

RESOLUTION 2022-16

A RESOLUTION CALLING FOR A REFERENDUM ELECTION ON THE RENEWAL OF THE 1 PERCENT COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FOR NOVEMBER 8, 2022

STATE OF GEORGIA

COUNTY OF PAULDING

WHEREAS, pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia, the General Assembly has created 159 special districts within the State of Georgia which are conterminous with the geographical boundaries of each county of this State;

WHEREAS, Paulding County is one of the 159 special districts created by O.C.G.A. § 48-8-110.1;

WHEREAS, pursuant to the authority of O.C.G.A. § 48-8-110.1, *et seq.*, the governing authority of Paulding County is authorized, subject to the requirement of approval at a referendum election and other requirements of law, to impose within the special district a 1 percent special purpose sales and use tax for a limited period of time to be known and designated as the County Special Purpose Local Option Sales Tax (“SPLOST”);

WHEREAS, the governing authority of Paulding County wishes to exercise the provisions of Georgia law and impose the 1 percent County SPLOST, subject to approval by the voters of Paulding County at a referendum to be held on November 8, 2022;

WHEREAS, for the purposes of establishing a distribution formula between Paulding County and the qualified municipalities located within Paulding County, namely, the City of Dallas

and the City of Hiram, these entities wish to enter into intergovernmental agreements pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia;

NOW THEREFORE BE IT RESOLVED by the City of Dallas, Ga Mayor and Council as follows

1.

An election shall be held in Paulding County on the 8th day of November 2022, at which election there shall be submitted to the qualified electorate of Paulding County, pursuant to O.C.G.A. § 48-8-110, *et seq.*, a referendum on the question of whether a county special purpose local option sales tax at the rate of 1 percent shall be imposed for eligible expenditures on capital outlay projects of Paulding County, the City of Dallas, and the City of Hiram.

2.

In the event more than one-half of the votes cast are in favor of approval of the referendum imposing the County SPLOST, the governing authorities of Paulding County, the City of Dallas, and the City of Hiram, pursuant to intergovernmental agreements, shall distribute the total net proceeds under the following formula:

- A. Paulding County shall receive 85.0%;
- B. City of Dallas shall receive 9.0%;
- C. City of Hiram shall receive 6.0%.

3.

In the event more than one-half of the votes cast are in favor of approval of the County SPLOST, the purposes for which the proceeds are to be used and may be expended shall include the following:

A. For the Public Safety Facilities Capital Outlay Projects:

- 1.) Paulding County will dedicate approximately 33.2% of its total share, estimated to be \$59,826,400.00;
- 2.) City of Dallas will dedicate approximately 27% of its total share, estimated to be \$5,151,600.00;
- 3.) City of Hiram will dedicate approximately 25% of its total share, estimated to be \$3,180,000.00;
- 4.) For a combined total expenditure of an estimated \$68,158,000.00. These projects shall include, but not be limited to, any or all of the following:
 - a. Public safety facilities to include fire stations and houses, emergency services buildings, public safety training facilities, animal control facilities, and law enforcement facilities;
 - b. The financing or debt service for public safety facilities to include a jail, public safety training facilities, radio systems, or other law enforcement facilities;
 - c. The purchase and acquisition of land or rights in and to land for the construction, remodeling, and/or renovation of fire stations, public safety training facilities, emergency service facilities, radio systems, and law enforcement facilities;
 - d. The purchase and acquisition of fire engines; fire and emergency service vehicles; fire and emergency apparatuses; sheriff, police, marshal, or law enforcement motor vehicles, patrol cars, radio systems, and similar law enforcement equipment;

- e. The acquisition of new or used fire or emergency services departments, and law enforcement departments, vehicles as set forth above, or other such public safety equipment;
- f. The construction, remodeling, and/or renovation of training facilities for fire, emergency services, sheriff, police or other such public safety personnel;
- g. The purchase and acquisition of related capital law enforcement equipment used in the operation of any law enforcement or other such public safety facilities.

