STATE OF GEORGIA
COUNTY OF EFFINGHAM

INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE 2026 SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR CAPITAL OUTLAY PROJECTS

This Intergovernmental Agreement ("Agreement"), made and entered into effective July ___, 2026, by and between the Board of Commissioners of Effingham County, Georgia (the "County") and the City of Guyton, Georgia ("Guyton"), the City of Rincon, Georgia ("Rincon"), and the City of Springfield, Georgia ("Springfield") (individually and collectively the "Municipalities"):

WITNESSETH

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* (the "Act"), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the "SPLOST" or the "tax") for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 19th day of May, 2026, in conformance with the requirements of O.C.G.A. § 48-8-11 l(a); and

WHEREAS, the County and the Municipalities have negotiated a division of the SPLOST proceeds as authorized by the Act; and

NOW, THEREFORE, in consideration of the mutual promises and understanding made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

Section 1. Representations and Mutual Covenants

A. The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

(i) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;

(ii) The governing authority of the County is duly authorized to execute, deliver, and perform this Agreement;

(iii) This Agreement is a valid, binding, and enforceable obligation of the County;

(iv) The County will take all actions necessary to call an election to be held in all voting precincts in the County on the 3rd day of November, 2026, for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be reimposed on all sales and uses within the special district of Effingham County for a period of six years to raise an estimated $200,000,000.00 to be used for funding the projects specified in Exhibits A through H attached hereto.

B. Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

(i) Each Municipality is a municipal corporation duly created and organized under the laws of the State of Georgia;

(ii) The governing authority of each Municipality is duly authorized to execute, deliver, and perform this Agreement;

(iii) This Agreement is a valid, binding, and enforceable obligation of each Municipality;

(iv) Each Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110(4);

(v) Each Municipality is located entirely within the geographic boundaries of the special tax district created in the County.

C. The County and Municipalities intend to comply in all respects with the Act. All provisions of this Agreement shall be construed in light of the Act.

D. The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping, and installation of the projects specified in Exhibits A through H of this Agreement. The projects specified in Exhibits A through H shall be funded from proceeds of the tax authorized by the Act.

E. The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121(g)(2).

F. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality as required to fulfill the terms of this Agreement.

Section 2. Conditions Precedent

A. The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the approval, execution, and delivery of this Agreement by the County and each of the Municipalities, and the adoption of a resolution of the County calling for the reimposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111(a).

B. This Agreement is further conditioned upon the approval of the proposed reimposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-111(b) through (e).

C. This Agreement is further conditioned upon the collecting of the SPLOST revenues by the State Department of Revenue and transferring same to the County and the County will distribute to the Municipalities their respective percentage share as determined by the vintage 2025 United States Census Postcensal Population Estimates.

Section 3. Effective Date and Term of the Tax

The SPLOST, subject to approval in an election to be held on November 3, 2026, shall continue for a period of six calendar years with collections beginning on the earliest date authorized by the Act or the Revenue Commissioner of the State of Georgia pursuant thereto.

Section 4. Effective Date and Term of This Agreement

This Agreement shall commence effective July 28, 2026, and shall terminate upon the occurrence of any of the following events:

(i) The official declaration of the failure of the election described in this Agreement;

(ii) The expenditure by the County and all the Municipalities of the last dollar of money collected from the SPLOST after the expiration of the SPLOST; or

(iii) The completion of all projects described in Exhibits A through H.

Section 5. County SPLOST Fund; Separate Accounts; No Commingling

A. A special fund or account shall be created by the County and designated as the 2026 Effingham County Special Purpose Local Option Sales Tax Fund ("SPLOST Fund"). The County shall select a local bank which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.

B. Each Municipality shall create a 2026 Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a local bank which shall act a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.

C. All SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, SPLOST proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes specified in the Resolution of the County calling for reimposition of the tax and in this Agreement. No funds other than SPLOST proceeds shall be placed in such funds or accounts.

Section 6. General Obligation Bonds

A. The question of whether the voters will approve the SPLOST will also authorize general obligation debt of the County in the maximum aggregate principal amount of $100,000,000.00 (the"Debt") which shall be submitted to the voters of the special district pursuant to a resolution of the County.

B. The County and each of the Cities receiving money from the Debt is referred to herein as a "Borrowing Entity." Each Borrowing Entity acknowledges that it is responsible for the payment of its pro-rata share of (i) the debt service on the Debt, (ii) the costs of issuance and (iii) arbitrage rebate. Each City that is a Borrowing Entity authorizes the County to apply its share of the SPLOST proceeds to pay its pro-rata share of the debt service on the Debt.

C. The Debt shall be paid first from a Borrowing Entity's share of the SPLOST proceeds. In the event that there are insufficient SPLOST proceeds to pay the Debt, each Borrowing Entity shall pay its share of any shortfall (the "Debt Service Payments") from its general fund. Each Borrowing Entity covenant that, in order to make the Debt Service Payments when due from its general fund to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder, and it will make available and use for such payments all taxes levied and collected for that purpose together with funds received from any other source. Each Borrowing Entity further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from the general fund, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of the Borrowing Entity to make any payments that may be required to be made from its general fund shall constitute a general obligation of the Borrowing Entity and a pledge of the full faith and credit of the Borrowing Entity.

