

**RESOLUTION OF THE
BOARD OF COMMISSIONERS OF CATOOSA COUNTY, GEORGIA
CALLING FOR THE IMPOSITION OF ONE PERCENT
SALES AND USE TAX AS AUTHORIZED BY THE
OFFICIAL CODE OF GEORGIA ANNOTATED
SECTIONS 48-8-110 THROUGH 48-8-121; AND SPECIFYING THE PURPOSES FOR
WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED AND MAY BE
EXPENDED; SPECIFYING THE ESTIMATED MAXIMUM PERIOD OF TIME FOR
WHICH SUCH TAX MAY BE IMPOSED; SPECIFYING THE MAXIMUM COST OF
THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX;
REQUESTING A CALL FOR A SPECIAL ELECTION TO SUBMIT THE ISSUE TO
THE VOTERS OF CATOOSA COUNTY, GEORGIA;
APPROVING THE FORM OF THE BALLOT TO BE USED IN SUCH
ELECTION AND FOR OTHER PURPOSES**

WHEREAS, pursuant to the Official Code of Georgia Annotated Section 48-8-110 through Section 48-8-121 (the "Act") and other applicable sections from said Code, a one percent (1%) sales and use tax for purposes of financing capital outlay projects which include those set forth in this Resolution shall be submitted to the voters of Catoosa County for approval; and

WHEREAS, these capital outlay projects include those for the construction, replacement, improvement and expansion of public sewer, construction, replacement, improvement and expansion of public roads and streets, construction, replacement, improvement and expansion of storm water capital facilities, the acquisition of capital improvements and equipment for fire protection, including land and improvements thereon for fire stations, construction improvement and expansion of E911 capital facilities, equipment and vehicles for police protection, public safety, capital equipment and vehicles for public works, public grounds and building construction and improvement, capital expansion and improvement of County comprehensive recreation properties and facilities owned or maintained by Catoosa County, Global Information Systems, improvements and mapping and other information technology, retirement of bonded capital debt of the City of Fort Oglethorpe, and retirement of bonded capital debt of the City of Ringgold, including all legal services, engineering fees, design costs and incidental expenses incurred in connection therewith; and

WHEREAS, the Board of Commissioners has entered into an Intergovernmental Agreement with the City of Fort Oglethorpe and the City of Ringgold for the funding of capital outlay projects by a Special Purpose Local Option Sales Tax ("SPLOST") after submittal of proposals for funding by each of these entities; and

WHEREAS, after due consideration of the funding requests and proposals from the City of Fort Oglethorpe, the City of Ringgold, the Departments of County Government, the citizens and from Constitutional Officers and other elected officials, law enforcement and emergency entities, the Board of Commissioners has selected various projects to include in the SPLOST proposal; and

WHEREAS, the Board of Commissioners is by this Resolution providing for the mechanism for the submittal of this proposal to the voters of Catoosa County for approval thereof by a majority vote of the voters; and

WHEREAS, the Board of Commissioners has determined that it is in the best interests of the citizens of Catoosa County (the "County") that such one percent (1%) sales tax be imposed in the County to raise not more than \$96,000,000.00 for the purpose of funding these capital outlay projects so as to avoid the need to impose additional ad valorem taxes for the funding of the capital outlay projects.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Commissioners as follows:

ARTICLE 1. In order to finance the foregoing projects, there is hereby authorized to be levied and collected within Catoosa County as provided in the Act a sales and use tax in the amount of one percent (1%) of all sales and uses in the County as provided in the Act.

ARTICLE 2. As required by O.C.G.A. § 48-8-111 (a) of the Act, the proceeds of such tax will be used to fund and finance the following capital outlay projects and the cost thereof based upon projected collections of the SPLOST revenues of \$96,000,000:

- A. Construction, replacement, improvement and expansion of capital outlay projects in the City of Fort Oglethorpe for sewer, street, storm water, water or other capital outlay projects, as well as appurtenances thereto; motor vehicles and equipment for police, public safety, public works and code enforcement; acquisition, construction improvement and expansion of buildings, grounds and renovations; Global Information Systems work stations, including software and mapping; construction, improvement and expansion of West Chickamauga Creek sewer interceptor system; recreation improvements and enhancements; downtown enhancements, including sidewalks, construction, replacement, and renovation of public buildings and structures; land and equipment acquisitions including communications equipment; legal services, engineering studies, and services for design and construction of such improvements and projects as well as easement and land acquisition for the benefit of the citizens of Catoosa County in the projected goal amount of \$14,236,800.

The amount set forth above shall also include retirement of new and existing capital indebtedness issued by the City of Fort Oglethorpe, and issued for the purposes of construction, expansion, replacement, improvements and other capital outlay projects owned and operated by the City of Fort Oglethorpe, together with attendant legal, engineering, property acquisition, and attendant administrative and other related costs. The retirement of the indebtedness described herein shall include any restructure or refinancing of said indebtedness during the life of the tax authorized herein.

