

**JOINT CALLED MEETING**  
**JASPER COUNTY BOARD OF COMMISSIONERS**  
**CITY OF MONTICELLO, CITY COUNCIL**  
**CITY OF SHADY DALE, CITY COUNCIL**  
**MONDAY, NOVEMBER 21, 2022 – 6:00 P.M.**  
**JASPER COUNTY COURTHOUSE**  
**2<sup>ND</sup> FLOOR SMALL COURTROOM**

**JOINT CALLED MEETING AGENDA – SPLOST**

- 1. Welcome**
- 2. Jasper County Board of Commissioners opens Called Meeting**
- 3. City of Monticello, City Council opens Called Meeting**
- 4. City of Shady Dale, City Council opens Called Meeting**
- 5. SPLOST Discussion**
- 6. Jasper County Board of Commissioners Adjourn Called Meeting**
- 7. City of Monticello, City Council Adjourn Called Meeting**
- 8. City of Shady, City Council Adjourn Called Meeting**

**Agenda Request – Jasper County BOC**

**Department:** Board of Commissioners

**Date:** November 21, 2022

**Subject:** 2024 SPLOST

**Summary:**

2024 SPLOST Requirements

Intergovernmental Agreement:

- Name of Projects
- Estimated Cost of Projects
- Pro Rata Share of Total Cost of Projects
- Total Projected Revenue – 72 months

Resolution Authorizing County Chairman to Execute 2024 SPLOST Intergovernmental Agreement

Resolution Calling for an Election to Impose a County Special Purpose Local Option Sales Tax

Specific Ballot Text

**Background:**

March 31, 2024  
Current SPLOST expires

September 12, 2022 BOC Meeting -  
BOC approved SPLOST referendum for the March 21, 2023 ballot  
BOC approved Roads and Bridges as the single project for the 2024 SPLOST

October 6, 2022 Work Session  
Discussion regarding the 72 months total projected tax revenue to be placed on the March 21, 2023 ballot.

Two projections were considered:

Last 24 months average with 5% escalator	72 Months Total Projected Revenue	\$10,465,570
Last 36 months average with 5% escalator	72 Months Total Projected Revenue	\$9,387,614

**Cost:**

**Recommended Motion:**

Board Discretion

## 2018 SPLOST INTERGOVERNMENTAL AGREEMENT

STATE OF GEORGIA                     )  
  )  
COUNTY OF JASPER                    )

### **INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE 2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR CAPITAL OUTLAY PROJECTS**

**THIS AGREEMENT** is made and entered this the 24<sup>th</sup> day of August, 2017 by and between Jasper County, a political subdivision of the State of Georgia (the "County"), the City of Monticello, and the City of Shady Dale, municipal corporations of the State of Georgia (the "Municipalities", individually and collectively).

#### **WITNESSETH:**

**WHEREAS**, O.C.G.A. § 48-8-110 *et seq.* (the "Act"), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the "SPLOST") for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

**WHEREAS**, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 7<sup>th</sup> day of November, 2017 in conformance with the requirements of O.C.G.A. § 48-8-111 (a); and

**WHEREAS**, the County and the Municipalities have negotiated a division of the Special Purpose Local Option Sales Tax proceeds as authorized by the Act.

**NOW, THEREFORE**, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

#### **SECTION 1. REPRESENTATIONS AND MUTUAL COVENANTS**

(A) The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

(i) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;

(ii) The governing authority of the County is duly authorized to execute, deliver and perform this Agreement; and

(iii) This Agreement is a valid, binding, and enforceable obligation of the County; and

(iv) The County will take all actions necessary to call an election to be held in all voting precincts in the County on the 7<sup>th</sup> day of November, 2017 for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses within the special district of Jasper County for a period of 24 quarters, commencing on the 1<sup>st</sup> day of April, 2018, to raise an estimated \$5,000,000 to be used for funding the projects specified in Exhibit A attached hereto.

