

A RESOLUTION TO REIMPOSE A SPECIAL ONE PERCENT SALES AND USE TAX, SUBJECT TO REFERENDUM APPROVAL; 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 WHICH WILL BE FUNDED FROM THE PROCEEDS OF THE SALE AND USE TAX; TO SPECIFY THE MAXIMUM PERIOD OF TIME THE SALES AND USE TAX WILL BE REIMPOSED; TO AUTHORIZE THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF BALDWIN COUNTY TO APPROVE THE REIMPOSITION OF SUCH SALES AND USE TAX; TO APPROVE THE FORM OF BALLOT TO BE USED IN SUCH ELECTION; AND FOR OTHER PURPOSES.

WITNESSETH:

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, (the “Act”) authorizes the imposition of a county one percent sales and use tax (the “SPLOST”) for the purpose, *inter alia*, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the Board of Commissioners of Baldwin County, Georgia (“the Board of Commissioners”) has determined that it is in the best interest of the citizens of Baldwin County, Georgia, (the “County”) that a one percent SPLOST be reimposed in a special district within the County to raise approximately \$55,000,000.00 for the purpose of funding capital outlay projects (the “Projects”); and

WHEREAS, the Board of Commissioners delivered a written notice (the “Notice”) to the mayor in each municipality located within the County regarding the continuation of the SPLOST; and

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the City of Milledgeville (“the Municipality”) met and discussed the possible projects for inclusion in the referendum, including municipally owned and operated projects; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, the County has entered into an intergovernmental agreement with the Municipality that is a party to the Agreement; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Baldwin County, Georgia, and it is hereby resolved by authority of the same, as follows:

Section 1. There is hereby reimposed within the special district of Baldwin County (“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 Baldwin County voting in the referendum called in Section 2 hereof, for a maximum period of time of 24 calendar quarters, for the purposes of providing funds to pay a portion of the costs of the capital outlay projects listed on the attached Exhibit "A."

Section 2. There is hereby authorized to be called and there is hereby called an election to be held in all the precincts in Baldwin County, on the 21st day of March, 2023, for the purpose of submitting to the qualified voters of Baldwin 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 a maximum period of time of 24 calendar quarters, for the purposes of providing funds to pay a portion of the costs of the capital outlay projects listed on the attached Exhibit "A."

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 1 percent sales and use tax be reimposed in the special district of Baldwin County, upon the termination of the special 1 percent sales and use tax presently in effect, for a period of time not to exceed 24 calendar quarters and for raising of an estimated \$55,000,000 for the following purposes of Baldwin County, Georgia (the "County"), and The Mayor and Aldermen of the City of Milledgeville (the "City"): (a) County-wide capital outlay projects: (1) public safety facilities and equipment and county-wide communication system, (2) parks and recreational facilities, equipment and improvements, (3) economic development projects including airport improvements, Development Authority of Milledgeville and Baldwin County industrial park improvements, greenway park improvements, Central State Redevelopment Authority improvements and Antebellum Capitol Museum improvements; (b) capital outlay projects to be owned or operated or both by the County or one or more local authorities within the special district of Baldwin County pursuant to intergovernmental contracts with the County (the "County Projects"); (1) fire protection and public safety facilities and equipment, (2) public building facilities, equipment and improvements and related equipment, (3) public works infrastructure to include the expansion, renovation, upgrading and extension of water, sewer, storm drainage, and flood control facilities, road, street, sidewalk, and bridge improvements; (c) capital outlay projects to be owned and operated or both by the City: (1) various items of equipment and other property for public works projects, including the construction and resurfacing of public streets and roadways within the corporate limits of the City; (2) acquisition of capital improvements, various items of equipment and other property for municipal buildings and other City owned facilities; (3) acquisition of capital improvements various items of equipment and other property in furtherance of public safety, to include the City of Milledgeville Police and Fire Departments; and (4) acquisition of capital improvements and various items of equipment for the City's water distribution system and water treatment plant and the City's waste treatment collection system and waste treatment plant?"

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 Baldwin 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 Baldwin County. The election shall be held in accordance and in conformity with the Constitution and statutes of the United States of America and of the State of Georgia.

Section 4. The County Clerk is hereby ordered and directed forthwith to furnish the Superintendent of Elections of Baldwin 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 Board of Elections of Baldwin 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 the County are published once a week for four weeks immediately preceding the date of the election.

Section 6. 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 the imposition of SPLOST.

Section 7. In case any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

Section 8. Any and all resolutions in conflict with this resolution this day passed be and they are hereby repealed.

Section 9. The Resolution shall take effect immediately upon its adoption.

SO RESOLVED, this ____ day of February, 2023.

BALDWIN COUNTY, GEORGIA

Honorable Emily C. Davis
Chair, Baldwin County Board of Commissioners

ATTEST:

Cynthia K. Cunningham
Baldwin County Clerk

DATE ADOPTED _____

[SEAL]

Exhibit A
Project List

(a) County-wide capital outlay projects (the "Joint County-wide Projects") estimated to be approximately \$21,790,000:

- (1) public safety facilities and equipment and county-wide communication system;
- (2) parks and recreational facilities, equipment and improvements; and
- (3) economic development projects including airport improvements, Development Authority of Milledgeville and Baldwin County industrial park improvements, greenway park improvements, Central State Redevelopment Authority improvements, and Antebellum Capitol Museum improvements.

(b) Capital outlay projects to be owned or operated or both by the County and one or more local authorities within the Special District of Baldwin County pursuant to intergovernmental contracts with the County (the "County Projects") estimated to be approximately \$18,710,000:

- (1) fire protection and public safety facilities and equipment;
- (2) public building facilities, equipment and improvements and related equipment; and
- (3) public works infrastructure to include the expansion, renovation, upgrading and extension of water, sewer, storm drainage, and flood control facilities, road, street, sidewalk, and bridge improvements.

(c) Capital outlay projects to be owned or operated or both by the City (the "City Projects") estimated to be approximately \$14,500,000:

- (1) various items of equipment and other property for public works projects, including the construction and resurfacing of public streets and roadways within the corporate limits of the City;
- (2) acquisition of capital improvements, various items of equipment and other property for municipal buildings and other City owned facilities;
- (3) acquisition of capital improvements various items of equipment and other property in furtherance of public safety, to include the City of Milledgeville Police and Fire Departments; and
- (4) acquisition of capital improvements and various items of equipment for the City's water distribution system and water treatment plant and the City's waste treatment collection system and waste treatment plant.