

**R120616E**  
**RESOLUTION REQUESTING THE CALLING OF A SPECIAL**  
**ELECTION TO IMPOSE A COUNTY ONE PERCENT SPECIAL**  
**PURPOSE LOCAL OPTION SALES AND USE TAX**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF NEWTON COUNTY, GEORGIA CONTINUING A COUNTY ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX AS AUTHORIZED BY O.C.G.A. § 48-8-110, *ET SEQ.*, 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 FACILITIES TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT FOR NEWTON COUNTY; REQUESTING THE BOARD OF ELECTIONS OF NEWTON COUNTY TO CALL AN ELECTION OF THE VOTERS OF NEWTON COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX AND THE ISSUANCE OF SUCH DEBT; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, O.C.G.A. § 48-8-110, *et seq.* (the “Act”) authorizes the imposition of a county one percent special purpose local option sales and use tax (the “Sales and Use Tax”) for the purpose, *inter alia*, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the Board of Commissioners of Newton County, Georgia (the “Board of Commissioners”) has determined that it is in the best interest of the citizens of Newton County, Georgia (the “County”) that the Sales and Use Tax be continued in a special district within the County to raise approximately \$64,800,000 for the purpose of funding certain capital outlay projects (the “Projects”); and

WHEREAS, representatives of the Board of Commissioners and the Mayors or designees of the City of Covington, Georgia, the City of Mansfield, Georgia, the Town of Newborn, Georgia, the City of Oxford, Georgia, and the City of Porterdale, Georgia (collectively, the “Municipalities”) met on October 18, 2016 to discuss possible projects for inclusion in the Sales and Use Tax referendum to be held on the 21st day of March, 2017 (the “Election”) in conformance with the requirements of O.C.G.A. § 48-8-111(a); and

WHEREAS, the above-referenced meetings occurred at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, the County has entered into an intergovernmental agreement with the Municipalities with respect to the division of the Sales and Use Tax; and

WHEREAS, the Municipalities have a combined population under the 2010 decennial census that exceeds 50% of the aggregate municipal population located within the special district of the County; and

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

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

- A. Assuming the question of imposing the Sales and Use Tax is approved by the voters of the special district in the Election, the Sales and Use Tax shall be imposed for the term, purposes and costs as follows:
1. In order to finance the Projects and to pay interest on the Debt (hereinafter defined), a Sales and Use Tax in the amount of one percent (1%) on all sales and uses in the special district of the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.
  2. The proceeds of such tax are to be used to fund the Projects and to pay interest on the Debt. The Projects consist of "County Projects" and "Municipal Projects." The County Projects, the Municipal Projects, and the estimated costs are set forth below:

<b><u>County Projects</u></b>	<b><u>Estimated Costs</u></b>
Transportation	\$18,330,793
Debt Service/Retirement	\$10,403,963
E911 Communications Co-occupied	\$3,666,159
Westside Youth Outreach Facility	\$495,427
Senior Expansion	\$1,783,537
Recreation Department existing facilities	\$990,854
District 2 Improvements	\$495,426
Springhill Park Facility	\$495,426
Porterdale Park Upgrades	\$148,628
District 4 Existing Park Upgrades	\$495,427
Chimney Park	\$99,085
Yellow River Trail	\$1,337,652
Library	\$495,427
Animal Control Facility and Equipment	\$1,199,488
Washington Street land acquisition and/or facilities upgrades or equipment	\$495,427

Sheriff Office Upgrade existing facilities	\$2,972,561
Solid Waste	\$1,387,195
Fleet Replacement and Equipment	\$3,467,988
Fire Services	\$792,683
Economic Development (IDA)	\$990,854
<b>Total</b>	<b>\$50,544,000</b>

**Municipal Projects**

**Estimated Costs**

**City of Covington**

Transportation projects	\$4,029,944
Sanitary Sewer Inspection and Construction	\$1,575,000
Public Safety	\$3,820,817
<b>Total</b>	<b>\$9,425,761</b>

**City of Oxford**

Water and Sewer System	\$500,000
Transportation	\$500,000
Parks and Recreation	\$400,000
Public Safety	\$100,965
<b>Total</b>	<b>\$1,500,965</b>

**City of Porterdale**

Public Works, Roads, Transportation, Parks Maintenance	\$393,600
Yellow River Park	\$370,314
Municipal Building	\$1,574,000
Gymnasium Improvements	\$98,800
<b>Total</b>	<b>\$2,436,714</b>

**Town of Newborn**

Roads	\$228,150
Public Safety	\$50,700
Facility	\$126,750
Parks/Rec	\$101,400
<b>Total:</b>	<b>\$507,000</b>

**City of Mansfield**

Transportation and/or Infrastructure	\$192,780
Facilities and/or Historical Facilities	\$77,112
Public Safety	\$115,668
<b>Total:</b>	<b>\$385,560</b>

3. The Sales and Use Tax is to be imposed for a period of six years commencing upon the expiration of the sales and use tax currently in effect.

