

A RESOLUTION NO. _____

A RESOLUTION IMPOSING A SPECIAL ONE PERCENT SALES AND USE TAX, SUBJECT TO THE REQUIREMENT OF REFERENDUM APPROVAL, AND REQUESTING THAT THE ELECTION SUPERINTENDENT CALL AN ELECTION FOR NOVEMBER 2, 2021; TO PROVIDE THE FORM OF THE NOTICE TO BE PUBLISHED OF SAID ELECTION DESCRIBING THE PURPOSES FOR WHICH SAID TAX IS TO BE IMPOSED; TO AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION SALES TAX BONDS IN CONNECTION WITH THE IMPOSITION OF SAID TAX; TO PRESCRIBE THE FORM OF THE QUESTION TO BE SUBMITTED TO THE VOTERS ON THE IMPOSITION OF SAID TAX AND THE MAXIMUM AMOUNT TO BE RAISED THEREFROM; TO AUTHORIZE THE ELECTION SUPERINTENDENT AND OTHER OFFICIALS OF COLUMBUS, GEORGIA TO TAKE ALL APPROPRIATE ACTIONS REQUIRED FOR THE PROPER CONDUCTING OF SAID ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, Columbus, Georgia (“**Columbus**”) is a consolidated city-county government with powers and jurisdiction throughout the territorial limits of Muscogee County (the “**County**”), which has been vested with the governmental and corporate powers, duties and functions previously vested in the City of Columbus, a municipal corporation, and the County of Muscogee, as specifically set forth in the Columbus-Countywide Government Charter, Ga. Laws 1993, page 4978, as amended (the “**Charter**”); and

WHEREAS, the Council of Columbus, Georgia (the “**Council**”) has considered and evaluated the provisions of law which authorize a special county 1 percent sales and use tax (the “**Special Sales Tax**” or “**SPLOST**”) for various capital outlay projects, as authorized by Article III of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “**Act**”), and has considered the effects of the implementation of such Special Sales Tax within the special taxing district corresponding with and coterminous with the geographical boundaries of Muscogee County, which corresponds with and is coterminous with the boundaries of Columbus; and

WHEREAS, there no Special Sales Tax is currently being collected within the County pursuant to the Act, a Special Sales Tax approved by a majority of the voters of the County in an election held on November 2, 1999, and imposed beginning July 1, 2000, having terminated on September 30, 2008, after raising a total of \$255,441,332, as authorized by the voters; and

WHEREAS, the Council has determined that it is in the best interest of the citizens of the County that the Special Sales Tax be imposed in the County beginning on April 1, 2022, or the earliest date permitted by the Act; and

WHEREAS, the proceeds from a newly imposed Special Sales Tax shall be used for the acquisition, construction, and equipping of the following capital outlay projects (the “**Capital Projects**”) of Columbus which are for the use and benefit of the citizens of the Columbus:

- (i) Judicial Facilities;
- (ii) Roads, Streets, and Bridge Improvements;
- (iii) Trails and Sidewalks
- (iv) Storm Water

- (v) Parks and Recreation
- (vi) Golf Facilities;
- (vii) Public Safety;
- (viii) General Government Vehicles and Equipment
- (ix) Technology Enhancements;
- (x) Columbus Ironworks Convention and Trade Center Improvements;
- (xi) Columbus Civic Center Improvements;
- (xii) Economic Development

; and

WHEREAS, the Capital Projects are more specifically described in the Notice of Special Purpose Sales and Use Tax Election, which is attached hereto and made a part hereof as Exhibit A; and

WHEREAS, the Council recognizes that in order to facilitate the acquisition, construction, and equipping of the Judicial Facilities prior to the actual collection of all Special Sales Tax proceeds therefore, it may be necessary for Columbus to issue general obligation debt for such purposes; and

WHEREAS, the Council desires to provide the voters of the County with the opportunity to vote pursuant to law in favor of or against the imposition of the Special Sales Tax and the issuance of general obligation debt in anticipation of the collection thereof; and

WHEREAS, the Council has determined and it is hereby declared that during each year in which any payment of principal or interest on such general obligation debt will become due, Columbus will receive from the Special Sales Tax net proceeds sufficient to fully satisfy Columbus's obligation with respect to the payment of such principal and interest on a current basis.