(B) Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

(i) Each Municipality is a municipal corporation duly created and organized under the laws of the State of Georgia;

(ii) The governing authority of each Municipality is duly authorized to execute, deliver and perform this Agreement;

(ii) This Agreement is a valid, binding, and enforceable obligation of each Municipality;

(iv) Each Municipality is a qualified municipality as defined in O.C.G.A. §48-8-110 (4); and

(v) Each Municipality is located entirely or partially within the geographic boundaries of the special tax district created in the County.

(C) It is the intention of the County and Municipalities to comply in all respects with O.C.G.A. § 48-8-110 *et seq.* and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-110 *et seq.*

(D) The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping, and installation of the projects specified in Exhibit A of this Agreement and in accordance with the priority order referenced in Section 8 of this Agreement.

(E) The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121 (g)(2).

(F) The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality as required fulfilling the terms of this Agreement.

## **SECTION 2. CONDITIONS PRECEDENT**

(A) The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111 (a).

(B) This Agreement is further conditioned upon the approval of the proposed imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-111 (b) through (e).

(C) This Agreement is further conditioned upon the collecting of the SPLOST revenues by the state revenue commissioner and transferring same to the County.

## **SECTION 3. EFFECTIVE DATE AND TERM OF THE TAX**

The SPLOST, subject to approval in an election to be held on the 7<sup>th</sup> day of November, 2017, shall continue for a period of 24 quarters with collections beginning on the 1<sup>st</sup> day of April, 2018.

## **SECTION 4. EFFECTIVE DATE AND TERM OF THIS AGREEMENT**

This Agreement shall commence upon the date of its execution and shall terminate upon the later of:

(A) The official declaration of the failure of the election described in this Agreement;

(B) The expenditure by the County and all of the Municipalities of the last dollar of money collected from the Special Purpose Local Option Sales Tax after the expiration of the Special Purpose Local Option Sales Tax; or

(C) The completion of all projects described in Exhibit A.

## **SECTION 5. COUNTY SPLOST FUND; SEPARATE ACCOUNTS; NO COMMINGLING**

(A) A special fund or account shall be created by the County and designated as the 2018 Jasper County Special Purpose Local Option Sales Tax Fund ("SPLOST Fund"). The County shall select a local bank which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.

(B) Each Municipality shall create a special fund to be designated as the 2018 City of Monticello or City of Shady Dale Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a local bank which shall act as a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.

(C) All SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, SPLOST proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than SPLOST proceeds shall be placed in such funds or accounts.

## **SECTION 6. PROCEDURE FOR DISBURSEMENT OF SPLOST PROCEEDS**

(A) Upon receipt by the County of SPLOST proceeds collected by the state department of revenue, the County shall immediately deposit said proceeds in the SPLOST Fund. The monies in the SPLOST Fund shall be held and applied to the cost of acquiring, constructing and installing the County capital outlay projects listed in Exhibit A and as provided in Paragraph B of this Section.

(B) The County, following deposit of the SPLOST proceeds in the SPLOST Fund, shall within 10 business days disburse the SPLOST proceeds due to each Municipality according to the schedule in Exhibit A. The proceeds shall be deposited in the separate funds established by each Municipality in accordance with Section 5 of this Agreement.

(C) Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality'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 Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

## **SECTION 7. PROJECTS**

All capital outlay projects, to be funded in whole or in part from SPLOST proceeds, are listed in Exhibit A which is attached hereto and made part of this Agreement.

## **SECTION 8. PRIORITY AND ORDER OF PROJECT FUNDING**

Projects shall be fully or partially funded and constructed in accordance with the schedule found in Exhibit A of this Agreement. Except as provided in Paragraph B and Paragraph C of Section 9 of this Agreement, any change to the priority or schedule must be agreed to in writing by all parties to this Agreement.