In the event for any reason any such provision or appropriation is not made as provided in the preceding paragraph, then the fiscal officers of the Borrowing Entity are hereby authorized and directed to set up as an appropriation on the accounts in the appropriate fiscal year the amounts required to timely pay the obligations which may be due from the general fund. The amount of such appropriation shall be due and payable and shall be expended for the purpose of paying any such obligations, and such appropriation shall have the same legal status as if the Borrowing Entity had included the amount of the appropriation in its general revenue, appropriation, and budgetary measures, and the fiscal officers of the Borrowing Entity shall immediately make such Debt Service Payments to the paying agent for the Debt if for any reason the payment of such obligations shall not otherwise have been timely made.

D. The obligations of the Borrowing Entity to make the Debt Service Payments and to perform and observe the other agreements on its part contained herein shall be absolute and unconditional. Until such time as the principal of and interest on the Debt shall have been paid in full or provision for the payment thereof shall have been made, the Borrowing Entity (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project or any failure of the other party to perform and observe any agreement, whether express or implied, or any duty, liability or obligation arising out of or connected with this Agreement.

E. The County shall be responsible for all aspects of the Debt issuance process. The County will select the underwriter, bond counsel, local counsel, etc. (collectively, the "Debt Professionals"). The County will keep each City that is a Borrowing Entity informed of the progression of the Debt issuance. Each City that is a Borrowing Entity shall cooperate in furtherance of the Debt issuance process, including but not limited to providing such information about the City and the City Projects as the County or any of the Debt Professionals may reasonably request.

Section 7. Division and Distribution of Debt Proceeds and SPLOST Proceeds

The Debt proceeds of $100,000,000.00 shall be divided among the County and Cities as follows:

The first $50,000,000.00 shall be distributed as follows:

$40,000,000.00 to Effingham County for County Wide Projects identified in Section 8 of this Agreement.

$1,500,000.00 to the City of Rincon for Major Municipal Projects identified in Section 8 of this Agreement.

$1,500,000.00 to the City of Springfield for Major Municipal Projects identified in Section 8 of this Agreement.

$1,500,000.00 to the City of Guyton for Major Municipal Projects identified in Section 8 of this Agreement.

The remaining $5,500,000.00 of the first $50,000,000.00 shall be distributed to the Cities only as follows:

City of Rincon	64.017%
City of Springfield	18.256%
City of Guyton	17.727%
	100%

The remaining $50,000,000.00 of Debt proceeds less all costs and expenses of bond issuance shall be distributed among the County and Cities as follows and to be used for Other County Projects and Municipal Projects as described in Section 8 of this Agreement:

Effingham County	75.379%
City of Rincon	15.761%
City of Springfield	4.495%
City of Guyton	4.365%
	100%

The 2026 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	4.365%
	100%

For any overage of the total SPLOST proceeds after the estimated amount of $200,000,000.00 is collected, said overage of SPLOST proceeds shall be divided among the County and Cities according to the same percentages.

The County's and the Cities' SPLOST collections used to pay the Debt shall be deposited into a Debt Service Account. The County's SPLOST collections used to pay the County Projects not funded with Debt proceeds shall be deposited into the County Account. The Cities' SPLOST collections used to pay the City Projects not funded with Debt proceeds shall be deposited into the City Accounts.

No project will be given preference in the funding and distribution process in such a way that the monthly distribution formula is affected.

Section 8. Projects

The Projects consist of the "County Projects" and the "Municipal Projects." The County Projects consist of certain "County-Wide Projects" and certain "Other County Projects" as described below. The Municipal Projects consist of certain "Major Municipal Projects" and "Municipal Projects". The County Projects, the Municipal Projects, and the estimated costs with percentages based on the vintage 2025 United States Census Postcensal Population Estimates as stated in Section 2(C) of this Agreement of each are set forth below:

County-Wide Projects are set forth on Exhibit "A" attached hereto, and shall be limited to a total of $40,000,000.00 which shall only be used on the County-Wide Projects.

City of Rincon Major Municipal Projects are set forth on Exhibit "B" attached hereto, and shall be limited to a total of $5,020,935.00 ($1,500,000.00 + $3,520,935.00) which shall only be used on the Major Municipal Projects.

City of Springfield Major Municipal Projects are set forth on Exhibit "C" attached hereto, and shall be limited to a total of $2,504,080.00 ($1,500,000.00 + $1,004,080.00) which shall only be used on the

Major Municipal Projects.

City of Guyton Major Municipal Projects are set forth on Exhibit "D" attached hereto, and shall be limited to a total of $2,474,985.00 ($1,500,000.00 + $974,985.00) which shall only be used on the Major Municipal Projects.

Other County Projects are set forth on Exhibit "E" attached hereto, and have a total estimated cost of

$113,068,500.00 (75.379%).