B. For the Road, Street, and Bridge Capital Outlay Projects:

A capital outlay project or projects consisting of road, street, and bridge purposes upon which the governing authorities shall expend from their portion of the net proceeds:

- 1.) Paulding County will dedicate approximately 53.9% of its total share, estimated to be \$97,127,800.00;
- 2.) City of Dallas will dedicate approximately 27% of its total share, estimated to be \$5,151,600.00;
- 3.) City of Hiram will dedicate approximately 50% of its total share, estimated to be \$6,360,000.00;

For a combined total expenditure of an estimated of \$108,639,400.00. This project shall include, but not be limited to, any or all of the following: acquisition of rights-of-way for roads, streets, bridges, parking facilities, sidewalks, bicycle paths and TEA (Transportation Enhancement Program) projects or TAP (Transportation Alternatives Program) projects, LMIG (Local Maintenance and Improvement Grant) projects, CMAQ (Congestion Management Air Quality)

projects, and the environmental assessments, feasibility studies, soil investigations, surveying, mapping, preliminary engineering, final design, traffic control devices, other engineering activities related thereto; construction of roads, streets, bridges, parking facilities, sidewalks and bicycle paths; renovation and improvement of roads, streets, bridges, parking facilities, sidewalks and bicycle paths, TEA (Transportation Enhancement Program) projects or TAP (Transportation Alternatives Programs), LMIG (Local Maintenance and Improvement Grant) projects, CMAQ (Congestion Management Air Quality) projects, including resurfacing, relocation of utilities for roads, streets, bridges, parking facilities, fiber installation to control traffic congestion equipment, sidewalks and bicycle paths; improvement of surface water drainage from roads, streets, bridges, parking facilities, sidewalks and bicycle paths; patching, leveling, milling, widening, shoulder preparation, culvert repair and other repairs necessary for the preservation of roads, streets, bridges, parking facilities, sidewalks, bicycle paths, TEA (Transportation Enhancement Program) projects or TAP (Transportation Alternatives Program), LMIG (Local Maintenance and Improvement Grant) projects, CMAQ (Congestion Management Air Quality); and storm water and drainage projects.

C. For the Recreational Facilities Capital Outlay Projects:

A capital outlay project or projects consisting of recreational facilities, cultural facilities or some combination of such purposes, to be owned, operated or regulated by Paulding County, City of Dallas, or City of Hiram upon which the governing authorities shall expend from their portion of the net proceeds:

- 1.) Paulding County will dedicate approximately 11.5% of its total share, estimated to be \$20,723,000.00;

- 2.) City of Dallas will dedicate approximately 32.4% of its total share, estimated to be \$6,181,920.00;
- 3.) City of Hiram will dedicate approximately 25% of its total share, estimated to be \$3,180,000.00;
- 4.) For a combined total expenditure of an estimated amount of \$30,084,920.00. These projects shall include, but not be limited to, any or all of the following:
 - a. One or more future park or building sites with an aggregate total acreage of approximately 500 acres or less to be located in Paulding County and shall include the land acquisition for the same, a portion of which may be designated as greenspace;
 - b. A gymnasium facility or facilities containing not less than one athletic floor and multi-purpose rooms;
 - c. An aquatic facility or facilities consisting of a pool and bathhouse, together with other structures appurtenant thereto, including bathhouses, restroom facilities, showers, concession stands and other similar facilities;
 - d. A soccer or lacrosse facility or facilities to include soccer or lacrosse fields of various sizes;
 - e. A softball/baseball facility or facilities to consist of playing fields and training areas of various sizes;
 - f. Walking and jogging trails and related facilities, including parking areas and restroom facilities;
 - g. Playground facility or facilities;
 - h. A tennis facility or facilities;

- i. A pavilion facility or facilities;
- j. A pickle ball facility or facilities
- k. A park associated with the Paulding County Reservoir project to include but not be limited to, walking and jogging trails and related facilities, picnic areas, including parking areas and restroom facilities and other uses compatible with the Paulding County Reservoir;
- l. Acquisition of land or any interest therein for property adjacent or near any new or existing recreational site to include property to be used as a greenspace;
- m. A multi-purpose building or buildings designed to seat a large group of spectators for recreational or cultural events and concession facilities for recreational or cultural events, including but not limited to Hiram's "The Events Place," or any other such location in the County;
- n. A building or buildings to house public restrooms in conjunction with recreational facilities;
- o. Acquisition and construction of trail system, bicycle tracks, and related facilities;
- p. Lighting systems and shade structures to serve new or existing recreational facilities;
- q. Archery, sporting clays, skate park, and portable stage facilities;
- r. Construction, improvement, or replacement of infrastructure, utilities, security systems, buildings and signage within a new and existing recreational facilities;

s. A single allocation to each local community parks and recreational organization defined as the California Association, the New Georgia Association, the Ridge Road Association, the New Hope Association, and Burnt Hickory Association, or their successor associations, pursuant to a written contract executed by and between Paulding County and the duly elected, lawful governing authority of each Association prior to the receipt of funds for the purpose of providing the recreational needs of the citizens of Paulding County an approved and acceptable capital outlay project for each community for a total expenditure from Paulding County's proceeds of \$100,000.00 for the period of this tax beginning April 1, 2023. Each community shall submit a plan to the County for the capital outlay project or projects which they propose to erect at their facility, which can include any recreational facility which can be available for the use of the citizens of Paulding County, pursuant to rules prescribed by Paulding County to include, but not be limited to the following:

- i. To construct, purchase, renovate, or replace athletic or recreational fields, such as baseball fields, softball fields, football fields, soccer fields and other similar athletic fields;
- ii. To construct, purchase, renovate, or replace buildings or structures used to house public restrooms, concession stand facilities, meeting rooms or such other related buildings;
- iii. To construct, purchase, erect, or replace playground equipment;
- iv. To construct, purchase or establish walking, jogging or riding trails;

- v. To construct, purchase, erect, or replace pavilions or related facilities;
- vi. To construct purchase, erect, or replace fencing in or around association facilities or fields;
- vii. To construct, purchase, erect, or replace backstops, goals or netting in or around athletic fields or recreational areas;
- viii. To construct, purchase, erect, or replace lighting equipment to include poles and fixtures;
- ix. To acquire land or an interest in and to land;
- x. To construct, purchase, renovate, remodel, or replace existing facilities or new facilities, including but not limited to existing buildings, concession stands, equipment rooms, athletic fields or related structures.

D. For the Economic Development Fiber Optic Communications Capital Outlay Projects:

A capital outlay project or projects consisting of economic development fiber optic communications facilities upon which Paulding County shall expend from its portion of the net proceeds:

- 1.) Paulding County will dedicate approximately 1.4% of its total share, estimated to be \$2,522,800.00;
- 2.) These projects shall include, but not be limited, any or all of the following:

- a. The purchase, construction and equipping of fiber optic communication cables, sleeves, conduits, systems, related capital equipment, and communication facilities;
- b. The purchase and acquisition of land or rights in and to land for the construction and equipping of fiber optic communication cables, sleeves, conduits, systems, related capital equipment, and communication facilities.

E. For the Municipal, City Hall, or other Public Administration Building and Facilities Capital Outlay Projects:

A capital outlay project or projects consisting of municipal, city hall, or other such public administration or governmental facilities, or some combination of such purposes, to be owned, operated or regulated by City of Dallas upon which it shall expend from its portion of the net proceeds:

- 1.) City of Dallas will dedicate approximately 13.6% of its total share, estimated to be to be \$2,594,880.00.
- 2.) This project shall include, but not be limited to, any or all of the following:
 - a. One or more municipal, city hall, or other such public administration or governmental facilities, and/or building sites and shall include the land acquisition for the same;
 - b. The replacement, renovation, restoration, expansion or preservation of one or more municipal, city hall, or other such public administration or governmental facilities, and/or building sites.

4.

The 1 percent County SPLOST shall become effective on the 1st day of April 2023. Since the provisions of O.C.G.A. § 48-8-115(b)(1) are applicable, the maximum period for which the tax shall be imposed shall be six calendar years.

5.

The schedule for the distribution of the proceeds from the tax will include a priority for projects as follows:

- A. Public safety; then
- B. Road, street, and bridge purposes; then
- C. Recreation; then
- D. Municipal, city hall, or other such public administration facilities; then
- E. Economic development.

6.

The estimated cost for all capital outlay projects which will be funded from the proceeds of the 1 percent County SPLOST shall be estimated in the amount of \$212,000,000.00, which monies shall be allocated by and between Paulding County, City of Dallas and City of Hiram pursuant to intergovernmental agreements to be entered into among these entities as outlined herein.

7.

The ballot with respect to the imposition of the County SPLOST should have written or printed thereon substantially the following:

Shall a special 1 percent sales and use tax be imposed in the special district of Paulding County for a period of time not to exceed six years and for the raising of an estimated amount of \$68,158,000.00 for the Public Safety Facilities Capital Outlay Projects; for the raising of an estimated amount of \$108,639,400.00 for the Road, Street, and Bridge Capital Outlay Projects; for the raising of an estimated amount of \$30,084,920.00 for the Recreational Facilities Capital Outlay Projects; for the raising of an estimated amount of \$2,522,800.00 for the Economic Development Fiber Optic Communications Capital Outlay Projects; and for the raising of an estimated amount of \$2,594,880.00 for the Municipal, City Hall, or other Public Administration Facilities Capital Outlay Projects; which funds are to be shared under a distribution formula as agreed to by Paulding County, City of Dallas, and City of Hiram pursuant to intergovernmental agreements regarding these projects?

8.

