

PUTNAM COUNTY BOARD OF COMMISSIONERS



117 Putnam Drive, Suite A ♦ Eatonton, GA 31024

Called Meeting

Agenda

Wednesday, July 31, 2024 ♦ 4:00 PM

Putnam County Administration Building – Room 203

Opening

1. Call to Order
2. Pledge of Allegiance (JW)

Called Meeting

3. Discussion and possible action on Resolution calling for an Election to Impose a County Special Purpose Local Option Sales Tax

Closing

4. Adjournment

The Board of Commissioners reserves the right to continue the meeting to another time and place in the event the number of people in attendance at the meeting, including the Board of Commissioners, staff, and members of the public exceeds the legal limits. The meeting cannot be closed to the public except by a majority vote of a quorum present for the meeting. The board can vote to go into an executive session on a legally exempt matter during a public meeting even if not advertised or listed on the agenda. Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the ADA Compliance Officer, at least three business days in advance of the meeting at 706-485-2776 to allow the County to make reasonable accommodations for those persons.

File Attachments for Item:

3. Discussion and possible action on Resolution calling for an Election to Impose a County Special Purpose Local Option Sales Tax

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

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF PUTNAM 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 PUTNAM 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 Putnam County, Georgia (the “Board of Commissioners”) has determined that it is in the best interest of the citizens of Putnam County, Georgia (the “County”) that a one percent SPLOST be imposed in a special district within the County to collect approximately \$43,401,266.00 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 the municipality located within the County regarding the imposition of the SPLOST; and

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the City of Eatonton (“the Municipality”) 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 Municipality represents 29 percent of the total population of the County, based on the 2020 census.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Putnam 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>
Jail Renovation	\$8,680,253.00
Sheriff’s Office Vehicles and Building Improvements	\$1,920,000.00
EMS Ambulances and Equipment	\$2,400,000.00
Fire Department Trucks and Equipment	\$4,500,000.00
Public Works Heavy Duty Trucks and Equipment	\$445,000.00
Putnam General Hospital	\$3,600,000.00
Recreation Department	\$2,000,000.00
Golf Course Building and Equipment Public Building Improvements	\$750,000.00
Oconee Springs Park Improvements	\$500,000.00
County Extension Office	\$2,500,000.00
Roads	\$2,842,499.00
<u>City Projects</u>	<u>Estimated Costs</u>
Gas Tools & Equipment	\$900,000.00
Gas Line Expansion	\$500,000.00
Gas Vehicles	\$100,000.00
Police Vehicles	\$1,000,000.00
Police Tools & Equipment	\$200,000.00
Fire Trucks/Vehicles	\$1,066,000.00
Fire Tools & Equipment	\$225,000.00
Streets Roads/Bridges/Sidewalks/Drainage	\$3,647,514.00
Streets Tools & Equipment	\$810,000.00
Streets Vehicles	\$512,000.00
City Shop Tools & Equipment	\$50,000.00
Buildings & Grounds Tools & Equipment	\$13,000.00
Buildings & Grounds Public Buildings & Site Improvements	\$1,325,000.00
Senior Center Vehicles	\$70,000.00
Main Street Equipment	\$10,000.00
Economic Development Blight Remediation	\$300,000.00
City Hall Furnishings & Equipment	\$35,000.00

3. The SPLOST is to be imposed for a period of six 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 \$43,401,266.00. 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 the 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, which shall not exceed 6% per annum for a period of 10 years.

The amount of principal to be paid in each year during the life of the Debt during the imposition of the tax shall be as follows:

<u>Year</u>	<u>Amount</u>	
	County	City
2027	\$4,620,471	\$1,523,772
2028	\$4,920,802	\$1,622,818
2029	\$5,240,654	\$1,728,301
2030	\$5,581,297	\$1,840,640
2031	\$5,944,081	\$1,960,282
2032	\$6,330,446	\$2,087,700

2. The proceeds of the Debt shall be deposited by the County in a separate fund and applied to pay the costs of the County Projects and the costs of issuing the Debt.

