A RESOLUTION OF THE BOARD OF COMMISSIONERS OF SPALDING COUNTY TO IMPOSE, LEVY, AND COLLECT A SPECIAL ONE PERCENT SALES AND USE TAX WITHIN SPALDING COUNTY, CONDITIONED UPON APPROVAL BY A MAJORITY OF THE QUALIFIED VOTERS RESIDING WITHIN SPALDING COUNTY VOTING IN AN ELECTION THEREON TO BE HELD NOVEMBER 3, 2026; TO AUTHORIZE THE IMPOSITION OF GENERAL OBLIGATION DEBT OF THE CITY OF GRIFFIN, GEORGIA SECURED BY THE PROCEEDS OF SUCH TAX; TO AUTHORIZE THE EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT BETWEEN SPALDING COUNTY, THE CITY OF GRIFFIN, GEORGIA, AND THE CITY OF ORCHARD HILL, GEORGIA; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Commissioners of Spalding County (the "**Board of Commissioners**") has considered and evaluated the provisions of Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "**Act**") which authorizes a special county one percent sales and use tax for various capital outlay projects and has considered the effects of the implementation of such special one percent sales and use tax (the "**Special Sales Tax**") upon Spalding County (the "**County**") and its residents; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the citizens of the County that the Special Sales Tax be imposed in the County for the purpose of funding the various capital outlay projects described in the Notice of Election (the "**Notice of Election**") attached hereto as Exhibit A; and

WHEREAS, Official Code of Georgia Annotated ("**O.C.G.A.**") § 48-8-111(a)(1)(D) authorizes the Special Sales Tax to be imposed for the purpose of providing funds to be used and expended on a capital outlay project or projects, to be owned or operated or both either by the County, one or more municipalities, or any combination thereof, with respect to which the County has, prior to the call of the election, entered into a contract or agreement, as authorized by Article IX, Section III of the Constitution, with one or more municipalities in the County, which municipality or municipalities contain more than one-half of the aggregate population of all municipalities within the County; and

WHEREAS, there is within the geographical confines of the County two municipalities, the City of Griffin, Georgia ("**Griffin**") and the City of Orchard Hill, Georgia ("**Orchard Hill**"); and

WHEREAS, in accordance with O.C.G.A. § 48-8-111(a), the Board of Commissioners has heretofore caused to be delivered or mailed a written notice to Griffin and Orchard Hill containing the date, time, place, and purpose of a meeting to discuss the possible projects for inclusion in the election called by this Resolution, and the County held said meeting on May 14, 2026; and

WHEREAS, the proceeds from said Special Sales Tax shall be distributed between the County, Griffin and Orchard Hill in accordance with the provisions of an Intergovernmental Agreement (the "**Intergovernmental Agreement**") relating to the capital outlay projects to be funded by the Special Sales Tax, and such Intergovernmental Agreement has been entered into by and between the County, Griffin and Orchard Hill prior to the adoption of this Resolution and the call of the election authorized herein, in compliance with the Act and with Article IX, Section III of the Constitution of the State of Georgia; and

WHEREAS, Griffin has determined that it is in its best interests of its citizens to finance certain of the capital outlay projects from the Special Sales Tax and to issue general obligation debt not to exceed $20,000,000 (the "**Griffin Bonds**"), to be secured by Griffin's portion of the Special Sales Tax; and

WHEREAS, the County and Griffin have determined that and it is hereby declared that during each year in which any payment of principal of or interest on the Griffin Bonds will come due, Griffin will receive from the Special Sales Tax authorized by this resolution, net proceeds sufficient to fully satisfy Griffin's obligation with respect to payment of such principal and interest on a current basis; and

WHEREAS, the Board of Commissioners desires to provide the voters of the County with the opportunity to vote pursuant to law in favor of or against the imposition of the Special Sales Tax and the issuance of general obligation indebtedness of Griffin in anticipation of the collection thereof.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners in public meeting assembled, and it is hereby resolved by the authority of the same that:

1. The Board of Commissioners, subject to the assent of a majority of the qualified voters of the County voting in an election for such purpose, shall impose within the County a Special Sales Tax for the raising of $134,000,000 for the acquisition of the capital outlay projects of the County, Griffin and Orchard Hill as set forth in the Notice of Election attached hereto and made a part hereof as Exhibit A, which capital projects are for the use and benefit of the citizens of the County, including the citizens of Griffin and Orchard Hill.

2. The maximum period of time for which the Special Sales Tax shall be imposed shall be six years, i.e., 24 calendar quarters. The Special Sales Tax shall be collected beginning April 1, 2027, and shall cease to be imposed on March 31, 2032. Proceeds received from the Special Sales Tax shall be kept in separate accounts from other funds of the County, Griffin and Orchard Hill in accordance with O.C.G.A. § 48-8-121 and the Intergovernmental Agreement.

3. The proceeds of the Special Sales Tax shall be applied toward the purposes approved by the voters in order or priority as set forth in the Intergovernmental Agreement.