The Election shall be held on the 8th day of November, 2022, at the regular places for holding elections for officials of the County and shall be held in the manner required by the Georgia Election Code and the State Election Board Rules, as amended.

9.

The Election Superintendent of Paulding County is requested and authorized to publish the call of said Election, once a week for a period of four weeks immediately preceding the date of

said Election, such publication to be made in the official organ of Paulding County, Georgia, and such notice shall be substantially in the following form, to wit:

Notice of Special Election

Notice is hereby given that on the 8th day of November 2022, an Election will be held in Paulding County, Georgia, at which time there will be submitted to the qualified voters of said county for their determination the question of whether or not a special county 1 percent sales and use tax shall be imposed for the following stated purposes:

- a.) For the raising of an estimated amount of \$68,158,000.00 for the Public Safety Facilities Capital Outlay Projects;
 - b.) For the raising of an estimated amount of \$108,639,400.00 for the Road, Street, and Bridge Capital Outlay Projects;
 - c.) For the raising of an estimated amount of \$30,084,920.00 for the Recreational Facilities Capital Outlay Projects;
 - d.) For the raising of an estimated amount of \$2,522,800.00 for the Economic Development Fiber Optic Communications Capital Outlay Projects;
 - e.) For the raising of an estimated amount of \$2,594,880.00 for the Municipal, City Hall, or other Public Administration Facilities Capital Outlay Projects;
- all of which funds are to be shared under a distribution formula as agreed to by Paulding County, City of Dallas, and City of Hiram pursuant to intergovernmental agreements regarding these projects.

The 1 percent County Special Purpose Local Option Sales Tax (SPLOST) shall become effective pursuant to a reimposition on April 1, 2023. Since the provisions of O.C.G.A. § 48-8-115(b)(1) are applicable, the maximum period for which the tax shall imposed shall be six calendar years.

The estimated amount of total revenue which will be funded from the proceeds of this tax is \$212,000,000.00 which shall be allocated in an estimated amount as follows:

a.) **For the Public Safety Facilities Capital Outlay Projects**, a combined total expenditure of an estimated amount of \$68,158,000.00 to be divided as follows:

1. Paulding County will dedicate approximately 33.2% of its total share, estimated to be \$59,826,400.00;
2. City of Dallas will dedicate approximately 27% of its total share, estimated to be \$5,151,600.00; and
3. City of Hiram will dedicate approximately 25% of its total share, estimated to be \$3,180,000.00.

b.) **For the Roads, Street, and Bridge Capital Outlay Projects**, a combined total expenditure of an estimated amount of \$108,639,400.00 to be divided as follows:

1. Paulding County will dedicate approximately 53.9% of its total share, estimated to be \$97,127,800.00;
2. City of Dallas will dedicate approximately 27% of its total share, estimated to be \$5,151,600.00; and

3. City of Hiram will dedicate approximately 50% of its total share, estimated to be \$6,360,000.00.
- c). **For the Recreation Facilities Capital Outlay Projects**, a combined total expenditure of an estimated amount of \$30,084,920.00 to be divided as follows:
1. Paulding County will dedicate approximately 11.5% of its total share, estimated to be \$20,723,000.00;
 2. City of Dallas will dedicate approximately 32.4% of its total share, estimated to be \$6,181,920.00; and
 3. City of Hiram will dedicate approximately 25% of its total share, estimated to be \$3,180,000.00.
- d). **For the Economic Development Fiber Optic Communications Capital Outlay Projects**, an estimated amount of \$2,522,800.00 consisting of approximately 1.4% of Paulding County's total share.
- e). **For the Municipal, City Hall or other Public Administration Facilities Capital Outlay Projects**, a estimated amount of \$2,594,880.00 consisting of approximately 13.6% of the City of Dallas' total share.

The voting polls shall open at 7:00 a.m. and close at 7:00 p.m. on the 8th day of November, 2022, and the places for voting shall be at the regular places for holding elections for officials of Paulding County.

Those qualified to vote at said election shall be determined in all respects in accordance with the Georgia Election Code.

The ballot, with respect to the reimposition of the 1 percent County Special Purpose Local Option Sales Tax (SPLOST) shall have written or printed thereon substantially the following question:

“Shall a special 1 percent sales and use tax be imposed in the special district of Paulding County for a period of time not to exceed six years and for the raising of an estimated amount of \$68,158,000.00 for the Public Safety Facilities Capital Outlay Projects; for the raising of an estimated amount of \$108,639,400.00 for the Road, Street, and Bridge Capital Outlay Projects; for the raising of an estimated amount of \$30,084,920.00 for the Recreational Facilities Capital Outlay Projects; for the raising of an estimated amount of \$2,522,800.00 for the Economic Development Fiber Optic Communications Capital Outlay Projects; and for the raising of an estimated \$2,594,880.00 for the Municipal, City Hall, or other Public Administration Facilities Capital Outlay Projects; which funds are to be shared under a distribution formula as agreed to by Paulding County, City of Dallas, and City of Hiram pursuant to intergovernmental agreements regarding these projects?”

