

A REFERENDUM RESOLUTION TO REIMPOSE A SPECIAL ONE PERCENT SALES AND USE TAX, SUBJECT TO REFERENDUM APPROVAL; TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION AND TO CALL AN ELECTION TO DETERMINE THE REIMPOSITION OR NON-REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX ARE TO BE USED AND MAY BE EXPENDED; TO SPECIFY THE ESTIMATED COST OF THE PROJECTS THAT WILL BE FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO SPECIFY THE MAXIMUM AMOUNT OF REVENUE TO BE RAISED BY THE SALES AND USE TAX; TO AUTHORIZE THE ISSUANCE OF \$80,900,000 IN AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION DEBT OF AUGUSTA, GEORGIA IN CONJUNCTION WITH THE REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSE FOR WHICH THE DEBT IS TO BE ISSUED, THE MAXIMUM INTEREST RATE OR RATES THAT SUCH DEBT IS TO BEAR, AND THE AMOUNT OF PRINCIPAL TO BE PAID IN EACH YEAR DURING THE LIFE OF SUCH DEBT; TO PROVIDE FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES TO SERVICE SUCH DEBT, TO THE EXTENT THE PROCEEDS OF THE SALES AND USE TAX ARE NOT SUFFICIENT FOR SUCH PURPOSE; AND FOR OTHER PURPOSES.

WHEREAS, the Augusta-Richmond County Commission (the “Commission”) is the governing authority of Augusta, Georgia (“Augusta”), a political subdivision and a consolidated city-county government 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 Augusta; and

WHEREAS, Augusta and the City of Blythe, Georgia (“Blythe”) and the City of Hephzibah (“Hephzibah”) (each a “City” and collectively the “Cities”) deem it to be in the best interest of the special district of Richmond County (which includes the geographic areas within Augusta and the Cities) created by Section 48-8-110.1(a) of the Official Code of Georgia Annotated (the “Special District”) to improve public services in the Special District by carrying out the hereinafter described capital outlay projects, and, accordingly, Augusta and the Cities have entered into an Intergovernmental Sales Tax Agreement (the “Contract”), dated as of January 1, 2026, which provides for the following capital outlay projects in the following estimated amounts:

(a) Projects to be owned or operated or both by Augusta or by the State of Georgia or one or more local authorities within the Special District pursuant to intergovernmental contracts with Augusta (the “Augusta Projects”), as follows:

- (1) Public Safety, including Public Safety Facilities, Equipment, and Vehicles, and Detention Center Renovation - \$107,958,000,

- (2) Quality of Life, including Parks and Recreation Facilities and Improvements - \$72,775,000,
- (3) Facilities and General Government, including Information Technology Upgrades and Improvements, Juvenile Court Project, and Convention Center Improvements - \$47,570,000,
- (4) Infrastructure, including Road, Street, Bridge, and Drainage Improvements, Water and Sewer System Improvements, and Airport Improvements - \$106,381,000, and
- (5) State and Authority Projects, including Augusta University Research Facility and Augusta Canal Authority Pedestrian Bridge and Canal Projects - \$5,957,000, and

additional estimated costs allocable to all such projects specified in subparagraphs (1) through (5) above, as follows:

- (i) Sales Tax Program and Project Administration - \$3,828,000, and
- (ii) Interest Expense on Obligations Issued to Finance Projects - \$14,356,000;
- (b) Projects to be owned or operated or both by Blythe (the “Blythe Projects”), as follows:
 - (1) Public Safety Equipment and Vehicles - \$1,358,000,
 - (2) Water System Improvements - \$2,000,000,
 - (3) Stormwater Collection System Improvements - \$50,000,
 - (4) Parks, Recreation, and Library - \$50,000,
 - (5) New Equipment - \$25,000, and
 - (6) Facilities Replacement - \$250,000; and
- (c) Projects to be owned or operated or both by Hephzibah (the “Hephzibah Projects”), as follows:
 - (1) Town Square with City Hall - \$4,000,000,
 - (2) Public Safety Equipment and Vehicles - \$600,000,
 - (3) Solar Projects - \$1,342,000,
 - (4) Highway 88 Fire Station - \$2,000,000,
 - (5) Amphitheatre - \$1,000,000,
 - (6) Road and Street Improvements - \$500,000, and
 - (7) Water and Sewer System Improvements - \$3,000,000; and

