

STATE OF GEORGIA  
COUNTY OF HALL

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF HALL COUNTY CALLING  
FOR AN ELECTION ON THE QUESTION WHETHER OR NOT TO IMPOSE A  
TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX,  
SUBJECT TO HALL COUNTY VOTERS' APPROVAL OF A REFERENDUM ON  
NOVEMBER 7, 2023**

**WHEREAS**, Hall County and its Municipalities constitute the regional hub for Northeast Georgia with regard to the provision of medical care, banking services, and commerce; and

**WHEREAS**, the location of Lake Lanier in Hall County has fueled exceptional tourism opportunities within Hall County and its Municipalities; and

**WHEREAS**, Interstate 985 traverses Hall County and has experienced an unprecedented increase in vehicle trips per day during the last decade, bringing residents from neighboring counties into Hall County and its Municipalities; and

**WHEREAS**, one of the main railroad lines in the nation traverses Hall County, and Hall County is partnering with the state and federal governments to create an inland port in Hall County along the railroad line; and

**WHEREAS**, the creation of the inland port will increase the transportation of goods, commodities, and materials through Hall County and its Municipalities; and

**WHEREAS**, numerous state routes provide connectivity among Hall County, its Municipalities, and major transportation corridors such as Interstate 85 and Georgia 400, and such transportation corridors provide direct access to the Interstate System serving the Southeastern United States; and

**WHEREAS**, Hall County and its Municipalities are experiencing rapid population growth as new residents determine that Hall County and its Municipalities provide outstanding opportunities to live, work, and play; and

**WHEREAS**, economic development activities within Hall County and its Municipalities are providing incentives for residents from neighboring counties to seek employment within Hall County and its Municipalities; and

**WHEREAS**, all of these factors have resulted in the need for Hall County and its Municipalities to explore alternatives to place before their residents regarding transportation improvements; and

**WHEREAS**, one such alternative is found in Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended, which authorizes the imposition of a single county Transportation Special Purpose Local Option Sales and Use Tax (the "TSPLOST") to fund

authorized transportation purposes for the use and benefit of the County and qualified Municipalities within the County; and

**WHEREAS**, in accordance with Official Code of Georgia Annotated § 48-8-262(a)(1), the County and its Municipalities have determined that the majority of counties in the region have not proposed a Referendum on a regional special district transportation sales and use tax; and

**WHEREAS**, in accordance with Official Code of Georgia Annotated § 48-8-262(a)(2), the County and its Municipalities have determined that Hall County is not defined as a metropolitan county special district; and

**WHEREAS**, in accordance with Official Code of Georgia Annotated § 48-8-262(a)(3), the County and its Municipalities have determined that a tax is currently being levied and collected pursuant to Part 1 of Article 3 of Official Code of Georgia Chapter 48-8; and

**WHEREAS**, the governing authorities of the County and the Municipalities met together on April 25, 2023 to discuss possible Projects and Purposes for inclusion in a Transportation Special Purpose Local Option Sales and Use Tax referendum, and the proposed rate of the tax, in conformity with the requirements of Official Code of Georgia Annotated § 48-8-262(a)(2); and

**WHEREAS**, the County and its Municipalities have executed an Intergovernmental Agreement in order to place before the voters of Hall County the question whether a Transportation Special Purpose Local Option Sales and Use Tax should be utilized as a tool to help manage transportation challenges; and

**WHEREAS**, the Intergovernmental Agreement describes the transportation Projects and Purposes of Hall County and its Municipalities to be funded with the proceeds of the Transportation Special Purpose Local Option Sales and Use Tax; and

**WHEREAS**, Hall County has determined that the County should issue general obligation debt in the amount of up to \$130,000,000 to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the Town of Braselton has determined that it should issue general obligation debt in the amount of up to \$3,500,000 to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the City of Flowery Branch has determined that it should issue general obligation debt in the amount of up to \$5,000,000 to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the City of Gainesville has determined that it should issue general obligation debt in the amount of up to \$40,000,000 to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the City of Oakwood has determined that it should issue general obligation debt in the amount of up to \$1,000,000 to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the Board of Commissioners of Hall County has determined that it is in the best interest of the citizens of Hall County that a Transportation Special Purpose Local Option Sales and Use Tax be imposed within a Special District co-extensive with Hall County to raise net proceeds of \$325,000,000.00 for the purposes described in this Resolution; and