NOW, THEREFORE, BE IT RESOLVED by the Council of Columbus in public meeting assembled, and it is hereby resolved by authority of the same that:

1. The Council, subject to the assent of a majority of the qualified voters of Muscogee County voting in an election for such purpose, shall impose within Muscogee County a new SPLOST for the raising of not more than \$400,000,000 for the acquisition, construction and equipping of the Capital Projects. Such assent shall be sought by submitting to said voters the ballot question set forth in Exhibit A. If imposition of the tax is approved, such vote shall also constitute approval of the issuance of general obligation debt for the Judicial Facilities so approved in the maximum principal amount stated in Exhibit A. Such general obligation debt shall be payable first from the proceeds of the Special Sales Tax; however, such general obligation debt which is not satisfied from the proceeds of the Special Sales Tax shall be satisfied from the general funds of Columbus.

2. In accordance with Official Code of Georgia Annotated § 48-8-111.1, "Application of part to consolidated government," a special sales and use tax proposed by a consolidated government is not subject to any maximum period of time for which the tax may be levied if

general obligation debt is to be issued in conjunction with the imposition of the tax. As shown in Exhibit A, this Resolution calling for the imposition of the Special Sales Tax states the maximum amount of revenue to be raised by said tax for the Capital Projects, and the Special Sales Tax shall terminate as of the end of the calendar quarter during which the Georgia Department of Revenue determines that the tax will have raised revenues sufficient to provide to Columbus net proceeds equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the tax.

3. The proceeds of the SPLOST and the proceeds of the general obligation debt to be incurred (the “**Sales Tax Bonds**”) shall be applied in the manner, in order of priority and in such amounts as the Council may determine prior to or during the acquisition, construction and equipping of the Capital Projects. The Sales Tax Bonds shall be dated, shall bear interest at such rates, and shall mature and be payable on such terms and conditions as shall be determined by resolution of the Council adopted prior to the issuance and delivery of the Sales Tax Bonds. The maximum rates of interest the Sales Tax Bonds will bear and the amount of principal to be paid in each year during the life of such debt are set forth in Exhibit A. The Sales Tax Bonds may be issued in one or more series or issues of bonds not to exceed the aggregate principal amount approved by the voters.

4. The proceeds of the Sales Tax Bonds shall be placed by Columbus in a separate account or accounts for the purpose of funding the Judicial Facilities for which the Sales Tax Bonds are issued, and any interest earnings on such proceeds may be applied by Columbus to the acquisition, construction and equipping of such Judicial Facilities funded with the Sales Tax Bond proceeds.

5. The Muscogee County Board of Elections and Registration, as the Election Superintendent (the “**Elections Superintendent**”) is hereby requested to call an election to be held in all voting precincts on November 2, 2021, for the purpose of submitting the question of the imposition of the Special Sales Tax to the qualified voters of the County. Such call shall be issued not less than 30 days prior to the date of said election. The Elections Superintendent shall cause the date and purpose of the election to be published once a week for five (5) weeks immediately preceding the date of the election in the official organ of Muscogee County, and the notice thereof shall be substantially in the form attached hereto and made a part hereof as Exhibit A.

6. All qualified voters desiring to vote in favor of imposing the tax shall vote “Yes” and all persons opposed to levying the tax shall vote “No.” If more than one-half of the votes cast are in favor of imposing the tax, then the SPLOST shall be imposed for the purposes stated in the question so approved as provided by Georgia law. Otherwise, the tax shall not be imposed and the question of imposing the tax shall not again be submitted to the voters of Muscogee County until after 12 months immediately following the month in which the election is to be held. The Elections Superintendent shall hold and conduct the election under the same rules and regulations as govern special elections. The Election Superintendent shall canvas the returns, declare the results of the election, and certify the result to the Secretary of State and to the Commissioner of

the Georgia Department of Revenue. The expense of the election will be paid from funds of Columbus.

7. If more than one-half of the votes cast on the question are in favor of imposition of the tax, then the authority to issue the Sales Tax Bonds in accordance with Article IX, Section IV, Paragraph I of the Constitution is given to Council; otherwise, such debt shall not be issued. If the authority to issue such debt is so approved by the voters, then such debt shall be issued without further approval by the voters.

8. Such debt shall be incurred through the issuance of the Sales Tax Bonds, and such bonds and their issuance and validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 of the Official Code of Georgia Annotated, except as specifically provided otherwise by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated. Such general obligation debt shall be payable first from an account into which shall be deposited all net proceeds received by Columbus from the Special Sales Tax. Such account shall be kept separate and apart from other funds of Columbus and shall not be commingled with other funds of Columbus prior to expenditure. No part of the net proceeds from the tax received in any year shall be used for such other purposes until all debt service requirements of the Sales Tax Bonds for that year have first been satisfied from the account in which the proceeds of the tax are placed. Such general obligation debt shall, however, constitute a pledge of the full faith, credit and taxing power of Columbus. Any liability on such debt which is not satisfied from the proceeds of the tax authorized by said Article 3 of Chapter 8 of Title 48, shall be satisfied from the general funds of Columbus.