10.

It is further resolved by the City of Dallas, Ga Mayor and Council that they authorize and empower the Mayor of the City of Dallas, Ga to execute and enter into an intergovernmental agreement by and between the City of Dallas, Georgia and Paulding County, Georgia in accordance with Article IX, Section III, Paragraph I of the Constitution of the State of Georgia

which intergovernmental agreement shall be for a term not to exceed six years regarding a formula for the distribution of the 1 percent County Special Local Option Sales Tax (SPLOST) in a form substantially as that attached hereto as Exhibit 1.

11.

It is further resolved by the Mayor and Council of the City of Dallas, Ga that the allocation and division of all sales tax monies that are collected from the 1 percent County SPLOST shall be distributed directly to Paulding County, City of Dallas, and City of Hiram according to the percentages and preferences specified in this Resolution and the Intergovernmental Agreements.

[SIGNATURES AND VOTE CONT. ON NEXT PAGE]

SO RESOLVED THIS ____ DAY OF _____, 2022.

L. James Kelly, Mayor

James R. Henson, Council Member

Michael G. Cason, Council Member

Cooper Cochran, Council Member

Nancy R. Arnold, Council Member

Christopher B. Carter, Council Member

Leah Alls, Council Member

Attest: _____
Tina Clark, City Clerk

INTERGOVERNMENTAL AGREEMENT
BY AND BETWEEN PAULDING COUNTY, GEORGIA
AND THE CITY OF DALLAS, GEORGIA

State of Georgia
County of Paulding

This Intergovernmental Agreement is made and entered into as of _____ day of _____ 2022, by and between **Paulding County, Georgia, by and through its Board of Commissioners** (hereinafter “Paulding County”), a political subdivision of the State of Georgia and **The City of Dallas, Georgia, by and through its Mayor and Council** (hereinafter “Dallas”), a municipal corporation of the State of Georgia, upon the terms and conditions set forth herein.

RECITALS

- A.** The Constitution of the State of Georgia, Article IX, Section III, Paragraph I(a) authorizes any county and municipality to enter into contracts for joint services or for the provision of services for period of time not exceeding 50 years;
- B.** Paulding County and Dallas each maintain a system of roads, streets, bridges, sidewalks, and bicycle paths for the use of the citizens and residents of Paulding County and Dallas;
- C.** Paulding County and Dallas endeavor to provide and maintain parks and recreational facilities for the use and benefit of the citizens and residents of Paulding County and Dallas;
- D.** Paulding County and Dallas endeavor to provide and maintain fire and emergency services for the protection and benefit of the citizens of Paulding County and Dallas;
- E.** Paulding County and Dallas agree that they should jointly provide the services set forth herein for the use and benefit of the citizens and residents of Paulding County and Dallas;
- F.** Paulding County and Dallas propose to provide for the funding and expansion of capital outlay projects related to these services to submit to the voters of Paulding County a referendum

question of whether to reimpose the 1 percent County Special Purpose Local Option Sales Tax for the period beginning *April 1, 2023*, and extending for a period of six calendar years;

G. Paulding County and Dallas agree, in order to best serve the citizens and residents of Paulding County and Dallas that they should enter into an agreement for the provision of these services and to a distribution formula for any net proceeds of the County SPLOST if the voters approve the same;

NOW THEREFORE, pursuant to the authority of Article IX, Section III, Paragraph I of the Constitution of the State of Georgia, Paulding County and Dallas do hereby agree as follows:

1.

