

A REFERENDUM RESOLUTION TO REIMPOSE A SPECIAL ONE PERCENT SALES AND USE TAX, SUBJECT TO REFERENDUM APPROVAL; TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION AND TO CALL AN ELECTION TO DETERMINE THE REIMPOSITION OR NON-REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX ARE TO BE USED AND MAY BE EXPENDED; TO SPECIFY THE MAXIMUM COST OF THE PROJECTS WHICH WILL BE FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO SPECIFY THE MAXIMUM PERIOD OF TIME THE SALES AND USE TAX WILL BE REIMPOSED; TO AUTHORIZE THE ISSUANCE OF \$10,300,000 IN AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION DEBT IN CONJUNCTION WITH THE REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSE FOR WHICH THE DEBT IS TO BE ISSUED, THE MAXIMUM INTEREST RATE OR RATES WHICH SUCH DEBT IS TO BEAR, AND THE AMOUNT OF PRINCIPAL TO BE PAID IN EACH YEAR DURING THE LIFE OF SUCH DEBT; TO PROVIDE FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES TO SERVICE SUCH DEBT, TO THE EXTENT THE PROCEEDS OF THE SALES AND USE TAX ARE NOT SUFFICIENT FOR SUCH PURPOSE; AND FOR OTHER PURPOSES.

WHEREAS, the Commissioner of Walker County (the "Commissioner") is the governing authority of Walker County, Georgia (the "County"), a political subdivision created and existing under the laws of the State of Georgia, and is charged with the duties of levying taxes, contracting debts, and managing the affairs of the County; and

WHEREAS, the Commissioner deems it to be in the best interest of the County to improve public services in the County by carrying out the hereinafter described capital outlay projects, and the County has entered into an Intergovernmental Contract (the "Contract"), dated as of January 1, 1998, with the City of LaFayette, Georgia ("LaFayette"), the City of Rossville, Georgia ("Rossville"), the City of Chickamauga, Georgia ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), and the City of Lookout Mountain, Georgia ("Lookout Mountain"), which provides for (1) the acquisition, construction, and equipping of a new subtitle D landfill, the renovation and equipping of an existing courthouse, the acquisition, construction, and equipping of a new agricultural exhibition center, the acquisition, construction, and installation of recreational facilities and equipment, the renovation, expansion, and equipping of an existing jail, the acquisition, construction, and equipping of water and sewer system improvements, the acquisition, construction, and installation of infrastructure improvements to a new industrial park, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges (the "County Project"), all to be owned or operated or both by the County, (2) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, improvement, and equipping of existing airport facilities, the acquisition, construction, and installation of recreational

facilities and equipment, the acquisition, renovation, and equipping of cultural facilities, and the acquisition, construction, reconstruction, repair, improvement, and installation of sidewalks, streetscape improvements, roads, streets, and bridges (the "LaFayette Project"), all to be owned or operated or both by LaFayette, (3) the renovation, construction, expansion, and equipping of fire and police facilities, the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities (including a new playground) and equipment, the acquisition, construction, renovation, and installation of street department facilities, equipment, and vehicles, the acquisition of equipment and vehicles for the fire and public safety departments, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges (the "Rossville Project"), all to be owned or operated or both by Rossville, (4) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, and equipping of an existing city hall, the acquisition, construction, and equipping of sanitation recycling facilities, the acquisition of public works and public safety equipment and vehicles, the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, bridges, sidewalks, and streetscape improvements, and the acquisition, construction, and installation of recreational facilities and equipment (the "Chickamauga Project"), all to be owned or operated or both by Chickamauga, (5) the acquisition, construction, and installation of a bikeway/pedestrian trail along Park City Road which will join the Chickamauga/Chattanooga National Military Park, the acquisition, construction, and equipping of sewer system improvements, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges (the "Fort Oglethorpe Project"), all to be owned or operated or both by Fort Oglethorpe, and (6) the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities and equipment, and the acquisition of equipment and vehicles for the fire department (the "Lookout Mountain Project"), all to be owned or operated or both by Lookout Mountain; and

WHEREAS, the Commissioner has estimated the maximum cost of the projects described above to be \$25,000,000, the components of which are:

- (1) the County Project other than for road, street, and bridge purposes - \$12,750,000,
- (2) the County Project for road, street, and bridge purposes - \$6,000,000,
- (3) the LaFayette Project - \$2,917,500,

