

2022-\_\_\_\_

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALTON COUNTY, GEORGIA AUTHORIZING THE IMPOSITION OF A ONE PERCENT TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX PURSUANT TO PART 1 OF ARTICLE 5a OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; SPECIFYING THE ALLOCATION OF THE PROCEEDS OF THE SAME TO WALTON COUNTY AND THE CITIES THEREIN; SPECIFYING THE TRANSPORTATION PURPOSES AND PROJECTS FOR WHICH THE PROCEEDS OF SAID TAX ARE TO BE USED AND THE ESTIMATED COSTS OF THE SAME; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX MAY BE IMPOSED; DIRECTING THE WALTON COUNTY BOARD OF ELECTIONS AND REGISTRATION TO CALL A SPECIAL ELECTION TO PUT TO THE VOTERS OF WALTON COUNTY THE QUESTION OF WHETHER A ONE PERCENT SALES AND USE TAX SHOULD BE IMPOSED IN THE SPECIAL DISTRICT CONSISTING OF WALTON COUNTY FOR FIVE YEARS TO RAISE AN ESTIMATED NET AMOUNT OF \$80,000,000 FOR TRANSPORTATION PURPOSES; AND APPROVING THE INTERGOVERNMENTAL AGREEMENT ENTERED BY WALTON COUNTY AND THE CITIES THEREIN; AND FOR OTHER PURPOSES**

WHEREAS, O.C.G.A. § 48-8-260, *et seq.* (the "Act"), authorizes the imposition of a one percent transportation special purpose local sales and use tax ("TSPLOST"); and

WHEREAS, Walton County (the "County") is eligible to impose a one (1) percent sales and use tax for transportation purposes for five (5) years within the special district consisting of the County, pursuant to the Act;

WHEREAS, a 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") on May 17, 2022, at least 30 days prior to the issuance of a call for the special election, to discuss the imposition of a sales and use tax for transportation purposes to begin on April 1, 2023 (the "2022 TPSLOST"), the rate of said tax, the allocation of proceeds therefrom, and transportation purposes and projects to be funded therefrom; and

WHEREAS, the Cities constitute all of the qualified municipalities within the special district of Walton County; and

WHEREAS, the Board of Commissioners of Walton County (the “Board”) delivered written notice in the manner prescribed by law to each of the Cities, 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 Intergovernmental Agreement between Walton County, Georgia, and the Cities of Monroe, Loganville, Social Circle, Walnut Grove, Good Hope, Jersey and Between, Georgia for the Walton County 2022 Transportation Special Purpose Local Option Sales Tax, attached hereto as Exhibit "A" (the "Contract"), among the County and the Cities; and

WHEREAS, 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 net amount of \$80,000,000 for transportation purposes;

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 is 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 County Clerk as hereby authorized shall be conclusive evidence of any such approval.

Section 2. Authorization of Sales and Use Tax. There is hereby authorized to be levied and collected within the special district of Walton County, subject to the approval of the voters of Walton County, a one percent sales and use tax, to raise an estimated net amount of \$80,000.000 for transportation purposes, as provided by the Act. Such sales and use tax is hereby authorized to be imposed for a period of five (5) consecutive years beginning on April 1, 2023.

Section 3. Disbursements. The proceeds of the sales and use tax, after payment of the amount into the general fund of the state treasury prescribed by O.C.G.A. § 48-8-267(a)(1), shall be disbursed as follows:

<u>Jurisdiction</u>	<u>Percentage</u>
Walton County	66.5460%
Monroe	14.7901%
Loganville	11.2337%

Social Circle	5.1452%
Walnut Grove	1.3675%
Good Hope	0.3507%
Jersey	0.1510%
Between	0.4158%

Section 4. Transportation Purposes and Estimated Costs. The proceeds of said sales and use tax shall be used for the transportation purposes having the estimated costs set forth in Schedule A to the Contract. Said Schedule A is incorporated herein by reference.

Section 5. 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 of the voting precincts in the County on the 8th day of November, 2022, for the purpose of submitting to the qualified voters of the County the question set forth in Section 6 below.

Section 6. Form of Ballot. The ballots to be used in such election should have written or printed thereon substantially the following:

/_/ YES	Shall a special one percent sales and use tax be imposed in the special district consisting of Walton County for a period of time of five (5) years and for the raising of an estimated net amount of \$80,000,000 for transportation purposes?
/_/ NO	

Section 7. Manner of Election. The Board of Elections shall conduct said special election in the manner prescribed by law and shall canvas the returns and declare and certify the results to the Secretary of State and to the State Revenue Commissioner.

Section 8. No General Obligation Debt to be Issued. No general obligation debt is to be issued in conjunction with the 2022 TSPLOST.

Section 9. Publication of Notice of Election. The Board of Elections is hereby authorized and requested to publish notice of the date and purpose of said special election in the October 12, 19, 26, and November 2 editions of the Walton Tribune.

Section 10. 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 11. 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 and the transportation purposes and projects herein described.

Section 12. Public Inspection. This resolution, including the list of transportation purposes referenced herein, shall be available for public inspection during regular business hours in the office of the County Clerk.

Section 13. Effective Date. This Resolution shall take effect immediately upon its adoption.

SO RESOLVED this 2nd day of August, 2022.

WALTON COUNTY BOARD OF  
COMMISSIONERS

By: \_\_\_\_\_  
David G. Thompson, Chairman

ATTEST: By: \_\_\_\_\_  
Rhonda Hawk, Clerk

Exhibit "A"

INTERGOVERNMENTAL AGREEMENT BETWEEN WALTON COUNTY, GEORGIA AND THE  
CITIES OF MONROE, LOGANVILLE, SOCIAL CIRCLE, WALNUT GROVE, GOOD HOPE, JERSEY,  
AND BETWEEN, GEORGIA  
FOR THE WALTON COUNTY 2022 TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION  
SALES TAX

[Attached]