**WHEREAS**, pursuant to Georgia law, it is necessary to submit to the qualified voters of the Special District the question whether the Transportation Special Purpose Local Option Sales and Use Tax should be imposed for the purposes described in this Resolution, which question, if approved shall also constitute approval of the issuance of general obligation debt as described in this Resolution and in the ballot question;

**NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF HALL COUNTY DOES HEREBY RESOLVE** that, subject to the will of the voters of the Special District of Hall County in a referendum to be held on November 7, 2023, and in order to fund the transportation purposes and projects set forth in the Intergovernmental Agreement among Hall County and all of the Municipalities located wholly or partially within the geographic boundaries of the Special District of Hall County, a Transportation Special Purpose Local Option Sales and Use Tax in the amount of one percent (1%) on all sales and uses in the Special District of Hall County as provided by law is hereby authorized to be levied and collected within the Special District of Hall County as provided by Part 1 of Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, which contains Sections 48-8-260 through 48-8-269.6, as amended.

The proceeds of the tax shall be used only for the transportation Projects and Purposes set forth in the Intergovernmental Agreement attached hereto and in this Resolution. The proceeds of the tax may also be used to pay the general obligation debt that may be issued in conjunction with the imposition of the Transportation Special Purpose Local Option Sales and Use Tax. The transportation purposes to be funded by the tax for Hall County and all Municipalities located wholly or partially within Hall County, and the approximate cost of such transportation Purposes, are as follows:

<b>TSPLOST Projects</b>		
Description		Amount
<b>Total Estimated Collections</b>		<b>\$ 325,000,000</b>
<b>Purposes - Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b>		
<b>Major Projects (80% bucket)</b>		
Spout Springs Road Widening Phase II	County	\$40,000,000
McEver Road Widening Phase I	County	58,000,000
Ridge Road Corridor Improvements	Gainesville	40,000,000
Park Hill Drive Intersection Improvements	Gainesville	11,000,000
Hilton Drive Extension	Gainesville	26,000,000
McEver Road Intersection Improvements	County	12,500,000
SR 365 Safety Improvements	County	20,000,000
SR 369/Browns Bridge Road Corridor Improvements/Widening	County	35,846,000
Little Five Points Intersection	County	2,500,000
Mt. Vernon Road and Rilla Road Intersection	County	3,000,000
Mt. Vernon Road and Jim Hood Road Intersection	County	2,500,000
Memorial Park Drive and Atlanta Highway Intersection	County	4,000,000
Old Oakwood Road at Balus Creek Road Culvert Replacement and Road Alignment	Oakwood	1,300,000
Main Street, Flat Creek Road and Old Oakwood Road Intersection Improvements	Oakwood	850,000
Frazer Road Corridor Improvements	Buford	1,504,000
Thompson Mill Road Improvements	Braselton	1,000,000
<b>Total Estimated Cost Major Transportation Projects</b>	<b>80%</b>	<b>\$ 260,000,000</b>

<b>Distribution to Jurisdictions, Local Projects (20% bucket)</b>		
<b>Purposes described by each jurisdiction below.</b>		
<b>Hall County Portion</b>	<b>42.5000%</b>	<b>\$27,625,000</b>
<b>Municipality Portion</b>	<b>57.5000%</b>	<b>\$37,375,000</b>
Unincorporated Hall County	42.5000%	\$27,625,000
<b>Municipality Breakdown</b>		
Braselton	3.9981%	\$2,598,748
Flowery Branch	9.7953%	6,366,932
Gainesville	29.9856%	19,490,609
Buford	3.3984%	2,208,936
Gillsville	0.4998%	324,843
Clermont	1.3993%	909,562
Oakwood	5.3974%	3,508,310
Lula	2.9986%	1,949,061
Rest Haven	0.0277%	18,000
		<b>\$ 37,375,000</b>
<b>Total Estimated Distributions to Jurisdictions, Local Projects</b>	<b>20%</b>	<b>\$ 65,000,000</b>
<b>Total Estimated Cost of TSPLOST Projects</b>		<b>\$ 325,000,000</b>