- (4) the Rossville Project - \$1,575,000,
- (5) the Chickamauga Project - \$942,500,
- (6) the Fort Oglethorpe Project - \$97,500, and
- (7) the Lookout Mountain Project - \$717,500; and

WHEREAS, it appears to the Commissioner that the most feasible plan for providing funds to pay the costs of the projects described above is to reimpose a special one percent sales and use tax, upon the termination of the special one percent sales and use tax presently in effect, pursuant to Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated; and

WHEREAS, the Commissioner has determined that the County should issue its general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Commissioner may approve) in the aggregate principal amount of \$10,300,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by the County from the sales and use tax and then from the general funds of the County, for the purpose of providing funds to pay the costs of the County Project other than for road, street, and bridge purposes, to enable the County to complete such capital outlay projects before the sales and use tax is collected; and

WHEREAS, under the Constitution and laws of the State of Georgia, it is necessary to submit to the qualified voters of Walker County the question of whether or not a special one percent sales and use tax should be reimposed for the purposes described above, which proposal, if approved by the voters, shall also constitute approval of the issuance of general obligation debt of the County in the aggregate principal amount of \$10,300,000 for the County Project other than for road, street, and bridge purposes;

NOW, THEREFORE, BE IT RESOLVED by the Commissioner of Walker County, and it is hereby resolved by authority of the same, as follows:

Section 1. There is hereby reimposed within Walker County a special sales and use tax at the rate of one percent, upon the termination of the special one percent sales and use tax presently in effect, pursuant to Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, subject to approval by a majority of the qualified voters residing within the territorial limits of Walker County voting in the referendum called in Section 2 hereof, for a maximum period of time of 20 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to the Contract: (1) the County Project other than for road, street,

and bridge purposes, at the maximum cost of \$12,750,000, (2) the County Project for road, street, and bridge purposes, at the maximum cost of \$6,000,000, (3) the LaFayette Project, at the maximum cost of \$2,917,500, (4) the Rossville Project, at the maximum cost of \$1,575,000, (5) the Chickamauga Project, at the maximum cost of \$942,500, (6) the Fort Oglethorpe Project, at the maximum cost of \$97,500, and (7) the Lookout Mountain Project, at the maximum cost of \$717,500.

Section 2. There is hereby authorized to be called and there is hereby called an election to be held in all the precincts in Walker County, on the 17th day of March, 1998, for the purpose of submitting to the qualified voters of Walker County the question of whether or not a special one percent sales and use tax should be reimposed within Walker County, upon the termination of the special one percent sales and use tax presently in effect, for a maximum period of time of 20 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to the Contract: (1) the County Project other than for road, street, and bridge purposes, at the maximum cost of \$12,750,000, (2) the County Project for road, street, and bridge purposes, at the maximum cost of \$6,000,000, (3) the LaFayette Project, at the maximum cost of \$2,917,500, (4) the Rossville Project, at the maximum cost of \$1,575,000, (5) the Chickamauga Project, at the maximum cost of \$942,500, (6) the Fort Oglethorpe Project, at the maximum cost of \$97,500, and (7) the Lookout Mountain Project, at the maximum cost of \$717,500.

Section 3. If the reimposition of the sales and use tax is approved by the voters in the referendum called in Section 2 hereof, such vote shall also constitute approval of the issuance of general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Commissioner may approve) of the County in the aggregate principal amount of \$10,300,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by the County from the sales and use tax and then from the general funds of the County, for the purpose of providing funds to pay the cost of the County Project other than for road, street, and bridge purposes. Such general obligation debt, if so authorized, shall be dated as of the first day of the month of delivery or such other date(s) as the Commissioner may approve, shall be in such denomination or denominations as the Commissioner may approve, and shall bear interest from date at such rate or rates as the Commissioner may approve but not exceeding six and one-half percent (6.50%) per annum in any year. All interest shall be payable semiannually on February 1 and August 1 in each year, beginning February 1, 1999, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the

Commissioner may approve) on the dates and in the amounts as follows:

<u>August 1</u> <u>of the Year</u>	<u>Amount</u>	<u>August 1</u> <u>of the Year</u>	<u>Amount</u>
1999	\$1,910,000	2002	\$2,135,000
2000	1,980,000	2003	2,220,000
2001	2,055,000		

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Commissioner may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$10,300,000. The general obligation debt may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Commissioner.

