

AN ORDINANCE AND RESOLUTION FOR THE PURPOSE OF
AUTHORIZING A SPECIAL PURPOSE COUNTY SALES AND USE
TAX UNDER THE AUTHORITY OF CHAPTER 8 OF TITLE 48 OF
THE OFFICIAL CODE OF GEORGIA ANNOTATED

WHEREAS, Chapter 8 of Title 48 of the Official Code of Georgia Annotated provides that the governing authority of Walker County may enact a Resolution calling for the imposition of a Special Purpose County Sales and Use Tax, the proceeds of which can be used for the construction of capital outlay projects to be located in Walker County, the City of Chickamauga, the City of LaFayette, the City of Rossville, and that portion of the City of Fort Oglethorpe located within the geographical boundaries of Walker County; and

WHEREAS, the County and Municipalities have selected capital outlay projects which will benefit the citizens of Walker County in general; and

WHEREAS, the Commissioner of Walker County and the governing bodies of the Municipalities have determined that it would be inappropriate to finance such capital outlay projects through increases in ad valorem taxes and increases in utility rates; and

WHEREAS, the County and Municipalities desire to fund the various projects selected by the County and Municipalities through the implementation of a Special Purpose Local Option Sales and Use Tax; and

WHEREAS, if imposition of the Special Purpose Local Option Sales and Use Tax is approved by the voters, the allocation of the funds raised by the imposition of such one per cent sales and use tax will be governed by an Agreement entered into between the County and the Municipalities, which is based upon the population of the Municipalities over the population of the County; and

WHEREAS, the Commissioner of Walker County wishes to impose the Special Purpose County Sales and Use Tax authorized by Chapter 8 of Title 48 of the Official Code of Georgia Annotated and desires that the Judge of the Probate Court of Walker County, Georgia issue the call for an election for the purpose of

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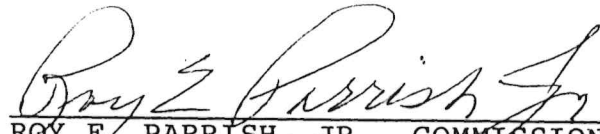
Minutes of the Office of the Walker County Commissioner for the month of August, 1987.

AMENDMENT TO AN ORDINANCE AND RESOLUTION FOR
THE PURPOSE OF AUTHORIZING A SPECIAL PURPOSE COUNTY
SALES AND USE TAX UNDER THE AUTHORITY OF CHAPTER 8
OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED

The Ordinance and Resolution for the purpose of authorizing a Special Purpose County Sales and Use Tax under the authority of Chapter 8 of Title 48 of the Official Code of Georgia Annotated adopted on August 14, 1987 at 10:00 A.M. is hereby amended by adding the following sentences to the end of paragraph (a):

The maximum period of time that said tax may be collected shall not exceed five (5) years. The maximum cost of the projects which will be funded from the proceeds of the tax shall not exceed \$16,000,000.00.

SO RESOLVED this 14th day of August, 1987 at 10:30 A.M.


ROY E. PARRISH, JR., COMMISSIONER
WALKER COUNTY, GEORGIA

ATTEST:


CLERK OF COMMISSIONER
WALKER COUNTY, GEORGIA

submitting the question of the imposition of said tax to the voters of Walker County, Georgia, for approval or rejection.

NOW, THEREFORE, BE IT RESOLVED:

(a) That the Commissioner of Walker County, Georgia wishes to impose a Special Purpose County Sales and Use Tax as authorized by Chapter 8 of Title 48 of the Official Code of Georgia Annotated to be imposed for a period of FIVE (5) YEARS, which tax shall generate receipts for the five year period of approximately \$16,000,000.00 to be used solely and exclusively for the construction of the following projects:

Chickamauga - Sewer capital outlay project.

Fort Oglethorpe - Water capital outlay projects in the portion of the City located within Walker County, Georgia.

LaFayette - Sewer capital outlay projects and recreational facilities.

Rossville - Sewer capital outlay projects and a multi-purpose civic center.

Walker County - A multi-purpose public auditorium and senior citizens center in the Rock Spring area, parking garage at the Walker County Courthouse in LaFayette, water plant storage tank and a fire protection program.