**Hall County Project List**

<b>Project Name/Description</b>	<b>Estimated Project Cost</b>
<p><b>Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b></p>	
<p>Projects may include: Hog Mountain Road corridor improvements/widening; improving sight distance issues at East Hall Road and Gaines Mill Road, and Hog Mountain and Blackjack Road; 2 foot paved shoulder widening with raised pavement markings and signage upgrades on Williams Road, County Line Road, Gaines Mill Road, Harmony Church Road, Blackjack Road, Bark Camp Road, and Hubert Stephens Road; intersection improvements at Old Cornelia Highway and Joe Chandler Road, Hog Mountain Road and Wade Orr Road, Hog Mountain Road and Capitola Farm Road, and Union Church Road and Elizabeth Lane; signage replacement/upgrades on Chestatee Road and Cool Springs Road; and other related projects.</p>	<p>\$17,625,000</p>
<p><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</b></p>	
<p>Projects may include: resurfacing of approximately 25 miles of Hall County maintained roads based on the established annual road rating criteria and scoring system; and other related projects.</p>	<p>\$10,000,000</p>
<p><b>Total Estimated Cost of Hall County Projects</b></p>	<p><b>\$27,625,000</b></p>

**Municipalities Project List**

**Braselton**

<b>Project Name/Description</b>	<b>Estimated Project Cost</b>
<b>Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b>	\$2,300,000
Projects may include: Highway 211, Highway 347, Thompson Mill Road, Spout Springs Road, Dunbar Road, and other related projects.	
<b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</b>	\$298,748
Projects may include: resurfacing of approximately 2 miles of Braselton maintained roads based on the established annual road rating criteria and scoring system; and other related projects.	
<b>Total Estimated Cost of Braselton Projects</b>	<b>\$2,598,748</b>

**Buford**

<b>Project Name/Description</b>	<b>Estimated Project Cost</b>
<b>Resurfacing, which may include full depth reclamation, base and paving, culvert repair, traffic markers, patching, sidewalks, shoulder preparation; construction of roads, stormwater projects pertaining to roadway and other transportation and related projects.</b>	\$2,208,936
Projects may include: McEver Road/Peachtree Industrial Blvd., Holiday Road, Carter Road, B.U. Bowman Drive, Golden Parkway, Bristol Industrial Way, BelleWood Court, Palmero Court, Lexie Lane, South Waterworks Road, Green Road, Cemetery Road, New Bethany Road, North Waterworks Road, Big Creek Road, Lee Drive, Shoreland Drive, Hutchins Drive, Blackberry Lane, Maple Avenue, Frazer Road and other related projects.	
<b>Total Estimated Cost of Buford Projects</b>	<b>\$2,208,936</b>

### Clermont

Project Name/Description	Estimated Project Cost
<b>Construction of roads, sidewalks, and stormwater projects pertaining to roadway and other transportation projects</b>	\$710,000
Projects may include widening, repair and resurfacing of Oxford Road; sidewalk construction; stormwater projects on King Street and Main Street; and other projects.	
<b>Resurfacing, patching and related projects.</b>	\$199,562
Projects may include the repair and resurfacing of various streets in the Town.	
<b>Total Estimated Cost of Clermont Projects</b>	<b>\$909,562</b>

### Flowery Branch

Project Name/Description	Estimated Project Cost
<b>Construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), intersection improvements, turning lanes, traffic lights, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b>	\$2,000,000
Projects may include: Intersections at Phil Niekro Blvd. – Mulberry Street, Radford Road – McEver Road, Radford Road – Atlanta Highway. Sidewalks – Phil Niekro Blvd., Mitchell Street, East Main Street, downtown streets, Capitola Farm Road.	
<b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, multiuse paths, pedestrian upgrades (and related amenities) and similar projects.</b>	\$4,366,932
Projects may include: Portions of Phil Niekro, Lake Crossing Blvd., Mitchell Street (Phase 2), East Main Street, downtown streets, Capitola Road.	
<b>Total Estimated Cost of Flowery Branch Projects</b>	<b>\$6,366,932</b>