Part of the proceeds of the sales and use tax will be used for payment of general obligation debt issued in conjunction with the reimposition of the sales and use tax with respect to purposes other than road, street, and bridge purposes, and the remaining proceeds of the sales and use tax will be used to fund the capital outlay projects specified herein to the extent such capital outlay projects have not been funded with proceeds of such general obligation debt.

Section 4. The ballot to be used in the election shall have written or printed thereon the question to be determined by the voters, to-wit:

"Shall a special 1 percent sales and use tax be reimposed in Walker County for road, street, and bridge purposes of Walker County, Georgia (the "County") for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$6,000,000, and for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$19,000,000 for the following purposes pursuant to an Intergovernmental Contract, dated as of January 1, 1998, among the County, the City of LaFayette, Georgia ("LaFayette"), the City of Rossville, Georgia ("Rossville"), the City of Chickamauga, Georgia ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), and the City of Lookout Mountain, Georgia ("Lookout Mountain"): (1) the acquisition, construction, and equipping of a new subtitle D landfill, the renovation and equipping of an existing courthouse, the acquisition, construction, and equipping of a new agricultural exhibition center, the acquisition, construction, and installation of recreational facilities and equipment, the renovation, expansion, and equipping

of an existing jail, the acquisition, construction, and equipping of water and sewer system improvements, and the acquisition, construction, and installation of infrastructure improvements to a new industrial park (the "County Project"), at the maximum cost of \$12,750,000, all to be owned or operated or both by the County, (2) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, improvement, and equipping of existing airport facilities, the acquisition, construction, and installation of recreational facilities and equipment, the acquisition, renovation, and equipping of cultural facilities, and the acquisition, construction, reconstruction, repair, improvement, and installation of sidewalks, streetscape improvements, roads, streets, and bridges, at the maximum cost of \$2,917,500, all to be owned or operated or both by LaFayette, (3) the renovation, construction, expansion, and equipping of fire and police facilities, the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities (including a new playground) and equipment, the acquisition, construction, renovation, and installation of street department facilities, equipment, and vehicles, the acquisition of equipment and vehicles for the fire and public safety departments, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges, at the maximum cost of \$1,575,000, all to be owned or operated or both by Rossville, (4) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, and equipping of an existing city hall, the acquisition, construction, and equipping of sanitation recycling facilities, the acquisition of public works and public safety equipment and vehicles, the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, bridges, sidewalks, and streetscape improvements, and the acquisition, construction, and installation of recreational facilities and equipment, at the maximum cost of \$942,500, all to be owned or operated or both by Chickamauga, (5) the acquisition, construction, and installation of a bikeway/pedestrian trail along Park City Road which will join the Chickamauga/Chattanooga National Military Park, the acquisition, construction, and equipping of sewer system improvements, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges, at the maximum cost of \$97,500, all to be owned or operated or both by Fort Oglethorpe, and (6) the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities

and equipment, and the acquisition of equipment and vehicles for the fire department, at the maximum cost of \$717,500, all to be owned or operated or both by Lookout Mountain?"

The ballot shall also have written or printed thereon, following the question 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 Walker County, Georgia in the principal amount of \$10,300,000 for the purpose of the County Project other than for road, street, and bridge purposes."

The ballot shall have printed thereon the word "YES" and the word "NO" in order that each voter may vote in either the affirmative or the negative as to the question propounded. The polls in each of the precincts within Walker County shall be opened at 7:00 a.m. and closed at 7:00 p.m. on the day fixed for the election, and the election shall be held at the regular and established places for holding elections in Walker County. The election shall be held in accordance and in conformity with the Constitution and laws of the United States of America and of the State of Georgia.

Section 5. The Clerk of the County is hereby ordered and directed forthwith to furnish the Superintendent of Elections of Walker County with a duly certified copy of this resolution in order that the Superintendent of Elections may take such action in the premises as provided by law.

Section 6. Any brochures, listings, or other advertisements issued by the Commissioner or by any other person, firm, corporation, or association with the knowledge and consent of the Commissioner shall be deemed to be a statement of intention of the Commissioner concerning the use of the bond funds or interest received from such bond funds which have been invested.