Wastewater treatment works, Georgia Highway 2 interceptor sewers from Fort Oglethorpe to Georgia Highway 193, U. S. Highway No. 27 interceptor sewers from Rock Spring to Chickamauga National Military Park, U. S. Highway No. 27 interceptor sewers from Rock Spring to the LaFayette City Limits, U. S. Highway No. 27 Chickamauga National Park bypass interceptor sewers.

Lateral sewer line projects in Wallaceville, Wilder Road area, Rock Spring, Beverly Hills, Bently Place, Fairview and Lakeview.

and

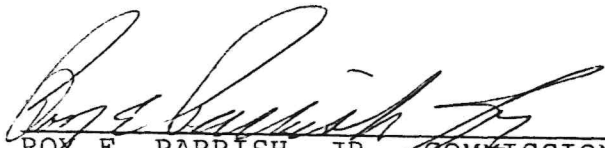
(b) That a copy of this Resolution be personally delivered to the Probate Judge of Walker County, Georgia, notifying him of the desire of the Commissioner of Walker County, Georgia to impose such Special Purpose County Sales and Use Tax; and

(c) That said Judge of the Probate Court of Walker County, Georgia be and is hereby requested to issue the call for

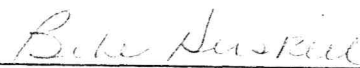
an election for the purpose of submitting the question of the imposition of such tax to the voters of Walker County, Georgia, for approval or rejection; and

(d) That the Judge of the Probate Court of Walker County, Georgia is hereby requested as provided by law to set the date of such election on September 15, 1987, a date not less than THIRTY (30) DAYS nor more than FORTY-FIVE (45) DAYS after the date of the issuance of the call for such election.

SO RESOLVED, this 14 day of August, 1987.


ROY E. PARRISH, JR., COMMISSIONER
WALKER COUNTY, GEORGIA

ATTEST:


CLERK, OF THE COMMISSIONER OF
WALKER COUNTY, GEORGIA

STATE OF GEORGIA,
COUNTY OF WALKER.

THIS AGREEMENT is made and entered into this 13th day of August, 1987 by and between WALKER COUNTY, GEORGIA, (hereinafter referred to as the "County") and the cities of CHICKAMAUGA, FORT OGLETHORPE, LAFAYETTE, and ROSSVILLE, each being an incorporated municipality within the State of Georgia and being located either partially or wholly within the geographical boundaries of Walker County (hereinafter collectively referred to as the "Municipalities").

W I T N E S S E T H :

WHEREAS, Chapter 8 of Title 48 of the Official Code of Georgia Annotated provides that the governing authority of a County may enact a Resolution calling for the imposition of a Special Purpose County Sales and Use Tax, the proceeds of which may be used for the construction of capital outlay projects located within or without, or both within and without, any incorporated areas in the County; and

WHEREAS, the County and Municipalities have selected capital outlay projects authorized by O.C.G.A. §48-8-111, which will benefit the citizens of Walker County in general; and

WHEREAS, the County and the Municipalities desire to enter into an Agreement authorized by Article 9, Section 3 of the Constitution of the State of Georgia amongst themselves to complete the various projects within both the incorporated and unincorporated areas of the County; and

(a) Chickamauga, Georgia shall undertake and complete construction of a wastewater treatment works. The total projected cost for the project selected is \$612,400.00.

(b) The City of Fort Oglethorpe will install a water line and fire hydrants on that portion of North Thomas Road in the City of Fort Oglethorpe which is located within Walker County, Georgia. Fire hydrants will be installed around that portion of Hutcheson Medical Center which is located in Walker County, Georgia. The total projected cost for the projects selected is \$42,800.00.

(c) The City of LaFayette shall undertake and complete the construction of the following projects: recreational facilities, renovation of the Town Creek interceptor sewer line, and improvements at the City of LaFayette wastewater treatment works. The total projected cost for the projects selected is \$1,902,800.00.

(d) The City of Rossville shall undertake and complete the construction and renovation of sewer lines throughout the City to service the City of Rossville. The City of Rossville will also construct a general purpose building to be used as a civic center, recreational facility and cultural facility for senior citizens. The total projected cost for the projects selected is \$1,028,800.00.

(e) Walker County shall undertake and complete the construction of the following projects:

A multi-purpose public auditorium and senior citizens center in the Rock Spring area, parking garage at the

Walker County Courthouse in LaFayette, water plant storage tank and a fire protection program.