Paulding County and Dallas agree that an election shall be held in Paulding County on the 8th day of November, 2022, at which election there shall be submitted to the qualified electors of Paulding County pursuant to O.C.G.A. § 48-8-110, et seq., a referendum on the question of whether a County Special Purpose Local option Sales Tax at the rate of 1 percent shall be imposed for eligible expenditures on capital outlay projects for Paulding County, City of Dallas and City of Hiram. In the event more than one-half of the votes cast are in favor of approval of the referendum imposing the County SPLOST, the governing authorities of Paulding County and City of Dallas, do wish to enter into this Intergovernmental Agreement setting forth a distribution formula for the net proceeds of the County SPLOST. Accordingly, in the event more than one-half of the votes cast are in favor of the approval of the referendum imposing the County SPLOST, the parties agree that the SPLOST shall be distributed under the following formula:

A. Paulding County shall receive 85.0% of the net proceeds of the SPLOST to be expended upon a project or projects located within the County;

- B. City of Dallas shall receive 9.0% of the net proceeds of the SPLOST to be expended upon a project or projects located within the City of Dallas and/or at the election of the City of Dallas, to be expended on projects within the County; and
- C. City of Hiram shall receive 6.0% of the net proceeds of the SPLOST to be expended upon a project or projects located within the City of Hiram.

2.

In the event more than one-half of the votes cast are in favor of approval of the referendum imposing the County SPLOST, Paulding County and Dallas agree that the capital outlay project or projects to be funded pursuant to the Agreement shall be as follows:

A. For the Public Safety Facilities Capital Outlay Projects:

A capital outlay project or projects consisting of public safety facilities upon which the governing authorities shall expend from their portion of the net proceeds:

1. Paulding County will dedicate approximately 33.2% of its total share, estimated to be \$59,826,400.00;
2. City of Dallas will dedicate approximately 27% of its total share, estimated to be \$5,151,600.00;
3. City of Hiram will dedicate approximately 25% of its total share, estimated to be \$3,180,000.00;
4. For a combined total expenditure of an estimated amount of \$68,158,000.00.

This project or projects shall include, but not be limited to, any or all of the following:

- a. Public safety facilities to include fire stations and houses, emergency services buildings, public safety training facilities, animal control facilities, and law enforcement facilities;
- b. The financing or debt service for public safety facilities to include a jail, public safety training facilities, radio systems, or other law enforcement facilities;
- c. The purchase and acquisition of land or rights in and to land for the construction, remodeling, and/or renovation of fire stations, public safety training facilities, emergency service facilities, radio systems, and law enforcement facilities;
- d. The purchase and acquisition of fire engines, fire and emergency service vehicles, fire and emergency apparatuses, sheriff, police, marshal, or law enforcement motor vehicles, patrol cars, radio systems, and similar law enforcement equipment;
- e. The acquisition of new or used fire or emergency services departments, and law enforcement departments, vehicles as set forth above, or other such public safety equipment;
- f. The construction, remodeling, and/or renovation of training facilities for fire, emergency services, sheriff's office, police or other such public safety personnel;
- g. The purchase and acquisition of related capital law enforcement equipment used in the operation of any law enforcement or other such public safety facilities.

B. For the Road, Street, and Bridge Capital Outlay Projects:

1. Paulding County will dedicate approximately 53.9% of its total share, estimated to be \$97,127,800.00;
2. City of Dallas will dedicate approximately 27% of its total share, estimated to be \$5,151,600.00;
3. City of Hiram will dedicate approximately 50% of its total share, estimated to be \$6,360,000.00;
4. For a combined total expenditure of an estimated amount of \$108,639,400.00 for capital outlay projects consisting of road, street, and bridge purposes upon which the governing authorities shall expend from their portion of the net proceeds. This project shall include, but not be limited to, any or all of the following: acquisition of rights-of-way for roads, streets, bridges, parking facilities, sidewalks, bicycle paths and TEA (Transportation Enhancement Program) projects or TAP (Transportation Alternatives Program) projects, LMIG (Local Maintenance and Improvement Grant) projects CMAQ (Congestion Management Air Quality) projects, and the environmental assessments, feasibility studies, soil investigations, surveying, mapping, preliminary engineering, final design, traffic control devices, other engineering activities related thereto; construction of roads, streets, bridges, parking facilities, sidewalks and bicycle paths; renovation and improvement of roads, streets, bridges, parking facilities, sidewalks and bicycle paths, TEA (Transportation Enhancement Program) projects or TAP (Transportation Alternatives Programs), LMIG (Local Maintenance and Improvement Grant)

projects, CMAQ (Congestion Management Air Quality) projects, including resurfacing, relocation of utilities for roads, streets, bridges, parking facilities, fiber installation to control traffic congestion equipment, sidewalks and bicycle paths; improvement of surface water drainage from roads, streets, bridges, parking facilities, sidewalks and bicycle paths; patching, leveling, milling, widening, shoulder preparation, culvert repair and other repairs necessary for the preservation of roads, streets, bridges, parking facilities, sidewalks, bicycle paths, TEA (Transportation Enhancement Program) projects or TAP (Transportation Alternatives Program), LMIG (Local Maintenance and Improvement Grant) projects, CMAQ (Congestion Management Air Quality) projects; and storm water and drainage projects.

