

STATE OF GEORGIA)
EFFINGHAM COUNTY)

RESOLUTION NO. _____
RESOLUTION CALLING FOR AN ELECTION TO REIMPOSE
A COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA REIMPOSING A COUNTY ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER OF 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT IN CONJUNCTION THEREWITH; REQUESTING THE ELECTION SUPERINTENDENT TO CALL FOR ELECTION OF THE VOTERS OF EFFINGHAM COUNTY TO APPROVE THE REIMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF THE BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, in regular meeting assembled and pursuant to lawful authority thereof, as follows:

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 one percent county special purpose local option sales and use tax ("SPLOST") for the purpose of financing certain capital outlay projects to be owned or operated by the County and one or more Municipalities which include those set forth herein; and

WHEREAS, the authority to levy the SPLOST for the purpose of funding capital outlay projects in Effingham County and the Cities of Guyton, Rincon, and Springfield (collectively, the "Municipalities") will expire in 2028, unless continued as provided by the provisions of O.C.G.A. §§ 48-8-110 et seq.; and

WHEREAS, subject to referendum and approval of the voters of Effingham County, the provisions of O.C.G.A. §§ 48-8-110 et seq. authorize Effingham County to continue to levy and collect the SPLOST for the purposes of funding capital outlay projects; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the citizens of Effingham County that a SPLOST be reimposed in a special district within the County to raise approximately \$200,000,000.00 for the purpose of funding capital outlay projects as described herein ("Projects"); and

WHEREAS, it is necessary to submit to the qualified voters of the County the question of whether or not the SPLOST should be reimposed; and

WHEREAS, pursuant to written notice (the "Notice") to the governing authorities of the Municipalities and in accordance with the provisions of O.C.G.A. §§ 48-8-110 et seq. requiring that said notice be delivered or mailed at least 10 days prior to the date of the meeting, the Board of Commissioners met on May 19, 2026, with designated representatives of the Municipalities to discuss continuation of the SPLOST, distribution of the proceeds thereof, and the possible capital outlay projects to be funded therewith; 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 entered into an intergovernmental agreement with the Municipalities with an effective date of July 28, 2026 regarding the reimposition of SPLOST (the "Intergovernmental Agreement"); and

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

A. Reimposition of SPLOST. Assuming the question of reimposing the SPLOST is approved by a majority of the voters of the County voting in the election hereinafter referred to, the SPLOST shall be reimposed for the term, purposes and estimated costs as follows:

1. In order to finance the Projects described herein, a SPLOST in the amount of one percent (1%) on all sales and uses in the special district is hereby authorized to be levied and collected as provided in the Act, commencing upon the expiration of the existing tax, and continuing for a period of six years (24 calendar quarters).

2. The proceeds of the SPLOST are to be used to fund the Projects, and/or repayment of any debt or other obligations associated with any of said Projects. The Projects consist of the "County Projects", "Other County Projects", "Major Municipal Projects", and "Municipal Projects". The Projects, and the estimated costs of each are set forth below:

County-Wide Projects are set forth on Exhibit "A" attached hereto, and have a total estimated costs of \$40,000,000.00.

Other County Projects are set forth on Exhibit "B" attached hereto, and have a total estimated cost of \$113,068,500.00.

Major Municipal Projects for the City of Rincon are set forth on Exhibit "C" attached hereto, and have a total estimated cost of \$5,020,935.00.

Municipal Projects for the City of Rincon are set forth on Exhibit "D" attached hereto, and have a total estimated cost of \$23,641,500.00.

Major Municipal Projects for the City of Springfield are set forth on Exhibit "E" attached hereto, and have a total estimated cost of \$2,504,080.00.

Municipal Projects for the City of Springfield are set forth on Exhibit "F" attached hereto, and have a total estimated cost of \$6,742,500.00.

Major Municipal Projects for the City of Guyton are set forth on Exhibit "G" attached hereto, and have a total estimated cost of \$2,474,985.00.

Municipal Projects for the City of Guyton are set forth on Exhibit "H" attached hereto, and have a total estimated cost of \$6,547,500.00.

TOTAL:.....\$200,000,000.00

3. Each of the Projects may include the acquisition of land, equipment, technology, vehicles, construction and renovation of facilities, and other capital costs related to such Project.

