

**RESOLUTION REQUESTING THE CALLING OF AN ELECTION TO IMPOSE A
COUNTY ONE PERCENT TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION
SALES AND USE TAX**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA AUTHORIZING THE CALLING OF AN ELECTION TO IMPOSE A SINGLE-COUNTY ONE PERCENT TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX AS AUTHORIZED BY O.C.G.A. § 48-8-260, ET SEQ.; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE MAXIMUM PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE TRANSPORTATION PURPOSES TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT; REQUESTING THE BOARD OF ELECTIONS AND REGISTRATION OF EFFINGHAM COUNTY TO CALL AN ELECTION OF THE VOTERS OF EFFINGHAM COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, O.C.G.A. § 48-8-260, et seq. (the “Act”) authorizes the imposition of a county one percent transportation special purpose local option sales and use tax (the “Sales and Use Tax” or “TSPLOST”) for transportation purposes, including those set forth herein; and

WHEREAS, the Board of Commissioners of Effingham County, Georgia (the “Board of Commissioners”) has determined that it is in the best interest of the citizens of Effingham County, Georgia (the “County”) that the Sales and Use Tax be imposed in a special district comprising the County to raise approximately \$120,000,000.00 (One Hundred Twenty Million Dollars) (after deduction of collection fees by the State of Georgia Department of Revenue) for the funding of certain transportation purposes (the “Purposes”); and

WHEREAS, the Board of Commissioners delivered a written notice (the “Notice”) to the mayor in each municipality located within the County regarding the imposition of the TSPLOST; 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 Guyton, the City of Rincon, and the City of Springfield (the “Municipalities”) 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 City of Guyton, City of Rincon, and City of Springfield with respect to the division of the Sales and Use Tax (the “Agreement”); and

WHEREAS, the Board of Commissioners desires that the Board of Elections and Registration of Effingham County (the “Election Board”) call the Election and further desires that the Election Board be furnished with a certified copy of this Resolution in connection with such request.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Effingham County, Georgia as follows:

A. Assuming the question of imposing the Sales and Use Tax is approved by the voters of the special district in the Election, the Sales and Use Tax shall be imposed for the term, purposes and costs as follows:

1. In order to finance the Purposes described herein, a Sales and Use Tax in the amount of one percent (1%) on all sales and uses in the special district of the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.
2. The proceeds of such tax are to be used to fund the Purposes. The Purposes consist of “County Projects” and “Municipal Projects.” The County Projects, the Municipal Projects, and the estimated Costs are set forth below:

County Projects

Estimated Costs

TSPLOST 2023 Unincorporated Projects

District 1:

Blue Jay Rd	Resurfacing	\$1,300,000
Old River Rd	Resurfacing	\$2,000,000
Meldrim Neighborhood	Resurfacing	\$1,750,000
Auriga Farms		
Neighborhood	Resurfacing	\$1,200,000
Central Ave	Resurfacing	\$1,300,000
Conaway Rd	Resurfacing	\$175,000
Holly Dr	Resurfacing	\$100,000
Honey Ridge Rd	Resurfacing	\$900,000
Pine St	Resurfacing	\$200,000
Red Bud Rd	Resurfacing	\$75,000
Roebing Rd	Resurfacing	\$800,000
S Laurel Cir	Resurfacing	\$175,000
Stagecoach Ave	Resurfacing	\$150,000
Wesley Dr	Resurfacing	\$75,000
Zeigler Rd	Resurfacing	\$725,000
Zittrouer Rd	Resurfacing	\$1,000,000
Midland Rd	Resurfacing	\$300,000
Lowground Rd	Resurfacing	\$2,500,000
	Intersection	
SR 30/SR 17	Improvement	\$1,300,000

SR 17/Midland Rd	Intersection Improvement	\$1,300,000
Sandhill Rd/Wesley Dr	Intersection Improvement	\$600,000
Treutlen Trail	Bike & Pedestrian Trail	\$450,000
Other Resurfacing	Resurfacing	\$1,000,000
Total		\$19,375,000

District 2:

McCall Rd	Resurfacing	\$4,000,000
Blue Jay Rd	Resurfacing	\$2,800,000
Goshen Hills Neighborhood	Resurfacing	\$1,500,000
Westwood Heights Neighborhood	Resurfacing	\$2,500,000
Crystal Dr	Resurfacing	\$250,000
Golden Dr	Resurfacing	\$325,000
Zipperer Rd	Resurfacing	\$475,000
Herbert Kessler Rd	Resurfacing	\$300,000
Pittman Dr	Resurfacing	\$100,000
Pine Dr	Resurfacing	\$150,000
Midland Rd	Resurfacing	\$600,000
Blue Jay Rd/McCall Rd	Intersection Improvement	\$1,300,000
Hodgeville Rd/Gateway	Intersection Improvement	\$1,300,000
Blandford Rd/McCall Rd	Intersection Improvement	\$1,300,000
Other Resurfacing	Resurfacing	\$1,004,000
Total		\$17,904,000

District 3:

Stillwell-Clyo Rd	Resurfacing	\$2,200,000
Fourth St	Resurfacing	\$400,000
Hunters Chase Neighborhood	Resurfacing	\$500,000
Lower Ferry Rd	Resurfacing	\$600,000
Old Dixie Hwy S	Resurfacing	\$1,000,000
Old Louisville Rd	Resurfacing	\$2,100,000
Springfield-Egypt Rd	Resurfacing	\$3,000,000
Union Springs Road	Resurfacing	\$1,300,000
Berryville Rd	Resurfacing	\$850,000
Cypress Point Rd	Resurfacing	\$450,000

Tuckasee King Rd	Resurfacing	\$275,000
Wallace Dr	Resurfacing	\$375,000
Pitts Rd	Resurfacing	\$775,000
Linton Ln	Resurfacing	\$200,000
Chester Thomas Rd	Resurfacing	\$1,600,000
Courthouse Rd/Little McCall Rd	Intersection Improvement	\$650,000
Treutlen Trail	Bike & Pedestrian Trail	\$450,000
Other Resurfacing	Resurfacing	\$1,005,000
Total		\$17,730,000

District 4:

Anza Ln	Resurfacing	\$125,000
Aqueduct Dr	Resurfacing	\$100,000
Benjamin-Gnann Rd	Resurfacing	\$1,200,000
Courthouse Rd	Resurfacing	\$900,000
Saratoga Dr	Resurfacing	\$100,000
McCall Rd	Resurfacing	\$3,300,000
Blue Jay Rd	Resurfacing	\$850,000
Rahn Station Rd	Resurfacing	\$2,000,000
Stillwell-Clyo Rd	Resurfacing	\$2,000,000
Greystone Neighborhood	Resurfacing	\$850,000
Forest Hills Neighborhood	Resurfacing	\$950,000
Lowground Rd	Resurfacing	\$2,500,000
Little McCall/McCall/Rahn Station	Intersection Improvement	\$1,300,000
SR21/McCall (Springfield)	Improvement	\$600,000
Treutlen Trail	Bike & Pedestrian Trail	450,000
Other Resurfacing	Resurfacing	\$1,004,000
Total		\$18,229,000

District 5:

Hickory Knob Neighborhood	Resurfacing	\$1,400,000
Barney Rd	Resurfacing	\$150,000
Chimney Rd	Resurfacing	\$900,000
Nellie Rd	Resurfacing	\$400,000
Woodland Dr	Resurfacing	\$200,000
Old Augusta/General	Intersection Improvement	\$1,000,000

Old Augusta/Estes	Intersection Improvement	\$1,000,000
Old Augusta/Logistics	Intersection Improvement	\$1,000,000
Old Augusta/Cowan North	Intersection Improvement	\$1,000,000
Old Augusta/Chimney Rd	Intersection Improvement	\$1,000,000
SR 21/Goshen Ext	Intersection Improvement	\$1,400,000
SR21/Commerce	Improvement	\$300,000
Old Augusta Rd	Widening	\$3,000,000
East West Corridor	New Road	\$3,500,000
Other Resurfacing	Resurfacing	\$1,004,000
Total		\$17,254,000

Unincorporated County Totals:

District 1	\$19,375,000
District 2	\$17,904,000
District 3	\$17,730,000
District 4	\$18,229,000
District 5	\$17,254,000
Total	\$90,492,000

Municipal Projects

City of Guyton - See attached Exhibit "B" which is incorporated herein.