C. For the Recreational Facilities Capital Outlay Projects:

1. Paulding County will dedicate approximately 11.5% of its total share, estimated to be \$20,723,000.00;
2. City of Dallas will dedicate approximately 32.40% of its total share, estimated to be \$6,181,920.00;
3. City of Hiram will dedicate approximately 25% of its total share, estimated to be \$3,180,000.00;
4. For a combined total expenditure of an estimated amount of \$30,084,920.00 for capital outlay project or projects consisting of recreational facilities, cultural facilities or some combination of such purposes, to be owned, operated or regulated

by Paulding County, City of Dallas, or City of Hiram upon which the governing authorities shall expend from their portion of the net proceeds.

This project shall include, but not be limited to any or all of the following:

- a. One or more future park or building sites with an aggregate total acreage of approximately 500 acres or less to be located in Paulding County and shall include the land acquisition for the same, a portion of which may be designated as greenspace;
- b. A gymnasium facility or facilities containing not less than one athletic floor and multi-purpose rooms;
- c. An aquatic facility or facilities consisting of a pool and bathhouse, together with other structures appurtenant thereto, including bathhouses, restroom facilities, showers, concession stands and other similar facilities;
- d. A soccer or lacrosse facility or facilities to include soccer or lacrosse fields of various sizes;
- e. A softball/baseball facility or facilities to consist of playing fields and training areas of various sizes;
- f. Walking and jogging trails and related facilities, including parking areas and restroom facilities;
- g. Playground facility or facilities;
- h. A tennis facility or facilities;
- i. A pavilion facility or facilities;
- j. A pickle ball facility or facilities;

- k. A park associated with the Paulding County Reservoir to include but not be limited to, walking and jogging trails and related facilities, picnic area(s), including parking areas and restroom facilities and other uses compatible with the Paulding County Reservoir;
- l. Acquisition of land or any interest therein for property adjacent or near any new or existing recreational site to include property to be used as a greenspace;
- m. A multi-purpose building or buildings designed to seat a large group of spectators for recreational or cultural events and concession facilities for recreational or cultural events, including but not limited to Hiram's "The Events Place," or any other such location in the County;
- n. A building or buildings to house public restrooms in conjunction with recreational facilities;
- o. Acquisition and construction of trail system, bicycle tracks, and related facilities;
- p. Lighting systems and shade structures to serve new or existing recreational facilities;
- q. Archery, sporting clays, skate park, and portable stage facilities;
- r. Construction, improvement, or replacement of infrastructure, utilities, security systems, buildings and signage within a new and existing recreational facilities;
- s. A single allocation to each local community parks and recreational organization defined as the California Association, the New Georgia

Association, the Ridge Road Association, the New Hope Association, and Burnt Hickory Association, or their successor associations, pursuant to a written contract executed by and between Paulding County and the duly elected, lawful governing authority of each association prior to the receipt of funds for the purpose of providing the recreational needs of the citizens of Paulding County an approved and acceptable capital outlay project for each community for a total expenditure from Paulding County's proceeds of \$100,000.00 for the period of this tax beginning April 1, 2023. Each community shall submit a plan to the County for the capital outlay project or projects which they propose to erect at their facility, which can include any recreational facility which can be available for the use of the citizens of Paulding County, pursuant to rules prescribed by Paulding County to include, but not be limited to the following:

- i. To construct, purchase, renovate, or replace athletic or recreational fields, such as baseball fields, softball fields, football fields, soccer fields and other similar athletic fields;
- ii. To construct, purchase, renovate, or replace buildings or structures used to house public restrooms, concession stand facilities, meeting rooms or such other related buildings;
- iii. To construct, purchase, erect, or replace playground equipment;
- iv. To construct, purchase, or establish walking, jogging or riding trails;
- v. To construct, purchase, erect, or replace pavilions or related facilities;

- vi. To construct, purchase, erect, or replace fencing in or around association facilities or fields;
- vii. To construct, purchase, erect, or replace backstops, goals or netting in or around athletic fields or recreational areas;
- viii. To construct, purchase, erect, or replace lighting equipment to include poles and fixtures;
- ix. To acquire land or an interest in and to land;
- x. To construct, purchase, renovate, remodel, or replace existing facilities or new facilities, including but not limited to existing buildings, concession stands, equipment rooms, athletic fields or related structures.