Wastewater treatment works, Georgia Highway 2 interceptor sewers from Fort Oglethorpe to Georgia Highway 193, U. S. Highway No. 27 interceptor sewers from Rock Spring to Chickamauga National Military Park, U. S. Highway No. 27 interceptor sewers from Rock Spring to the LaFayette City Limits, U. S. Highway No. 27 Chickamauga National Park bypass interceptor sewers.

Lateral sewer line projects in Wallaceville, Wilder Road area, Rock Spring, Beverly Hills, Bently Place, Fairview and Lakeview.

The total projected cost for the projects selected is \$12,413,200.00.

4.

The proceeds received by the County from the imposition of the Special Purpose County Sales and Use Tax pursuant to O.C.G.A. §48-8-110 et seq. and any interest proceeds realized from said funds shall be distributed as follows:

City of Chickamauga, Georgia - 3.83% of the total amount remitted to Walker County by the Georgia Commissioner of Revenue raised by the imposition of this Special Purpose County Sales and Use Tax.

City of Fort Oglethorpe, Georgia - .27% of the total amount remitted to Walker County by the Georgia Commissioner of Revenue raised by the imposition of this Special Purpose County Sales and Use Tax.

City of LaFayette, Georgia - 11.89% of the total amount remitted to Walker County by the Georgia Commissioner of Revenue raised by the imposition of this Special Purpose County Sales and Use Tax.

City of Rossville, Georgia - 6.43% of the total amount remitted to Walker County by the Georgia Commissioner of Revenue raised by the imposition of this Special Purpose County Sales and Use Tax.

Walker County, Georgia - 77.58% of the total amount remitted to Walker County by the Georgia Commissioner of Revenue raised by the imposition of this Special Purpose County Sales and Use Tax.

5.

Each sponsoring local government entity shall promptly move forward with the acquisition, construction and installation of its designated project or projects in an efficient and economical manner, at a reasonable cost, in conformity with all applicable laws, ordinances, rules, and regulations of any governmental authority having jurisdiction in the premises.

As a condition precedent to letting of any contract for the acquisition, construction, or installation of any project, the sponsoring local government entity shall require the contractor or other party to post and give a payment and a performance bond, such bond to be the usual and customary bond of a reliable insurance or casualty insurance company authorized to do business in the State of Georgia guaranteeing to the sponsoring local government entity that the particular contract

of such contractor or other party will be performed as set forth therein and indemnifying the sponsoring local government entity against any loss or damage by virtue of the failure by such contractor or other party to so perform.

6.

Each party hereto makes the following representations and warranties which are specifically relied upon by all of the other parties as a basis for entering this Agreement:

(a) Each local government entity has the legal authority to enter into this Agreement under the laws of the State of Georgia.

(b) Each local government entity has validly adopted a Resolution authorizing the local government entity to enter into this Agreement.

(c) Each local government entity warrants that any and all funds received from the Special Purpose County Sales and Use Tax will be used solely for the project or projects set forth herein.

(d) Each local government entity warrants that it will diligently seek to complete the project or projects for which it has specific responsibility.

(e) Each local government entity warrants that no Funds received from the performance of this Agreement shall be used to retire a debt as contemplated by O.C.G.A. §48-8-110 et seq.

(f) The City of Fort Oglethorpe, Georgia specifically warrants that its projects will be constructed within that

portion of the City of Fort Oglethorpe located in Walker County, Georgia.

7.

This contract is conditioned upon the approval of the implementation of the Special Purpose Local Option Sales Tax by the voters of Walker County, Georgia in a referendum to be held in accordance with O.C.G.A. §48-8-111.

8.

Upon effective imposition of the Special Purpose Local Option Sales Tax, a special trust fund shall be created by the County and designated as the Special Purpose Local Option Sales Tax Construction Fund (hereinafter referred to as the "Construction Fund"). The County shall be responsible for selecting a local bank or banks which shall act as depository and custodian of the Construction Fund upon such terms and conditions as may be acceptable to the County.

The monies received by the County through the imposition of the Special Purpose Local Option Sales Tax shall be immediately deposited in the Construction Fund. No funds other than those received from the Special Purpose Local Option Sales Tax shall be deposited in the Construction Fund. The monies in the Construction Fund shall be held and applied to the cost of reimbursing the County for administering the fund and the cost of acquiring, constructing and installing the Projects and of all permitted expenses incidental thereto, and the County agrees that it will not cause or permit to be withdrawn from the Construction

Fund any monies except in accordance with the terms and provisions of this Agreement.

