

Walker County Resident,

Passing the 2013 SPLOST Referendum will not create a new tax; it is the continuation of the 1¢ sales tax that has been in place for the past 26 years. Funds collected during the next five years will fund capital investment projects without the burden solely on property owners; funds collected via SPLOST will be equal to 4.2 mills of county property tax every year for the next six years.

Past County projects completed with County SPLOST funds include:

- 911 Communications Facility
- 911 Mapping System
- Animal Shelter
- Emergency Shelters
- Fire Stations – New Construction & Improvements
- Historical Preservation – Including Walker County Courthouse & Marsh House
- Recreation Improvements – Including Parks, Ball Fields, & Playgrounds
- Road, Bridge and Transportation Improvements
- Sewer Lines from Rossville to LaFayette
- Walker County Agricultural Center
- Walker County Civic Center
- Walker County Jail Improvements

All have been built with tourist dollars as well as our residents' sales tax dollars.

On November 5, 2013 you will have the opportunity to vote to continue SPLOST once again. During this election you may vote to CONTINUE to purchase item such as roads, bridges, recreation facilities, emergency shelters, communication technology, emergency equipment, fire hydrants and other items that **will increase your family's quality of life for years to come.**

SPLOST HISTORY

The Georgia General Assembly authorizes a Special Purpose Local Option Sales Tax (SPLOST) for every county in the State. The first SPLOST Referendum in Walker County was held and passed overwhelmingly in 1987. The voters and taxpayers of this county have supported the idea of everyone who purchases items in Walker County, no matter where they originated, help the County and Cities (Chickamauga, Fort Oglethorpe, LaFayette, Lookout Mountain, & Rossville) to fund capital improvements that would otherwise not be completed. SPLOST has passed in Walker County each time it has been placed on the ballot; 1987, 1992, 1997, 2002, and 2007. These five SPLOST Referenda have afforded Walker County progress without having to raise property taxes to accomplish the capital improvements needed to increase the quality of life for the citizens of Walker County.

Registration, Voting & Early Voting Information may be found at www.walkercountyelections.com.



PROPOSED 2013 SPLOST PROJECTS INCLUDE

Chickamauga

Total for ALL Projects: \$1,100,000

- American Legion Building Improvements
- Ball Field Improvements
- City Hall Improvements
- Library Improvements
- New City Park
- Purchase of City Vehicles & Equipment
- Signage
- Street Improvements
- Utility System Upgrades

Rossville

Total for ALL Projects: \$1,500,000

- Fire Hoses
- Green Spaces
- Jaws of Life
- Library Technology
- Public Safety Vehicles
- Public Works Equipment
- Roads, Bridges, Sidewalks
- Sewer System
- Storm Water Management System

Fort Oglethorpe

Total for ALL Projects: \$102,300

- Hospital Sewer Lift Station
- Patrol Cars
- Radio Read Water Meters
- Turn Out Gear

Lookout Mountain

Total for ALL Projects: \$600,000

- Administration Facilities
- Fire Equipment
- Parks & Recreation
- Police Equipment
- Public Works Equipment
- Public Works Facilities
- Sewer and Stormwater Management
- Solid Waste Equipment
- Streets & Public Ways

LaFayette

Total for ALL Projects: \$2,880,000

- City Hall Improvements
- City Lake Improvements
- Construction of Train Depot & Trolley Service
- Library Equipment
- Police-Repeater Radio
- Ross Abney Stadium Renovations
- Splash Park
- Street Improvements
- Technology

Walker County

Total for ALL Projects: \$19,760,000

- 911 – Radio Repeater
- Bridges
- Economic Development – Industrial Park
- Emergency Shelters/Fire Halls/Community Centers, including: Mt. Pleasant, Hinkle, and Cedar Grove
- Fire Hydrants
- Law Force Patrol Cars & Equipment
- Library Renovations, including: LaFayette & Rossville
- Recreation Facilities: ball fields, playgrounds, green spaces, including: Chattanooga Valley, Rock Spring, Peavine, Hinkle, and Cedar Post.
- Road Resurfacing & Capital
- Roadwork Improvements
- Shooting Range – Law Enforcement & Public Use
- State Patrol Safety Equipment
- Technology Upgrades
- Vehicular & Pedestrian Corridors
- Water and Sewage Improvements including: East and West Armuchee