4. General obligation debt of Griffin in the maximum principal amount of $20,000,000 may be issued in conjunction with the imposition of the Special Sales Tax. The purpose for which the debt is to be issued shall be to pay a portion of the cost of the capital outlay projects of Griffin. The maximum rate or rates of interest on such debt shall not exceed six percent (6.0%) per annum. The maximum amount of principal to be paid in each year during the life of the debt shall be as follows:

Year	Principal Amount Maturing[1]
Year 1	$2,440,000
Year 2	3,180,000
Year 3	3,340,000
Year 4	3,500,000
Year 5	3,680,000
Year 6	3,860,000

5. A copy of this resolution shall be delivered to the Spalding County Board of Elections and Registration, as election superintendent (the "**Election Superintendent**"), and the Election Superintendent is requested to issue the call for the election to be held on November 3, 2026, for the purpose of submitting the question of the imposition of the Special Sales Tax to the voters of the County. **Such call shall be issued after the execution of the Intergovernmental Agreement, but not less than 90 days prior to the date of the election**. The Election Superintendent shall cause the date and purpose of the election to be published once at least 90 days preceding the date of the election and once each week for the four weeks preceding the date of the election in the official organ of the County and the Notice of Election will be substantially in the form attached hereto and made a part hereof as Exhibit A.

6. All qualified voters desiring to vote in favor of imposing the tax shall vote "Yes" and all qualified voters opposed to levying the tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the tax, then the tax shall be imposed as provided by Georgia law. Otherwise the tax shall not be imposed and the question of imposing the tax shall not again be submitted to the voters of the County until after 12 months immediately following the month in which the election is to be held. The election superintendent shall hold and conduct the election under the same rules and regulations as govern special elections. The election superintendent shall canvass the returns, declare the results of the election, and certify the result to the Secretary of State and to the Commissioner of the Department of Revenue of the State of Georgia.

7. If more than one-half of the votes cast in the City of Griffin are in favor of imposition of the Special Sales Tax, then authority is given to Griffin to issue debt in accordance with Article IX, Section V, Paragraph I of the Constitution of the State of Georgia; otherwise such debt shall not be issued. If the authority to issue such debt is so approved by the voters, then such debt may be issued without further approval by the voters. Should general obligation debt of Griffin be issued, Griffin may levy an *ad valorem* tax upon all property subject to taxation for general obligation bond purposes within Griffin sufficient in amount to pay the principal of and interest on said general obligation debt to the extent of any deficiency in the proceeds from the Special Sales Tax.

8. The County Clerk is hereby authorized and directed to deliver a certified copy of this resolution to the Election Superintendent.

[1] Based on issuance of General Obligation bonds in face amount of $20,000,000, assuming delivery date of January 1, 2027.

9. 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 (a) the calling and holding of the special election; (b) the imposition of the Special Sales Tax; (c) the acquisition, construction, and equipping of the capital outlay projects described herein; and (d) the execution of the Intergovernmental Agreement with the City, as authorized by Article IX, Section III of the Constitution of the State of Georgia, all as herein provided. Said Intergovernmental Agreement shall be substantially in the form presented to the Board of Commissioners at the meeting at which this resolution is adopted, with such additions or changes as shall be approved by the Chairman of the Board of Commissioners.

10. All resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are hereby repealed.

ADOPTED, June 15, 2026.

SPALDING COUNTY, GEORGIA

By: Clay W Davis
Chairman, Board of Commissioners

(SEAL)

By:
Ex Officio Clerk, Board of Commissioners of Spalding County, Georgia

<u>Exhibit A</u>

NOTICE OF SPECIAL PURPOSE SALES
AND USE TAX ELECTION ON NOVEMBER 3, 2026

Pursuant to a resolution adopted by the Board of Commissioners of Spalding County (the "County") on June 15, 2026, and a call for an election issued by the Spalding County Board of Elections and Registration, as Election Superintendent for the County, notice is hereby given as follows:

1. On November 3, 2026, a special election will be held in the County to submit to the qualified voters of the County the following question:

COUNTY 1% SALES AND USE TAX

( ) YES

( ) NO

Shall a special one percent sales and use tax be imposed in Spalding County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of $134,000,000 for the purpose of funding the following capital outlay projects: (i) for Spalding County (A) transportation projects to include roads, streets, bridges, sidewalks, and trails, (B) County park deferred maintenance, (C) a new facility for E911 and acquisition of NextGen 911 software, (D) debt reduction for fire truck engines and ladder trucks for the Fire Department, (E) building maintenance renovations and update for Public Works, (F) County annex renovations, (G) elections office renovations, (H) collection centers and equipment and vehicles for Solid Waste, (I) sewer improvements and expansion for economic development, (J) maintenance shop update and new fueling station for county fleet and (K) equipment and vehicles for Storm Water Department; (ii) for the City of Griffin (A) acquisition and construction of new fire stations, including fire station equipment, (B) public safety equipment, (C) nuisance abatement for community development, and (D) transportation projects to include roads, streets, bridges, sidewalks, and parking; (iii) and for Orchard Hill, (A) improvements to City parks including a walking track, pickleball courts, and shades for playground equipment, (B) acquisition of new City property, and (C) inter-City improvements?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the City of Griffin in a principal amount not to exceed $20,000,000 for a portion of the above described capital outlay projects of the City of Griffin.