9. (a) The Council reasonably expects that, prior to issuance of the Sales Tax Bonds, it will be necessary to expend funds on the acquisition, construction, and equipping of the Judicial Facilities and wishes to be reimbursed for such expenditures from proceeds from the Sales Tax Bonds. Therefore, subject to approval of the voters, the Council hereby declares its official intent to issue general obligation debt in the principal amount not to exceed \$200,000,000 and to reimburse original expenditures on the Judicial Facilities in the maximum principal amount of \$200,000,000 with proceeds from the sale of such debt (to the extent permitted by Section 1.150-2 of the United States Treasury Regulations).

(b) Columbus shall make its reimbursement allocations not later than 18 months after the later of (i) the date the original expenditure is paid or (ii) the date the Judicial Facilities are placed in service or abandoned, but in no event more than three years after the original expenditure is paid.

10. Any net proceeds of the Special Sales Tax received by Columbus in excess of the amounts required for payment of the Sales Tax Bonds and the costs of acquiring, constructing and equipping the Capital Projects approved by the voters shall be used for the purpose of reducing indebtedness of Columbus other than indebtedness incurred pursuant to the Act. If there is no such other indebtedness or, if the excess proceeds exceed the amount of any such other indebtedness, then the excess proceeds shall next be paid into the general fund of Columbus to be used for the purpose of reducing *ad valorem* taxes.

11. The Clerk of the Council is hereby directed to deliver to the Muscogee County Board of Elections and Registration a certified copy of this resolution.

12. The Mayor, City Manager, the Deputy City Manager, the Finance Director, the Clerk of Council, and other proper officers and agents of Columbus are hereby authorized to take any and all further actions as may be required in connection with the calling and holding of the special election authorized, imposition of the SPLOST, the acquisition, construction and equipping of the Capital Projects, and the issuance of the Sales Tax Bonds as herein provided.

13. All resolutions or parts of resolutions, if any, in conflict herewith shall be in the same or hereby repealed.

Introduced at a regular meeting of the Council of Columbus, Georgia on the 27th day of July, 2021 and adopted at said meeting by affirmative vote of _____ members of said Council.

Councilor Allen	voting _____
Councilor Barnes	voting _____
Councilor Crabb	voting _____
Councilor Davis	voting _____
Councilor Garrett	voting _____
Councilor House	voting _____
Councilor Huff	voting _____
Councilor Thomas	voting _____
Councilor Tucker	voting _____
Councilor Woodson	voting _____

Sandra T. Davis
Clerk of Council

B.H. "Skip" Henderson, III
Mayor

Exhibit A

NOTICE OF ELECTION ON NOVEMBER 2, 2021
FOR IMPOSITION OF SPECIAL PURPOSE ONE PERCENT SALES AND USE TAX

Pursuant to a resolution adopted on July 27, 2021 by the Council of Columbus, Georgia, as the governing authority of Columbus, Georgia, a consolidated city-county government, the boundaries of which correspond with and are coterminous with Muscogee County, and a call for an election issued by the Muscogee County Board of Elections and Registration, as Elections Superintendent for Muscogee County, notice is hereby given to all qualified voters of Columbus, Georgia and Muscogee County as follows:

1. On November 2, 2021, an election will be held throughout the territorial limits of Muscogee County to submit to the qualified voters of Muscogee County the following question:

SPECIAL 1% SALES TAX (SPLOST)

- () YES Shall a special 1 percent sales and use tax be imposed in Muscogee County for the raising of not more than \$400,000,000 for Judicial Facilities; Roads, Streets, and Bridge Improvements; Trails and Sidewalks; Storm Water Projects; Parks and Recreation; Golf Facilities; Public Safety; General Government Vehicles and Equipment; Technology Enhancements; Columbus Ironworks Convention and Trade Center Improvements; Civic Center Improvements; and Economic Development?
- () NO

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Columbus, Georgia in the maximum principal amount of \$200,000,000 for the purpose of acquiring, constructing and equipping said Judicial Facilities.

2. All qualified voters desiring to vote in favor of imposing the special county 1 percent sales and use tax (the “**Special Sales Tax**”) for the purposes stated shall vote “Yes” and all qualified voters opposed to levying the Special Sales Tax for the purposes stated shall vote “No”. If more than one-half of the votes cast for the question are in favor of imposing the tax, then the tax shall be imposed for the purposes stated in the question so approved beginning April 1, 2022, or the earliest day authorized by law and shall cease to be imposed after \$400,000,000 is collected from the Special Sales Tax.