## Gainesville

<b>Project Name/Description</b>	<b>Estimated Project Cost</b>
<p><b>Construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), intersection improvements, turning lanes, traffic lights, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b></p>	<p>\$14,490,608</p>
<p>Projects may include: Memorial Park Drive, Old Flowery Branch Road, Green Hill Circle, West End Avenue, Green Street, Riverside Drive, Enota Drive, Beverly Road, M.L.K. Jr. Blvd., Pearl Nix Pkwy., Sky View Drive, Fullenwider Road, Athens Street, White Sulphur Road, Community Way, Spring Street, Atlanta Hwy., Shallowford Road, Gaines Mill Road, Smallwood Road, Aviation Blvd., Marler Street, Academy Street, East Ave., Limestone Pkwy., Old Cornelia Hwy., Park Hill Drive, Thompson Bridge Road, Browns Bridge Road, Jesse Jewell Pkwy.; and other similar projects.</p>	
<p><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, multiuse paths, pedestrian upgrades (and related amenities) and similar projects.</b></p>	<p>\$5,000,000</p>
<p>Projects may include: resurfacing of approximately 20 miles of City of Gainesville maintained roads based on the established annual road rating criteria and scoring system; and other similar projects.</p>	
<b>Total Estimated Cost of Gainesville Projects</b>	<b>\$19,490,608</b>

### Gillsville

Project Name/Description	Estimated Project Cost
<p><b>Construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), intersection improvements, turning lanes, traffic lights, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b></p> <p>Projects may include: Extension of Wilson Dr. Sidewalks from Downtown to the Park, New Parking Lot for Downtown Park</p>	\$210,000
<p><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, multiuse paths, pedestrian upgrades (and related amenities) and similar projects.</b></p> <p>Projects may include -Resurface of Old Town Parking Lot &amp; Driveway, Widening of Church St. and School St.</p>	\$114,843
<b>Total Estimated Cost of Gillsville Projects</b>	<b>\$324, 843</b>

### Lula

Lula Project Name/Description	Estimated Project Cost
<p><b>Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b></p> <p>Projects may include any of the 82 roads recognized as within the city and maintained by the city as prioritized by the City Council, and or other related projects.</p>	\$349,061
<p><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</b></p> <p>Projects may include: resurfacing of approximately 4 miles of city maintained roads based on the established annual road rating criteria and scoring system; and other related projects.</p>	\$1.600,000
<b>Total Estimated Cost of Lula Projects</b>	<b>\$1,949,061</b>

### Oakwood

Project Name/Description	Estimated Project Cost
<p><b>Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</b></p>	\$3,272,000
<p>Projects may include: Installation of sidewalks, sidewalk improvements, sidewalk repair, including curb and gutter installation and repair, on Main Street, Railroad Street, Oakwood Road, Flat Creek Road, Bishops Lane, Fairfax Drive, Fullerton Drive, Rutledge Drive, Nellie Drive; Highlands to Islands Spur connections; Railroad Crossing safety improvements and intersection improvements at Railroad Street, Main Street, Walnut Circle; Intersection improvements at W. White and H. F. Reed Industrial Parkway; Oak Street widening and improvements; and other related projects.</p>	
<p><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</b></p>	\$236,310
<p>Projects may include: Full depth reclamation of Nellie Drive, Culvert repair and replacement on annual projects list; and other related projects.</p>	
<b>Total Estimated Cost of Oakwood Projects</b>	<b>\$3,508,310</b>

### Rest Haven

Project Name/Description	Estimated Project Cost
<p><b>Resurfacing, which may include full depth reclamation, base and paving, culvert repair, traffic markers, patching, sidewalks, shoulder preparation; construction of roads, stormwater projects pertaining to roadway and other transportation and related projects.</b></p>	\$18,000
<p>Projects may include: Thunder Road, Ledford Road.</p>	
<b>Total Estimated Cost of Rest Haven Projects</b>	<b>\$18,000</b>

The approximate cost of the transportation Purposes set forth in this Resolution is Three Hundred Twenty-Five Million Dollars (\$325,000,000) which is the estimated net proceeds to be raised by the tax. Since the County and all Municipalities have entered into an Intergovernmental Agreement concerning the Purposes and Projects to be funded by the Transportation Special Purpose Local Option Sales and Use Tax pursuant to Official Code of Georgia Annotated Section 48-8-262(b), the maximum amount of net proceeds to be raised by the tax shall correspond to the period of time the tax shall be imposed as set forth in subparagraph (C) of Official Code of Georgia Annotated Section 48-8-262(d)(2). A copy of the fully-executed Intergovernmental Agreement among Hall County and all Municipalities is attached hereto as Exhibit A and is by this reference made a part hereof.

