

2024-____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALTON COUNTY, GEORGIA AUTHORIZING THE IMPOSITION OF A ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY ARTICLE 3 OF CHAPTER 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 MAY BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE CAPITAL OUTLAY PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE BOARD OF ELECTIONS AND REGISTRATION TO CALL AN ELECTION OF THE VOTERS OF THE SPECIAL DISTRICT OF WALTON COUNTY TO APPROVE THE CONTINUANCE OF A ONE PERCENT SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH ELECTION; AND FOR OTHER PURPOSES

WHEREAS, Section 48-8-110 et seq. of the Official Code of Georgia Annotated, as amended (the "Act"), authorizes the imposition of a one percent sales and use tax for the purpose, inter alia, of financing certain capital outlay projects; and

WHEREAS, the required meeting was held by the County and the Cities of Monroe ("Monroe"), Loganville ("Loganville"), Social Circle ("Social Circle"), Walnut Grove ("Walnut Grove"), Good Hope ("Good Hope"), Jersey ("Jersey") and Between ("Between", and together with Monroe, Loganville, Social Circle, Walnut Grove, Good Hope and Jersey, the "Cities") to discuss the capital outlay projects that would be included in the proposed referendum; and

WHEREAS, the Board of Commissioners of Walton County delivered notice in the manner prescribed by law to each of the Cities which constitute all of the Qualified Municipalities (as such term is defined in the Act) located within the special district of Walton County (the "County"), notifying them of the date, time, location and purpose of the meeting; and

WHEREAS, the County proposes to authorize the execution, delivery and performance of the Special Purpose Local Option Sales Tax Intergovernmental Contract, attached hereto as Exhibit "A" (the "Contract"), among the County and the Cities; and

WHEREAS, the Board of Commissioners of Walton County, Georgia (the "Board") has determined that it is in the best interest of the citizens of the special district of Walton County that a one percent sales and use tax be imposed in the County to raise an estimated amount of approximately \$120,000,000 for the purposes of funding the projects referred to in the Contract (collectively, the "Projects");

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walton County, Georgia, and it is hereby resolved by authority of the same as follows:

Section 1. Approval of Execution and Delivery of Contract. The execution, delivery and performance of the Contract be and the same are hereby authorized. The Contract shall be in substantially the form attached hereto as Exhibit "A," subject to such changes, insertions or

omissions as may be approved by the Chairman or Vice Chairman of the Board, and the execution of the Contract by the Chairman or Vice Chairman and Secretary or Assistant Secretary of the Board as hereby authorized shall be conclusive evidence of any such approval.

Section 2. Authorization of Sales and Use Tax. In order to finance the Projects, there is hereby authorized to be levied and collected within the special district which consists of Walton County a sales and use tax in the amount of one percent on all sales and uses in the special district as provided in the Act. As required by Section 48-8-111(a) of the Act, the proceeds of such tax will be used to finance the capital outlay projects described in the Contract, and the estimated amount of sales tax allocable to each of such Projects is shown on Schedule "A" to the Contract. Such sales and use tax is hereby authorized to be imposed for a period of 24 consecutive calendar quarters. The proceeds of the sales and use tax shall be deposited in separate accounts and applied toward funding the Projects all as provided in the Contract.

Section 3. Call for Election. The Walton County Board of Elections and Registration (the "Board of Elections") is hereby requested to call an election to be held in all the voting precincts in the County on the 21st day of May, 2024, for the purpose of submitting to the qualified voters of the County the question set forth in Section 4 below.