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 Board of Elections of Putnam County is hereby requested to call an election in all voting precincts in the County on the 5th day of November, 2024, 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 () No

“Shall a special one percent sales and use tax be imposed in the special district of Putnam County upon the termination of the special one percent sales and use tax presently in effect, for a period of time not to exceed six years and for the raising of an estimated amount of \$43,401,266.00 for the purpose of completion of capital outlay projects as follows (1) Jail Renovation, Sheriff’s Office Vehicles and Building Improvements, EMS Ambulances and Equipment, Fire Department Trucks and Equipment, Public Works Heavy Duty Trucks and Equipment, Putnam General Hospital, Recreation Department, Golf Course Building and Equipment, Public Building Improvements, Oconee Springs Park Improvements, County Extension Office, and Roads for Putnam County, and; (2) Gas Tools & Equipment, Gas Line Expansion, Gas Vehicles, Police Vehicles, Police Tools & Equipment, Fire Trucks/Vehicles, Fire Tools & Equipment, Street Roads/Bridges/Sidewalk/Drainage, Street Tools & Equipment, Street Vehicles, City Shop Tools & Equipment, Buildings & Grounds Tools & Equipment, Building & Grounds Public Buildings & Site Improvements, Senior Center Vehicles, Main Street Equipment, Economic Development Blight Remediation, and City Hall Furnishings & Equipment for the Municipality of the City of Eatonton?”

The ballot shall also have written or printed thereon, following the quest set forth above, the following:

“If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Putnam County, Georgia in the principal amount of \$43,401,266.00 for the purpose set forth in clauses (1) and (2) above.”

3. It is hereby requested that the election be held by the Board of Elections of Putnam 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 Board of Elections of Putnam County canvass the returns declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

4. The Board of Elections of Putnam 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".

C. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the Board of Elections of Putnam County, with a request that the Board of Elections of Putnam 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 imposition of SPLOST.

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

PUTNAM COUNTY, GEORGIA

Chairman

ATTEST:

County Clerk
Date Adopted _____

EXHIBIT "A"

NOTICE OF SPECIAL ELECTION

**TO THE QUALIFIED VOTERS OF
PUTNAM COUNTY, GEORGIA**

NOTICE IS HEREBY GIVEN that on the 5th day of November, 2024, an election will be held at the regular polling places in all the election districts of Putnam 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 \$43,401,266.00 for the purpose of funding capital outlay projects ("the Projects") specified in the form of the ballot set forth below.

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

“() Yes () No

“Shall a special one percent sales and use tax be imposed in the special district of Putnam County upon the termination of the special one percent sales and use tax presently in effect, for a period of time not to exceed six years and for the raising of an estimated amount of \$43,401,266.00 for the purpose of completion of capital outlay projects as follows (1) Jail Renovation, Sheriff’s Office Vehicles and Building Improvements, EMS Ambulances and Equipment, Fire Department Trucks and Equipment, Public Works Heavy Duty Trucks and Equipment, Putnam General Hospital, Recreation Department, Golf Course Building and Equipment, Public Building Improvements, Oconee Springs Park Improvements, County Extension Office, and Roads for Putnam County, and; (2) Gas Tools & Equipment, Gas Line Expansion, Gas Vehicles, Police Vehicles, Police Tools & Equipment, Fire Trucks/Vehicles, Fire Tools & Equipment, Street Roads/Bridges/Sidewalk/Drainage, Street Tools & Equipment, Street Vehicles, City Shop Tools & Equipment, Buildings & Grounds Tools & Equipment, Building & Grounds Public Buildings & Site Improvements, Senior Center Vehicles, Main Street Equipment, Economic Development Blight Remediation, and City Hall Furnishings & Equipment for the Municipality of the City of Eatonton?”

The ballot shall also have written or printed thereon, following the quest set forth above, the following:

“If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Putnam County, Georgia in the principal amount of \$43,401,266.00 for the purpose set forth in clauses (1) and (2) above.”

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 \$43,401,266.00 (“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 maximum rate of interest rate of such general obligation debt will bear is not to exceed 6.0% per annum, and the aggregate amount of principal to be paid in each year during the life of such debt will be as follows:

Year	Principal to be Paid	
	County	City
2027	\$4,620,471	\$1,523,772
2028	\$4,920,802	\$1,622,818
2029	\$5,240,654	\$1,728,301
2030	\$5,581,297	\$1,840,640
2031	\$5,944,081	\$1,960,282
2032	\$6,330,446	\$2,087,700

Any brochures, listings, or other advertisements issued by the Putnam County Board of Commissioners (“Board”), or by any other person, firm, corporation, or association with the knowledge and consent of the Board, shall be deemed to be a statement of intention of the Board concerning the use of the proceeds of the general obligation debt to be issued in connection with the sales and use tax for educational purposes.

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

The last day to register to vote in this special election shall be October 7, 2024 through 5:00 p.m. Mail voter registration applications must be postmarked on or before October 7, 2024.

Those residents of Putnam County qualified to vote in such special election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given pursuant to a resolution of the Putnam County Board of Commissioners adopted on _____, 2024.

This ___ day of July, 2024