D. For the Economic Development Fiber Optic Communications Capital Outlay Projects:

A capital outlay project or projects consisting of economic development fiber optic communications facilities upon which Paulding County shall expend from its portion of the net proceeds:

- 1.) Paulding County will dedicate approximately 1.4% of its total share, estimated to be \$2,522,800.00 to be expended upon a project or projects located within the County.
- 2.) This project or projects shall include, but not be limited to, any or all of the following:

- a. The purchase, construction and equipping of fiber optic communication cables, sleeves, conduits, systems, related capital equipment, and communication facilities;
- b. The purchase and acquisition of land or rights in and to land for the construction and equipping of fiber optic communication cables, sleeves, conduits, systems, related capital equipment, and communication facilities.

E. For the Municipal, City Hall, or other Public Administration Building and Facilities Capital Outlay Projects:

A capital outlay project or projects consisting of municipal, city hall, or other such public administration or governmental facilities, or some combination of such purposes, to be owned, operated or regulated by Paulding County, City of Dallas, or City of Hiram upon which the governing authorities shall expend from their portion of the net proceeds:

- 1.) City of Dallas will dedicate approximately 13.6% of its total share, estimated to be \$2,594,880.00.
- 2.) This project shall include, but not be limited to, any or all of the following:
 - a. One or more municipal, city hall, or other such public administration or governmental facilities, and/or building sites and shall include the land acquisition for the same;
 - b. The replacement, expansion, or preservation of one or more municipal, city hall, or other such public administration or governmental facilities, and/or building sites.

3.

The procedure for distributing the proceeds from the tax authorized by this part shall be by direct distribution from the Georgia Department of Revenue to the governing authorities of Paulding County, City of Dallas, and City of Hiram as follows:

- A. Paulding County shall receive 85.0% of the net proceeds;
- B. City of Dallas shall receive 9.0% of the net proceeds;
- C. City of Hiram shall receive 6.0% of the net proceeds.

The parties agree to execute and deliver to each other and the Georgia Department of Revenue such forms as may be necessary to authorize distribution of the County SPLOST proceeds directly to the entities in these percentages.

4.

The schedule for the distribution of the proceeds from the tax will include a priority for projects as follows:

- A. Public safety; then
- B. Road, street, and bridge purposes; then
- C. Recreation, then;
- D. Municipal, city hall, or other such public administration facilities, then
- E. Economic development.

5.

All capital outlay projects included in this agreement shall be funded from proceeds from the tax authorized by O.C.G.A. § 48-8-115.

6.

All proceeds from the tax authorized by and distributed shall be maintained in a separate account and utilized exclusively for the purposes specified in this agreement.

7.

Paulding County and the City of Dallas shall accurately record all receipts and expenditures of the 1 percent County SPLOST proceeds and in all respects will comply with all procedures as set forth in O.C.G.A. § 48-8-110, et seq.

8.

Paulding County and Dallas agree that the proceeds of the tax shall be used solely for the purposes as specified herein. In the event there are funds received in excess of the estimated amount, said additional money may be used only for public safety facilities capital outlay projects; road, street and bridge capital outlay projects; recreational facilities capital outlay projects; municipal, city hall, or other public administration facilities capital outlay projects; and economic development capital outlay projects. In the event Dallas does not expend all of the proceeds of the 1 percent County SPLOST on or before April 1, 2031, said proceeds shall be returned to the general fund of Paulding County to be paid into the County's general fund for the purpose of reducing ad valorem taxes as set forth in O.C.G.A. 48-8-121(g)(2).

9.

In exchange for the mutual recitals and consideration set forth herein, Paulding County agrees to continue to provide to the City of Dallas and the City of Dallas agrees to allow Paulding County to provide fire and emergency service protection to the residents of the incorporated area pursuant to the terms and conditions of the contract between these entities adopted pursuant to the Service Delivery Strategy, for a period of time through and including the approved 1 percent County Special Purpose Local Option Sales Tax referenced herein which will begin, if approved by the voters at the election in November 8, 2022, on April 1, 2023 and continue through and including April 1, 2029.

10.

This Agreement shall be effective as of *March 31, 2023*, and shall remain in full force and effect until *March 31, 2029*, unless the 1 percent County Special Purpose Local Option Sales Tax is not approved at the referendum in which event this Agreement shall be of no force and effect.

[SIGNATURES ON FOLLOWING PAGE]

**Paulding County, Georgia, by and through
its Board of Commissioners**

_____[SEAL]
David L. Carmichael, Chairman

Attest:

Clerk, Paulding County Board of Commissioners

**City of Dallas, by and through its
Mayor and City Council**

_____[SEAL]
James Kelly, Mayor

Attest:

Clerk, City of Dallas