

RESOLUTION NO. 21

**RESOLUTION CALLING FOR AN ELECTION TO REIMPOSE  
A COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BEN HILL COUNTY, GEORGIA REIMPOSING 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 REIMPOSED; SPECIFYING THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE ELECTION SUPERINTENDENT TO CALL FOR ELECTION OF THE VOTERS OF BEN HILL COUNTY TO APPROVE THE REIMPOSITION 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 one percent county special purpose local option sales and use tax (the "SPLOST") for the purpose, among other things, of financing certain capital outlay projects; and

**WHEREAS**, Ben Hill County, Georgia (the "County") currently is collecting said one percent sales and use tax (the "Existing Tax"), and such one percent sales and use tax will expire on or about June 30, 2023; and

**WHEREAS**, the Board of Commissioners of Ben Hill County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of the County that a SPLOST be reimposed in a special district within the County to raise approximately \$16,000,000.00 for the purposes described hereinbelow; and

**WHEREAS**, it is necessary to submit to the qualified voters of the County the question of whether or not the SPLOST should be reimposed; and

**WHEREAS**, the Board of Commissioners delivered a written notice (the "Notice") to the Mayor of the City of Fitzgerald regarding the continuation of the SPLOST; and

**WHEREAS**, the Notice contained the date, time, place, and purpose of the meeting at which designated representatives of the County and the City of Fitzgerald, (the "Municipality") met and discussed the possible Projects for inclusion in the referendum, including Municipally owned and operated Projects; and

**WHEREAS**, the Notice was 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 (the "Agreement") with the Municipality that is a party to the Agreement; and

**WHEREAS**, the Municipality represents fifty-two percent (52%) of the total population of the County.

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

**A. Reimposition of SPLOST.** Assuming the question of reimposing the SPLOST is approved by the majority of the voters of the County voting in the election hereinafter referred to, the SPLOST shall be reimposed for the term, purposes and estimated costs as follows:

1. In order to finance the projects described herein, the SPLOST in the amount of one percent (1%) on all sales and uses in the Special District is hereby authorized to be levied and collected as provided in the Act, commencing upon the expiration of the Existing Tax.

2. The proceeds of such SPLOST are to be used to finance the projects described in Exhibit "A" attached hereto and incorporated herein (the "Projects"). The Projects consist of the "County Projects" and the "Municipal Projects," as described under those headings in Exhibit "A," along with the estimated costs of each project.

3. The SPLOST is to be reimposed for a period of six (6) years, commencing upon the expiration of the Existing Tax.

**B. Call for the Election; Ballot Form; Notice.**

1. The Board of Elections and Registration of Ben Hill County is hereby requested to call an election in all voting precincts in the County on the 21st day of March, 2022, 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:

<input type="checkbox"/> Yes	Shall a special one percent (1%) sales and use tax be reimposed in the special district of Ben Hill County, Georgia for a period of time not to exceed six (6) years for the raising of an estimated amount of \$16,000,000 for the purpose of funding the following:  <b><u>Ben Hill County Projects:</u></b> Eight Million Eight Hundred Thousand Dollars (\$8,800,000) for capital outlay projects administered by Ben Hill County, Georgia, consisting of roads, streets, and bridge projects, including materials, signage and equipment; public safety vehicles, equipment and facility improvements; technology equipment and upgrades, E911
<input type="checkbox"/> No	



	<p>equipment and upgrades; County facility improvements and vehicle purchases; solid waste projects; Humane Society projects; Department of Leisure Services projects; landfill vehicles and equipment; airport terminal renovations; and Fitzgerald-Ben Hill County Development Authority projects consistent with the Authority's purpose.</p> <p><b>City of Fitzgerald Projects:</b> Seven Million Two Hundred Thousand Dollars (\$7,200,00) for capital outlay projects administered by the City of Fitzgerald, Georgia consisting of acquiring a new Fire Engine/Pumper and other fire and rescue service equipment for the Fitzgerald Fire Department; constructing, renovating, upgrading and improving Median Parks on Central Avenue and Main Street; acquiring vehicles and equipment for the Fitzgerald Police Department; payment and servicing of secured debt related to the acquisition and renovation of the Fitzgerald Police Department; acquiring vehicles and capital equipment for public works; improving, upgrading and repairing roads and streets; acquisition of equipment and vehicles for Code Enforcement/Building Inspection; repairing, renovating, upgrading and improving City-owned buildings and facilities, including the Grand Theatre and Grand Conference Center, Depot building and City Hall; acquisition and upgrade of equipment and technology apparatus for properties owned by the City of Fitzgerald, Georgia; Humane Society projects; Department of Leisure Services projects; landfill vehicles and equipment; airport terminal renovations; and Fitzgerald-Ben Hill County Development Authority projects consistent with the Authority's purpose.</p>
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3. It is hereby requested that the election be held by the Board of Elections and Registration of Ben Hill County in accordance with the election laws of the State of Georgia, including, without limitation, the special election laws. It is hereby further requested that the Board of Elections and Registration of Ben Hill 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 Board of Elections and Registration of Ben Hill 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 "B".

C. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of this Resolution to the Board of Elections and Registration of Ben Hill County, with a request that the Board of Elections and Registration of Ben Hill County issue the call for an election.

D. 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 reimposition of SPLOST.

E. This Resolution shall take effect immediately upon its adoption.

SO ADOPTED, this <sup>09<sup>th</sup></sup>~~08<sup>th</sup>~~ day of November, 2022



**BEN HILL COUNTY BOARD  
OF COMMISSIONERS**

  
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Steve Taylor, Chairman

  
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Donna Prather, Clerk



**Exhibit A**

**Distribution allocation of SPLOST collections up to \$16,000,000**

<u>County/Municipality</u>	<u>Project</u>	<u>Estimated Cost</u>	<u>Pro Rata</u>
Ben Hill County	Road, Street and Bridge Projects, Including Materials, Signage and Equipment	3,163,300	
	Public Safety Vehicles, Equipment and Facility Upgrades	1,400,000	
	Technology Equipment and Upgrades	2,100,000	
	E911 Equipment and Upgrades	450,000	
	County Facility Improvements and Vehicle Purchases	565,000	
	Solid Waste Projects	300,000	
	Humane Society Projects	250,000	
	Department of Leisure Services Projects	239,200	
	Landfill Vehicles and Equipment	118,500	
	Airport Terminal Renovations	14,000	
	Fitzgerald-Ben Hill County Development Authority Projects	200,000	
<b>Total Ben Hill County</b>	<b>8,800,000</b>	<b>55.00%</b>	
City of Fitzgerald	Police Department Vehicles and Station Debt	1,945,927	
	Fire Department Vehicle and Equipment	574,773	
	Museum and Depot Projects	139,000	
	Grand Theatre Facility Upgrades and Equipment	553,200	
	Grand Conference Center Facility Upgrades	60,000	
	Public Works Vehicles, Facility Upgrades, and Equipment	2,833,500	
	City Hall Facility Upgrades and Technology Equipment Upgrades	38,400	
	Code Enforcement / Building Inspection Vehicle	30,000	
	Downtown Development TAP Median Parks Project	200,000	
	Humane Society Projects	250,000	
	Department of Leisure Services Projects	239,200	
	Landfill Vehicles and Equipment	118,500	
	Airport Terminal Renovations	17,500	
	Fitzgerald-Ben Hill County Development Authority Projects	200,000	
<b>Total City of Fitzgerald</b>	<b>7,200,000</b>	<b>45.00%</b>	
<b>Total All Projects</b>	<b>16,000,000</b>	<b>100%</b>	

**Distribution allocation if SPLOST collections exceed \$16,000,000**

<u>County/Municipality</u>	<u>Pro Rata</u>
Ben Hill County	55.00%
City of Fitzgerald	45.00%

Exhibit "B"

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF BEN HILL COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 21st day of March, 2023, an election will be held at the regular polling places in Ben Hill 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 \$16,000,000 for the purpose of funding capital outlay projects (the "Projects"), specified in the form of the ballot set forth below.

<p>( ) Yes</p>	<p>Shall a special one percent (1%) sales and use tax be reimposed in the special district of Ben Hill County, Georgia for a period of time not to exceed six (6) years for the raising of an estimated amount of \$16,000,000 for the purpose of funding the following:</p>
<p>( ) No</p>	<p><b><u>Ben Hill County Projects:</u></b> Eight Million Eight Hundred Thousand Dollars (\$8,800,000) for capital outlay projects administered by Ben Hill County, Georgia, consisting of roads, streets, and bridge projects, including materials, signage and equipment; public safety vehicles, equipment and facility improvements; technology equipment and upgrades, E911 equipment and upgrades; County facility improvements and vehicle purchases; solid waste projects; Humane Society projects; Department of Leisure Services projects; landfill vehicles and equipment; airport terminal renovations; and Fitzgerald-Ben Hill County Development Authority projects consistent with the Authority's purpose.</p> <p><b><u>City of Fitzgerald Projects:</u></b> Seven Million Two Hundred Thousand Dollars (\$7,200,00) for capital outlay projects administered by the City of Fitzgerald, Georgia consisting of acquiring a new Fire Engine/Pumper and other fire and rescue service equipment for the Fitzgerald Fire Department; constructing, renovating, upgrading and improving Median Parks on Central Avenue and Main Street; acquiring vehicles and equipment for the Fitzgerald Police Department; payment and servicing of secured debt related to the acquisition and renovation of the Fitzgerald Police Department; acquiring vehicles and capital equipment for public works; improving, upgrading and repairing roads and streets; acquisition of equipment and vehicles for Code Enforcement/Building Inspection; repairing, renovating, upgrading and improving</p>



	<p>City-owned buildings and facilities, including the Grand Theatre and Grand Conference Center, Depot building and City Hall; acquisition and upgrade of equipment and technology apparatus for properties owned by the City of Fitzgerald, Georgia; Humane Society projects; Department of Leisure Services projects; landfill vehicles and equipment; airport terminal renovations; and Fitzgerald-Ben Hill County Development Authority projects consistent with the Authority's purpose.</p>
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