3. The Council of Columbus, Georgia (the “**Council**”) has determined that it is in the best interest of the citizens of Columbus and Muscogee County that the Special Sales Tax be imposed for the acquisition, construction and equipping of certain capital outlay projects to be used for Judicial Facilities; Road, Street, and Bridge Improvements; Trials and Sidewalks; Storm Water Projects; Parks and Recreation Projects; Golf Facilities; Public Safety; General Government Vehicles and Equipment; Technology Enhancements; Columbus Ironworks Convention and Trade Center Improvements; Columbus Civic Center; and Economic Development (collectively, the “**Capital Projects**”). The Capital Projects are more specifically described as follows:

Judicial Facilities will be constructed at approximately 310,000 square feet of space to provide for adequate space for Superior, State, Juvenile, Municipal/Magistrate, Probate, and Juvenile Courts as well as all court related space for the Judges and Clerks of each court, Sheriff, District Attorney, Public Defender, Accountability Courts, and other court related functions at an estimated cost of \$188,000,000, plus an approximate 500-600 space parking facility at an estimated cost of \$12,000,000.

Road, Street, and Bridge Improvement Projects will include road resurfacing, traffic signal installation, widening and resurfacing roads and streets to include alternative transportation at an estimated cost of \$20,000,000.

Trails and Sidewalks Projects will expand and/or replace the existing trail and sidewalk network at an estimated cost of \$5,000,000.

Storm Water Projects will consist of infrastructure improvements to surface water drainage for roads, streets, bridges, sidewalks, or multi-purpose paths that have been damaged, creating damage or are subject to localized flooding by rehabilitation, replacement or installation of new systems at an estimated cost of \$20,000,000.

Parks and Recreation Projects will include the renovation/replacement of 3 swimming pools with pools and/or splash pads, Flat Rock Park Improvements, Carver Park Improvements, Cooper Creek Park Improvements to include Pickleball Courts, Benning Park Improvements, Lakebottom Park Improvements, Theo McGee Park Improvements, Woodruff Farm Soccer Complex Improvements, Mini Splash Pads at South Commons/Civic Center, Carver Park, Liberty District, City Service Center, and 2 additional locations to be determined, and other enhancements to existing parks to include restrooms, pavilions, facilities, and other recreational opportunities at an estimated cost of \$48,000,000.

Golf Facilities Projects will include the replacement of the Bull Creek Golf Course Clubhouse and bridge, renovations of the Oxbow Creek Golf Course and replacement of the bridge at an estimated cost of \$5,000,000.

Public Safety Projects will include acquisition and upgraded Police, Fire, Emergency Medical Service, and Sherriff's vehicles and equipment and restoration of three Fire Stations, replacement of one Fire Station, and renovations of the Public Safety Building and other public safety vehicle, equipment and facility renovations at an estimated cost of \$44,000,000.

General Government Vehicles and Equipment Projects will include acquisition and upgraded vehicles and equipment to include but not limited to Tractors, Trailers, Dump Trucks, Asphalt Trucks, Mowers, Bucket Trucks, Service Vehicles, Passenger Vans, and other vehicles and equipment at an estimated cost of \$14,000,000.

Technology Enhancements will include acquisition and upgraded technology to include personal computers, servers, software, and other technology enhancements at an estimated cost \$5,000,000.

Columbus Ironworks Convention and Trade Center Project will include improvements to the parking facility to provide for approximately 500 spaces at an estimated cost of \$5,000,000.

Columbus Civic Center Project will include improvements to the facility to include roof replacement, sound system replacement, LED display system, video scoreboard and other improvements at an estimated cost of \$5,000,000.

Economic Development will include acquisition, site preparation and infrastructure necessary for the Muscogee Technology Park and other locations for new and expanding industries to supply jobs for Columbus area citizens, and targeting a South Columbus Redevelopment initiative at an estimated cost of \$9,000,000.