## **SECTION 9. COMPLETION OF PROJECTS**

(A) The County and Municipalities acknowledge that the costs shown for each project described in Exhibit A are estimated amounts.

(B) If a county project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply the remaining unexpended funds to any other county project in Exhibit A.

(C) If a municipal project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the Municipality may apply the remaining unexpended funds to any other project included for that Municipality in Exhibit A.

(D) The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be completed or substantially completed within five years after the termination of the SPLOST. Any SPLOST proceeds held by a County or Municipality at the end of the five year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121 (g)(2).

#### **SECTION 10. CERTIFICATE OF COMPLETION**

Within thirty (30) days after the acquisition, construction or installation of a municipal project listed in Exhibit A is completed, the Municipality owning the project shall file with the County a Certificate of Completion signed by the mayor or chief elected official of the respective Municipality, setting forth the date on which the project was completed, and the final cost of the project.

#### **SECTION 11. EXPENSES**

The County shall administer the SPLOST Fund to effectuate the terms of this Agreement and shall be reimbursed for the actual costs of administration of the SPLOST Fund. Furthermore, the County and Municipalities shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. The County shall be reimbursed for the costs of the election including the Municipalities' share of such costs out of SPLOST proceeds deposited in the SPLOST Fund.

#### **SECTION 12. AUDITS**

(A) During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund and each Municipal fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. § 48-8-121 (a)(2). The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information.

(B) Each Municipality shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds by the Municipality.

#### **SECTION 13. NOTICES**

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when

delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

*Jasper County Board of Commissioners  
County Manager  
126 W. Greene Street, Suite 18  
Monticello, Georgia 31064*

*City of Monticello  
City Manager  
P.O. Box 269  
Monticello, Georgia 31064*

*City of Shady Dale  
City Clerk  
22574 N. Main Street  
Shady Dale, Georgia 31085*

#### **SECTION 14. ENTIRE AGREEMENT**

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.

#### **SECTION 15. AMENDMENTS**

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

#### **SECTION 16. GOVERNING LAW**

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

#### **SECTION 17. SEVERABILITY**

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement.



**SECTION 18. COMPLIANCE WITH THE LAW**

The County and the Municipalities shall comply with all applicable local, state, and federal statutes, ordinances, rules and regulations.

**SECTION 19. NO CONSENT TO BREACH**

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

**SECTION 20. COUNTERPARTS**


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

**SECTION 21. MEDIATION**

The County and Municipalities agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

**IN WITNESS WHEREOF**, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by the County on the date indicated herein.

**COUNTY OF JASPER, GEORGIA**

By:   
Carl Pennamon, Chairman

(Seal)

ATTEST:

 Clerk

**MUNICIPALITY OF MONTICELLO, GEORGIA**

By:  \_\_\_\_\_  
Bryan Standifer, Mayor

(Seal)

ATTEST:

 \_\_\_\_\_ Clerk

**MUNICIPALITY OF SHADY DALE, GEORGIA**

By: *Larry Champion*  
Larry Champion, Mayor

(Seal)

ATTEST:

*Ann C. McLawin* Clerk

## Exhibit A

Distribution of Proceeds: All projects have equal priority and Jasper County and each municipality shall receive, on a monthly basis, an allocation of SPLOST funds as payments from the Georgia Department of Revenue are received. Said allocations shall be based, pro rata, on the table below.