Section 7. The following notice shall be incorporated into the call of the election by the Superintendent of Elections:

NOTICE OF SALES AND USE TAX ELECTION

TO THE QUALIFIED VOTERS OF WALKER COUNTY

YOU ARE HEREBY NOTIFIED that on the 17th day of March, 1998, an election will be held in all of the precincts of Walker County. At the election there will be submitted to the qualified voters of Walker County for their determination the question of whether or not a special one percent sales and use tax should be reimposed within Walker County, upon the termination of the special one percent sales and use tax presently in effect, for a maximum period of time of 20 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to an Intergovernmental Contract, dated as of January 1, 1998, among Walker County, Georgia (the "County"), the City of LaFayette, Georgia ("LaFayette"), the City of Rossville, Georgia ("Rossville"), the City of Chickamauga, Georgia ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), and the City of Lookout Mountain, Georgia ("Lookout Mountain"): (1) the acquisition, construction, and equipping of a new subtitle D landfill, the renovation and equipping of an existing courthouse, the acquisition, construction, and equipping of a new agricultural exhibition center, the acquisition, construction, and installation of recreational facilities and equipment, the renovation, expansion, and equipping of an existing jail, the acquisition, construction, and equipping of water and sewer system improvements, the acquisition, construction, and installation of infrastructure improvements to a new industrial park, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges (the "County Project"), at a maximum cost of \$12,750,000 for purposes other than road, street, and bridge purposes and at a maximum cost of \$6,000,000 for road, street, and bridge purposes, all to be owned or operated or both by the County, (2) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, improvement, and equipping of existing airport facilities, the acquisition, construction, and installation of recreational facilities and equipment, the acquisition, renovation, and equipping of cultural facilities, and the acquisition, construction, reconstruction, repair, improvement, and installation of sidewalks, streetscape improvements, roads, streets, and bridges, at a maximum cost of \$2,917,500, all to be owned or operated or both by LaFayette, (3) the renovation, construction, expansion, and equipping of fire and police facilities, the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities (including a new playground) and equipment, the acquisition, construction, renovation, and installation of street department facilities, equipment, and vehicles, the acquisition of equipment and vehicles for the fire and public safety departments, and the acquisition, construction, reconstruction, repair, improvement, and installation

of roads, streets, and bridges, at a maximum cost of \$1,575,000, all to be owned or operated or both by Rossville, (4) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, and equipping of an existing city hall, the acquisition, construction, and equipping of sanitation recycling facilities, the acquisition of public works and public safety equipment and vehicles, the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, bridges, sidewalks, and streetscape improvements, and the acquisition, construction, and installation of recreational facilities and equipment, at a maximum cost of \$942,500, all to be owned or operated or both by Chickamauga, (5) the acquisition, construction, and installation of a bikeway/pedestrian trail along Park City Road which will join the Chickamauga/Chattanooga National Military Park, the acquisition, construction, and equipping of sewer system improvements, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges, at a maximum cost of \$97,500, all to be owned or operated or both by Fort Oglethorpe, and (6) the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities and equipment, and the acquisition of equipment and vehicles for the fire department, at a maximum cost of \$717,500, all to be owned or operated or both by Lookout Mountain.

If the reimposition of the sales and use tax is approved by the voters in the referendum described in this notice, such vote shall also constitute approval of the issuance of general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Commissioner of Walker County (the "Commissioner") may approve) of the County in the aggregate principal amount of \$10,300,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by the County from the sales and use tax and then from the general funds of the County, for the purpose of providing funds to pay the cost of the County Project other than for road, street, and bridge purposes. Such general obligation debt, if so authorized, shall be dated as of the first day of the month of delivery or such other date(s) as the Commissioner may approve, shall be in such denomination or denominations as the Commissioner may approve, shall bear interest from date at such rate or rates as the Commissioner may approve but not exceeding six and one-half percent (6.50%) per annum in any year, and shall provide for interest to be payable semiannually on February 1 and August 1 in each year, beginning February 1, 1999, and the principal shall mature (by

scheduled maturity or by mandatory redemption, as the Commissioner may approve) on the dates and in the amounts as follows:

<u>August 1</u> <u>of the Year</u>	<u>Amount</u>	<u>August 1</u> <u>of the Year</u>	<u>Amount</u>
1999	\$1,910,000	2002	\$2,135,000
2000	1,980,000	2003	2,220,000
2001	2,055,000		

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Commissioner may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$10,300,000. The general obligation debt may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Commissioner.