4. If the Special Sales Tax is to be imposed, general obligation debt of Columbus in the maximum principal amount of \$200,000,000 is authorized (the “**Sales Tax Bonds**”). The Sales Tax Bonds shall be dated not earlier than January 1, 2022, shall bear interest at a rate or rates not to exceed six percent (6.0%) per annum, payable on such dates as shall be determined by the Council, until the Sales Tax Bonds are paid in full. The maximum principal to be paid each year during the life of the debt shall be as follows:

<u>YEAR</u>	<u>MAXIMUM PRINCIPAL AMOUNT MATURING</u>
1	\$16,630,000
2	16,630,000
3	17,460,000
4	18,335,000
5	19,250,000
6	20,215,000
7	21,225,000
8	22,285,000
9	23,400,000
10	24,570,000

5. The Sales Tax Bonds shall be payable first from the collection of the Special Sales Tax; however, payment of the Sales Tax Bonds shall constitute a general obligation debt of Columbus, Georgia and any debt which is not satisfied from the proceeds of the Special Sales Tax shall be satisfied from the general funds of Columbus, Georgia.

6. The proceeds received from the Special Sales Tax shall be used by Columbus, Georgia exclusively for the purposes specified herein and in the resolution adopted by the Council calling for imposition of the tax. Such proceeds shall be kept in a separate account from other funds of Columbus which will not in any manner be commingled with other funds of Columbus prior to their expenditure. A schedule shall be included in each annual audit of Columbus which shows the amount estimated for each of the Capital Projects in the resolution calling for imposition of the tax, amounts expended in prior years, amounts expended in the current year, and the estimated percentage of completion of each Capital Project. The auditor shall verify and test

expenditures of each Capital Project sufficient to express an opinion thereon in accordance with generally accepted governmental auditing standards.

7. In accordance with Georgia law, the Special Sales Tax proposed by a consolidated government is not subject to any maximum period of time for which the tax may be levied if general obligation debt is to be issued in conjunction with imposition of the tax; however, the special sales and use tax shall terminate as of the end of the calendar quarter during which the Georgia Department of Revenue determines that the tax will have raised revenues sufficient to provide net proceeds equal to or greater than the amount specified and approved by the voters as the maximum amount of net proceeds to be raised by the tax. It is presently estimated by the Council that the term for which the tax will be imposed will be between eight and ten years.

7. To the extent that the Official Code of Georgia Annotated § 36-82-1(d) may be ruled by a court of competent jurisdiction to be applicable to this special 1 percent sales and use tax election, reference is made to said code section, which provides in part that any brochures, listings, or other advertisements issued by the Council or by any other person, firm, corporation or association with the knowledge and consent of the Council shall be deemed to be a statement of intention of the Council concerning the use of bond funds and such statement of intention shall be binding on the Council in the expenditure of any such bond funds or interest received from such bond funds which have been invested, unless the Council uses such bond funds for the retirement of bonded indebtedness, in the manner provided for in said code section.

8. The last day to register to vote in the election is Monday, October 4, 2021. Anyone desiring to register may do so by applying in person at the voter registration office located on the second floor of the City Services Center, 3111 Citizens Way, Columbus, Georgia, or by any other method authorized by Georgia law.

9. The election will be held on Tuesday, November 2, 2021. The polls will be open from 7 a.m. to 7 p.m. on election day. Early voting will take place from October 12, 2021 to October 29, 2021.

Muscogee County Board of Elections
and Registration

By: _____
Margaret Jenkins, Chairperson

This ____ day of _____, 2021.

To be published once a week for five weeks prior to November 2, 2021.

Week of September 27, 2021

Week of October 4, 2021

Week of October 11, 2021

Week of October 18, 2021

Week of October 25, 2021

CLERK'S CERTIFICATE

I, the undersigned Clerk of the Council of Columbus, Georgia, keeper of the records and seal thereof, hereby certify that the foregoing is a true and correct copy of Resolution No. ____ approved and adopted by majority vote of said Council in public meeting assembled on July 27, 2021, the original of which resolution has been entered in the official records of said political subdivision under my supervision and is in my official possession, custody and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

(SEAL)

Sandra T. Davis, Clerk of Council

ORDER

STATE OF GEORGIA
COUNTY OF MUSCOGEE

The undersigned Chairperson of the Muscogee County Board of Elections and Registration, as Elections Superintendent for Muscogee County, having been furnished with a certified copy of a resolution of the Council of Columbus, adopted on July 27, 2021, requesting the Muscogee County Board of Elections and Registration to call an election on November 2, 2021, relative to the imposition of a special county 1 percent sales and use tax and issuance of general obligation debt described in said resolution, and said Board of Elections and Registration having authorized this order, does hereby call said election on November 2, 2021, and orders and directs that the form of election notice contained in said resolution and required by law to be published in connection with the election and the issuance of said general obligation debt be published as provided by law.

This _____, 2021.

Chairperson
Muscogee County Board of Elections
and Registration