SPLOST

SPECIAL
PURPOSE
LOCAL
OPTION
SALES
TAX

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 ESTIMATED COST OF THE PROJECTS THAT 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 \$26,400,000 IN AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION DEBT OF WALKER COUNTY, GEORGIA AND \$2,300,000 IN AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION DEBT OF THE CITY OF LAFAYETTE, GEORGIA IN CONJUNCTION WITH THE REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE DEBT OF EACH BODY IS TO BE ISSUED, THE MAXIMUM INTEREST RATE OR RATES THAT 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 THE DEBT OF WALKER COUNTY, GEORGIA, 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 County and The City of Chickamauga ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), the City of LaFayette, Georgia ("LaFayette"), the City of Lookout Mountain ("Lookout Mountain"), and the City of Rossville ("Rossville") (each a "City" and collectively the "Cities") deem it to be in the best interest of the special district of Walker County created by Section 48-8-110.1(a) of the Official Code of Georgia Annotated (the "Special District") to improve public services in the Special District by carrying out the hereinafter described capital outlay projects, and the County, the Walker County Development Authority (the "Authority"), and the Cities have entered into a SPLOST Intergovernmental Agreement, dated as of September 6, 2013 (the "Contract"), which provides for the following capital outlay projects in the following estimated amounts:

(a) Projects to be owned or operated or both by the County (the "County Projects"):

- (1) Roads, Bridges, and Pedestrian Improvements - \$9,350,000,
- (2) Law Enforcement Vehicles and Equipment - \$1,900,000,
- (3) Park and Recreation Facilities - \$1,000,000,

- (4) Library Facilities and Equipment - \$900,000,
- (5) Emergency Facilities, Equipment, and Vehicles - \$3,150,000,
- (6) Public Safety Facilities and Equipment - \$60,000,
- (7) Water and Sewer Facilities and Equipment - \$2,000,000, and
- (8) County Office, Equipment, and Furnishings - \$100,000; and

(b) Projects to be owned or operated or both by Chickamauga (the "Chickamauga Projects"):

- (1) Public Safety, Utility, and Sanitation Vehicles and Equipment - \$261,000,
- (2) Water and Sewer Facilities and Equipment - \$143,000,
- (3) City Hall Improvements and Equipment - \$87,000,
- (4) Park and Recreation Facilities and Equipment - \$152,250,
- (5) Library Facilities, Equipment, and Books - \$43,500,
- (6) Renovations to American Legion Building - \$87,000, and
- (7) Streets, Bridges, and Sidewalks - \$326,250; and

(c) Projects to be owned or operated or both by Fort Oglethorpe (the "Fort Oglethorpe Projects"):

- (1) Public Safety Vehicles and Equipment - \$63,345, and
- (2) Water and Sewer Facilities and Equipment - \$38,955; and

(d) Projects to be owned or operated or both by LaFayette (the "LaFayette Projects"):

- (1) Streets, Bridges, and Sidewalks - \$1,580,000, _
- (2) Renovations to and Equipment for City Hall - \$150,000,
- (3) Software and Public Safety and Library Equipment - \$190,000,
- (4) Park and Recreation Facilities and Equipment - \$800,000, and
- (5) New Train Depot and Trolley - \$160,000; and

(e) Projects to be owned or operated or both by Lookout Mountain (the "Lookout Mountain Projects"):

- (1) Public Works Facilities, Equipment, and Vehicles - \$176,000,
- (2) Wastewater and Stormwater Facilities and Equipment - \$30,000,
- (3) Administrative Facilities and Equipment - \$12,972,
- (4) Public Safety Equipment and Vehicles - \$37,000,
- (5) Park and Recreation Equipment and Vehicles - \$18,995,
- (6) Solid Waste Equipment and Vehicles - \$110,000, and
- (7) Streets, Sidewalks, Green Spaces, and Administrative Buildings - \$215,033; and

(f) Projects to be owned or operated or both by Rossville (the "Rossville Projects"):

- (1) Public Safety Vehicles and Equipment - \$367,500,
- (2) Public Works Facilities and Equipment - \$567,500,
- (3) Historical, Cultural, Park, and Recreation Facilities and Equipment - \$50,000.