2. All qualified voters desiring to vote in favor of imposing the tax shall vote "Yes" and all qualified voters opposed to levying the tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the tax, then the tax shall be imposed beginning April 1, 2027.

3. Prior to the call of the election, the City of Griffin ("Griffin"), the City of Orchard Hill ("Orchard Hill") and the County entered into an Intergovernmental Agreement (the "Intergovernmental Agreement") relating to the distribution and use of the Special Sales Tax

proceeds. Estimated sales tax revenues shall be divided between and among the County, Griffin and Orchard Hill in accordance with the Intergovernmental Agreement which is on file in the office of the Clerk of the Board of Commissioners of Spalding County.

4. To the extent available, the County, Griffin and Orchard Hill may combine available funds from the State of Georgia, the United States, or any other source with proceeds from the special sales and use tax and general obligation debt, if any, and any other funds available to the County, Griffin and Orchard Hill, to pay the costs of the capital outlay projects described in this notice, and the Board of Commissioners of Spalding County, the Board of Commissioners of the City of Griffin, and the Mayor and Council of the City of Orchard Hill may use reasonable discretion to choose which capital outlay projects to undertake or not undertake or to delay until additional funding is available to the extent that proceeds of the special sales and use tax together with other available funds actually received by the County, Griffin and Orchard Hill, are insufficient to complete any of the capital outlay projects described in this notice.

Plans and specifications for the capital outlay projects have not been completed and bids have not been received. Depending upon acquisition and construction costs and available funds the Board of Commissioners of Spalding County, the Board of Commissioners of the City of Griffin, and the Mayor and Council of the City of Orchard Hill may each add to, modify, or delete specific projects authorized by the election, respectively.

5. If such special sales and use tax is to be imposed, Griffin may issue general obligation debt in an aggregate principal amount not to exceed $20,000,000. The proceeds from such general obligation debt, if issued, shall be used to fund a portion of the capital outlay projects of Griffin described in the foregoing question. The maximum rate or rates of interest on such debt shall not exceed six percent (6.00%) per annum. The maximum amount of principal to be paid in each year during the life of the debt shall be as follows:

Year	Principal Amount Maturing
Year 1	$2,440,000
Year 2	3,180,000
Year 3	3,340,000
Year 4	3,500,000
Year 5	3,680,000
Year 6	3,860,000

Griffin may issue aggregate general obligation debt which is less than $20,000,000 and reduce the principal amounts maturing which are shown above. Reference is hereby made to the O.C.G.A. § 36-82-1(d), which provides in part that any brochures, listings, or other advertisements issued by the Board of Commissioners of Griffin or by any other person, firm, corporation, or association, with the knowledge and consent of the Board of Commissioners of Griffin, shall be deemed to be a statement of intention of the Board of Commissioners of Griffin concerning the use of bond funds.

6. If more than one-half of the votes cast in Griffin are in favor of imposition of the Special Sales Tax, then the authority to issue debt on behalf of Griffin in accordance with Article

IX, Section V, Paragraph I of the Constitution is given to the Board of Commissioners of the City of Griffin; otherwise, such debt shall not be issued. If the authority to issue such debt is so approved by the voters, then such debt may be issued by the Board of Commissioners of the City of Griffin without further approval by the voters.

7. The last day to register to vote in the election is Monday, October 5, 2026. Anyone desiring to register may do so by applying in person at the voter registration office located at 825 Memorial Drive, Griffin, Georgia 30223, or by any other method authorized by the Georgia Election Code.

8. The election will be held on Tuesday, November 3, 2026. The polls will be open from 7:00 a.m. until 7:00 p.m.

This June 23rd, 2026.

Ben M[illegible]

Chairman, Spalding County Board of Elections
and Registration, as Election Superintendent

To be published at least 90 days prior to November 3, 2026,
and once a week for five weeks prior to November 3, 2026.

CLERK'S CERTIFICATE

The undersigned Clerk of the Board of Commissioners of Spalding County, keeper of the records and seal thereof, certifies that the foregoing is a true and correct copy of a resolution approved and adopted by majority vote of said Board of Commissioners in meeting assembled on June 15, 2026, the original of which resolution has been entered in the official records of said Board of Commissioners under my supervision and is in my official possession, custody, and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

Clerk
Board of Commissioners of Spalding County

STATE OF GEORGIA)
) ORDER
COUNTY OF SPALDING)

The Spalding County Board of Elections and Registration, having been furnished with a certified copy of the resolution of the Board of Commissioners of Spalding County, adopted on June 23rd, 2026, requesting the undersigned to call an election on November 3, 2026, relative to the imposition of a special sales and use tax, and orders and directs that the form of election notice contained in said resolution and required by law to be published in connection with the election and the issuance of said general obligation debt be published as provided by law.

This June 23rd, 2026.

SPALDING COUNTY BOARD OF ELECTIONS AND REGISTRATION, AS ELECTION SUPERINTENDENT

(SEAL) ELECTIONS SPALDING COUNTY REGISTRATION

By: [signature]
Chairman