The County shall be responsible for administering the Construction Fund in a manner designed to effectuate the terms of this Agreement and shall be reimbursed for the actual costs incurred by the County in administering the Construction Fund.

All monies and investments held in the Construction Fund shall constitute trust funds and shall be applied only in accordance with the terms hereof and for the purposes set forth herein and shall not be subject to a lien or attachment of any creditors of the County or of any of the Municipalities.

9.

The County shall keep a detailed accounting of all funds received into the Construction Fund. The County shall maintain an accurate accounting which shall show the amount which has been apportioned for use of each project, taking into account all funds received less any withdrawals made for any project. Statements showing the net amount available for withdrawal for each project shall be sent to each Municipality on a quarterly basis.

10.

Withdrawals from the Construction Fund may be made for the purpose of paying for the cost of acquiring, constructing or installing the project or projects and the expenses incidental thereto and without intending hereby to limit or restrict or to extend any proper definition of such costs and expenses as now provided by law, said costs shall include:

(a) The cost of premiums on insurance and bonds, including performance and payment bonds, if any, in connection with the Projects until the completion date;

(b) The fees and expenses of architects and engineers for surveys and estimates, preparation of plans, specifications and recommendations and supervising acquisition, construction and installment of the Projects, as well as for the performance of all other duties of such architects and engineers in relation to the Projects;

(c) The expenses of administration of such acquisition, construction and installation of the Projects, including legal fees and accounting fees;

(d) Any taxes or other governmental charges (if any) lawfully levied or assessed upon the Projects prior to the completion date;

(e) The cost of acquiring by purchase any lands, machinery and equipment, and any easements, rights, or damages incident to or arising as a consequence of the acquisition, construction and installation of the Projects.

(f) The costs for labor, amounts payable to contractors, builders and materialmen in connection with the acquisition, construction and installation of the Projects;

(g) Such other fees, costs, expenses and other charges of whatever nature incidental and pertaining to the acquisition, construction and installation of the Projects.

11.

All withdrawals from the Construction Fund shall be made upon checks signed or countersigned by the Commissioner of Walker County, Georgia, but, before any such check shall be signed, there shall be filed with the County:

(a) A written requisition for such payment stating each amount to be paid and the name of the Municipality, person, firm, corporation or entity to whom payment shall be made;

(b) A written statement delineating which project the funds will be used for;

(c) A certificate signed by the Chief Executive Officer of the party requesting a withdrawal from the Construction Fund or his designated representative specifying the amount to be withdrawn, and certifying:

(1) That the funds being withdrawn will be used only for a designated capital outlay project;

(2) That no portion of the funds being withdrawn will be used to retire a debt as contemplated by the provisions of O.C.G.A. §48-8-110 et seq.

(3) That the party requesting the withdrawal is not aware of any event of default under this Agreement.

All withdrawal requisitions and certificates received by the County, as required in this Article as conditions to the withdrawal of monies from the Construction Fund, shall be retained by the County subject at all times to the inspection of any party. No party shall file more than one requisition for

withdrawal from the Construction Fund per month. No party shall be able to withdraw in excess of its accrued allocation from the Construction Fund at any time.

12.

During the period of this Agreement all funds deposited in the Construction Fund shall be audited by a Certified Public Accounting firm at such time or times as the official audit of the County funds is made. Each of the parties hereto agree to cooperate with such Certified Public Accounting firm in any such audit by providing any and all necessary information. The cost of any such audit shall be paid from the Construction Fund.

13.

In the application of Construction Funds to Projects described in Paragraph 3 herein, the sponsoring governmental entities shall have full discretion as to which project or projects will receive priority. The sponsoring governmental entities may allocate Construction Funds not necessary to complete a specific project to a different project identified in Paragraph 3 herein. If a sponsoring governmental entity makes a finding that a designated project is impractical or the legality thereof is in doubt, the sponsoring governmental entity for such project may select an alternate project provided that:

(a) Said alternate project is a capital sewerage outlay project or a capital water outlay project; and

(b) Said alternate project complies with all the requirements of this Agreement and the requirements of O.C.G.A. §48-8-110, et seq.; and

(c) Said project benefits all the citizens of Walker County in general.