- (4) Wastewater and Stormwater Facilities and Equipment - \$280,000,
- (5) Streets, Bridges, Sidewalks, and Green Spaces - \$115,000, and
- (6) Office and Library Equipment and Technology - \$120,000; and

(g) Projects to be owned or operated or both by the Authority (the "Authority Projects"):

- (1) New Industrial Park - \$8,357,700; and

WHEREAS, the County, the Cities, and the Authority have estimated the maximum cost of the projects described above to be \$33,000,000, the components of which are:

- (1) the County Projects - \$18,460,000,
- (2) the Chickamauga Projects - \$1,100,000,
- (3) the Fort Oglethorpe Projects - \$102,300,
- (4) the LaFayette Projects - \$2,880,000,
- (5) the Lookout Mountain Projects - \$600,000,
- (6) the Rossville Projects - \$1,500,000, and
- (7) the Authority Projects - \$8,357,700; 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 \$26,400,000 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 Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects, to enable the County, Chickamauga, Fort Oglethorpe, Lookout Mountain, Rossville, and the Authority to complete such capital outlay projects before the sales and use tax is collected; and

WHEREAS, the Mayor and Council of LaFayette have determined that LaFayette should issue its general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Mayor and Council of LaFayette may approve) in the aggregate principal amount of \$2,300,000 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

LaFayette from the sales and use tax and then from the general funds of LaFayette, for the purpose of providing funds to pay the costs of the LaFayette Projects, to enable LaFayette to complete such capital outlay projects before the sales and use tax is collected, and the Mayor and Council of LaFayette have requested the Commissioner to include approval for the issuance of such general obligation debt of LaFayette in the referendum to approve the reimposition of the sales and use tax; and

WHEREAS, under the Constitution and statutes 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, (1) which proposal, if approved by the voters of the County, shall also constitute approval of the issuance of general obligation debt of the County in the aggregate principal amount of \$26,400,000 for the County Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects, and (2) which proposal, if approved by the voters of LaFayette, shall also constitute approval of the issuance of general obligation debt of LaFayette in the aggregate principal amount of \$2,300,000 for the LaFayette Projects;

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 the Special District 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 24 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 Projects, at an estimated maximum cost of \$18,460,000, (2) the Chickamauga Projects, at an estimated maximum cost of \$1,100,000, (3) the Fort Oglethorpe Projects, at an estimated maximum cost of \$102,300, (4) the LaFayette Projects, at an estimated maximum cost of \$2,880,000, (5) the Lookout Mountain Projects, at an estimated maximum cost of \$600,000, (6) the Rossville Projects, at an estimated maximum cost of \$1,500,000, and (7) the Authority Projects, at an estimated maximum cost of \$8,357,700.

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 5th day of November 2013, 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 the Special District, upon the termination of the special one percent sales and use tax presently in effect, for a maximum period of time of 24 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 Projects, at an estimated maximum cost of \$18,460,000, (2) the Chickamauga Projects, at an estimated maximum cost of \$1,100,000, (3) the Fort Oglethorpe Projects, at an estimated maximum cost of \$102,300, (4) the LaFayette Projects, at an estimated maximum cost of \$2,880,000, (5) the Lookout Mountain Projects, at an estimated maximum cost of \$600,000, (6) the Rossville Projects, at an estimated maximum cost of \$1,500,000, and (7) the Authority Projects, at an estimated maximum cost of \$8,357,700.

Section 3. If the reimposition of the sales and use tax is approved by the voters of the County 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 \$26,400,000 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 Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects. Such general obligation debt, if so authorized, shall be dated as of the date 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 percent (6.00%) per annum in any year. All interest shall be payable semiannually on January 1 and July 1 in each year, beginning January 1, 2014, 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>January 1</u> <u>of the Year</u>	<u>Amount</u>	<u>January 1</u> <u>of the Year</u>	<u>Amount</u>
2016	\$4,285,000	2019	\$4,590,000
2017	4,380,000	2020	4,695,000
2018	4,485,000	2021	3,965,000

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 \$26,400,000. 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 by the County in conjunction with the reimposition of the sales and use tax, and the remaining proceeds of the sales and use tax will be used to fund the County Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects to the extent such capital outlay projects have not been funded with proceeds of such general obligation debt.