2018 SPLOST Estimated Revenue: \$5,000,000 over 6 years, beginning April 1, 2018.

County/Municipality	Project	Cost	Pro Rata
Jasper County	Roads and Bridges	\$1,114,000	22%
Jasper County	Sheriff's Office Facility Expansion	\$1,783,000	36%
Jasper County	Recreation Multipurpose Facility	\$1,003,000	20%
<b>Total Jasper County Projects:</b>		<b>\$3,900,000</b>	<b>78%</b>
City of Shady Dale	Water System Improvements	\$140,000	2.8%
City of Shady Dale	Roads	\$10,000	0.2%
<b>Total Shady Dale Projects:</b>		<b>\$150,000</b>	<b>3%</b>
City of Monticello	Water and Sewer Improvements	\$500,000	10%
City of Monticello	Roads, Sidewalks, and Parking Improvements	\$350,000	7%
City of Monticello	Utility Facility	\$100,000	2%
<b>Total Monticello Projects:</b>		<b>\$950,000</b>	<b>19%</b>
<b>Total of All Projects</b>		<b>\$5,000,000</b>	<b>100%</b>

**Resolution No. 2017.08.24A**

**Resolution Authorizing County Chairman to Execute 2018 SPLOST Intergovernmental Agreement**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF JASPER COUNTY, GEORGIA APPROVING AND AUTHORIZING EXECUTION, BY THE CHAIRMAN OF THE JASPER COUNTY BOARD OF COMMISSIONERS, OF AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE COUNTY AND CERTAIN MUNICIPALITIES OF JASPER COUNTY CONCERNING A COUNTY ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX ENACTED PURSUANT TO O.C.G.A. § 48-8-110 ET SEQ.; REPEALING PRIOR RESOLUTIONS IN CONFLICT; AND FOR OTHER PURPOSES.

**WHEREAS**, O.C.G.A. § 48-8-110 *et seq.* authorizes the imposition of a one percent county special purpose local option sales and use tax (SPLOST) for the purposes *inter alia* of financing capital outlay projects to be owned or operated by the County and one or more municipalities; and

**WHEREAS**, Jasper County, Georgia, the Municipality of Monticello, Georgia, and the Municipality of Shady Dale, Georgia desire to utilize the proceeds of a SPLOST for one or more of the purposes authorized under O.C.G.A. § 48-8-111 (a)(1).

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

**SECTION 1.**

The attached intergovernmental agreement addressing the disbursement of SPLOST proceeds among Jasper County, the Municipality of Monticello and the Municipality of Shady Dale and other related matters is hereby approved.

**SECTION 2.**

The Chairman of the Jasper County Board of Commissioners is authorized to execute the intergovernmental agreement on behalf of the Board of Commissioners of Jasper County, Georgia and affix the seal of the County thereto.

**SECTION 3.**

All resolutions, or parts of resolutions, in conflict herewith are repealed.

[SIGNATURE LINE ON FOLLOWING PAGE]

SO PASSED AND ADOPTED, this \_\_\_\_ day of August, 2017.



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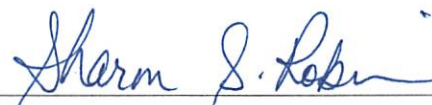
Carl Pennamon, Chairman

CLERK'S CERTIFICATE

Resolution Number **2017.08.24A**

The undersigned Clerk of the Jasper County Board of Commissioners, does hereby certify that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution adopted by the Board of Commissioners of Jasper County, Georgia on August 24, 2017, at a meeting duly called and assembled and open to the public and at which a quorum was present and acting throughout, which resolution has not been modified, repealed, revoked or rescinded as of the date hereof.

This 24 day of August, 2017.

A handwritten signature in blue ink, reading "Sharm S. Robin", is written over a horizontal line.

County Clerk, Jasper County, Georgia

[SEAL]

**Resolution No. 2017.08.24A**

**Resolution No. 2017.08.24B**

**Resolution Calling for an Election to Impose a  
County Special Purpose Local Option Sales Tax**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF JASPER COUNTY, GEORGIA IMPOSING 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 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; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF JASPER COUNTY TO APPROVE 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 Jasper County, Georgia (the “Board of Commissioners”) has determined that it is in the best interest of the citizens of Jasper County, Georgia (the “County”) that a one percent SPLOST be imposed in a special district within the County to raise approximately \$5,000,000 for the purpose of funding capital outlay projects (the “Projects”); and

