62,415,000

(b) by the City of Valdosta for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to road, street, and bridge facilities to include sidewalks, piping of ditches, land acquisition, design, traffic signals, intersection improvements, resurfacing, street repairs and materials, traffic management center improvements, technology improvements, and other transportation systems and equipment	\$ 8,675,000
• construction of and improvements to drainage infrastructure, systems, facilities, equipment, and capital materials to include the purchase of land, property, capital equipment for the maintenance of drainage facilities and infrastructure, and necessary studies, plans, aerials, mapping, design documents, and surveys to support such projects	\$ 3,000,000
• construction of, improvements to, and capital equipment for police facilities and operations to include technology, building renovations, and equipment purchases to include technology and operational equipment	\$ 1,500,000
• construction of, improvements to, and capital equipment for fire department services, firefighting, training, fire station facilities, fire vehicles, facility renovations, additions, equipment, technology, and other equipment	\$ 2,700,000
• construction of, improvements to, and capital equipment for parks and recreation facilities	\$ 1,000,000
• construction of, improvements to, and equipment for water and sewer facilities including but not limited to design, land acquisition, equipment, repairs, renovations, replacement and new construction of facilities, plants, equipment, infrastructure, materials, and capital equipment	\$ 55,400,000
• construction of, improvements to, and capital equipment for public	\$ 2,500,000

works facilities to include sanitation vehicles, public works vehicles and equipment, facility and equipment improvements, replacements and renovations

• construction of, improvements to, and replacement of a jointly owned public safety radio system to include equipment and technology improvements	\$ 4,000,000
• repairs, renovations, and capital equipment for administrative facilities to include buildings, Mathis Auditorium, and computer hardware and software	\$ 750,000
• property and land acquisition, capital equipment, and improvements to include design and construction of capital improvement projects as identified in the downtown Valdosta strategic master plan	\$ 500,000
Total	\$ 80,025,000

(c) by the City of Hahira for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of, improvements to, and major capital equipment for road, street and bridge facilities, sidewalks, bicycle and cart paths and trails, including acquisition of rights of way, improvement of surface-water drainage, widening, resurfacing, leveling, and other repairs for preservation of road, street, and bridge facilities	\$ 750,000
• construction of, improvements to, and major capital equipment for water and sewer facilities	\$ 1,250,000
• construction of, improvements to, and major capital equipment for public safety facilities, including police and firefighting and rescue equipment, computer equipment, communications equipment, police and fire department vehicles, and acquisition of property	\$ 800,000
• construction of, improvements to, and major capital equipment for administrative facilities, including city hall, computer equipment and technology upgrades	\$ 565,000
• construction of, improvements to, and capital equipment for city parks and recreation facilities, including acquisition of property and construction of parks	\$ 400,000
Total	\$ 3,765,000

(d) by the City of Remerton for purposes capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to road, street, and sidewalk facilities, and acquisition of equipment related thereto	\$ 200,000
• construction of and improvements to water, sewer, and public works facilities, including, but not limited to acquisition of equipment and payment for services rendered in connection therewith	\$ 550,000
• purchase of equipment for public safety including, but not limited to, public safety vehicles	\$ 345,000
• construction of, improvements and renovations to, or the purchase of property for municipal facilities, and purchase of furniture, fixtures, and equipment related thereto	\$ 450,000
Total	\$ 1,545,000

(e) by the City of Dasher for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to community culture, history, digital information center, museum, library, and technological equipment and software	\$ 473,100
• construction of and improvements to streets, walks and bicycle paths, roads, and bridges	\$ 435,750
• construction of and improvements to parks and recreation facilities including land development, capital equipment, and infrastructure	\$ 249,000
• development of plans for, construction of, and improvements to sewage and water distribution systems	\$ 87,150
Total	\$ 1,245,000

(f) by the City of Lake Park for purposes of capital outlay projects, including major permanent, long-lived improvements or betterments and major capital equipment, consisting of:

<u>project</u>	<u>estimated cost</u>
• construction of and improvements to road, street, and bridge facilities, sidewalks, bicycle and cart paths and trails, including acquisition of rights of way, improvement of surface-water drainage, widening, resurfacing, leveling, and other repairs for preservation of road, street, and bridge facilities	\$ 250,000
• construction of and improvements to water and sewer facilities	\$ 350,000
• construction of and major capital equipment for public works facilities, including maintenance building facilities, service vehicles and maintenance equipment, and acquisition of property for construction of a maintenance building	\$ 100,000
• improvements to and major capital equipment for public safety facilities, including police and firefighting and rescue equipment, computer equipment, communications equipment, and police and fire department vehicles	\$ 150,000
• improvements to and major capital equipment for administrative facilities, including improvements to city hall, computer equipment, and technology upgrades	\$ 55,000
• improvements to and capital equipment for city parks and recreation facilities, including acquisition of property, construction of parks, and renovation and restoration of civic center and other historic structures	\$ 100,000
	Total \$1,005,000

III.

In accordance with authorization of the Revenue Commissioner of the State of Georgia given pursuant to O.C.G.A. § 48-8-112(C)(2), the tax shall be reimposed without interruption upon the termination of the special purpose local option sales tax now in effect in Lowndes County.

IV.

The maximum period of time that the tax will be imposed is the six calendar years of 2014 through 2019.

V.

The estimated cost of the projects which will be funded from the proceeds of the tax is \$150,000,000.

VI.

A copy of this Resolution shall be delivered to the Election Superintendent of Lowndes County which is requested to issue the call for an election in substantially the form attached hereto as Exhibit A for the purpose of submitting the question of the imposition of the tax to the voters of Lowndes County in accordance with the form of ballot contained therein which is hereby approved by this Resolution.

VII.

The Superintendent of Elections of Lowndes 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 Lowndes County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be substantially in the form attached hereto as Exhibit B.

VIII.

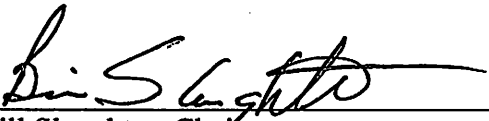
It is hereby requested that the election be held by the Superintendent of Elections of Lowndes County in accordance with the election laws of the State of Georgia and that said Superintendent of Elections canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

IX.

The proper officers and agents of Lowndes County are hereby authorized to take any and all further actions as any of such officers or agents may deem necessary or convenient in connection with the imposition of such special sales and use tax.

So resolved, this 10th day of September, 2013.

BOARD OF COMMISSIONERS OF LOWNDES COUNTY

By: 
Bill Slaughter, Chairman

Attest: 
Paige Dukes, Clerk