4. The costs of the Projects set forth above are estimates based upon the estimated SPLOST collections and the needs of the County and the Municipalities at the time the Projects were agreed upon. The actual SPLOST collection may vary from the estimated amounts and the needs of the County and/or Municipalities may change. Therefore, the County has the sole right to determine how much it will spend on the County Projects, and each of the Municipalities have the sole right to determine how much it will spend on Municipal Projects. The County and the Municipalities are not required to spend the amounts set forth above for the Projects if the Projects can be completed for a lesser amount or the actual SPLOST collections are less than estimated (and in the latter case, neither the County nor the Municipalities are required to (a) apply money from their respective General Funds to complete the Projects or (b) fund the Projects with future Sales and Use Tax collections). Furthermore, the County and the Municipalities may spend more than the amounts set forth above for the Projects. Notwithstanding the foregoing, a Project may not be abandoned in its entirety unless the parties agree and the provisions of the SPLOST Act are satisfied.

5. The County may fund the County Projects in any order or priority it may deem necessary or convenient, and the Municipalities may fund the Municipal Projects in any order or priority they may deem necessary or convenient.

B. General Obligation Debt.

1. Assuming the question of reimposing the SPLOST is approved by a majority of the qualified voters of the County voting in the election hereinafter referred to, the County is hereby authorized to issue its general obligation debt (the "Debt") in conjunction with the SPLOST, in a maximum aggregate principal amount of \$100,000,000.00. The proceeds of the Debt, if issued, shall be used to pay a portion of the costs of the Projects identified herein and the costs of issuing the Debt. The Debt shall bear interest from the first day of the month during which the Debt is issued or from such other date as may be designated by the County prior to the issuance of the Debt, at a rate or rates to be determined in a supplemental resolution or resolutions to be adopted by the County prior to the issuance of the Debt. The maximum interest rate or rates which such Debt is to bear shall be six percent (6%) per annum. The amount of principal to be paid in each year during the life of the Debt (maximum amounts that assume the full \$100,000,000.00 is issued) shall be as set forth below:

Year	Principal Amount
Year 1	\$14,700,000.00
Year 2	\$15,435,000.00
Year 3	\$16,210,000.00
Year 4	\$17,020,000.00
Year 5	\$17,870,000.00
Year 6	\$18,765,000.00
TOTAL:	\$100,000,000.00

2. The Debt may be issued in one or more separate issuances or series. Proceeds of the SPLOST will be used first for the payment of the Debt, if issued, and the portion of the proceeds of the SPLOST not used for the payment of the Debt will be used to pay the costs of Projects not funded with the Debt. Plans and specifications for the Projects have not been completed, and bids have not been received. Depending upon acquisition and construction costs and available funds, the County and Municipalities may choose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the SPLOST and the Debt, together with other available funds actually received by the County and the Municipalities, are insufficient to complete any of the capital outlay projects.

3. The proceeds of the Debt shall be deposited by the County in separate funds or accounts as specified by separate resolution of the Board of Commissioners. The County waives the performance audit or performance review requirement provided in O.C.G.A. Sec. 36-82-100 and no performance audit or performance review in respect to the Debt, as such terms are defined in O.C.G.A. Sec. 36-82-100, other than fulfillment of the requirements of O.C.G.A. Sec. 48-8-121.

4. Any brochures, listings, or other advertisements heretofore or hereafter 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 with respect to the expenditure of the proceeds of such Debt or interest received from the investment of the proceeds of such Debt to the extent provided in Section 36-82-1(d) of the Official Code of Georgia Annotated.

C. Distribution of Proceeds of the SPLOST.

Upon receipt by the County of SPLOST proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the SPLOST Fund. The SPLOST proceeds received from the Georgia Department of Revenue each month shall be used to pay the debt service in full before any distributions to the County or Cities. After the Debt is fully paid, the monthly SPLOST proceeds received from the Georgia Department of Revenue shall be distributed among the County and Cities as follows:

Effingham County	75.379%
City of Rincon	15.761%
City of Springfield	4.495%
City of Guyton	<u>4.365%</u>
	100%

The proceeds received by each Municipality shall be deposited in the separate funds established by each Municipality in accordance with the Intergovernmental Agreement signed by the County and Municipalities. No project will be given preference in the funding and distribution process in such a way that the monthly distribution formula is affected.

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

1. The Board of Elections and Registration of Effingham County by its Director of Elections and Registration is hereby requested to call an election in all voting precincts in the County on the 3rd day of November 2026, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 below.