**WHEREAS**, the Board of Commissioners delivered a written notice (the “Notice”) to the mayor in each municipality located within the County regarding the continuation 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 City of Monticello, and the City of Shady Dale (“the Municipalities”) met and discussed the possible projects for inclusion in the referendum, including municipally 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 Municipalities that are party to the Agreement; and



**WHEREAS**, the Municipalities represent 21 percent of the total population of the County.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jasper 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 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 "Municipal Projects." The County Projects, the Municipal Projects, and the Estimated Costs are set forth below:

<u>County Projects</u>	<u>Estimated Costs</u>
<b>Roads and Bridges</b>	\$1,114,000
<b>Sheriff</b> – Sheriff's Office Facility Expansion	\$1,783,000
<b>Recreation</b> – Multipurpose Facility	\$1,003,000
Total	\$3,900,000
<u>Shady Dale Projects</u>	<u>Estimated Costs</u>
<b>Water Supply</b> –	\$140,000
<b>Roads</b> – Paving and/or resurfacing	\$10,000
Total	\$150,000
<u>Monticello Projects</u>	<u>Estimated Costs</u>
<b>Water and Sewer</b> – System improvements	\$500,000
<b>Roads, Sidewalks, and Parking</b> – Improvements and repairs	\$350,000
<b>Utilities</b> – New Facility	\$100,000
Total	\$950,000

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

**(B) General Obligation Debt.**

1. The County is hereby authorized to issue general obligation debt (the "Debt"), secured by the proceeds of the SPLOST, in a maximum aggregate principal amount of \$3,500,000. The proceeds of the Debt, if issued, shall be used to pay a portion of the costs of the County Projects and the costs of issuing the Debt. The Debt shall bear interest from 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 shall not exceed 4.5% per annum. The amount of principal to be paid in each year during the life of the Debt shall be as follows:

<b>Year 1</b>	<b>\$519,895</b>
<b>Year 2</b>	<b>\$543,779</b>
<b>Year 3</b>	<b>\$568,461</b>
<b>Year 4</b>	<b>\$594,875</b>
<b>Year 5</b>	<b>\$622,203</b>
<b>Year 6</b>	<b>\$650,787</b>

2. The proceeds of the Debt shall be deposited by the County in separate funds or accounts as specified in the intergovernmental agreement.
3. The SPLOST proceeds received in any year pursuant to the imposition of such tax, shall first be used for paying debt services requirements on the Debt for any such year before such proceeds are applied to any of the Projects authorized above. Proceeds of the SPLOST 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 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 36-8-1 of the Official Code of Georgia Annotated.

**(C) Call for the Election; Ballot Form; Notice.**

1. The election superintendent of Jasper County is hereby requested to call an election in all voting precincts in the County on the 7<sup>th</sup> day of November, 2017, 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 imposed in the special district of Jasper County for a period of time not to exceed 24 quarters and for the raising of an estimated amount of \$5,000,000 for the purpose of (1) Jasper County Projects – Roads & Bridges: \$1,114,000, Sheriff's Office Facility Expansion: \$1,783,000, Recreation Multipurpose Facility: \$1,003,000; (2) Municipality of Monticello Projects – Water and Sewer System Improvements: \$500,000, Roads, Sidewalks and Parking: \$350,000, Utility Facility: \$100,000, and (3) Municipality of Shady Dale Projects – Water Supply: \$140,000, Roads: \$10,000?

No

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Jasper County in the principal amount of \$3,500,000 for the above purposes.”

3. It is hereby requested that the election be held by the election superintendent of Jasper County 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 of Jasper County canvass the returns, declare the result of the election, and certify the result to the Secretary of State and to the state revenue commissioner.

4. The election superintendent of Jasper 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".

(D) The clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the election superintendent of Jasper County, with a request that the election superintendent of Jasper County issue the call for an 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 SPLOST.