Section 4. Form of Ballot. The ballots to be used in such election should have written or printed thereon substantially the following, subject to possible revisions in the project lists:

YES

Shall a special one percent sales and use tax be imposed in the special district consisting of Walton County for 24 calendar quarters beginning on January 1, 2025 and for the raising of an estimated amount of \$120,000,000 for the purpose of funding the following projects: (i) for the City of Monroe, (A) public safety projects, vehicles, and equipment, (B) transportation projects; (C) Monroe public facilities capital improvements, and (D) parks capital improvements; (ii) for the City of Loganville, (A) parks and recreation projects, (B) public safety projects, (C) public utility projects, and (D) transportation projects; (iii) for the City of Social Circle, (A) transportation projects, (B) water and sewer projects, (C) public safety projects, and (D) parks and recreation projects; (iv) for the City of Good Hope, (A) transportation projects, (B) parks and recreation projects, and (C) building upgrades; (v) for the City of Walnut Grove, (A) vehicles and major equipment, (B) sewer expansion/infrastructure, (C) transportation, drainage, paving and sidewalk projects, (D) building upgrades, and (E) parks and recreation projects; (vi) for the City of Jersey, (A) transportation projects, and (B) water system improvements; (vii) for the City of Between, (A) transportation projects, and (B)

NO

building upgrades and improvements; and (viii) for the County, (A) installment payments for the acquisition of the Public Safety Complex, (B) transportation projects, (C) parks and recreation projects including the right to make installment payments for the acquisition of the Walnut Grove Park, (D) building projects, (E) water system improvements, and (F) vehicle and major equipment acquisition.

Section 5. Manner of Election. It is hereby requested that the election be held by the Board of Elections in accordance with the election laws of the State of Georgia, and that the returns of such election be made to the Board of Commissioners of Walton County and the Board of Elections, which shall count the votes, consolidate the returns and declare the result of such election in the manner required by law.

Section 6. Publication of Notice of Election. The Board of Elections is hereby authorized and requested to publish the notice of the call of such election as required by law in the newspaper in which Sheriff's advertisements for the County are published in substantially the form attached hereto as Exhibit "B" and a notice of the election **once a week for four weeks** immediately preceding the date of the election in substantially the form attached hereto as Exhibit "C". Prior to the date of the election authorized herein, there shall be appointed proper Election Managers and Clerks to supervise and hold said election.

Section 7. Notice to Board of Elections. The Clerk of the Board of Commissioners of the County is hereby authorized and directed to deliver a copy of this resolution to the Board of Elections, with a request that the Board of Elections issue the call for an election.

Section 8. Further Authority. 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 such sales and use tax, the acquisition, construction and installation of the Projects as herein provided.

Section 9. Effective Date. This Resolution shall take effect immediately upon its adoption.

This 13th day of February, 2024.

WALTON COUNTY, GEORGIA

By: _____
Chairman, Board of Commissioners
of Walton County, Georgia

(SEAL)

By: _____
Clerk, Board of
Commissioners of Walton
County, Georgia

Exhibit "A"

Special Purpose Local Option Sales Tax Intergovernmental Contract

[Attached]

SPECIAL PURPOSE LOCAL OPTION SALES TAX
INTERGOVERNMENTAL CONTRACT

This Intergovernmental Contract (the "Contract"), is between Walton County, Georgia (the "County"), the City of Monroe ("Monroe"), the City of Loganville ("Loganville"), the City of Social Circle ("Social Circle"), the City of Walnut Grove ("Walnut Grove"), the City of Good Hope ("Good Hope"), the City of Jersey ("Jersey") and the City of Between ("Between" and together with Monroe, Loganville, Social Circle, Walnut Grove, Good Hope and Jersey, the "Cities").

PREAMBLE

Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the "Act"), provides for the creation of a special district in each county in the State of Georgia and authorizes the imposition of a one percent sales and use tax (the "Sales and Use Tax") in such district for the purposes specified therein.

The County and the Cities wish to continue the Sales and Use Tax presently in effect, which expires on December 31, 2024, and are entering into this Contract for the purpose of specifying the projects to be funded with such Sales and Use Tax and providing for the distribution of the proceeds of the Sales and Use Tax.

In consideration of the mutual agreements of the County and the Cities in this Contract, and for other good and valuable consideration, the receipt and sufficiency of which the County and the Cities acknowledge, the County and the Cities agree as follows:

Section 1. Representations of the Cities.