The maximum period of time for which the tax shall be imposed is five calendar years beginning on April 1, 2024, if approved by the voters of the Special District of Hall County. The rate of the tax shall be one percent (1%).

The ballot question with regard to whether the tax should be approved by the electors of the Special District shall be in substantially the following form:

- “( ) Yes            Shall a special one percent sales and use tax be imposed in the special district consisting of Hall County for a period of time not to exceed five years and for  
( ) No                the raising of an estimated amount of \$325,000,000 for transportation purposes?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Hall County in the principal amount of \$130,000,000 for the above purpose.

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Town of Braselton in the principal amount of \$3,500,000 for the above purpose.

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the City of Flowery Branch in the principal amount of \$5,000,000 for the above purpose.

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the City of Gainesville in the principal amount of \$40,000,000 for the above purpose.

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the City of Oakwood in the principal amount of \$1,000,000 for the above purpose.”

The question regarding approval of the Transportation Special Purpose Local Option Sales and Use Tax shall be placed on the next scheduled election allowed by law, November 7, 2023. The Board of Commissioners hereby notifies the Election Superintendent of Hall County of the call of this Referendum and directs the County Clerk to hand deliver a copy of this Resolution to the Chairman of the Board of Elections and Registration of Hall County and the Elections Director of Hall County as soon as possible following the approval and execution of this Resolution.

The County Clerk shall maintain the list of transportation Purposes set forth herein, or a digest thereof, in her office for public inspection during the regular business hours of the County Clerk.

The Board of Commissioners further authorizes Hall County's issuance of general obligation debt in an amount up to \$130,000,000 as set forth in the Intergovernmental Agreement and this Resolution. The Board of Commissioners further notes the possible issuance of debt by Braselton, Flowery Branch, Gainesville, and Oakwood as contemplated by Official Code of Georgia Annotated Section 48-8-263 and as set forth in the Intergovernmental Agreement.

The Board of Commissioners requests that the Election Superintendent join in the call of this Referendum for the purpose of submitting to the qualified voters of Hall County the question set forth herein. The Board of Commissioners requests that the Board of Elections conduct the election in the manner authorized by general law. The Board further requests that the Election Superintendent certify the result of the Referendum to the Secretary of State and the State Revenue Commissioner. It is the intent of the Board of Commissioners that this Referendum be conducted in all respects in accordance with the State Elections Code and the provisions of Official Code of Georgia Annotated found in Article 5A of Chapter 48-8.

The Board of Commissioners hereby authorizes and requests that the Board of Elections and Registration of Hall County publish the requisite notice of election in the newspaper in which Sheriff's advertisements are published in Hall County as required by law. The notice of election shall be in substantially the form set forth in Exhibit B which is attached hereto and by this reference made a part hereof. The Board of Commissioners requests that the Board of Elections issue the call for an election at least 90 days prior to the date of the election.

The Board of Commissioners hereby ratifies and approves the Intergovernmental Agreement among the County and its Municipalities in substantially the form attached to this Resolution.

The Board of Commissioners hereby authorizes the County Administrator or his designee to take any and all further actions necessary or proper in connection with the imposition of the Transportation Special Purpose Local Option Sales and Use Tax and the authorization of Hall County debt pursuant to this Resolution and the Intergovernmental Agreement attached hereto.

This Resolution shall become effective immediately upon its adoption.

(Signatures on the following page.)

**HALL COUNTY, GEORGIA**

By: \_\_\_\_\_  
Richard P. Higgins  
Chairman, Board of Commissioners

Attest:

\_\_\_\_\_  
Jennifer Rivera, Clerk

\_\_\_\_\_  
Date

(SEAL)

Approved as to Form:

\_\_\_\_\_  
William J. Linkous, III, County Attorney