Section 4. If the reimposition of the sales and use tax is approved by the voters of LaFayette 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 Mayor and Council of LaFayette may approve) of LaFayette in the aggregate principal amount of \$2,300,000 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 LaFayette from the sales and use tax and then from the general funds of LaFayette, for the purpose of providing funds to pay the cost of the LaFayette Projects. Such general

obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Mayor and Council of LaFayette may approve, shall be in such denomination or denominations as the Mayor and Council of LaFayette may approve, and shall bear interest from date at such rate or rates as the Mayor and Council of LaFayette may approve but not exceeding six percent (6.00%) per annum in any year. All interest shall be payable semiannually on January 1 and July 1 in each year, beginning January 1, 2014, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the Mayor and Council of LaFayette may approve) on the dates and in the amounts as follows:

<u>January 1 of the Year</u>	<u>Amount</u>	<u>January 1 of the Year</u>	<u>Amount</u>
2016	\$365,000	2019	\$385,000
2017	370,000	2020	395,000
2018	380,000	2021	405,000

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Mayor and Council of LaFayette may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$2,300,000. 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 Mayor and Council of LaFayette.

Part of the proceeds of the sales and use tax will be used for payment of general obligation debt issued by LaFayette in conjunction with the reimposition of the sales and use tax, and the remaining proceeds of the sales and use tax will be used to fund the LaFayette Projects to the extent such capital outlay projects have not been funded with proceeds of such general obligation debt.

Section 5. 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 the special district of Walker County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$33,000,000 for the following purposes pursuant to a SPLOST Intergovernmental Agreement, dated as of September 6, 2013, among Walker County, Georgia (the “County”), The City of Chickamauga (“Chickamauga”), the City of Fort Oglethorpe, Georgia (“Fort Oglethorpe”), the City of LaFayette, Georgia (“LaFayette”), the City of Lookout Mountain (“Lookout Mountain”), the City of Rossville (“Rossville”), and the Walker County Development Authority (the “Authority”): (a) capital outlay projects to be owned or operated or both by the County: (1) Roads, Bridges, and Pedestrian Improvements, (2) Law Enforcement Vehicles and Equipment, (3) Park and Recreation Facilities, (4) Library Facilities and Equipment, (5) Emergency Facilities, Equipment, and Vehicles, (6) Public Safety Facilities and Equipment, (7) Water and Sewer Facilities and Equipment, and (8) County Office Equipment

and Furnishings (collectively the "County Projects"); (b) capital outlay projects to be owned or operated or both by Chickamauga: (1) Public Safety, Utility, and Sanitation Vehicles and Equipment, (2) Water and Sewer Facilities and Equipment, (3) City Hall Improvements and Equipment, (4) Park and Recreation Facilities and Equipment, (5) Library Facilities, Equipment, and Books, (6) Renovations to American Legion Building, and (7) Streets, Bridges, and Sidewalks (collectively the "Chickamauga Projects"); (c) capital outlay projects to be owned or operated or both by Fort Oglethorpe: (1) Public Safety Vehicles and Equipment and (2) Water and Sewer Facilities and Equipment (collectively the "Fort Oglethorpe Projects"); (d) capital outlay projects to be owned or operated or both by LaFayette: (1) Streets, Bridges, and Sidewalks, (2) Renovations to and Equipment for City Hall, (3) Software and Public Safety and Library Equipment, (4) Park and Recreation Facilities and Equipment, and (5) New Train Depot and Trolley (collectively the "LaFayette Projects"); (e) capital outlay projects to be owned or operated or both by Lookout Mountain: (1) Public Works Facilities, Equipment, and Vehicles, (2) Wastewater and Stormwater Facilities and Equipment, (3) Administrative Facilities and Equipment, (4) Public Safety Equipment and Vehicles, (5) Park and Recreation Equipment and Vehicles, (6) Solid Waste Equipment and Vehicles, and (7) Streets, Sidewalks, Green Spaces, and Administrative Buildings (collectively the "Lookout Mountain Projects"); (f) capital outlay projects to be owned or operated or both by Rossville: (1) Public Safety Vehicles and Equipment, (2) Public Works Facilities and Equipment, (3) Historical, Cultural, Park, and Recreation Facilities and Equipment, (4) Wastewater and Stormwater Facilities and Equipment, (5) Streets, Bridges, Sidewalks, and Green Spaces, and (6) Office and Library Equipment and Technology (collectively the "Rossville Projects"); and (g) capital outlay projects to be owned or operated or both by the Authority: New Industrial Park (collectively the "Authority Projects")?