Each of the Cities hereby represents as follows:

(a) It is a municipal corporation as defined by law and judicial interpretation and a "qualified municipality" as such term is defined in the Act and has been duly authorized to execute and deliver this Contract and to perform its obligations hereunder, and such authorization has not been revoked or rescinded.

(b) The execution and delivery of this Contract by the City, and the performance of its obligations hereunder, does not violate any provision of the Constitution or laws of the State of Georgia or any order, rule or regulation of any judicial or governmental agency binding on the City, or violate or constitute (with the passage of time or the provision of notice or both) a breach of or a default under any agreement, contract, instrument, ordinance or other resolution of the City or by which the City is bound.

(c) To the knowledge of the City, there is no litigation pending or threatened challenging the existence or powers of the City or the ability of the City to enter into this Contract, or seeking to restrain or enjoin the City from entering into this Contract or acquiring, constructing or installing any of the projects sought to be financed from the proceeds of the Sales and Use Tax.

Section 2. Representations of the County.

The County hereby represents as follows:

(a) It is a political subdivision of the State of Georgia and has been duly authorized to execute and deliver this Contract and to perform its obligations hereunder, and such authorization has not been revoked or rescinded.

(b) The execution and delivery of this Contract by the County, and the performance of its obligations hereunder, does not violate any provision of the Constitution or laws of the State of Georgia or any order, rule or regulation of any judicial or governmental agency binding on the County, or violate or constitute (with the passage of time or the provision of notice or both) a breach of or a default under any agreement, contract, instrument, ordinance or other resolution of the County or by which the County is bound.

(c) To the knowledge of the County, there is no litigation pending or threatened challenging the existence or powers of the County or the ability of the County to enter into this Contract, or seeking to restrain or enjoin the County from entering into this Contract, imposing the Sales and Use Tax or acquiring, constructing or installing any of the projects of the County sought to be financed from the proceeds of the Sales and Use Tax.

Section 3. Referendum for Imposition of Sales and Use Tax.

The County agrees that it will take all actions necessary to call a referendum, to be held in all the voting precincts in the County, on the 21st day of May, 2024, or on such other date as the County and the Cities shall mutually agree, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether or not a Sales and Use Tax of one percent shall be imposed on all sales and uses in the special district which consists of Walton County, as authorized by the Act for 24 calendar quarters (six years) for the purpose of funding the projects described in this Contract (collectively the "Projects" or as to any City or the County, the "Projects" of such City or County). The amount of money to be raised by the Sales and Use Tax is estimated to be \$120,000,000. The Projects and the estimated amount of Sales Tax and Use Tax attributable to each Project is shown on Schedule A attached to this Contract.

Section 4. Conditions Precedent.

The obligations of all parties under this Contract are conditioned upon the following events:

(a) The adoption of a resolution by the Board of Commissioners of Walton County authorizing the imposition of the Sales and Use Tax and calling the referendum described above.

(b) The approval of the Sales and Use Tax by a majority of the voters in the County voting in the election for those purposes as required by the Act.

Section 5. County Sales and Use Tax Fund; Separate Accounts; No Commingling.

Prior to the first date on which the Sales and Use Tax will be collected, the County shall establish a special fund or account designated as the 2025 Special Purpose Local Option Sales Tax Fund for the County (the "Project Fund Account" of the County), and each City shall create a special fund or account to be designated as the 2025 Special Purpose Local Option Sales Tax Fund for each such City (each such fund or account, the "Project Fund Account" of such City). The County shall select a local bank which shall act as a depository and custodian of the Project Fund Account of the County upon such terms and conditions as may be acceptable to the County, and each City shall select a local bank which shall act as a depository and custodian of the Project Fund Account of each such City upon such terms and conditions as may be acceptable to each such City. All Sales and Use Tax proceeds shall be maintained by the County and each City in the separate accounts or funds established pursuant to this Section. Sales and Use Tax proceeds shall not be commingled with other funds of the County or Cities and shall be used exclusively for the purposes detailed in this Contract. No funds other than Sales and Use Tax proceeds shall be placed in such funds or accounts.