(F) The Resolution shall take effect immediately upon its adoption.

**[signature line on following page]**

SO PASSED AND ADOPTED, this \_\_\_\_ day of August, 2017.



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Carl Pennamon, Chairman

CLERK'S CERTIFICATE

Resolution Number **2017.08.24B**

The undersigned Clerk of the Jasper County Board of Commissioners, does hereby certify that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution adopted by the Board of Commissioners of Jasper County, Georgia on August 24, 2017, at a meeting duly called and assembled and open to the public and at which a quorum was present and acting throughout, which resolution has not been modified, repealed, revoked or rescinded as of the date hereof.

This 24 day of August, 2017.

A handwritten signature in blue ink, reading "Sharon S. Rekin", written over a horizontal line.

County Clerk, Jasper County, Georgia

## **Exhibit A**

### **NOTICE OF ELECTION**

#### **TO THE QUALIFIED VOTERS OF JASPER COUNTY, GEORGIA**

**NOTICE IS HEREBY GIVEN** that on the 7<sup>th</sup> day of November, 2017, an election will be held at the regular polling places in all the election districts of Jasper 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 county special purpose local option sales and use tax (the “SPLOST”) shall be imposed on all sales and uses in the special district created in the County for a period of 6 years for the raising of approximately \$5,000,000 for the purpose of funding capital outlay projects (“the 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 by the SPLOST in the maximum aggregate principal amount not to exceed \$3,500,000 (“the Debt.”). The proceeds of the Debt, if issued, shall be used to pay the costs of one or more of the Projects and the costs of issuing the Debt.

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

Yes                      Shall a special one percent sales and use tax be imposed in the special district of Jasper County for a period of time not to exceed 24 quarters and for the raising of an estimated amount of \$5,000,000 for the purpose of (1) Jasper County Projects – Roads & Bridges: \$1,114,000, Sheriff’s Office Facility Expansion: \$1,783,000, Recreation Multipurpose Facility: \$1,003,000; (2) Municipality of Monticello Projects – Water and Sewer System Improvements: \$500,000, Roads, Sidewalks and Parking: \$350,000, Utility Facility: \$100,000, and (3) Municipality of Shady Dale Projects – Water Supply: \$140,000, Roads: \$10,000?

No

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Jasper County in the principal amount of \$3,500,000 for the above purposes.”

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

The last day to register to vote in this election shall be October 10, 2017.

Those residents of Jasper 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 hereby given pursuant to a resolution of the Superintendent of Elections of Jasper County.

## SPECIAL ELECTION

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### Special Purpose Local Option Sales Tax Referendum (Vote for One)

“Shall a special one percent sales and use tax be imposed in the special district of Jasper County for a period of time not to exceed 24 quarters and for the raising of an estimated amount of \$5,000,000 for the purpose of (1) Jasper County Projects – Roads & Bridges \$1,114,000, Sheriff’s Office Facility Expansion \$1,783,000, Recreation Multipurpose Facility \$1,003,000; (2) Municipality of Monticello Projects – Water and Sewer System Improvements \$500,000, Roads, Sidewalks and Parking \$350,000, Utility Facility \$100,000, and (3) Municipality of Shady Dale Projects – Water Supply \$140,000, Roads \$10,000?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Jasper County in the principal amount of \$3,500,000 for the above purposes.”