In the event more than \$96,000,000 is collected pursuant to the SPLOST, Fort Oglethorpe shall be allocated an amount equal to 14.83% of the SPLOST revenue collected above \$96,000,000 which said additional sum shall be used by the City of Fort Oglethorpe for the purposes provided in this subparagraph, provided however, regardless of said projected goal amount, the actual dollar amount therefore will be based on said percentage of the total amount of SPLOST funds received.

- B. Construction, replacement, improvement and expansion of capital outlay projects in the City of Ringgold for sewer, street, sidewalks, storm water, water, recreation or other capital outlay projects, as well as appurtenances thereto; Global Information Systems work stations including software and mapping; other capital outlay projects for upgrading, replacement improvement and expansion of pump stations, sewer lines and facilities; downtown enhancements including sidewalks; renovations of public buildings; land and equipment acquisition; motor vehicles and equipment for police protection, public works and codes enforcement; legal services, engineering studies, and services for design and construction of such improvements and projects as well as easement and land acquisition for the benefit of the citizens of Catoosa County in the projected goal amount of \$4,828,800.

The amount set forth above shall also include retirement of new and existing capital indebtedness issued by the City of Ringgold, and issued for the purposes of construction, expansion, replacement, improvements and other capital outlay projects owned and operated by the City of Ringgold, together with attendant legal, engineering, property acquisition, and attendant administrative and other related costs. The retirement of the indebtedness described herein shall include any restructure or refinancing of said indebtedness during the life of the tax authorized herein.

In the event more than \$96,000,000 is collected of SPLOST funds, Ringgold shall be allocated an amount equal to 5.03% of the SPLOST collected above \$96,000,000 which said additional sum shall be used by Ringgold for the purposes provided in this subparagraph, provided however that regardless of said projected goal amount, the actual dollar amount therefore will be based on said percentage of the total amount of SPLOST funds received.

- C. Construction, replacement, improvement and expansion of selected sewer projects by the County, including the acquisition of all easements, real and personal property necessary therefore; construction, replacement, improvement and expansion of public sewer lines, pump stations and systems; construction, replacement, expansion and improvement of public roads and streets; construction, replacement, expansion and improvement of storm water capital facilities; construction, improvement, replacement, expansion and acquisition of capital improvements and equipment for fire protection, including land and improvements thereon for fire stations; construction, replacement, improvement and expansion of E911 capital facilities; capital equipment and vehicles for police protection; construction, improvement, replacement, expansion and acquisition of capital improvements for police protection, including land and improvements for detention facilities; capital equipment and vehicles for public works; public grounds, public building construction, replacement, expansion and improvement; capital expansion and improvement of County comprehensive recreation properties and facilities owned by the County; Global Information Systems workstations, software, improvements and mapping; courthouse construction, replacement, expansion and improvement; legal services, engineering fees, design costs and incidental expenses incurred in connection therewith, in the total projected amount of \$76,934,400.

ARTICLE 3. The sales and use tax is hereby authorized to be imposed for a period of twenty-four (24) consecutive calendar quarters commencing upon the termination of the tax authorized by a Resolution of the Board of Commissioners imposing a one percent (1%) sales and use tax as authorized by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated previously adopted and the imposition of the Special Purpose Local Option Sales and Use Tax authorized by this Resolution shall not be imposed until the expiration of the Special Purpose Local Option Sales and Use Tax now in effect.

ARTICLE 4. The maximum estimated cost of each of the projects and purposes to be funded from the proceeds of such Sales and Use Tax is \$96,000,000, and the projects are specified to each of the four entities spending the same as follows:

- A. the Catoosa County Projects - \$76,934,400;
- B. the City of Fort Oglethorpe Projects - \$14,236,800;
- C. the City of Ringgold Projects - \$4,828,800;

ARTICLE 5. The Board of Commissioners of Catoosa County, Georgia, desires to impose a Special one percent (1 %) percent Sales and Use Tax for a period of six (6) years to raise not more than \$96,000,000 for the purposes of finding the foregoing capital outlay projects and wishes to submit to the voters of Catoosa County a question of whether the Special one percent (1%) Sales and Use Tax authorized by Chapter 8 of Title 48 of the Official Code of Georgia shall be imposed.

ARTICLE 6. It is hereby requested that the Catoosa County Board of Elections and Registrations, "call" the election to be held in all voting precincts in the County on the 12th day of March, 2024, for the purpose of submitting to the qualified voters of the County the question of whether or not the Special Purpose Local Option Sales and Use Tax authorized by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia shall be imposed.