Section 6. Procedure for Disbursement of Sales and Use Tax Proceeds.

Upon receipt by the County of Sales and Use Tax proceeds collected by the state department of revenue, the County shall immediately deposit said proceeds in the County's Project Fund Account and, within ten (10) business days thereof, disburse the Sales and Use Tax proceeds due to each City in accordance with Section 7. The proceeds shall be deposited in the Project Fund Account established by each City in accordance with Section 5. Should any City cease to exist as a legal entity before all funds are distributed under this Contract, that City's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct City part of another successor city. If such an act is passed, the defunct City's share shall be paid to the successor city in addition to all other funds to which the successor city would otherwise be entitled.

Section 7. Priority and Order of Project Funding.

The parties hereto agree that the proceeds of the Sales and Use Tax received each month will be applied as follows (and in the order indicated below):

- (a) First, the Sales and Use Tax receipts shall be deposited into the Project Fund Account of the County in an amount equal to \$480,000 per month, the monthly amount needed for the County to make installment payments to the Walton Industrial Building Authority for the acquisition of the Public Safety Complex as shown on Schedule A.
- (b) Next, the Sales and Use Tax receipts shall be deposited into the Project Fund Account of the County and each of the Cities in accordance with the percentages

shown in the column with the heading "Allocation of Sales and Use Tax Proceeds After Funding the County's Acquisition of the Public Safety Complex from the Walton Industrial Building Authority" on Schedule B.

Except as provided in Section 8 of this Agreement, any change to the priority or schedule must be agreed to in writing by all parties to this Contract.

Section 8. Completion of Projects.

The County and Cities acknowledge that the costs shown for each project described on Schedule A are estimated amounts. If a county project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Schedule A, the County may apply the remaining unexpended funds to any other county project in Schedule A. If a city project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Schedule A, the City may apply the remaining unexpended funds to any other project included for that City in Schedule A.

Within thirty (30) days after the Projects of any City have been completed, such City shall file with the County a Certificate of Completion signed by the Mayor, City Manager or other Authorized Signatory, setting forth the date on which the final Project or Projects were completed and stating that all Sales and Use Tax proceeds deposited into the Project Fund Account for such City have been applied to the Project or Projects or otherwise applied in accordance with the Act.

Section 9. Audits.

(a) Each of the Cities and the County shall include in its annual audit the schedule required by Section 48-8-121 of the Act relating to each Project approved for such City or the County in the referendum. Each of the Cities and the County shall publish the report relating to the Projects of such City and County as required by Section 48-8-122 of the Act. Each City and the County agrees that the proceeds received from the Sales and Use Tax shall be used by the County or the City, as the case may be, exclusively for the purpose or purposes specified in the resolution calling for the referendum except as may otherwise be permitted under the Act. Each of the Cities and the County shall be responsible for their own expenses incurred in maintaining such records and making any such reports.

(b) The County and each of the Cities shall have no liability to each other for the failure by any City or the County to spend the proceeds received from the Sales and Use Tax for the purposes authorized in the referendum, although the County shall have the right, but not the duty, to seek to enforce the obligation of each of the Cities to apply the proceeds received from the Sales and Use Tax in accordance with the Act and the referendum.

Section 10. Other Expenses; Reimbursement.