City of Rincon - See attached Exhibit "C" which is incorporated herein.

City of Springfield - See attached Exhibit "D" which is incorporated herein.

3. The Sales and Use Tax is to be imposed for a period of five (5) years.

B. General Obligation Debt.

1. The County is hereby authorized to issue general obligation debt (the “Debt”), secured by the proceeds of the TSPLOST, in a maximum aggregate principal amount of \$60,000,000.00. The proceeds of the Debt, if issued, shall be used to pay a portion of the costs of the County Projects, the Municipal Projects, and the costs of issuing the Debt. The Debt shall bear interest from the first day of the first month during which the Debt is to issued or from such other date as may be designated by the County prior to the issuance of the Debt, at a rate(s) to be determined in a bond resolution to be adopted by the County prior to the issuance of the debt, which rate shall not exceed 5.00% per annum. The maximum amount of principal to be paid in each year during the life of the Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2024	<u>\$10,450,000.00</u>
2025	<u>\$11,485,000.00</u>
2026	<u>\$12,070,000.00</u>
2027	<u>\$12,675,000.00</u>
2028	<u>\$13,320,000.00</u>

2. The proceeds of the Debt shall be deposited by the County in separate funds or accounts as specified in the Agreement.

3. The TSPLOST proceeds received in any year pursuant to the imposition of such tax, shall first be used for paying debt services requirements on the Debt for any such year before such proceeds are applied to any of the Projects authorized in Section A above. Proceeds of the TSPLOST not required to be deposited in the separate fund in any year for the payment of principal and interest on the Debt coming due in the current year shall be deposited in a separate fund to be maintained by the County and applied toward funding the Projects to the extent such projects have not been funded with debt proceeds, all as more fully provided for in the Agreement.

4. Any brochures, listings, or other advertisements issued by the Board of Commissioners or by any other person, firm, corporation or association with the knowledge and consent of the Board of Commissioners, shall be deemed to be a statement of intention of the Board of Commissioners concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Debt or interest received from such Debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

C. Call for the Election; Ballot Form; Notice.

1. The election superintendent of Effingham County is hereby requested to call an election in all voting precincts in the County on the 7th day of November, 2023 for the purpose of submitting to the qualified voters of Effingham County the question set forth in paragraph 2 below. The Election

Superintendent shall be furnished with a certified copy of the Resolution in connection with this request.

2. The ballots to be used in the election shall have written or printed thereon substantially the following:

ONE PERCENT TSPLOST

“() Yes.

Shall a special one percent sales and use tax be imposed in the special district of Effingham County for a period of time of five years and for the raising of an estimated amount of \$120,000,000.00 (One Hundred Twenty Million Dollars) for funding transportation purposes for Effingham County, the City of Guyton, the City of Rincon, and the City of Springfield?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Effingham County in the principal amount of \$60,000,000.00 (Sixty Million Dollars) for the above purposes.

() No.”

3. It is hereby requested that the election be held by the Election Superintendent of Effingham County in accordance with the election laws of the State of Georgia. It is hereby further requested that the Election Superintendent canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue of the State of Georgia.

4. The Election Superintendent of Effingham County is hereby authorized and requested to publish a notice of the election as required by law, in the newspaper in which Sheriffs advertisements for the County are published, one at least 30 days prior to the date of the election and then once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit “A.”

D. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent of Effingham County, with a request that the Election Superintendent of Effingham County issue the call for an election.

E. 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 the Sales and Use Tax.

F. The Resolution shall take effect immediately upon its adoption.

SO RESOLVED, this ____ day of September, 2023.

**BOARD OF COMMISSIONERS OF
EFFINGHAM COUNTY, GEORGIA**

By: _____
Wesley Corbitt
Its: Chairman

Attest: _____
Stephanie Johnson
Its: County Clerk