Voters desiring to vote for the imposition of such sales and use tax shall do so by voting "YES" and voters desiring to vote against the imposition of such sales and use tax shall do so by voting "NO," as to the question propounded, to-wit:

"Shall a special 1 percent sales and use tax be reimposed in Walker County for road, street, and bridge purposes of Walker County, Georgia (the "County") for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$6,000,000, and for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$19,000,000 for the following purposes pursuant to an Intergovernmental Contract, dated as of January 1, 1998, among the County, the City of LaFayette, Georgia ("LaFayette"), the City of Rossville, Georgia ("Rossville"), the City of Chickamauga, Georgia ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), and the City of Lookout Mountain, Georgia ("Lookout Mountain"): (1) the acquisition, construction, and equipping of a new subtitle D landfill, the renovation and equipping of an existing courthouse, the acquisition, construction, and equipping of a new agricultural exhibition center, the acquisition, construction, and installation of recreational facilities and equipment, the renovation, expansion, and equipping of an existing jail, the acquisition, construction, and equipping of water and sewer system improvements, and the acquisition, construction, and installation of infrastructure improvements to a new industrial park (the "County Project"), at the maximum cost of \$12,750,000, all to be owned or operated or both by the County,

(2) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, improvement, and equipping of existing airport facilities, the acquisition, construction, and installation of recreational facilities and equipment, the acquisition, renovation, and equipping of cultural facilities, and the acquisition, construction, reconstruction, repair, improvement, and installation of sidewalks, streetscape improvements, roads, streets, and bridges, at the maximum cost of \$2,917,500, all to be owned or operated or both by LaFayette, (3) the renovation, construction, expansion, and equipping of fire and police facilities, the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities (including a new playground) and equipment, the acquisition, construction, renovation, and installation of street department facilities, equipment, and vehicles, the acquisition of equipment and vehicles for the fire and public safety departments, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges, at the maximum cost of \$1,575,000, all to be owned or operated or both by Rossville, (4) the acquisition, construction, and equipping of water and sewer system improvements, the renovation, expansion, and equipping of an existing city hall, the acquisition, construction, and equipping of sanitation recycling facilities, the acquisition of public works and public safety equipment and vehicles, the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, bridges, sidewalks, and streetscape improvements, and the acquisition, construction, and installation of recreational facilities and equipment, at the maximum cost of \$942,500, all to be owned or operated or both by Chickamauga, (5) the acquisition, construction, and installation of a bikeway/pedestrian trail along Park City Road which will join the Chickamauga/Chattanooga National Military Park, the acquisition, construction, and equipping of sewer system improvements, and the acquisition, construction, reconstruction, repair, improvement, and installation of roads, streets, and bridges, at the maximum cost of \$97,500, all to be owned or operated or both by Fort Oglethorpe, and (6) the acquisition, construction, and equipping of sewer system improvements, the acquisition, construction, and installation of recreational facilities and equipment, and the acquisition of equipment and vehicles for the fire department, at the maximum cost of \$717,500, all to be owned or operated or both by Lookout Mountain?"

"If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Walker County, Georgia in the principal amount of \$10,300,000 for the purpose of the County Project other than for road, street, and bridge purposes."

The several places for holding the election shall be in the regular and established precincts of Walker County, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and laws of the United States of America and of the State of Georgia.

The last day to register to vote in this special election is February 17, 1998, through 5:00 p.m.

Any brochures, listings, or other advertisements issued by the Commissioner or by any other person, firm, corporation, or association with the knowledge and consent of the Commissioner shall be deemed to be a statement of intention of the Commissioner concerning the use of the bond funds or interest received from such bond funds which have been invested.

This notice is given pursuant to joint action of the Commissioner of Walker County and the Superintendent of Elections of Walker County.

WALKER COUNTY, GEORGIA

By: Buddy L. Chasmon
Commissioner of Walker County

WALKER COUNTY BOARD OF ELECTIONS
AND REGISTRATION

By: _____
Chairperson

Section 8. Should the general obligation debt be authorized by the requisite number of qualified voters, the Commissioner shall, prior to the issuance of any such general obligation debt, levy an ad valorem tax upon all the property subject to taxation for general obligation bond purposes, within the territorial limits of the County, sufficient in amount to pay the principal of and the interest on such general obligation debt at their respective maturities, to the extent such principal and interest is not satisfied from the proceeds of the sales and use tax.