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

“ ☐ YES
 ☐ NO

1% SPLOST ELECTION

Shall a special one percent sales and use tax be reimposed in the special district of Effingham County for a period of time not to exceed six years and for the raising of an estimated amount of \$200,000,000.00 for the purpose of funding (1) public buildings capital outlay projects, recreation capital outlay projects, roads, streets, and bridges capital outlay projects, vehicles and equipment capital outlay projects, drainage capital outlay projects, and technology capital outlay projects for **Effingham County**; (2) water and sewer capital outlay projects, streets and lanes capital outlay projects, public safety capital outlay projects, city building capital outlay projects, and recreation capital outlay projects for the **City of Guyton**; (3) water and sewer capital outlay projects, fire capital outlay projects, police capital outlay projects, streets and drainage capital outlay projects, recreation capital outlay projects, and public buildings capital outlay projects for the **City of Rincon**; and (4) water and sewer capital outlay projects, parks and recreation capital outlay projects, public safety capital outlay projects, streets and drainage capital outlay projects and city buildings capital outlay projects for the **City of Springfield**?

If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Effingham County, Georgia in the principal amount of \$100,000,000.00 for the purposes of funding all or a portion of any of the Projects described above and capitalized interest on such debt.”

3. It is hereby requested that the election be held by the Board of Elections and Registration of Effingham County in accordance with the election laws of the State of Georgia. It is hereby further requested that the Board of Elections and Registration of Effingham County and its Director of Elections and Registration canvass the returns and declare the result of the election and certify the result to the Secretary of State and to the state Commissioner of Revenue.

4. The Board of Elections and Registration of Effingham County and its Director of Elections and Registration are 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 five weeks 90 days prior to the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit "I".

5. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the Resolution to the Director of Elections and Registration of Effingham County, with a request that the Director of Elections and Registration of Effingham County issue the call for an election.

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 reimposition of SPLOST and the authorization of Debt.

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

SO ADOPTED THIS ____ DAY OF JULY, 2026.

BOARD OF COMMISSIONERS OF EFFINGHAM , COUNTY, GEORGIA

DAMON RAHN, CHAIRMAN

ATTEST:

STEPHANIE JOHNSON, CLERK

[COUNTY SEAL]

Exhibit "A"

County-wide Projects

Library Construction	\$14,000,000.00
Sherriff Training Center	\$9,000,000.00
Judicial Complex Improvements	\$4,000,000.00
Public Health Building	\$4,000,000.00
Senior Center Renovation	\$6,000,000.00
Technology & Security Upgrades	\$1,000,000.00
Extension and 4H Upgrades	\$2,000,000.00
Total	\$40,000,000.00

Exhibit "B"

Other County Projects

Recreation Capital Outlay Projects	\$50,000,000
Public Buildings Capital Outlay Projects	\$12,000,000
Vehicles and Equipment Capital Outlay Projects	\$10,000,000
Drainage Capital Outlay Projects	\$7,000,000
Roads, Streets, and Bridges Capital Outlay Projects	\$30,000,000
Technology Capital Outlay Projects	<u>\$4,068,500</u>
Total	\$113,068,500

Exhibit "C"

City of Rincon Major Municipal Project

<u>Description</u>	<u>Amount</u>
Capital Improvements / Municipal Projects	<u>\$5,020,935</u>
Total	\$5,020,935

Exhibit "D"

Other City of Rincon Municipal Projects

<u>Category</u>	<u>Amount</u>
Public Safety	\$7,000,000
Capital Improvements	\$11,979,065
Roads & Transportation	\$2,000,000
Public Works & Infrastructure	<u>\$2,662,435</u>
Total	\$23,641,500

Exhibit “E”

City of Springfield Major Municipal Projects

City Hall Renovation	<u>\$2,504,080.00</u>
Total	\$2,504,080.00

Exhibit "F"

Other City of Springfield Municipal Projects

Water/Sewer	\$674,250
Parks & Recreation	\$674,250
Public Safety	\$1,685,625
Streets & Drainage	\$1,011,375
City Buildings	<u>\$2,697,000</u>
Total	\$6,742,500

Exhibit "G"

City of Guyton Major Municipal Project

Municipal Building Construction

\$2,474,985.00

Total

\$2,474,985.00

Exhibit “H”

Municipal Projects for the City of Guyton

Public Buildings Capital Outlay Projects	\$1,172,500
Recreation Capital Outlay Projects	\$1,400,000
Water and Sewer Capital Outlay Projects	\$3,050,000
Public Safety Capital Outlay Projects	\$150,000
Streets and Lanes Capital Outlay Projects	<u>\$775,000</u>
Total	\$6,547,500

EXHIBIT "I"

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF EFFINGHAM COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 3rd day of November, 2026, an election will be held at the regular polling places in all the election districts of Effingham County, Georgia ("the County"), at which time there will be submitted to the qualified voters of the County for their determination the question of whether a one percent county special purpose local option sales and use tax (the "SPLOST") shall be reimposed on all sales and uses in the special district created in the County for a period of six years for the raising of approximately \$200,000,000.00 for the purpose of funding capital outlay projects ("the Projects") specified in the form of the ballot set forth below.