Municipal Projects for the City of Rincon are set forth on Exhibit "F" attached hereto, and have a totalestimated cost of $23,641,500.00 (15.761%).

Municipal Projects for the City of Springfield are set forth on Exhibit "G" attached hereto, and have a totalestimated cost of $6,742,500.00 (4.495%).

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 (4.365%).

TOTAL: $200,000,000.00

Section 9. Project Funding

Projects shall be funded and constructed in accordance with this Agreement. The priority of County Projects shall be determined by the County. The priority of Municipal Projects shall be determined by the Municipalities.

Section 10. Completion of Projects

A. The County and Municipalities acknowledge that the costs shown for each project described in Exhibits A through H are estimated amounts. The County and Municipalities shall maintain a record of each and every project for which the proceeds of the tax are used.

B. If a County Project has been satisfactorily completed at a cost less than the estimated cost listed for that project, the County may apply the remaining unexpended funds to any other

County Project.

C. If a Municipal Project has been satisfactorily completed at a cost less than the estimated cost listed for that project, the Municipality may apply the remaining unexpended funds to any other project included for that Municipality.

D. The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be completed or substantially completed within a reasonable time after the end of the six year SPLOST period.

E. Proceeds of the tax exceeding $200,000,000.00 shall be allocated and distributed to the County and Municipalities based upon the percentages in Section 7. The County and the Municipalities may apply such proceeds to project costs as authorized by the Act.

Section 11. Certificate of Completion

Within thirty (30) days after the acquisition, construction or installation of a County Project or a Municipal Project listed herein is completed, the County or Municipality owning the project shall file with the County or Municipalities a Certificate of Completion signed by the mayor or chief elected official of the respective entity, setting forth the date on which the project was completed, and the final cost of the project.

Section 12. Expenses

The County shall administer the SPLOST Fund to effectuate the terms of this Agreement and shall be reimbursed for the actual costs of administration of the SPLOST Fund. Furthermore, the County and Municipalities shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. The County shall be reimbursed for the costs of the election including the Municipalities' share of such costs out of SPLOST proceeds deposited in the SPLOST Fund.

Section 13. Audits

A. During the term of this Agreement, the distribution and use of SPLOST proceeds deposited in the SPLOST Fund and each Municipal fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. §48-8-121(a)(2). The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information.

B. Each Municipality shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds by the Municipality. The County shall provide each Municipality a copy of the audit of the distribution and use of the SPLOST proceeds by the County.

Section 14. Notices

All notices, consents, waivers, directions, requests, or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

Guyton:	City of Guyton Attn: Mayor 310 Central Blvd. Guyton, Georgia 31312
Rincon:	City of Rincon Attn: Mayor 302 S. Columbia Avenue Rincon, Georgia 31326
Springfield:	City of Springfield Attn: Mayor 130 S. Laurel Street/Post Office Box 1 Springfield, Georgia 31329
County:	Board of Commissioners of Effingham County Attn: Chairman 804 S. Laurel Street Springfield, Georgia 31329

Section 15. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the SPLOST. Furthermore, this Agreement supersedes all prior agreements, negotiations, and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.

Section 16. Amendments

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

Section 17. Governing Law

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

Section 18. Severability

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement.

Section 19. Compliance with Law

The County and the Municipalities shall comply with all applicable local, state, and federal statutes, ordinances, rules, and regulations.

Section 20. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition, or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

Section 21. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed, and delivered effective the date indicated herein.

(signatures continued on next page)

BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA

By: ______________________________
Damon Rahn

Its: Chairman

Attest:______________________________
Stephanie Johnson

Its: Clerk

{SEAL}

(County's Signature Page to Intergovernmental Agreement)

CITY OF GUYTON

By:______________________________
Mayor

Attest:______________________________
Clerk

{SEAL}

Approved as to form:

____
City Attorney

(City of Guyton's Signature Page to Intergovernmental Agreement)

CITY OF RINCON

By:_____________________________
Mayor

Attest:_____________________________
Clerk

{SEAL}

Approved as to form:

____
City Attorney

(City of Rincon's Signature Page to Intergovernmental Agreement)

CITY OF SPRINGFIELD

By:______________________________
Mayor

Attest:______________________________
Clerk

{SEAL}

Approved as to form:

____
City Attorney

(City of Springfield's Signature Page to Intergovernmental Agreement)

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"

City of Rincon Major Municipal Project

Description	Amount
Capital Improvements / Municipal Projects	$5,020,935
Total	$5,020,935

Exhibit "C"

City of Springfield Major Municipal Projects

City Hall Renovation	$2,504,080.00
Total	**$2,504,080.00**

Exhibit "D"

City of Guyton Major Municipal Project

Municipal Building Construction	<u>$2,474,985.00</u>
Total	**$2,474,985.00**

Exhibit "E"

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	$4,068,500
Total	**$113,068,500**

Exhibit "F"

Other City of Rincon Municipal Projects

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

Exhibit "G"

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	$2,697,000
Total	**$6,742,500**

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	$775,000
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
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

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.