The parties to this Contract acknowledge that the fees and expenses relating to, or incurred incident to, calling the referendum for the imposition of the Sales and Use Tax shall be

paid by the County and each City shall reimburse the County for their pro rata share of any such expenses in accordance with the "Percentage of Sales Tax Proceeds for Projects" on Schedule B. The County shall from time to time provide notification to the Cities of any other expenses relating to the Sales and Use Tax proceeds. Each of the Cities agrees that it will be liable to the County for their pro rata share of any such expenses in accordance with the "Percentage of Sales Tax Proceeds for Projects" on Schedule B. In the event that following the passage of the referendum relating to the imposition of the Sales and Use Tax, any litigation or threatened litigation, audit or investigation relating to the imposition of the Sales and Use Tax or the use of the proceeds of the Sales and Use Tax or other similar matters relating thereto shall occur, the County shall have the right on behalf of itself and the Cities to conduct such litigation or handle such threatened litigation, audit or other investigation and to retain such attorneys and other experts as may be required or appropriate in connection therewith. The County shall give prompt notice to the Cities of the institution of any such litigation or threatened litigation, audit or investigation. Each of the Cities agrees that it will be liable to the County for their pro rata share of the costs of such litigation or threatened litigation, audit or investigation, or for the cost of any judgment or settlement of such litigation or threatened litigation, audit or investigation in accordance with the "Percentage of Sales Tax Proceeds for Projects" on Schedule B. The Cities agree that any payment required to be made to the County under this Section shall be made promptly upon receipt by the City of a statement therefor from the County.

Nothing in this Section shall preclude any City or the County (either individually or collectively) from seeking repayment from, or from instituting any action against, any other party to this Contract to the extent that any action or inaction on the part of any party or parties to this Contract results in liability to the County or the Cities whether directly or indirectly pursuant to this Section of this Contract, and the costs of any such action shall not be shared as provided in this Section but shall be costs of the parties involved in such action.

Section 11. Term of this Contract.

The term of this Contract (assuming the conditions precedent in Section 5 have been satisfied) shall expire at the later of (i) October 1, 2031 or (ii) the date on which any moneys held in any accounts or sub-accounts established under this Contract are fully depleted, but in no event shall this Contract run for more than 50 years from the date hereof.

Section 12. Arbitration.

The parties hereto agree to submit any controversy arising under this Contract to arbitration pursuant to the provisions of O.C.G.A. § 9-9-1 et seq., the Georgia Arbitration Code. Such arbitration shall in all respects be governed by the provisions of the Arbitration Code and the parties hereby agree to comply with and be governed by the provisions of the Arbitration Code as to any controversy so submitted to arbitration.

Section 13. Counterparts.

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

Section 14. Governing Law.

This Contract and all transactions contemplated hereby shall be governed by, construed and enforced in accordance with the laws of the State of Georgia.

Section 15. Severability.

Should any provision of this Contract or application thereof to any person, entity or circumstance be held invalid or unenforceable, the remainder of this Contract or the application of such provision to any person, entity or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this Contract shall be valid and enforceable to the full extent permitted by law.

Section 16. Notices.

All notices, demands or requests required or permitted to be given pursuant to this Contract shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited or placed in the United States mail, postage prepaid and registered or certified with return receipt requested to the addresses appearing below, or when delivered by hand to the addresses indicated below:

- (a) As to Walton County:
Walton County Board of Commissioners
Attention: Chairman
111 South Broad Street
Monroe, GA 30655

- (b) As to the City of Monroe:
City of Monroe
Attention: Mayor
215 North Broad Street
Monroe, GA 30655

- (c) As to the City of Loganville:
City of Loganville
Attention: Mayor
P.O. Box 39
4303 Lawrenceville Road
Loganville, GA 30052

- (d) As to the City of Social Circle:
City of Social Circle
Attention: Mayor
P.O. Box 310
166 North Cherokee Road
Social Circle, GA 30025

- (d) As to the City of Walnut Grove:
City of Walnut Grove
Attention: Mayor
2581 Leone Avenue
Loganville, GA 30052

- (e) As to the City of Good Hope:
City of Good Hope
Attention: Mayor
P.O. Box 10
169 Highway 83 South
Good Hope, GA 30641

- (g) As to the City of Jersey:
City of Jersey
Attention: Mayor
P.O. Box 218
Jersey, GA 30018

- (h) As to the City of Between:
City of Between
Attention: Mayor
P.O. Box 46
1926 New Hope Church Road
Monroe, GA 30655

Any party to this Contract, may, in the manner provided herein for the giving of notices, specify another or different address to which notices under this Contract must be sent by giving notice thereof to each other party to this Contract.