Section 9. Any and all resolutions in conflict with this resolution this day passed be and they are hereby repealed.

PASSED, ADOPTED, SIGNED, APPROVED, AND EFFECTIVE this 28th day of January, 1998.

WALKER COUNTY, GEORGIA

(SEAL)

By: Buddy L. Chapman
Commissioner of Walker County

Attest:

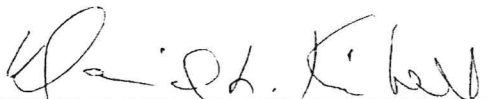
Walter L. Bell
Clerk

**STATE OF GEORGIA
WALKER COUNTY**

CLERK'S CERTIFICATE

I, **DAVID L. KIMBELL**, Clerk of Walker County, Georgia (the "County"), **DO HEREBY CERTIFY** that the foregoing pages constitute a true and correct copy of a referendum resolution adopted by the Commissioner of Walker County at an open public meeting duly called and lawfully assembled at 10:00 a.m., on the 28th day of January, 1998, in connection with calling an election pertaining to the reimposition or non-reimposition of a special one percent sales and use tax, the original of such referendum resolution being duly recorded in the Minute Book of the County, which Minute Book is in my custody and control.

WITNESS my hand and the official seal of the County, this the 28th day of January, 1998.



Clerk of Walker County, Georgia

(SEAL)

INTERGOVERNMENTAL CONTRACT

GEORGIA, WALKER COUNTY.

THIS INTERGOVERNMENTAL CONTRACT made and entered into this 1st day of January, 1998, by and among WALKER COUNTY, GEORGIA, a political subdivision of the State of Georgia (the "County"), the CITY OF LAFAYETTE, GEORGIA, a municipal corporation of the State of Georgia ("LaFayette"), the CITY OF ROSSVILLE, GEORGIA, a municipal corporation of the State of Georgia ("Rossville"), the CITY OF CHICKAMAUGA, GEORGIA, a municipal corporation of the State of Georgia ("Chickamauga"), the CITY OF FORT OGLETHORPE, GEORGIA, a municipal corporation of the State of Georgia ("Fort Oglethorpe"), and the CITY OF LOOKOUT MOUNTAIN, GEORGIA, a municipal corporation of the State of Georgia ("Lookout Mountain").

W I T N E S S E T H T H A T:

WHEREAS, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "Act") authorizes the governing authority of any county, subject to certain requirements of the Act, to impose a one percent sales and use tax for the purposes, inter alia, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the County has determined that there is a need for the County to construct and install a new Subtitle D landfill, including the purchase of equipment and property (if any); to renovate the existing courthouse, including purchase of any necessary equipment; construct and equip a new Agricultural Exhibition Center; acquire, construct and install recreational facilities and equipment; renovate and expand the current jail; construct, develop and install water and sewer improvements, including the purchase of any real or personal property necessary therefor; construct, develop and install improvements to the new industrial park for Walker County, and for road, street and bridge purposes within Walker County (the "County Project"), which County Project is to be owned, operated, maintained and insured by the County; and

WHEREAS, LaFayette has determined that there is a need for LaFayette to construct, develop and install water and sewer and waste water improvements, including the purchase of any real or personal property necessary therefor; renovate, make additions and improvements to the existing airport facilities, including the purchase of any necessary equipment therefor; acquire, construct and install recreational facilities and equipment; acquire and

renovate property for cultural purposes including any necessary equipment therefor; acquire and construct sidewalks and streetscape improvements; road, street and bridge purposes for the City of LaFayette (the "LaFayette Project"), which LaFayette Project is to be owned, operated, maintained and insured by LaFayette; and

WHEREAS, Rossville has determined that there is a need for Rossville to renovate and construct fire and police facilities; sewerage facilities; recreational facilities, including adding a playground; street department facilities, equipment and vehicles; acquire and purchase any necessary fire and/or public safety departments equipment and any vehicles necessary therefor; road, street and bridge purposes for the City of Rossville (the "Rossville Project"), which Rossville Project is to be owned, operated, maintained and insured by Rossville; and