WHEREAS, Augusta and the Cities have estimated the maximum cost of the projects described above to be \$375,000,000, the components of which are:

- (1) the Augusta Projects - \$358,825,000,
- (2) the Blythe Projects - \$3,733,000, and
- (3) the Hephzibah Projects - \$12,442,000; and

WHEREAS, the Commission has determined that Augusta should issue its general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Commission may approve) in the aggregate principal amount of \$80,900,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate

account in which are placed the proceeds received by Augusta from the sales and use tax and then from the general funds of Augusta, for the purpose of providing funds to pay the cost of any one or more of the Augusta Projects to enable Augusta to complete such capital outlay projects before the sales and use tax is collected; and

WHEREAS, under the Constitution and laws of the State of Georgia, it is necessary to submit to the qualified voters of Richmond County the question of whether or not a special one percent sales and use tax should be reimposed for the purposes described above, which proposal, if approved by the voters, shall also constitute approval of the issuance of general obligation debt of Augusta in the aggregate principal amount of \$80,900,000 for any one or more of the Augusta Projects;

NOW, THEREFORE, BE IT RESOLVED by the Augusta-Richmond County Commission, and it is hereby resolved by authority of the same, as follows:

Section 1. There is hereby reimposed within the Special District a special sales and use tax at the rate of one percent, upon the termination of the special one percent sales and use tax presently in effect, pursuant to Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, subject to approval by a majority of the qualified voters residing within the territorial limits of Richmond County voting in the referendum called in Section 2 hereof, for the raising of not more than \$375,000,000 for the purpose of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to the Contract: (1) the Augusta Projects, at an estimated maximum cost of \$358,825,000; (2) the Blythe Projects, at an estimated maximum cost of \$3,773,000; and (3) the Hephzibah Projects, at an estimated maximum cost of \$12,442,000.

Section 2. There is hereby authorized to be called and there is hereby called an election to be held in all the precincts in Richmond County, on the 19th day of May 2026, for the purpose of submitting to the qualified voters of Richmond County the question of whether or not a special one percent sales and use tax should be reimposed within the Special District, upon the termination of the special one percent sales and use tax presently in effect, for the raising of not more than \$375,000,000 for the purpose of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to the Contract: (a) the Augusta Projects, at an estimated maximum cost of \$358,825,000, (b) the Blythe Projects, at an estimated maximum cost of \$3,773,000, and (c) the Hephzibah Projects, at an estimated maximum cost of \$12,442,000.

Section 3. If the reimposition of the sales and use tax is approved by the voters in the referendum called in Section 2 hereof, such vote shall also constitute approval of the issuance of general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Commission may approve) of Augusta in the aggregate principal amount of \$80,900,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by Augusta from the sales and use tax and then from the general funds of Augusta, for the purpose of providing funds to pay the costs of any one or more of the Augusta Projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Commission may approve, shall be in such denomination or denominations as the Commission may approve, and

shall bear interest from date at such rate or rates as the Commission may approve but not exceeding five percent (5.00%) per annum in any year. All interest shall be payable semiannually on April 1 and October 1 in each year, beginning on such April 1 or October 1 following delivery of such general obligation debt as the Commission may approve, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the Commission may approve) on the dates and in the amounts as follows:

<u>October 1 of the Year</u>	<u>Amount</u>
2027	\$12,165,000
2028	12,440,000
2029	13,060,000
2030	13,715,000
2031	14,400,000
2032	15,120,000

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Commission may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$80,900,000. The general obligation debt may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Commission.

Part of the proceeds of the sales and use tax will be used for payment of general obligation debt issued in conjunction with the reimposition of the sales and use tax, and the remaining proceeds of the sales and use tax will be used to fund the capital outlay projects specified herein to the extent such capital outlay projects have not been funded with proceeds of such general obligation debt.