B. General Obligation Debt.

1. Assuming the question of imposing the Sales and Use Tax is approved by the voters of the special district in the Election, the County is hereby authorized to issue general obligation debt (the "Debt") (in whole or in part and in one or more series), secured by the proceeds of the Sales and Use Tax, in a maximum aggregate principal amount of \$15,000,000. The proceeds of the Debt, if issued, shall be used to pay all or a portion of the costs of the County Projects, capitalized interest on the Debt and the costs of issuing the Debt. The Debt shall bear interest from the first day of the first month during which the Debt is to be issued or from such other date as may be designated by the County prior to the issuance of the Debt, at a rate(s) to be determined in a supplemental resolution to be adopted by the County prior to the issuance of the Debt, which rate(s) shall not exceed 5% per annum. The amount of principal to be paid in each year during the life of the Debt shall be as follows:

<u>Year</u>	<u>Maximum Principal Payable in Such Year</u>
2018	\$2,350,000
2019	\$2,420,000
2020	\$2,465,000
2021	\$2,525,000
2022	\$2,585,000
2023	\$2,655,000

2. The proceeds of the Debt shall be deposited by the County in a separate fund or account. Any interest earned on such fund or account shall belong to the County.
3. The Sales and Use Tax proceeds received in any year by the County pursuant to the imposition of such tax shall first be used for paying the debt service requirements on the Debt for any such year before such proceeds are applied to any of the County Projects. Proceeds of the Sales and Use Tax not required to be deposited in the separate fund in any year for the payment of principal and interest on the Debt coming due in the current year shall be deposited in a separate fund to be maintained by the County and applied toward funding the County Projects to the extent such projects have not been funded with Debt proceeds, all as more fully provided for in the Agreement.
4. Any brochures, listings, or other advertisements issued by the Board of Commissioners or by any other person, firm, corporation or association with the knowledge and consent of the Board of Commissioners, shall be deemed to be a statement of intention of the Board of Commissioners concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Debt or interest received from such Debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

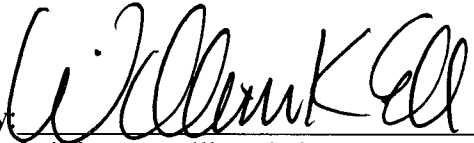
C. Call for the Election; Ballot Form; Notice.

1. The Board of Elections, as election superintendent (the "Election Superintendent"), is hereby requested to call the Election in all voting precincts in the County on the 21st day of March, 2017 for the purpose of submitting to the qualified voters of Newton County the question set forth in paragraph 2 below. The Election Superintendent shall be furnished with a certified copy of the Resolution in connection with this request.
2. The ballots to be used in the Election shall have written or printed thereon substantially the following:
  - “( ) Yes. Shall a one percent special purpose local option sales and use tax be continued in the special district of Newton County for a period of time of six years and for the raising of an estimated amount of
  - ( ) No. \$64,800,000 for the purpose of (1) funding transportation, debt service/retirement, E911 communications, Westside Youth Outreach Facility, senior expansion, recreation department existing facilities, District 2 improvements, Springhill Park facility, Porterdale Park upgrades, District 4 existing park upgrades, Chimney Park, Yellow River Trail, library, animal control facility and equipment, Washington Street land acquisition and/or facilities upgrades or equipment, sheriff office upgrade to existing facilities, solid waste fleet replacement and equipment, fire services, and economic development (Industrial Development Authority) in Newton County; (2) funding transportation projects, sanitary sewer inspection and construction, and public safety in the City of Covington; (3) funding water and sewer system, transportation, parks and recreation, and public safety in the City of Oxford; (4) funding public works, roads, transportation, parks maintenance, Yellow River Park, municipal building, and gymnasium improvements in the City of Porterdale; (5) roads, public safety, facilities, and parks/recreation in the Town of Newborn; and (6) funding transportation and/or infrastructure, facilities and/or historical facilities, and public safety in the City of Mansfield? If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of the general obligation debt of Newton County in the principal amount of not to exceed \$15,000,000 for the purpose of funding all or a portion of the County projects.”
3. It is hereby requested that the Election be held by the Election Superintendent in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Election Superintendent canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue of the State of Georgia.

4. The Election Superintendent is hereby authorized and requested to publish a notice of the Election as required by law in the newspaper in which Sheriffs advertisements for the County are published once a week for four weeks immediately preceding the date of the Election and to publish a Call of the Election as required by law in said paper ninety (90) days preceding the date of the Election. The notice of the election shall be in substantially the form attached hereto as Exhibit "A."
- D. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent, with a request that the Election Superintendent issue the call for the Election.
- E. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition of the Sales and Use Tax.
- F. The Resolution shall take effect immediately upon its adoption.