Yes

No



SPLOST 2018 Analysis

**Actual: Distribution Period**

<u>Month</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
January		87,120.08	94,990.72	123,955.84	158,022.62			464,089.26
February		76,898.71	85,322.45	108,304.59	138,138.12			408,663.87
March		75,603.80	84,850.03	106,467.06	141,753.89			408,674.78
April		88,133.17	94,106.46	124,947.03	166,876.42			474,063.08
May	73,229.48	90,262.64	92,403.30	119,832.31	159,922.79			535,650.52
June	83,816.57	91,146.20	104,550.10	126,621.64	169,929.70			576,064.21
July	80,938.65	99,921.42	99,714.73	122,633.13	175,931.50			579,139.43
August	82,512.45	93,350.80	107,662.07	133,780.58	164,645.27			581,951.17
September	82,612.96	90,949.98	104,561.63	135,805.99	159,682.49			573,613.05
October	79,772.77	90,813.05	105,847.72	129,499.72	170,542.94			576,476.20
November	87,233.53	90,132.14	108,914.65	124,761.93				411,042.25
December	79,138.22	83,748.19	106,369.14	145,063.88				414,319.43
<b>YTD Collections</b>	<b>649,254.63</b>	<b>1,058,080.18</b>	<b>1,189,293.00</b>	<b>1,501,673.70</b>	<b>1,605,445.74</b>	<b>0.00</b>	<b>0.00</b>	<b>\$6,003,747.25</b>
Actual Months	8	12	12	12	10			54
Monthly Average	\$81,156.83	\$88,173.35	\$99,107.75	\$125,139.48	\$160,544.57			\$111,180.50

	<u>Monthly Average</u>	<u>\$ Increase Over Previous Year</u>	<u>% Inc Over Previous Year</u>	<u>Actual Receipts 54 Months</u>	<u>Remaining Months</u>	<u>Average Applied</u>	<u>Projected 18 Months</u>	<u>72 Months Total Projected</u>
Last 12 Months Average	\$156,272.63	\$17,839.16	12.89%	\$6,003,747.25	18	\$156,272.63	\$2,812,907.33	\$8,816,654.58
Last 24 Months Average	\$138,433.47	\$14,258.67	11.48%	\$6,003,747.25	18	\$138,433.47	\$2,491,802.42	\$8,495,549.67
Last 36 Months Average	\$124,174.80	\$12,994.29	11.69%	\$6,003,747.25	18	\$124,174.80	\$2,235,146.39	\$8,238,893.64
Last 48 Months Average	\$115,018.01	\$3,837.50	3.45%	\$6,003,747.25	18	\$115,018.01	\$2,070,324.14	\$8,074,071.39
53 Month Average	\$111,180.50							

Last 12 Months Average	\$156,272.63			0	72	\$156,272.63		\$11,251,629.30
Last 24 Months Average	\$138,433.47			0	72	\$138,433.47		\$9,967,209.69
Last 36 Months Average	\$124,174.80			0	72	\$124,174.80		\$8,940,585.54
Last 48 Months Average	\$115,018.01			0	72	\$115,018.01		\$8,281,296.56
53 Month Average	\$111,180.50			0	72	\$111,180.50		\$8,004,996.33

		<u>Escalator %</u>	<u>Escalator \$</u>	<u>Escalated Average</u>				
Last 12 Months Average	\$156,272.63	5.00%	\$7,813.63	\$164,086.26	0	72	\$164,086.26	\$11,814,210.77
Last 24 Months Average	\$138,433.47	5.00%	\$6,921.67	\$145,355.14	0	72	\$145,355.14	\$10,465,570.17
Last 36 Months Average	\$124,174.80	5.00%	\$6,208.74	\$130,383.54	0	72	\$130,383.54	\$9,387,614.82
Last 48 Months Average	\$115,018.01	5.00%	\$5,750.90	\$120,768.91	0	72	\$120,768.91	\$8,695,361.38
53 Month Average	\$111,180.50	5.00%	\$5,559.03	\$116,739.53	0	72	\$116,739.53	\$8,405,246.15

<u>Year Over Year Comparison</u>		<u>\$ Change</u>	<u>% Change</u>
Nov 2021 - Oct 2022 Average	\$156,272.63	\$35,678.32	29.59%
Nov 2020 - Oct 2021 Average	\$120,594.31	\$24,936.85	26.07%
Nov 2019 - Oct 2020 Average	\$95,657.46	\$8,109.83	9.26%
Nov 2018 - Oct 2019 Average	\$87,547.63		

