A REFERENDUM RESOLUTION TO IMPOSE A SPECIAL ONE HALF PERCENT SALES AND USE TAX THE PROCEEDS OF WHICH ARE TO BE USED EXCLUSIVELY TO REDUCE PROPERTY TAXES IMPOSED BY AUGUSTA, GEORGIA SUBJECT TO REFERENDUM APPROVAL; TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION AND TO CALL AN ELECTION TO DETERMINE THE IMPOSITION OR NON-IMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE DURATION OF THE SALES AND USE TAX; 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 deems it to be in the best interest of the special district created pursuant to Section 48-8-109.30 of the Official Code of Georgia Annotated and conterminous with the geographical boundaries of Richmond County, Georgia (the "Special District"), to reduce property taxes imposed by Augusta within the Special District; and

WHEREAS, the conditions precedent to issue the call for the referendum to reduce property taxes pursuant to Section 48-8-109.31 of the Official Code of Georgia Annotated have been fully satisfied as Augusta levies an ad valorem tax on property within the Special District and currently has in effect a base year value homestead exemption or adjusted base year value homestead exemption and no municipality within the Special District levies an ad valorem tax on property requiring the execution of an intergovernmental agreement; 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 half of one percent sales and use tax should be imposed for the purposes described above; and

NOW, THEREFORE, BE IT RESOLVED by the Commission, as follows:

Section 1. There is hereby imposed within the Special District a special sales and use tax at the rate of one half of one percent (0.5%), pursuant to Article 2B 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, the proceeds of which shall be used exclusively to reduce property taxes imposed by Augusta, Georgia, with the duration of such special sales and use tax being five (5) years.

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 half of one percent sales and use tax should be imposed within the Special District,

the proceeds of which shall be used exclusively to reduce property taxes imposed by Augusta, Georgia, with the duration of such special sales and use tax being five (5) years.

Section 3. 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 one half percent (0.5%) sales and use tax be imposed for five (5) years within the special district of Richmond County with the proceeds used exclusively to reduce property taxes imposed by Augusta, Georgia?"

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 4. 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 5. 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 half percent (0.5%) sales and use tax be imposed for five (5) years within the special district of Richmond County with the proceeds used exclusively to reduce property taxes imposed by Augusta, Georgia.

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

"Shall a special one half percent (0.5%) sales and use tax be imposed for five (5) years within the special district of Richmond County with the proceeds used exclusively to reduce property taxes imposed by Augusta, Georgia."

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.

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 6.   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 imposition or non-imposition of a special one half of one percent sales and use tax, shall be, and the same are hereby, ratified, confirmed, and approved.

Section 7.   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 imposition special one half percent (0.5%) sales and use tax to be imposed for five (5) years within the special district of Richmond County with the proceeds used exclusively to reduce property taxes imposed by Augusta, Georgia, 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:

<div align="center">

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

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and that the following members were absent:

_____

_____

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

<div align="center">

Aye ____   Nay ____

</div>

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

(SEAL)

_____
Clerk of Commission