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 of the County, such vote shall also constitute approval of the issuance of general obligation debt of Walker County, Georgia in the principal amount of \$26,400,000 for the purpose of the County Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects."

"If reimposition of the tax is approved by the voters of LaFayette, such vote shall also constitute approval of the issuance of general obligation debt of LaFayette in the principal amount of \$2,300,000 for the purpose of the LaFayette Projects."

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 statutes of the United States of America and of the State of Georgia.

Section 6. The Clerk of Walker 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 7. 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 that have been invested. Any brochures, listings, or other advertisements issued by the Mayor and Council of LaFayette or by any other person, firm, corporation, or association with the knowledge and consent of the Mayor and Council of LaFayette shall be deemed to be a statement of intention of the Mayor and Council of LaFayette concerning the use of the bond funds or interest received from such bond funds that have been invested.

Section 8. 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 5th day of November 2013, 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 the special district of Walker County, upon the termination of the special one percent sales and use tax presently in effect, for a maximum period of time of 24 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to a SPLOST Intergovernmental Agreement, dated as of September 6, 2013, among Walker County, Georgia (the "County"), The City of Chickamauga ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), the City of LaFayette, Georgia ("LaFayette"), the City of Lookout Mountain ("Lookout Mountain"), the City of Rossville ("Rossville"), and the Walker County Development Authority (the "Authority"):

- (a) Projects to be owned or operated or both by the County (the "County Projects"):
 - (1) Roads, Bridges, and Pedestrian Improvements - \$9,350,000,
 - (2) Law Enforcement Vehicles and Equipment - \$1,900,000,
 - (3) Park and Recreation Facilities - \$1,000,000,
 - (4) Library Facilities and Equipment - \$900,000,
 - (5) Emergency Facilities, Equipment, and Vehicles - \$3,150,000,
 - (6) Public Safety Facilities and Equipment - \$60,000,
 - (7) Water and Sewer Facilities and Equipment - \$2,000,000, and
 - (8) County Office, Equipment, and Furnishings - \$100,000; and
- (b) Projects to be owned or operated or both by Chickamauga (the "Chickamauga Projects"):
 - (1) Public Safety, Utility, and Sanitation Vehicles and Equipment - \$261,000,
 - (2) Water and Sewer Facilities and Equipment - \$143,000,
 - (3) City Hall Improvements and Equipment - \$87,000,
 - (4) Park and Recreation Facilities and Equipment - \$152,250,
 - (5) Library Facilities, Equipment, and Books - \$43,500,
 - (6) Renovations to American Legion Building - \$87,000, and
 - (7) Streets, Bridges, and Sidewalks - \$326,250; and
- (c) Projects to be owned or operated or both by Fort Oglethorpe (the "Fort Oglethorpe Projects"):
 - (1) Public Safety Vehicles and Equipment - \$63,345, and
 - (2) Water and Sewer Facilities and Equipment - \$38,955; and

(d) Projects to be owned or operated or both by LaFayette (the "LaFayette Projects"):

- (1) Streets, Bridges, and Sidewalks - \$1,580,000,
- (2) Renovations to and Equipment for City Hall - \$150,000,
- (3) Software and Public Safety and Library Equipment - \$190,000,
- (4) Park and Recreation Facilities and Equipment - \$800,000, and
- (5) New Train Depot and Trölley - \$160,000; and

(e) Projects to be owned or operated or both by Lookout Mountain (the "Lookout Mountain Projects"):

- (1) Public Works Facilities, Equipment, and Vehicles - \$176,000,
- (2) Wastewater and Stormwater Facilities and Equipment - \$30,000,
- (3) Administrative Facilities and Equipment - \$12,972,
- (4) Public Safety Equipment and Vehicles - \$37,000,
- (5) Park and Recreation Equipment and Vehicles - \$18,995,
- (6) Solid Waste Equipment and Vehicles - \$110,000, and
- (7) Streets, Sidewalks, Green Spaces, and Administrative Buildings - \$215,033; and