ARTICLE 7. The ballots to be used in said election shall have written or printed thereon substantially the form required under the provisions of O.C.G.A. § 48-8-111(c) (3).

ARTICLE 8. It is hereby requested that the date of such election be set for March 12, 2024, and that the polls of each election district in Catoosa County be opened at 7:00 a.m. and close at 7:00 p.m., and at such other times and places authorized by law, and that the election be held by the same persons and under and in accordance with the election laws of the State of Georgia, and that the returns of said election be made to the Catoosa County Board of Elections and Registrations, which shall count the votes, consolidate the returns and declare the result of said election in the manner required by law.

ARTICLE 9. The Catoosa County Board of Elections is hereby authorized and requested to publish the notice of said election as required by law in the official organ of Catoosa County, Georgia once a week for four weeks immediately preceding the date of the election and substantially in the form required under O.C.G.A. § 48-8-111, said proposed dates for publication being February 14, 2024, February 21, 2024, February 28, 2024, and March 6, 2024.

ARTICLE 10. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a certified copy of this resolution to the Catoosa County Board of Elections and Registration, with a request that the Board call for an election, including publication of said call in the official organ of Catoosa County at least ninety (90) days prior to said election as required under O.C.G.A. § 21-2-540 .

ARTICLE 11. Any monies not required to complete a specific project may be allocated by the Board of Commissioners or the governing authority of each municipality and authority to a different project subject to the requirements of this Resolution and the Intergovernmental Agreement and Title 48 of the Official Code of Georgia Annotated as interpreted by Georgia legal precedents. In addition, where a designated project is found to be impractical or not necessary or its legality is subject to question, an alternative project may be selected, provided that:

- A. Said alternative project is described in Article 2 of this Resolution; and
- B. Said alternative project complies with all of the requirements of this Resolution, the Intergovernmental Agreement and the requirements of O.C.G.A. § 48-8-110 et seq.; and
- C. The alternative project benefits the citizens of Catoosa County.

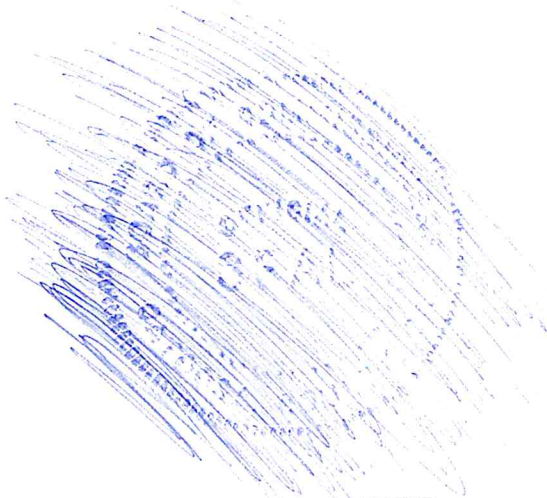
ARTICLE 12. The proper officers and agents of the County are hereby authorized to take any and all other action as may be required in connection with the imposition of such Sales and Use Tax and the execution and delivery of the Intergovernmental Agreement.

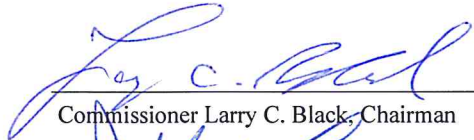
ARTICLE 13. The language on the ballot to be used at the Referendum in such election shall have written or printed thereon substantially the language set forth on Exhibit "A" which is attached hereto.

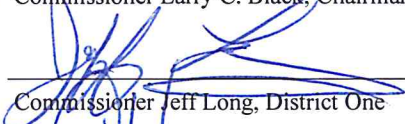
ARTICLE 14. This Resolution shall take effect immediately upon its adoption.

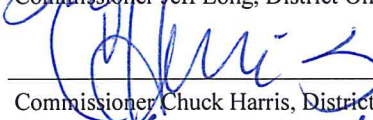
[SIGNATURES ON FOLLOWING PAGE]

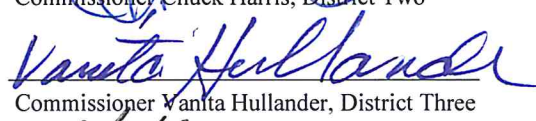
SO RESOLVED this 5th day of December, 2023.