WHEREAS, Chickamauga has determined that there is a need for Chickamauga to renovate, construct, develop and install water and sewer improvements, including the purchase of any real or personal property necessary therefor; renovate, make additions and improvements to the current city hall; sanitation recycling facilities; public works and public safety equipment and/or vehicles; road, street and bridge improvements; acquire, construct and install recreational facilities and equipment; acquire property for recreational purposes; acquire and construct sidewalks and streetscape improvements for the City of Chickamauga (the "Chickamauga Project"), which Chickamauga Project is to be owned, operated, maintained and insured by Chickamauga; and

WHEREAS, Fort Oglethorpe has determined that there is a need for Fort Oglethorpe to acquire, construct and install a bikeway/pedestrian trail along Park City Road which will join the Chickamauga/Chattanooga National Military Park; road, street and bridge purposes; and sewerage capital outlay projects for the City of Fort Oglethorpe (the "Fort Oglethorpe Project"), which Fort Oglethorpe Project is to be owned, operated, maintained and insured by Fort Oglethorpe; and

WHEREAS, Lookout Mountain has determined that there is a need for Lookout Mountain to construct, develop and install sewer system improvements, including the purchase of any real or personal property necessary therefor; acquire, construct and install recreational facilities and equipment; acquire and purchase necessary fire department equipment and any vehicles necessary therefor for the City of Lookout Mountain (the "Lookout Mountain Project"), which Lookout Mountain Project is to be owned, operated, maintained and insured by Lookout Mountain; and

WHEREAS, the County has determined that the County Project, the LaFayette Project, the Rossville Project, the Chickamauga Project, the Fort Oglethorpe Project, and the Lookout Mountain Project will

provide substantial benefits within Walker County and further the public purposes of the County; and

WHEREAS, Section 48-8-111(a)(1) of the Act authorizes the imposition of a one percent sales and use tax for the aforesaid capital outlay projects; and

WHEREAS, the County, LaFayette, Rossville, Chickamauga, Fort Oglethorpe and Lookout Mountain have jointly determined that the most equitable and feasible means of providing the necessary funds for the above-described capital outlay projects would be through the imposition by the County of a one percent sales and use tax for a period of 20 consecutive calendar quarters commencing upon the expiration of the one percent sales and use tax currently in effect (O.C.G.A. § 48-8-112(c)(2)) to raise not more than \$25,000,000; and

WHEREAS, the County will submit to the qualified voters of the County at an election to be held on March 17, 1998, the question of whether the voters will approve such a tax; and

WHEREAS, it is necessary and desirable that the County, LaFayette, Rossville, Chickamauga, Fort Oglethorpe and Lookout Mountain establish procedures for the division of funds representing the revenues produced by the one percent sales and use tax, in order to provide funding for the County Project, the LaFayette Project, the Rossville Project, the Chickamauga Project, the Fort Oglethorpe Project, and the Lookout Mountain Project;

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained, it is agreed among the parties hereto as follows:

Section 1. The Election Resolution. The County agrees that in furtherance of its obligations hereunder it will adopt a resolution calling an election for the imposition of a sales and use tax by the County in substantially the form attached hereto as Exhibit "A" and by this reference thereto made a part hereof.

Section 2. Manner of Funding. The parties agree that the projects will be funded in the following manner:

(a) The County will direct the State of Georgia Department of Revenue Sales and Use Tax Division to remit all proceeds of the sales and use tax to a bank having corporate trust powers designated by the County for deposit to a separate trust account to be maintained to pay for the County Project, the LaFayette Project, the Rossville Project, the Chickamauga

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Project, the Fort Oglethorpe Project and the Lookout Mountain Project (the "Sales and Use Tax Account") such bank will then pay such sales and use tax proceeds on a monthly basis into the following subaccounts as follows:

(i) seventy-five percent (75%) to the County for deposit in the County Account;

(ii) eleven and sixty-seven one-hundredths percent (11.67%) to LaFayette for deposit in the LaFayette Account;

(iii) six and three tenths percent (6.30%) to Rossville for deposit in the Rossville Account;

(iv) three and seventy-seven one-hundredths percent (3.77%) to Chickamauga for deposit in the Chickamauga Account;

(v) thirty-nine one-hundredths percent (0.39%) to Fort Oglethorpe for deposit in the Fort Oglethorpe Account; and

(vi) two and eighty-seven one-hundredths percent (2.87%) to Lookout Mountain for deposit in the Lookout Mountain Account.