(f) Projects to be owned or operated or both by Rossville (the "Rossville Projects"):

- (1) Public Safety Vehicles and Equipment - \$367,500,
- (2) Public Works Facilities and Equipment - \$567,500,
- (3) Historical, Cultural, Park, and Recreation Facilities and Equipment - \$50,000,
- (4) Wastewater and Stormwater Facilities and Equipment - \$280,000,
- (5) Streets, Bridges, Sidewalks, and Green Spaces - \$115,000, and
- (6) Office and Library Equipment and Technology - \$120,000; and

(g) Projects to be owned or operated or both by the Authority (the "Authority Projects"):

- (1) New Industrial Park - \$8,357,700.

If the reimposition of the sales and use tax is approved by the voters of the County 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 \$26,400,000 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 Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects. Such general obligation debt, if so authorized, shall be dated as of the date 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 percent (6.00%) per annum in any year, and shall provide for interest to be payable semiannually

on January 1 and July 1 in each year, beginning January 1, 2014, 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>January 1 of the Year</u>	<u>Amount</u>	<u>January 1 of the Year</u>	<u>Amount</u>
2016	\$4,285,000	2019 -	\$4,590,000
2017	4,380,000	2020	4,695,000
2018	4,485,000	2021	3,965,000

The general obligation debt of the County 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 \$26,400,000. The general obligation debt of the County 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.

If the reimposition of the sales and use tax is approved by the voters of LaFayette 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 Mayor and Council of LaFayette (the "LaFayette Governing Body") may approve) of LaFayette in the aggregate principal amount of \$2,300,000 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 LaFayette from the sales and use tax and then from the general funds of LaFayette, for the purpose of providing funds to pay the cost of the LaFayette Projects. Such general obligation debt, if so authorized, shall be dated as-of the date of delivery or such other date(s) as the LaFayette Governing Body may approve, shall be in such denomination or denominations as the LaFayette Governing Body may approve, shall bear interest from date at such rate or rates as the LaFayette Governing Body may approve but not exceeding six percent (6.00%) per annum in any year, and shall provide for interest to be payable semiannually on January 1 and July 1 in each year, beginning January 1, 2014, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the LaFayette Governing Body may approve) on the dates and in the amounts as follows:

<u>January 1 of the Year</u>	<u>Amount</u>	<u>January 1 of the Year</u>	<u>Amount</u>
2016	\$365,000	2019	\$385,000
2017	370,000	2020	395,000
2018	380,000	2021	405,000

The general obligation debt of LaFayette may be issued in one or more series, and on one or more dates of issuance as the LaFayette Governing Body may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$2,300,000. The general obligation debt of LaFayette may be made subject to redemption prior to maturity, to the

extent permitted by law, upon terms and conditions to be determined by the LaFayette Governing Body.