[Signature Pages Follow]

IN WITNESS WHEREOF, all parties hereto have agreed as of the 13th day of February, 2024.

WALTON COUNTY, GEORGIA

By: _____
Chairman

(SEAL)

Attest:

Clerk

CITY OF MONROE

By: _____
Mayor

(SEAL)

Attest:

Clerk

CITY OF LOGANVILLE

By: _____
Mayor

(SEAL)

Attest:

Clerk

CITY OF SOCIAL CIRCLE

By: _____
Mayor

(SEAL)

Attest:

Clerk

CITY OF WALNUT GROVE

By: _____
Mayor

(SEAL)

Attest:

Clerk

CITY OF GOOD HOPE

By: _____
Mayor

(SEAL)

Attest:

Clerk

CITY OF JERSEY

By: _____
Mayor

(SEAL)

Attest:

Clerk

CITY OF BETWEEEN

By: _____
Mayor

(SEAL)

Attest:

Clerk

SCHEDULE A

Walton County, Georgia
Sales and Use Tax 2025-2030

Entity	Project	Estimated Costs of Projects
Walton County	Installment payments to the Walton Industrial Building Authority for the acquisition of the Public Safety Complex	\$34,560,000.00
	Transportation projects	\$20,500,000.00
	Parks and recreation projects including the right to make installment payments to the Walton County Public Facilities Authority for the acquisition of the Walnut Grove Park	\$13,000,000.00
	Building projects	\$12,000,000.00
	Water system improvements	\$3,500,000.00
	Vehicle and major equipment acquisition	\$2,264,000.00
	subtotal	\$85,824,000.00
City of Monroe	Public safety projects, vehicles, and equipment	\$6,168,477.20
	Transportation projects	\$6,168,477.20
	Monroe public facilities capital improvements	\$1,079,483.51
	Parks capital improvements	\$2,004,755.09
	subtotal	\$15,421,193.00
City of Loganville	Parks and recreation projects	\$255,026.12
	Public safety projects	\$623,397.18
	Public utility projects	\$5,440,557.22
	Transportation projects	\$5,015,513.69
	subtotal	\$11,334,494.21
City of Social Circle	Transportation projects	\$1,400,000.00
	Water and sewer projects	\$1,200,000.00
	Public safety projects	\$2,124,849.00
	Parks and recreation projects	\$413,482.60
	subtotal	\$5,138,331.60
City of Good Hope	Transportation projects	\$192,609.96
	Parks and recreation projects	\$87,549.98
	Building upgrades	\$70,039.98
	subtotal	\$350,199.92
City of Walnut Grove	Vehicles and major equipment	\$36,500.00
	Sewer expansion/infrastructure	\$800,000.00
	Transportation, drainage, paving and sidewalk projects	\$433,676.00
	Building upgrades	\$63,500.00
	Parks and recreation projects	\$32,000.39
	subtotal	\$1,365,676.39
City of Jersey	Transportation projects	\$45,247.07
	Water system improvements	\$105,576.49
	subtotal	\$150,823.56

City of Between	Transportation projects	\$25,000.00
	Building upgrades and improvements	\$390,281.32
	subtotal	\$415,281.32
	TOTAL	\$120,000,000.00

[Special Purpose Local Option Sales Tax Intergovernmental Contract]

SCHEDULE B

Walton County, Georgia
Sales and Use Tax 2025-2030

Allocation of Sales and Use Tax Proceeds			
Entity		Estimated Costs of Projects	Allocation of Proceeds After Monthly Funding of County's Acquisition of Public Safety Complex from Walton Industrial Building Authority
Walton County, Georgia		\$85,824,000.00*	60.0000%
City of Monroe		\$15,421,193.00	18.0491%
City of Loganville		\$11,334,494.21	13.2660%
City of Social Circle		\$5,138,331.60	6.0140%
City of Good Hope		\$350,199.92	0.4099%
City of Walnut Grove		\$1,365,676.39	1.5984%
City of Jersey		\$150,823.56	0.1765%
City of Between		\$415,281.32	0.4861%
TOTAL		\$120,000,000	100.00%
		*Includes \$34,560,000.00 for the County's installment payments to the Walton Industrial Building Authority for the acquisition of the Public Safety Complex	