If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the County secured by the SPLOST in the maximum aggregate principal amount not to exceed \$100,000,000.00 ("the Debt"). The proceeds of the Debt, if issued, shall be used to pay the costs of one or more of the Projects and the costs of issuing the Debt. The Debt shall bear interest from the first day of the month during which the Debt is issued or from such other date as may be designated by the County prior to the issuance of the Debt, at a rate or rates to be determined in a supplemental resolution or resolutions to be adopted by the County prior to the issuance of the Debt. The maximum interest rate or rates which such Debt is to bear shall be six percent (6%) per annum. The amount of principal to be paid in each year during the life of the Debt (maximum amounts that assume the full \$100,000,000.00 is issued) shall be as set forth below:

Year	Principal Amount
Year 1	\$14,700,000.00
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Year 6	\$18,765,000.00
TOTAL:	\$100,000,000.00

The Debt may be issued in one or more separate issuances or series. Proceeds of the SPLOST will be used first for the payment of the Debt, if issued, and the portion of the proceeds of the SPLOST not used for the payment of the Debt will be used to pay the costs of Projects not funded with the Debt. Plans and specifications for the Projects have not been completed, and bids have not been received. Depending upon acquisition and construction costs and available funds, the County and Municipalities may choose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the SPLOST and the Debt, together with other available funds actually received by the County and the Municipalities, are insufficient to complete any of the capital outlay projects.

The proceeds of the Debt shall be deposited by the County in separate funds or accounts as specified by separate resolution of the Board of Commissioners. The County waives the performance audit or performance review requirement provided in O.C.G.A. Sec. 36-82-100 and no performance audit or performance review in respect to the Debt, as such terms are defined in O.C.G.A. Sec. 36-82-100, other than fulfillment of the requirements of O.C.G.A. Sec. 48-8-121.

Any brochures, listings, or other advertisements heretofore or hereafter 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 with respect to the expenditure of the proceeds of such Debt or interest received from the investment of the proceeds of such Debt to the extent provided in Section 36-82-1(d) of the Official Code of Georgia Annotated.

Voters desiring to vote for the reimposition of the SPLOST shall do so by voting "YES" and voters desiring to vote against the reimposition of the SPLOST shall do so by voting "NO", as to the question propounded as follows:

" ☐ YES

☐ NO

1% SPLOST ELECTION

Shall a special one percent sales and use tax be reimposed in the special district of Effingham County for a period of time not to exceed six years and for the raising of an estimated amount of \$200,000,000.00 for the purpose of funding (1) public buildings capital outlay projects, recreation capital outlay projects, roads, streets, and bridges capital outlay projects, vehicles and equipment capital outlay projects, drainage capital outlay projects, and technology capital outlay projects for **Effingham County**; (2) water and sewer capital outlay projects, streets and lanes capital outlay projects, public safety capital outlay projects, city building capital outlay projects, and recreation capital outlay projects for the **City of Guyton**; (3) water and sewer capital outlay projects, fire capital outlay projects, police capital outlay projects, streets and drainage capital outlay projects, recreation capital outlay projects, and public buildings capital outlay projects for the **City of Rincon**; and

(4) water and sewer capital outlay projects, parks and recreation capital outlay projects, public safety capital outlay projects, streets and drainage capital outlay projects and city buildings capital outlay projects for the **City of Springfield?**

If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Effingham County, Georgia in the principal amount of \$100,000,000.00 for the purposes of funding all or a portion of any of the Projects described above and capitalized interest on such debt.”

The several places for holding said election shall be at the regular and established voting precincts of Effingham County, and the polls will be open from 7:00 a.m. to 7:00 p.m. on November 3, 2026, the date fixed for the election. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and statutes of the United States of America and of the State of Georgia.

The last day to register to vote in this election is October 5, 2026.

Those residents of Effingham County qualified to vote at said election shall be determined in all respects in accordance with the election laws of the State of Georgia.