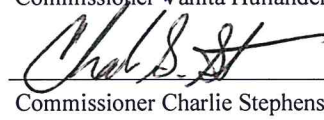



Commissioner Larry C. Black, Chairman


Commissioner Jeff Long, District One


Commissioner Chuck Harris, District Two


Commissioner Vanta Hullander, District Three


Commissioner Charlie Stephens, District Four

ATTEST:

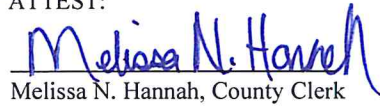

Melissa N. Hannah, County Clerk

EXHIBIT "A" -- FORM OF PROPOSED BALLOT

REFERENDUM FOR THE IMPOSITION OF ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY THE OFFICIAL CODE OF GEORGIA ANNOTATED SECTIONS 48-8-110 THROUGH 48-8-121; SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED AND MAY BE EXPENDED; SPECIFYING THE ESTIMATED MAXIMUM PERIOD OF TIME FOR WHICH SUCH TAX MAY BE IMPOSED; AND SPECIFYING THE MAXIMUM COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX

YES
 NO

Shall a special one percent (1%) Special Purpose Local Option Sales and use Tax (SPLOST) be imposed in Catoosa County for a period not to exceed six (6) calendar years beginning upon the termination of the existing SPLOST presently in effect, and for the purpose of raising not more than a total of \$96,000,000.00 of net proceeds by said tax, which shall go to the Catoosa County Board of Commissioners, of which 5.03% would go to the City of Ringgold, 14.83% would go to the City of Fort Oglethorpe, and the remainder would be spent by Catoosa County, with such expenditures to be spent for capital outlay projects and for paying for the expenses incident to accomplish the purposes for these monies which would be as follows: by Catoosa County for construction, replacement, improvement and expansion of selected sewer projects by the County, including the acquisition of all easements, real and personal property necessary therefore; construction, replacement, improvement and expansion of public sewer lines, pump stations and systems; construction, replacement, expansion and improvement of public roads and streets; construction, replacement, expansion and improvement of storm water capital facilities; construction, improvement, replacement, expansion and acquisition of capital improvements and equipment for fire protection, including land and improvements thereon for fire stations; construction, replacement, improvement and expansion of E911 capital facilities; capital equipment and vehicles for police protection; construction, improvement, replacement, expansion and acquisition of capital improvements for police protection, including land and improvements for detention facilities; capital equipment and vehicles for public works; public grounds, public building construction, replacement, expansion and improvement; capital expansion and improvement of County comprehensive recreation properties and facilities owned by the County; Global Information Systems workstations, software, improvements and mapping and other information technology; courthouse construction, replacement, expansion and improvement; legal services, engineering fees, design costs and incidental expenses incurred in connection therewith, in the total projected goal amount of \$76,934,400; by the City of Fort Oglethorpe for construction, replacement, improvement and expansion of capital outlay projects in the City of Fort Oglethorpe for sewer, street, storm water, water or other capital outlay projects, as well as appurtenances thereto; motor vehicles and equipment for police, public safety, public works and code enforcement; acquisition, construction improvement and expansion of buildings, grounds and renovations; Global Information Systems work stations, including software and mapping; construction, improvement and expansion of West Chickamauga Creek sewer interceptor system;

recreation improvements and enhancements; downtown enhancements, including sidewalks, construction, replacement, and renovation of public buildings and structures; land and equipment acquisitions including communications equipment; legal services, engineering studies, and services for design and construction of such improvements and projects as well as easement and land acquisition for the benefit of the citizens of Catoosa County, in the projected goal amount of \$14,236,800; by the City of Ringgold for construction, replacement, improvement and expansion of capital outlay projects in the City of Ringgold for sewer, street, sidewalks, storm water, water, recreation or other capital outlay projects, as well as appurtenances thereto; Global Information Systems work stations including software and mapping; other capital outlay projects for upgrading, replacement improvement and expansion of pump stations, sewer lines and facilities; downtown enhancements including sidewalks; renovations of public buildings; land and equipment acquisition; motor vehicles and equipment for police protection, public works and codes enforcement; legal services, engineering studies, and services for design and construction of such improvements and projects as well as easement and land acquisition for the benefit of the citizens of Catoosa County in the projected goal amount of \$4,828,800.

The amount set forth above shall also include retirement of existing capital indebtedness described as follows:

A. The amount set forth above shall also include retirement of new and existing capital indebtedness issued by the City of Fort Oglethorpe, and issued for the purposes of construction, expansion, replacement, improvements and other capital outlay projects owned and operated by the City of Fort Oglethorpe, together with attendant legal, engineering, property acquisition, and attendant administrative and other related costs. The retirement of the indebtedness described herein shall include any restructure or refinancing of said indebtedness during the life of the tax authorized herein.

B. The amount set forth above shall also include retirement of new and existing capital indebtedness issued by the City of Ringgold, and issued for the purposes of construction, expansion, replacement, improvements and other capital outlay projects owned and operated by the City of Ringgold, together with attendant legal, engineering, property acquisition, and attendant administrative and other related costs. The retirement of the indebtedness described herein shall include any restructure or refinancing of said indebtedness during the life of the tax authorized herein.