[Special Purpose Local Option Sales Tax Intergovernmental Contract]

Exhibit "B"

[Form of Notice of Call of Election]

NOTICE OF CALL OF SPECIAL ELECTION

TO THE QUALIFIED VOTERS OF WALTON COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that a special election has been called to occur on the 21st day of May, 2024, at the regular polling places in all the election districts of Walton 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 special sales and use tax of one percent shall be imposed on all sales and uses in the special district consisting of the County for a period of twenty-four consecutive calendar quarters beginning January 1, 2025 to raise an estimated amount of \$120,000,000 to be used to finance the following projects:

- (i) for the City of Monroe, (A) public safety projects, vehicles and equipment, (B) transportation projects, (C) Monroe public facilities capital improvements, and (D) parks capital improvements;
- (ii) for the City of Loganville, (A) parks and recreation projects, (B) public safety projects, (C) public utility projects, and (D) transportation projects;
- (iii) for the City of Social Circle, (A) transportation projects, (B) water and sewer projects, (C) public safety projects, and (D) parks and recreation projects;
- (iv) for the City of Good Hope, (A) transportation projects, (B) parks and recreation projects, and (C) building upgrades;
- (v) for the City of Walnut Grove, (A) vehicles and major equipment, (B) sewer expansion/infrastructure, (C) transportation, drainage, paving and sidewalk projects, (D) building upgrades, and (E) parks and recreation projects;
- (vi) for the City of Jersey, (A) transportation projects, and (B) water system improvements;
- (vii) for the City of Between, (A) transportation projects, and (B) building upgrades and improvements; and
- (viii) for the County, (A) installation payments for the acquisition of the Public Safety Complex, (B) transportation projects, (C) parks and recreation projects including the right to make installment payments for the acquisition of the Walnut Grove Park, (D) building projects, (E) water system improvements, and (F) vehicle and major equipment acquisition (collectively, the "Projects").

The ballots to be used at such election shall have written or printed thereon substantially the following:

YES

NO

Shall a special one percent sales and use tax be imposed in the special district consisting of Walton County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$120,000,000 for the purpose of funding the following projects: (i) for the City of Monroe, (A) public safety projects, vehicles and equipment, (B) transportation projects, (C) Monroe public facilities capital improvements, and (D) parks capital improvements; (ii) for the City of Loganville, (A) parks and recreation projects, (B) public safety projects, (C) public utility projects, and (D) transportation projects; (iii) for the City of Social Circle, (A) transportation projects, (B) water and sewer projects, (C) public safety projects, and (D) parks and recreation projects; (iv) for the City of Good Hope, (A) transportation projects, (B) parks and recreation projects, and (C) building upgrades; (v) for the City of Walnut Grove, (A) vehicles and major equipment, (B) sewer expansion/infrastructure, (C) transportation, drainage, paving and sidewalk projects, (D) building upgrades, and (E) parks and recreation projects; (vi) for the City of Jersey, (A) transportation projects, and (B) water system improvements; (vii) for the City of Between, (A) transportation projects, and (B) building upgrades and improvements; and (viii) for the County, (A) installation payments for the acquisition of the Public Safety Complex, (B) transportation projects, (C) parks and recreation projects including the right to make installment payments for the acquisition of the Walnut Grove Park, (D) building projects, (E) water system improvements, and (F) vehicle and major equipment acquisition.

The several places for holding said election shall be at the regular and established voting precincts of the election districts of Walton County, Georgia, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election.