Voters desiring to vote for the reimposition of such sales and use tax shall do so by voting "YES" and voters desiring to vote against the reimposition 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 the special district of Walker County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$33,000,000 for the following purposes pursuant to a SPLOST Intergovernmental Agreement, dated as of September 6, 2013, among Walker County, Georgia (the "County"), The City of Chickamauga ("Chickamauga"), the City of Fort Oglethorpe, Georgia ("Fort Oglethorpe"), the City of LaFayette, Georgia ("LaFayette"), the City of Lookout Mountain ("Lookout Mountain"), the City of Rossville ("Rossville"), and the Walker County Development Authority (the "Authority"): (a) capital outlay projects to be owned or operated or both by the County: (1) Roads, Bridges, and Pedestrian Improvements, (2) Law Enforcement Vehicles and Equipment, (3) Park and Recreation Facilities, (4) Library Facilities and Equipment, (5) Emergency Facilities, Equipment, and Vehicles, (6) Public Safety Facilities and Equipment, (7) Water and Sewer Facilities and Equipment, and (8) County Office Equipment and Furnishings (collectively the "County Projects"); (b) capital outlay projects to be owned or operated or both by Chickamauga: (1) Public Safety, Utility, and Sanitation Vehicles and Equipment, (2) Water and Sewer Facilities and Equipment, (3) City Hall Improvements and Equipment, (4) Park and Recreation Facilities and Equipment, (5) Library Facilities, Equipment, and Books, (6) Renovations to American Legion Building, and (7) Streets, Bridges, and Sidewalks (collectively the "Chickamauga Projects"); (c) capital outlay projects to be owned or operated or both by Fort Oglethorpe: (1) Public Safety Vehicles and Equipment and (2) Water and Sewer Facilities and Equipment (collectively the "Fort Oglethorpe Projects"); (d) capital outlay projects to be owned or operated or both by LaFayette: (1) Streets, Bridges, and Sidewalks, (2) Renovations to and Equipment for City Hall, (3) Software and Public Safety and Library Equipment, (4) Park and Recreation Facilities and Equipment, and (5) New Train Depot and Trolley (collectively the "LaFayette Projects"); (e) capital outlay projects to be owned or operated or both by Lookout Mountain: (1) Public Works Facilities, Equipment, and Vehicles, (2) Wastewater and Stormwater Facilities and Equipment, (3) Administrative Facilities and Equipment, (4) Public Safety Equipment and Vehicles, (5) Park and Recreation Equipment and Vehicles, (6) Solid Waste Equipment and Vehicles, and (7) Streets, Sidewalks, Green Spaces, and Administrative Buildings (collectively the "Lookout Mountain Projects"); (f) capital outlay projects to be owned or operated or both by Rossville: (1) Public Safety Vehicles and Equipment, (2) Public Works Facilities and Equipment, (3) Historical, Cultural, Park, and Recreation Facilities and Equipment, (4) Wastewater and Stormwater Facilities and Equipment, (5) Streets, Bridges, Sidewalks, and Green Spaces, and (6) Office and Library Equipment and Technology (collectively the "Rossville Projects"); and (g) capital outlay projects

to be owned or operated or both by the Authority: New Industrial Park (collectively the "Authority Projects")?

If reimposition of the tax is approved by the voters of the County, such vote shall also constitute approval of the issuance of general obligation debt of Walker County, Georgia in the principal amount of \$26,400,000 for the purpose of the County Projects, the Chickamauga Projects, the Fort Oglethorpe Projects, the Lookout Mountain Projects, the Rossville Projects, and the Authority Projects.

If reimposition of the tax is approved by the voters of LaFayette, such vote shall also constitute approval of the issuance of general obligation debt of LaFayette in the principal amount of \$2,300,000 for the purpose of the LaFayette Projects."

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 statutes of the United States of America and of the State of Georgia.

The last day to register to vote in this special election is October 7, 2013, 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 that have been invested. Any brochures, listings, or other advertisements issued by the LaFayette Governing Body or by any other person, firm, corporation, or association with the knowledge and consent of the LaFayette Governing Body shall be deemed to be a statement of intention of the LaFayette Governing Body concerning the use of the bond funds or interest received from such bond funds that 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: _____
Commissioner of Walker County

**WALKER COUNTY BOARD OF ELECTIONS
AND REGISTRATION**

By: _____
Chairperson

Section 9. Should the general obligation debt of the County 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 10. In case any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

Section 11. 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 9th day of September 2013.

(SEAL)

WALKER COUNTY, GEORGIA

Attest:

By:

Deke Hiestand

Commissioner of Walker County

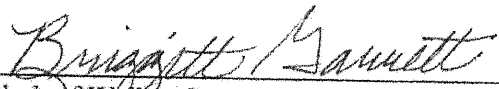
Bonnie M. Bennett
Clerk of Walker County

STATE OF GEORGIA
WALKER COUNTY

CLERK'S CERTIFICATE

I, BRIGGETT GARRETT, Clerk of Walker County, DO HEREBY CERTIFY that the foregoing pages constitute a true and correct copy of a referendum resolution duly adopted by the Commissioner of Walker County at an open public meeting duly called and lawfully assembled at 2:00 p.m., on the 9th day of September 2013, 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 Commissioner of Walker County, which Minute Book is in my custody and control.

WITNESS my hand and the official seal of Walker County, Georgia, this the 9th day of September 2013.


Clerk of Walker County

(SEAL)