Construction Funds may not be transferred by a sponsoring governmental entity to an alternate project without first notifying the County in writing. It is expressly understood and agreed that the County and Municipalities shall be under no obligation to complete any project or projects if the Construction Funds are insufficient to complete the project or projects. If all projects are completed prior to the term of this Agreement, then all parties acknowledge that the Special Purpose Local Option Sales Tax shall terminate and that any remaining monies in the construction Fund will be distributed pursuant to the terms of O.C.G.A. §48-8-121.

14.

Within THIRTY (30) DAYS after acquisition, construction or installation of any of the Projects is completed, the sponsoring governmental entity shall file with the County Commissioner a Certificate of Completion signed by the Chief Executive Officer or his designated representative, setting forth the date on which the project was completed and that no further Construction Funds are needed on the project.

15.

Each of the following constitutes an "Event of Breach" hereunder:

(a) Failure on the part of a sponsoring local government entity to proceed with due diligence to acquire,

construct or install the sponsored project or projects as described in Paragraph 3; or

(b) Failure on the part of a sponsoring local government entity to obtain the necessary State or Federal approvals to complete the sponsored project or projects as described in Paragraph 3; or

(c) Any voluntary action taken by any party hereto which will prevent or have the effect of preventing the party from performing its agreements hereunder.

(d) The breach of any term or condition of this Agreement.

16.

In the event a party to this Agreement commits an Event of Breach as described hereinabove, then the Commissioner of Walker County shall immediately suspend the right of the offending party to make further withdrawals of its allocated amount from the Construction Fund. Written notice of the breach shall be forwarded to the breaching party by certified mail. If the stated breach has not been remedied within THIRTY (30) DAYS of receipt of the notice, the right of the offending party to withdraw funds from the Construction Fund pursuant to the terms of this Agreement shall terminate. If it is determined that a party has committed a breach as defined hereinabove, that party shall be responsible for paying back all funds previously drawn from the Construction Fund and shall be responsible for all costs and legal fees incurred by the non-breaching parties enforcing this Agreement. Any amount of the Construction Fund withheld by

the County or recovered by the County pursuant to this paragraph shall be applied pro rata to the completion of other Projects designated by the County and Municipalities.

17.

The parties hereto agree to submit any controversy arising under this Agreement to arbitration pursuant to the provisions of O.C.G.A. §9-9-30. Such arbitration shall in all respects be governed by the provisions of the arbitration code, and the parties hereto agree to comply with and be governed by the provisions of said arbitration code as to any controversy so submitted to arbitration.

18.

If any provision of this Agreement or any provision of the law authorizing this Agreement or the holding of the election authorizing the imposition of the ONE CENT (\$.01) Special Purpose Sales and Use Tax shall be declared or held to be invalid, such invalid provision shall be severable from the remaining provisions of this Agreement and the remaining provisions shall remain in full force and effect.

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IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals on the day and year first above written.

WALKER COUNTY, GEORGIA

BY: *[Signature]*
Commissioner

ATTEST:
Bebe Herskell
Clerk

CITY OF CHICKAMAUGA

BY: *Frank Pierce*
Mayor

ATTEST:
Donald Z. Haney
Clerk

CITY OF FORT OGLETHORPE

BY: *William D. Susan, Jr*
Mayor

ATTEST:
E. M. Stone
Clerk

CITY OF LAFAYETTE

BY: *Lyle Jones*
Mayor

ATTEST:
Blenna Thomas
Clerk

CITY OF ROSSVILLE

BY: W. S. Hoot
Mayor

ATTEST:

Bobbie Alexander
Clerk

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Bobz wiskey



Secretary of State

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30334

Max Cleland
SECRETARY OF STATE

Frances S. Duncan

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(404) 656-2871

TO: ALL CLERKS, BOARD OF COUNTY COMMISSIONERS
FROM: MAX CLELAND, SECRETARY OF STATE
SUBJECT: ENACTMENTS OF THE GENERAL ASSEMBLY.

I am enclosing legislation which passed during the recent session of the General Assembly for your information and record.

Any time this office can be of service to you, please call on me.

Most sincerely,

Max Cleland

Max Cleland
Secretary of State

MC:jb