**Robyn A. Crittenden**  
State Revenue Commissioner



**Frank M. O'Connell**  
Deputy State Revenue Commissioner

**Charles Nazerian**  
Director, Local Government Services Division

**Georgia Department of Revenue**  
4125 Welcome All Road | Atlanta, Georgia 30349

**JASPER COUNTY BOARD OF COMMISSIONERS  
(SPLOST)  
126 WEST GREENE STREET STE 18  
MONTICELLO GA 31064**

October 6, 2022

RE: 1% Special Purpose Local Option Sales Tax (SPLOST)

Dear Commissioners:

This is to advise you that the current **1% Special Purpose Local Option Sales Tax (SPLOST)** is projected to cease effective **March 31, 2024**. This date may be earlier if it is determined that sufficient revenues have been raised to meet the goal amount specified in the ballot. If your county has entered into an Intergovernmental Agreement, the tax will continue until the expiration date without regard to the monetary amount.

This is in accordance with O.C.G.A. § 48-8-112, the tax shall cease to be imposed "on the final day of the maximum period of time specified for the imposition of the tax; or as of the end of the calendar quarter during which the commissioner determines that the tax will have raised revenues sufficient to provide to the county...net proceeds equal to or greater than the amount specified as the estimated amount of net proceeds to be raised by the tax"; whichever occurs first.

Any new tax that is passed by the voters will be "imposed on the first day of the next succeeding calendar quarter which begins more than 80 days after the date of the election" (O.C.G.A. § 48-8-112). If you have not done so, please forward a copy of the ballot, referendum, and election results to our office for any new election held to impose the tax. Failure to do so may result in a delay in the start of the tax.

If we can be of further help to you, please do not hesitate to contact us at P: 404-724-7004 | F: 404-724-7011, [localgovt.services@dor.ga.gov](mailto:localgovt.services@dor.ga.gov).

Sincerely,

Jared Hill  
Distributions Supervisor

jku

Jasper County's 2024 SPLOST Timeline

<u>Required Action</u>	<u>Date Required</u>
<u>Joint SPLOST Meeting with BOC, Monticello City Council and Shady Dale City Council</u>	<u>November 21, 2022</u>
<u>2024 SPLOST Intergovernmental Agreement and Resolution to Execute Adopted</u>	<u>December 5, 2022</u>
<u>2024 SPLOST Resolution to Execute IGA Adopted</u>	<u>December 5, 2022</u>
<u>Resolution Calling for an Election to Impose a County SPLOST Adopted</u>	<u>December 5, 2022</u>
<u>Ballot Language Submitted to Election Superintendent</u>	<u>January 6, 2023</u>
<u>"Call of the Election"</u>	<u>February 9, 2023</u>
<u>SPLOST Referendum Election</u>	<u>March 21, 2023</u>

## SPLOST 2024 - Checklist

- Work with constituents to solicit proposed projects.
- Develop proposals for county SPLOST projects. Use capital improvements plan, if available.
- Request municipalities to develop proposals for municipal SPLOST projects and to submit those projects to the county for compilation.
- Send notice to mayors inviting them to meeting to discuss compilation of SPLOST projects.
- Hold meeting to discuss projects and to reach decision on whether allocation of proceeds will be through Method 1 or Method 2.
- Adopt resolution authorizing signature of intergovernmental agreement.
- Prepare and sign intergovernmental agreement, if appropriate.
- Adopt resolution calling for the imposition of a SPLOST.
- Forward a copy of the adopted resolution to the county election superintendent.
- Issue call for election (county election superintendent).
- Publish notice of election (county election superintendent).
- Hold referendum on SPLOST.
- Certify election results to the secretary of state and the state revenue commissioner.
- If referendum is approved, send copy of resolution and ballot language to state revenue commissioner. Include intergovernmental agreement, if one is executed.