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

This notice is given pursuant to a resolution of the Board of Commissioners of Walton County and a resolution of the Board of Elections of Walton County.

Notice is hereby further given that the Board of Elections of Walton County called the election herein referenced at its duly noticed meeting on February 16, 2024 by adopting a resolution calling said election.

/s/David G. Thompson

Chairman, Board of
Commissioners of Walton County

/s/Lori Wood

Chairman, Board of Elections
of Walton County

Exhibit "C"

[Form of Notice of Election]

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF WALTON COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 21st day of May, 2024, an election will be held at the regular polling places in all the election districts of Walton 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 special sales and use tax of one percent shall be imposed on all sales and uses in the special district consisting of the County for a period of twenty-four consecutive calendar quarters beginning January 1, 2025 to raise an estimated amount of \$120,000,000 to be used to finance the following projects:

- (i) for the City of Monroe, (A) public safety projects, vehicles and equipment, (B) transportation projects, (C) Monroe public facilities capital improvements, and (D) parks capital improvements;
- (ii) for the City of Loganville, (A) parks and recreation projects, (B) public safety projects, (C) public utility projects, and (D) transportation projects;
- (iii) for the City of Social Circle, (A) transportation projects, (B) water and sewer projects, (C) public safety projects, and (D) parks and recreation projects;
- (iv) for the City of Good Hope, (A) transportation projects, (B) parks and recreation projects, and (C) building upgrades;
- (v) for the City of Walnut Grove, (A) vehicles and major equipment, (B) sewer expansion/infrastructure, (C) transportation, drainage, paving and sidewalk projects, (D) building upgrades, and (E) parks and recreation projects;
- (vi) for the City of Jersey, (A) transportation projects, and (B) water system improvements;
- (vii) for the City of Between, (A) transportation projects, and (B) building upgrades and improvements; and
- (viii) for the County, (A) installation payments for the acquisition of the Public Safety Complex, (B) transportation projects, (C) parks and recreation projects including the right to make installment payments for the acquisition of the Walnut Grove Park, (D) building projects, (E) water system improvements, and (F) vehicle and major equipment acquisition (collectively, the "Projects").

The ballots to be used at such election shall have written or printed thereon substantially the following:

/ YES

 / NO

Shall a special one percent sales and use tax be imposed in the special district consisting of Walton County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$120,000,000 for the purpose of funding the following projects: (i) for the City of Monroe, (A) public safety projects, vehicles and equipment, (B) transportation projects, (C) Monroe public facilities capital improvements, and (D) parks capital improvements; (ii) for the City of Loganville, (A) parks and recreation projects, (B) public safety projects, (C) public utility projects, and (D) transportation projects; (iii) for the City of Social Circle, (A) transportation projects, (B) water and sewer projects, (C) public safety projects, and (D) parks and recreation projects; (iv) for the City of Good Hope, (A) transportation projects, (B) parks and recreation projects, and (C) building upgrades; (v) for the City of Walnut Grove, (A) vehicles and major equipment, (B) sewer expansion/infrastructure, (C) transportation, drainage, paving and sidewalk projects, (D) building upgrades, and (E) parks and recreation projects; (vi) for the City of Jersey, (A) transportation projects, and (B) water system improvements; (vii) for the City of Between, (A) transportation projects, and (B) building upgrades and improvements; and (viii) for the County, (A) installation payments for the acquisition of the Public Safety Complex, (B) transportation projects, (C) parks and recreation projects including the right to make installment payments for the acquisition of the Walnut Grove Park, (D) building projects, (E) water system improvements, and (F) vehicle and major equipment acquisition.

The several places for holding said election shall be at the regular and established voting precincts of the election districts of Walton County, Georgia, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election.

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

This notice is given pursuant to a resolution of the Board of Commissioners of Walton County and a resolution of the Board of Elections of Walton County.

 /s/David G. Thompson
Chairman, Board of
Commissioners of Walton County

 /s/Lori Wood
Chairman, Board of Elections
of Walton County