Section 3. Responsibilities of Parties. The County shall hold title to and shall be solely responsible for acquiring, constructing, installing, operating, maintaining and insuring the County Project. LaFayette shall hold title to and shall be solely responsible for acquiring, constructing, installing, operating, maintaining and insuring the LaFayette Project. Rossville shall hold title to and shall be solely responsible for acquiring, constructing, installing, operating, maintaining and insuring the Rossville Project. Chickamauga shall hold title to and shall be solely responsible for acquiring, constructing, installing, operating, maintaining and insuring the Chickamauga Project. Fort Oglethorpe shall hold title to and shall be solely responsible for acquiring, constructing, installing, operating, maintaining and insuring the Fort Oglethorpe Project. Lookout Mountain shall hold title to and shall be solely responsible for acquiring, constructing, installing, operating, maintaining and insuring the Lookout Mountain Project.

Section 4. Term of Agreement. The term of this Agreement shall terminate on the expiration of the sales and use tax and the expenditure of all monies deposited in the Sales and

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Use Tax Account, but in no event shall the term of this Agreement exceed fifty (50) years from the date hereof.

Section 5. Complete Agreement. This Intergovernmental Contract is a full and complete statement of the agreement of the parties as to the subject matter hereof.

Section 6. Authorization of Agreement. This Intergovernmental Contract has been authorized by proper action of the respective parties.

Section 7. Amendments. This Intergovernmental Contract may be amended from time to time as the parties may agree.

Section 8. Compliance with Act. The parties hereto acknowledge and agree that the notice and procedural requirements of the Act that are required to be satisfied on or before the date hereof (including, without limitation, the notice and procedural requirements of Section 48-8-111(a) of the Act) have been satisfied.

IN WITNESS WHEREOF, the County, LaFayette, Rossville, Chickamauga, Fort Oglethorpe and Lookout Mountain have caused their duly authorized officers to hereunto set their hands and affix their respective corporate seals the day and year first above written.

WALKER COUNTY, GEORGIA

(SEAL)

BY: Buddy L. Chapman
BUDDY L. CHAPMAN, SOLE
COMMISSIONER

ATTEST:

BY: [Signature]
CLERK

Signature page to Intergovernmental Contract dated the
1st day of January, 1998.

CITY OF ROSSVILLE, GEORGIA

BY: W. L. North
MAYOR

(SEAL)

ATTEST:

BY: Bonnie Cepande
CLERK

Signature page to Intergovernmental Contract dated the
1st day of January, 1998.

CITY OF LOOKOUT MOUNTAIN,
GEORGIA

BY: Sam N. Hamilton
MAYOR

(SEAL)

ATTEST:

BY: Don W. West
CLERK

Signature page to Intergovernmental Contract dated the 1st day of January, 1998.

CITY OF CHICKAMAUGA, GEORGIA

BY: Ray Cunniff
MAYOR

(SEAL)

ATTEST:

BY: Jane Ramsey
CLERK

Signature page to Intergovernmental Contract dated the 1st day of January, 1998.

CITY OF LAFAYETTE, GEORGIA

BY: Neal Florence
MAYOR

(SEAL)

ATTEST:

BY: Stenna Thomas
CLERK

Signature page to Intergovernmental Contract dated the 1st day of January, 1998.

CITY OF FORT OGLETHORPE, GEORGIA

BY: Doyle Camp
MAYOR

(SEAL)

ATTEST:

NORMAN & ASSOCIATES
6133 East Brainerd Road
Chattanooga, TN 37421

CONTRACT ADDENDUM FOR WALKER COUNTY, GEORGIA

WALKER COUNTY, GEORGIA

and

NORMAN & ASSOCIATES, INC.

WHEREAS, the Walker County Board of Assessors and the Walker County Commissioners desire the services of Norman & Associates, Inc. as outlined in the original appraisal contract be extended to include the appraisal of all agricultural properties; and Norman & Associates, Inc. agree to provide said services based on the same specifications as outlined in the original contract, dated July 23, 1997.

Said services include the appraisal of all land and improvements that are coded A (agriculture) on the existing County digest.

All parties agree on an additional compensation of \$49,812.00 to be billed separately, based on progress.