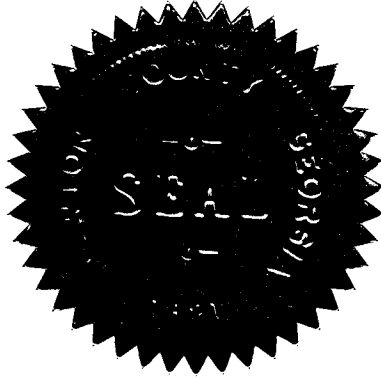
SO RESOLVED, this the 6<sup>th</sup> day of December, 2016.

**COUNTY OF NEWTON, GEORGIA**

By:   
William K. Ellis, Chairman

Attest:

  
Jackie Smith, Clerk



**EXHIBIT "A"**

**NOTICE OF ELECTION TO THE QUALIFIED VOTERS OF NEWTON COUNTY,  
GEORGIA**

NOTICE IS HEREBY GIVEN that on the 21st day of March, 2017, an election will be held at the regular polling places in all the election districts of Newton 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 special purpose local option sales and use tax (the "Sales and Use Tax") shall be continued on all sales and uses in the special district created in the County for a period of six years commencing upon the expiration of the Sales and Use Tax currently in effect for the raising of approximately \$64,800,000 for the purpose of funding capital outlay projects specified in the form of the ballot set forth below.

If imposition of the tax is approved by the voters, such vote shall also constitute an approval of the issuance of general obligation debt of the County secured first by the Sales and Use Tax in the maximum aggregate principal amount not to exceed \$15,000,000 (the "Debt"). The proceeds of the Debt, if issued, shall be used to pay the costs of (i) all or a portion of the County's projects, (ii) capitalized interest on the Debt and (iii) the costs of issuing the Debt.

The Debt, if so authorized, may be issued by the County in whole or in part and in one or more series and shall bear interest at rates not exceeding 5% per annum from the first day of the month during which the Debt is to be issued or from such other date as may be designated by the County prior to the issuance of the Debt. The actual rate or rates shall be determined in a supplemental resolution to be adopted by the County prior to the issuance of the Debt. The amount of principal to be paid in each year during the life of such Debt shall be as follows:

<u>Year</u>	<u>Maximum Principal Payable in Such Year</u>
2018	\$2,350,000
2019	\$2,420,000
2020	\$2,465,000
2021	\$2,525,000
2022	\$2,585,000
2023	\$2,655,000

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

The principal and interest on the Debt are expected to be paid from proceeds of the Sales and Use Tax and shall be payable in lawful money of the United States of America.



**Pursuant to O.C.G.A. 36-82-100, the County notifies all interested parties that no independent performance audit or performance review (the "Audit") will be conducted with respect to the Debt. However the County will continue to ensure that Debt proceeds are expended efficiently and economically, as intended by the Audit.**

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

- “( ) Yes. Shall a one percent special purpose local option sales and use tax be continued in the special district of Newton County for a period of time of six years and for the raising of an estimated amount of
- ( ) No. \$64,800,000 for the purpose of (1) funding transportation, debt service/retirement, E911 communications, Westside Youth Outreach Facility, senior expansion, recreation department existing facilities, District 2 improvements, Springhill Park facility, Porterdale Park upgrades, District 4 existing park upgrades, Chimney Park, Yellow River Trail, library, animal control facility and equipment, Washington Street land acquisition and/or facilities upgrades or equipment, sheriff office upgrade to existing facilities, solid waste fleet replacement and equipment, fire services, and economic development (Industrial Development Authority) in Newton County; (2) funding transportation projects, sanitary sewer inspection and construction, and public safety in the City of Covington; (3) funding water and sewer system, transportation, parks and recreation, and public safety in the City of Oxford; (4) funding public works, roads, transportation, parks maintenance, Yellow River Park, municipal building, and gymnasium improvements in the City of Porterdale; (5) roads, public safety, facilities, and parks/recreation in the Town of Newborn; and (6) funding transportation and/or infrastructure, facilities and/or historical facilities, and public safety in the City of Mansfield? If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of the general obligation debt of Newton County in the principal amount of not to exceed \$15,000,000 for the purpose of funding all or a portion of the County projects.”

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

The last day to register to vote in this election shall be February 21, 2017.

Those residents of the County qualified to vote at said 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 Elections of Newton County, adopted on December 6, 2016.

---

Board of Elections of Newton County

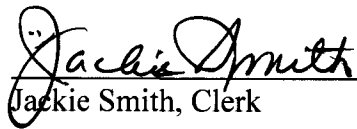
CLERK'S CERTIFICATE

STATE OF GEORGIA

COUNTY OF NEWTON

The undersigned Clerk of the Newton County Board of Commissioners (the "Board") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution duly adopted by the Board on the 6<sup>th</sup> day of December, 2016, in connection with the request to call an election to be held on the 21st day of March, 2017 the original of which resolution has been duly recorded in the Minute Book of the Board which is in my custody and control.

Witness my hand and the official seal of said Board this 6<sup>th</sup> day of December, 2016.

  
\_\_\_\_\_  
Jackie Smith, Clerk

