

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BRANTLEY COUNTY, GEORGIA CONTINUING A COUNTY ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, SPECIFYING THE PURPOSES AND 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; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF BRANTLEY COUNTY TO VOTE UPON THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "Act") authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, inter alia, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the Board of Commissioners of Brantley County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Brantley County, Georgia (the "County") that a one percent SPLOST be continued in the special district within the County to raise approximately \$8,640,000 for the purpose of funding capital outlay projects (the "Projects"); and

WHEREAS, the Board of Commissioners timely delivered a written notice (the "Notice") to the mayor in each qualified municipality located within the County regarding the imposition of the SPLOST; and

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the Cities of Nahunta and Hoboken (the Cities) met and discussed the possible projects for inclusion in the referendum, including City owned and operated projects; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, the County has entered into an intergovernmental agreement with the Cities and it is a party to the Agreement; and

WHEREAS, the Cities is a qualified municipality;

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

A. Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to; the SPLOST shall be imposed for the term, purposes and costs as follows:

1. In order to finance the Projects described herein, a SPLOST in the amount of one percent (1 %) on all sales and uses in the County for a period of six (6) years 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. The Projects consist of "County Projects" and "City Projects." The County Projects, the City Projects, and the estimated costs are set forth below:

Projects:

County:	Total:	\$6,868,800
Sheriff:		\$1,280,000
Vehicles		
Technology upgrades		
Safety Equipment		
Facilities		
Communications Equipment		
Recreation:		\$900,000
New Court Construction		
Lighting for Courts		
Dock for Fishing Pond		
Playground Equipment		
Restrooms		
Equipment		
Public Works:		\$1,200,000
Heavy Equipment		
Vehicles		
Paving Funds		
Road Equipment		
EMS/Fire		\$1,400,000
3 New Stations		
Fire Trucks		
Cardiac Monitors		
Communications Equipment		

County Facilities and Operations:	\$2,088,800
Building Debt Service	
Technology	
Vehicles	
Land Purchase	
Building Planning	
Cities:	\$1,771,200
Nahunta:	\$1,166,400
Road Repairs and Maintenance	\$319,127.04
Resurfacing	
Sidewalks	
Maintenance	
Street Department	\$239,345.28
Equipment	
Dump Truck	
Lawn mowers	
Police Department	\$210,452.004
Vehicles	
Equipment	
Technology	
Water/Sewer Department	\$397,975.68
Hoboken:	\$604,800
Road Repairs & Maintenance	\$539,844.48
Street Department	\$29,748.24
Equipment	
Police Department	\$29,998.08
Vehicle	
Recreation	\$9,979.20
Total Project SPLOST Collections:	\$8,640,000

3. The SPLOST is to be imposed for a period of six (6) years.

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

1. The Election Superintendent of Brantley County is hereby requested to call an election in all voting precincts in the County on the 21st day of May, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 below.

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

- ☐ YES **Shall a special one percent sales and use tax be continued in the special district of Brantley County for a period of six (6) years and for the raising of an estimated amount of \$8,640,000 for the purposes of: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken – Road Repairs, equipment, police vehicle and work on recreation facility.**
- ☐ NO

3. It is hereby requested that the election be held by the Election Superintendent of Brantley County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws related to special elections. It is hereby further requested that the Election Superintendent of Brantley County canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

4. The Election Superintendent of Brantley County is hereby authorized and requested to publish a notice of the election as required by law in the newspaper in which Sheriff's advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit A.

- B. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent of Brantley County, with a request that the Election Superintendent of Brantley County issue the call for an election.
- C. 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 SPLOST.
- D. This resolution shall take effect immediately upon its adoption.

SIGNATURES ON NEXT PAGE

Brantley County Georgia

By: Chris Harris

Chris Harris, Chairman
Brantley County Board of Commissioners

Attested by Rene J. Herin

Adopted on: February 8, 2024

EXHIBIT A

() YES Shall a special one percent sales and use tax be continued in the special district of Brantley County for a period of six (6) years and for the raising of an estimated amount of \$8,640,000 for the purposes of: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken – Road Repairs, equipment, police vehicle and work on recreation facility.

() NO

EXHIBIT A

RESOLUTION

WHEREAS, pursuant to a Resolution heretofore adopted on the 8th day of February, 2024, a special referendum election was duly called to be held in Brantley County, Georgia on the 21st day of May, 2024 to determine whether a special one percent sales and use tax should be imposed for a period of time not to exceed twenty-four calendar quarters/six years for the purpose of financing the following capital outlay projects, which includes: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken – Road Repairs, equipment, police vehicle and work on recreation facility.