Section 4. The ballot to be used in the election shall have written or printed thereon the question to be determined by the voters, to-wit:

“Shall a special 1 percent sales and use tax be reimposed in the special district of Richmond County, upon the termination of the special one percent sales and use tax presently in effect, for the raising of not more than \$375,000,000 for the following purposes pursuant to an Intergovernmental Sales Tax Agreement, dated as of January 1, 2026, among Augusta, Georgia (“Augusta”), the City of Blythe, Georgia (“Blythe”), and the City of Hephzibah (“Hephzibah”): (a) capital outlay projects, which are estimated to cost \$358,825,000, to be owned or operated or both by Augusta or by the State of Georgia or one or more local authorities within the Special District pursuant to intergovernmental contracts with Augusta (the “Augusta Projects”): (1) Public Safety, including Public Safety Facilities, Equipment, and Vehicles, and Detention Center Renovation, (2) Quality of Life, including Parks and Recreation Facilities and Improvements, (3) Facilities and General Government, including Information Technology Upgrades and Improvements, Juvenile Court Project, and Convention Center Improvements, (4) Infrastructure, including Road, Street, Bridge, and Drainage Improvements, Water and Sewer System Improvements, and Airport Improvements, and (5) State and

Authority Projects, including Augusta University Research Facility and Augusta Canal Authority Pedestrian Bridge and Canal Projects; (b) capital outlay projects, which are estimated to cost \$3,773,000, to be owned or operated or both by Blythe: (1) Public Safety Equipment and Vehicles, (2) Water System Improvements, (3) Stormwater Collection System Improvements, (4) Parks, Recreation, and Library, (5) New Equipment, and (6) Facilities Replacement; and (c) capital outlay projects, which are estimated to cost \$12,442,000, to be owned or operated or both by Hephzibah: (1) Town Square with City Hall, (2) Public Safety Equipment and Vehicles, (3) Solar Projects, (4) Highway 88 Fire Station, (5) Amphitheatre, (6) Road and Street Improvements, and (7) Water and Sewer System Improvements?”

The ballot shall also have written or printed thereon, following the question set forth above, the following:

“If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Augusta, Georgia in the principal amount of \$80,900,000 for the purpose of any one or more of the Augusta Projects.”

The ballot shall have printed thereon the word “YES” and the word “NO” in order that each voter may vote in either the affirmative or the negative as to the question propounded. The polls in each of the precincts within Richmond County shall be opened at 7:00 a.m. and closed at 7:00 p.m. on the day fixed for the election, and the election shall be held at the regular and established places for holding elections in Richmond County. The election shall be held in accordance and in conformity with the Constitution and laws of the United States of America and of the State of Georgia.

Section 5. The Clerk of Commission of Augusta is hereby ordered and directed forthwith to furnish the Superintendent of Elections of Richmond County with a duly certified copy of this resolution in order that the Superintendent of Elections may take such action in the premises as provided by law.

Section 6. Any brochures, listings, or other advertisements issued by the Commission or by any other person, firm, corporation, or association with the knowledge and consent of the Commission shall be deemed to be a statement of intention of the Commission concerning the use of the bond funds or interest received from such bond funds that have been invested.

Section 7. The following notice shall be incorporated into the call of the election by the Superintendent of Elections:

NOTICE OF SALES AND USE TAX ELECTION
TO THE QUALIFIED VOTERS OF RICHMOND COUNTY

YOU ARE HEREBY NOTIFIED that on the 19th day of May 2026, an election will be held in all of the precincts of Richmond County. At the election there will be submitted to the qualified voters of Richmond County for their determination the question of whether or not a special one percent sales and use tax should be reimposed within the special district of Richmond County, upon the termination of the special one percent sales and use tax presently in effect, for the raising of not more than \$375,000,000 for the purpose of providing funds to pay, pursuant to an Intergovernmental Sales Tax Agreement, dated as of January 1, 2026, among Augusta, Georgia (“Augusta”), the City of Blythe, Georgia (“Blythe”), and the City of Hephzibah (“Hephzibah”), the costs of the hereinafter described capital outlay projects:

(a) Projects to be owned or operated or both by Augusta or by the State of Georgia or one or more local authorities within the Special District pursuant to intergovernmental contracts with Augusta (the “Augusta Projects”), as follows:

- (1) Public Safety, including Public Safety Facilities, Equipment, and Vehicles, and Detention Center Renovation - \$107,958,000,
- (2) Quality of Life, including Parks and Recreation Facilities and Improvements - \$72,775,000,
- (3) Facilities and General Government, including Information Technology Upgrades and Improvements, Juvenile Court Project, and Convention Center Improvements - \$47,570,000,
- (4) Infrastructure, including Road, Street, Bridge, and Drainage Improvements, Water and Sewer System Improvements, and Airport Improvements - \$106,381,000, and
- (5) State and Authority Projects, including Augusta University Research Facility and Augusta Canal Authority Pedestrian Bridge and Canal Projects - \$5,957,000, and

additional estimated costs allocable to all such projects specified in subparagraphs (1) through (5) above, as follows:

- (i) Sales Tax Program and Project Administration - \$3,828,000, and
- (ii) Interest Expense on Obligations Issued to Finance Projects - \$14,356,000;

(b) Projects to be owned or operated or both by Blythe, as follows:

- (1) Public Safety Equipment and Vehicles - \$1,358,000,
- (2) Water System Improvements - \$2,000,000,
- (3) Stormwater Collection System Improvements - \$50,000,
- (4) Parks, Recreation, and Library - \$50,000,
- (5) New Equipment - \$25,000, and
- (6) Facilities Replacement - \$250,000; and

(c) Projects to be owned or operated or both by Hephzibah, as follows:

- (1) Town Square with City Hall - \$4,000,000,
- (2) Public Safety Equipment and Vehicles - \$600,000,
- (3) Solar Projects - \$1,342,000,
- (4) Highway 88 Fire Station - \$2,000,000,
- (5) Amphitheatre - \$1,000,000,
- (6) Road and Street Improvements - \$500,000, and
- (7) Water and Sewer System Improvements - \$3,000,000.

If the reimposition of the sales and use tax is approved by the voters in the referendum described in this notice, such vote shall also constitute approval of the issuance of general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Augusta-Richmond County Commission (the “Commission”) may approve) of Augusta in the aggregate principal amount of \$80,900,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by Augusta from the sales and use tax and then from the general funds of Augusta, for the purpose of providing funds to pay the costs of any one or more of the Augusta Projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Commission may approve, shall be in such denomination or denominations as the Commission may approve, shall bear interest from date at such rate or rates as the Commission may approve but not exceeding five percent (5.00%) per annum in any year, and shall provide for interest to be payable semiannually on April 1 and October 1 in each year, beginning on such April 1 or October 1 following delivery of such general obligation debt as the Commission may approve, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the Commission may approve) on the dates and in the amounts as follows:

<u>October 1 of the Year</u>	<u>Amount</u>
2027	\$12,165,000
2028	12,440,000
2029	13,060,000
2030	13,715,000
2031	14,400,000
2032	15,120,000

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Commission may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$50,000,000. The general obligation debt may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Commission.

Voters desiring to vote for the reimposition of such sales and use tax shall do so by voting “YES” and voters desiring to vote against the reimposition of such sales and use tax shall do so by voting “NO,” as to the question propounded, to-wit:

“Shall a special 1 percent sales and use tax be reimposed in the special district of Richmond County, upon the termination of the special one percent sales and use tax presently in effect, for the raising of not more than \$375,000,000 for the following purposes pursuant to an Intergovernmental Sales Tax Agreement, dated as of January 1, 2026, among Augusta, Georgia (“Augusta”), the City of Blythe, Georgia (“Blythe”), and the City of Hephzibah (“Hephzibah”): (a) capital outlay projects, which are estimated to cost \$358,825,000, to be owned or operated or both by Augusta or by the State of Georgia or one or more local authorities within the Special District pursuant to intergovernmental contracts with Augusta (the “Augusta Projects”): (1) Public Safety, including Public Safety Facilities, Equipment, and Vehicles, and Detention Center Renovation, (2) Quality of Life, including Parks and Recreation Facilities and Improvements, (3) Facilities and General Government, including Information Technology Upgrades and Improvements, Juvenile Court Project, and Convention Center Improvements, (4) Infrastructure, including Road, Street, Bridge, and Drainage Improvements, Water and Sewer System Improvements, and Airport Improvements, and (5) State and Authority Projects, including Augusta University Research Facility and Augusta Canal Authority Pedestrian Bridge and Canal Projects; (b) capital outlay projects, which are estimated to cost \$3,773,000, to be owned or operated or both by Blythe: (1) Public Safety Equipment and Vehicles, (2) Water System Improvements, (3) Stormwater Collection System Improvements, (4) Parks, Recreation, and Library, (5) New Equipment, and (6) Facilities Replacement; and (c) capital outlay projects, which are estimated to cost \$12,442,000, to be owned or operated or both by Hephzibah: (1) Town Square with City Hall, (2) Public Safety Equipment and Vehicles, (3) Solar Projects, (4) Highway 88 Fire Station, (5) Amphitheatre, (6) Road and Street Improvements, and (7) Water and Sewer System Improvements?”

“If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Augusta, Georgia in the principal amount of \$80,900,000 for the purpose of any one or more of the Augusta Projects.”

The several places for holding the election shall be in the regular and established precincts of Richmond County, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and laws of the United States of America and of the State of Georgia.

The last day to register to vote in this special election is Monday, April 20, 2026.

Any brochures, listings, or other advertisements issued by the Commission or by any other person, firm, corporation, or association with the knowledge and consent of the Commission shall be deemed to be a statement of intention of the Commission concerning the use of the bond funds or interest received from such bond funds that have been invested.

This notice is given pursuant to joint action of the Augusta-Richmond County Commission and the Superintendent of Elections of Richmond County.

AUGUSTA, GEORGIA

By: _____
Mayor

**RICHMOND COUNTY BOARD OF
ELECTIONS**

By: _____
Chair

Section 8. Should the general obligation debt be authorized by the requisite number of qualified voters, the Commission shall, prior to the issuance of any such general obligation debt, levy an ad valorem tax upon all the property subject to taxation for general obligation bond purposes, within the territorial limits of Augusta, sufficient in amount to pay the principal of and the interest on such general obligation debt at their respective maturities, to the extent such principal and interest is not satisfied from the proceeds of the sales and use tax.

Section 9. The Commission declares its intent to use proceeds of the general obligation debt to reimburse Augusta's General Fund for moneys used to pay expenditures related to Augusta Projects.

Section 10. All actions taken or to be taken by the Mayor and by the Clerk of the Commission in furtherance of calling an election pertaining to the reimposition or non-reimposition of a special one percent sales and use tax, including, without limitation, the execution, for and on behalf of Augusta, of the Contract, shall be, and the same are hereby, ratified, confirmed, and approved.

Section 11. Any and all resolutions in conflict with this resolution this day passed be and they are hereby repealed.

PASSED, ADOPTED, SIGNED, APPROVED, AND EFFECTIVE this 3rd day of February 2026.

(SEAL)

AUGUSTA, GEORGIA

By: _____
Mayor

Attest:

Clerk of Commission

**STATE OF GEORGIA
RICHMOND COUNTY**

CLERK'S CERTIFICATE

I, **LENA J. BONNER**, Clerk of Commission, **DO HEREBY CERTIFY** that the foregoing pages constitute a true and correct copy of a referendum resolution adopted by the Augusta-Richmond County Commission (the "Commission") at an open public meeting duly called and lawfully assembled at 2:00 p.m., on the 3rd day of February 2026, in connection with calling an election pertaining to the reimposition or non-reimposition of a special one percent sales and use tax, the original of such referendum resolution being duly recorded in the Minute Book of the Commission, which Minute Book is in my custody and control.

I do hereby further certify that the following members of the Commission were present at such meeting:

Mayor Garnett Johnson
Jordan Johnson
Stacy Pulliam
Catherine Smith-Rice
Lonnie Wimberly
Don Clark
Tony Lewis
Tina Slendak
Brandon Garrett
Francine Scott
Wayne Guilfoyle

and that the following members were absent:

and that such referendum resolution was duly adopted by a vote of:

Aye Nay

WITNESS my hand and the official seal of Augusta, Georgia, this the 3rd day of February 2026.

(SEAL)

Clerk of Commission