WHEREAS, pursuant to the provisions of the Georgia election code, the special election was duly held at which time the following question was submitted to the voters:

“Shall a special one percent sales and use tax be continued in the special district of Brantley County for a period of six (6) years and for the raising of an estimated amount of \$8,640,000 for the purposes of: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken – Road Repairs, equipment, police vehicle and work on recreation facility.”; and

WHEREAS, the election managers have made their returns and the Chairman of the Board of Elections and Registration of Brantley County, as Election Superintendent, has canvassed and computed the returns of the election and delivered a certified copy of the consolidated election return to the Board of Commissioners in and for the County of Brantley, all as is provided by law; and,

WHEREAS, it now becomes the duty of said Board of Commissioners to determine and declare the result of said election.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Brantley County, Georgia, that the certified copy of the consolidated election return submitted to said Board of Commissioners pertaining to the above question set forth the following:

Number of votes cast	2,241
Number of votes cast for the imposition of the special one percent sales and use tax	1,596
Number of votes cast against the imposition of the special one percent sales and use tax	645

BE IT FURTHER RESOLVED that said return shows that said election resulted in favor of the imposition of a special one percent sales and use tax by an affirmative vote of more than a

majority of the registered qualified voters of Brantley County, Georgia, voting in said election held for that purpose, and it is hereby resolved and declared that the election resulted in favor of the imposition of a special one percent sales and use tax within Brantley County; and

BE IT FURTHER RESOLVED that there shall be imposed in Brantley County, Georgia, commencing on January 1, 2025, and continuing for a period of twenty-four consecutive calendar quarters/six years or until the amount of eight million \$8,640,000.00 dollars has been raised, a special one percent sales tax for the purpose of financing the following capital outlay projects, which includes: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken – Road Repairs, equipment, police vehicle and work on recreation facility.

BE IT FURTHER RESOLVED by the authority aforesaid that the Clerk of the Board of Commissioners shall and is hereby directed to record the certified copy of the consolidated election return received from the Chairman of the Board of Elections and Registration of Brantley County, as Election Superintendent in the permanent records of said Board of Commissioners and by the reference thereto said consolidated return is incorporated herein and made a part hereof; and


BE IT FURTHER RESOLVED that the Clerk and/or the County Attorney shall and is/are directed to submit a certified copy of this resolution to the State Revenue Commissioner and to such other entities as may be appropriate to give effect to the one percent special purpose sales and use tax hereby imposed and that all proper steps be taken to institute the collection of said tax for the period so authorized.

Adopted this 5th day of September, 2024.

BOARD OF COMMISSIONERS OF
BRANTLEY COUNTY, GEORGIA

By: _____

Chris Harris, Chairman

Attest: _____

Rene' Jacobs, Clerk

CLERK'S CERTIFICATE

GEORGIA, BRANTLEY COUNTY

I, Rene' Jacobs, Clerk of the Board of Commissioners of Brantley County, Georgia, do hereby certify that the foregoing constitutes a true and correct copy of the resolution duly adopted by the Board of Commissioners at an open public meeting lawfully assembled on the 5th day of September, 2024, in connection with the imposition of a Special One Percent Sales Tax for the purpose of financing the following capital outlay projects, which includes: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken – Road Repairs, equipment, police vehicle and work on recreation facility.

WITNESS, my signature and the official seal of Brantley County, this 5th day of September, 2024.



A handwritten signature in blue ink that reads "Rene' Jacobs". The signature is written in a cursive style with a horizontal line underneath the name.

Rene' Jacobs, Clerk
Board of Commissioners of
Brantley County, Georgia

CONSOLIDATED ELECTION RETURN

GEORGIA, BRANTLEY COUNTY.

I, Bessie R. Cohen, Chairperson, Board of Elections and Registration of Brantley County, as Election Superintendent for Brantley County, Georgia, do hereby certify that I faithfully and legally conducted the Special Election regarding whether a Special One Percent Sales Tax for the purpose of financing the following capital outlay projects, which includes: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken - Road Repairs, equipment, police vehicle and work on recreation facility, should be imposed in Brantley County, on the 1st day of January, 2025, and that I have canvassed and computed the returns made by the election managers and do hereby further certify that the question on the ballot read as follows:

"Shall a special one percent sales and use tax be continued in the special district of Brantley County for a period of six (6) years and for the raising of an estimated amount of \$8,640,000 for the purposes of: (a) Sheriff Equipment, vehicles, technology and facility repair (b) Recreation Courts, lighting, equipment and restrooms(c) Public Works Equipment, vehicles, paving and Heavy Equipment(d)EMS and Volunteer Fire New Stations, Fire Vehicles, Cardiac Monitors and communications; (e) Facilities, Debt Service, Communication, land purchase, and Technology. City of Nahunta - Road Maintenance, equipment, police vehicles, technology and water and sewer debt service. City of Hoboken - Road Repairs, equipment, police vehicle and work on recreation facility."

I further certify that the consolidated return of said election held in said county is as follows

Number of votes cast	2,241
Number of votes cast for the imposition of the special one percent sales and use tax	1,596
Number of votes cast against the imposition of the special one percent sales and use tax	645

IN WITNESS WHEREOF, I have hereunto set my hand, this the 17th day of September, 2024.

BOARD OF ELECTIONS AND
REGISTRATION OF BRANTLEY
COUNTY, AS ELECTION
SUPERINTENDENT

Bessie R. Cohen
Bessie R. Cohen, Chairperson