

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 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. This Resolution is made on behalf of all jurisdictions within the special district of Hall County which are Hall County, City of Braselton, City of Buford, Town of Clermont, City of Flowery Branch, City of Gainesville, City of Gillsville, City of Lula, City of Oakwood, and City of Rest Haven.

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	Designated Jurisdiction	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

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: 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>	\$17,625,000
<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>	\$10,000,000
<p><b>Total Estimated Cost of Hall County Projects</b></p>	<p><b>\$27,625,000</b></p>

**Municipalities Project List**

**Braselton**

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: Highway 211, Highway 347, Thompson Mill Road, Spout Springs Road, Dunbar Road, and other related projects.</p>	<p>\$2,300,000</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 2 miles of Braselton maintained roads based on the established annual road rating criteria and scoring system; and other related projects.</p>	<p>\$298,748</p>
<b>Total Estimated Cost of Braselton Projects</b>	<b>\$2,598,748</b>

**Buford**

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> <p>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.</p>	<p>\$2,208,936</p>
<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>	
<p><b>Total Estimated Cost of Gainesville Projects</b></p>	<p><b>\$19,490,608</b></p>

**Gillsville**

<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>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**

<b>Lula 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 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>	
<p><b>Total Estimated Cost of Oakwood Projects</b></p>	<p><b>\$3,508,310</b></p>

### 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>	
<p><b>Total Estimated Cost of Rest Haven Projects</b></p>	<p><b>\$18,000</b></p>

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 the raising of an estimated amount of \$325,000,000 for transportation purposes?
- ( ) No

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. If the imposition of the sales and use tax is approved by the voters of Hall 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 Board of Commissioners of Hall County may approve) of Hall County in the aggregate principal amount of \$130,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed Hall County’s share of the proceeds from the sales and use tax and then from the general funds of Hall County, for the purpose of providing funds to pay the cost of the Hall County projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Board of Commissioners shall approve, shall be in such denomination or denominations as the Board of Commissioners shall approve, shall bear interest from such date at such rate or rates as the Board of Commissioners shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the Board of Commissioners may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$24,000,000
2026	\$24,960,000
2027	\$25,960,000
2028	\$27,000,000
2029	\$28,080,000

The general obligation debt of Hall County may be issued in one or more series, and on one or more dates of issuance as the Board of Commissioners may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$130,000,000. The general obligation debt of Hall County may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the Board of Commissioners.

If the imposition 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 Town of Braselton may approve) of the Town of Braselton in the aggregate principal amount of \$3,500,000 in conjunction with the imposition of the sales and use tax, to be payable first from

a separate account in which are placed the proceeds received by the Town of Braselton from the sales and use tax and then from the general funds of the Town of Braselton, for the purpose of providing funds to pay the cost of the Braselton projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Town of Braselton shall approve, shall be in such denomination or denominations as the Town of Braselton shall approve, shall bear interest from such date at such rate or rates as the Town of Braselton shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the Town of Braselton may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$645,000
2026	\$670,000
2027	\$700,000
2028	\$725,000
2029	\$760,000

The general obligation debt of the Town of Braselton may be issued in one or more series, and on one or more dates of issuance as the Town of Braselton may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$3,500,000. The general obligation debt of the Town of Braselton may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the Town of Braselton.

If the imposition 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 City of Flowery Branch may approve) of the City of Flowery Branch in the aggregate principal amount of \$5,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the City of Flowery Branch from the sales and use tax and then from the general funds of the City of Flowery Branch, for the purpose of providing funds to pay the cost of the Flowery Branch projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the City of Flowery Branch shall approve, shall be in such denomination or denominations as the City of Flowery Branch shall approve, shall bear interest from such date at such rate or rates as the City of Flowery Branch shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the City of Flowery Branch may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$925,000
2026	\$960,000
2027	\$1,000,000
2028	\$1,040,000
2029	\$1,075,000

The general obligation debt of the City of Flowery Branch may be issued in one or more series, and on one or more dates of issuance as the City of Flowery Branch may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$5,000,000. The general obligation debt of the City of Flowery Branch may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the City of Flowery Branch.

If the imposition 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 City of Gainesville may approve) of the City of Gainesville in the aggregate principal amount of \$40,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the City of Gainesville from the sales and use tax and then from the general funds of the City of Gainesville, for the purpose of providing funds to pay the cost of the Gainesville projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the City of Gainesville shall approve, shall be in such denomination or denominations as the City of Gainesville shall approve, shall bear interest from such date at such rate or rates as the City of Gainesville shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the City of Gainesville may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$7,385,000
2026	\$7,680,000
2027	\$7,990,000
2028	\$8,305,000
2029	\$8,640,000

The general obligation debt of the City of Gainesville may be issued in one or more series, and on one or more dates of issuance as the City of Gainesville may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$40,000,000. The general obligation debt of the City of Gainesville may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the City of Gainesville.

If the imposition 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 City of Oakwood may approve) of the City of Oakwood in the aggregate principal amount of \$1,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the City of Oakwood from the sales and use tax and then from the general funds of the City of Oakwood, for the purpose of providing funds to pay the cost of the Oakwood projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the City of Oakwood shall approve, shall be in such

denomination or denominations as the City of Oakwood shall approve, shall bear interest from such date at such rate or rates as the City of Oakwood shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the City of Oakwood may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$185,000
2026	\$190,000
2027	\$200,000
2028	\$210,000
2029	\$215,000

The general obligation debt of the City of Oakwood may be issued in one or more series, and on one or more dates of issuance as the City of Oakwood may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$1,000,000. The general obligation debt of the City of Oakwood may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the City of Oakwood.

Any brochures, listings, or other advertisements issued by Hall County and such Municipalities, being the Town of Braselton, the City of Flowery Branch, the City of Gainesville, and the City of Oakwood, or by any other person, firm, corporation, or association with the knowledge and consent of Hall County and such Municipalities, shall be deemed to be a statement of intention of Hall County and such Municipalities concerning the use of the proceeds of the general obligation debt to be issued in connection with the sales and use tax for transportation Purposes.

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.

**HALL COUNTY, GEORGIA**

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

Attest:

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

\_\_\_\_\_ (SEAL)  
Date

Approved as to Form:

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

EXHIBIT A

STATE OF GEORGIA

COUNTY OF HALL

**TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX  
INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement (the "Agreement") is made this \_\_\_\_ day of July, 2023 by and among Hall County, Georgia (hereinafter the "County"), a political subdivision of the State of Georgia, the Town of Braselton, Georgia, a municipal corporation, the City of Buford, Georgia, a municipal corporation, the Town of Clermont, Georgia, a municipal corporation, the City of Flowery Branch, Georgia, a municipal corporation, the City of Gainesville, Georgia, a municipal corporation, the City of Gillsville, Georgia, a municipal corporation, the City of Lula, Georgia, a municipal corporation, the City of Oakwood, Georgia, a municipal corporation, and the City of Rest Haven, a municipal corporation (hereinafter the "Municipalities"), acting pursuant to validly adopted approvals by their respective governing bodies. The County and the Municipalities do hereby agree as follows:

**WITNESSETH:**

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

**WHEREAS**, the County and its Municipalities desire to execute 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**, Hall County proposes to issue general obligation debt in the amount of up to \$130,000,000 (One Hundred Thirty Million Dollars) to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the Town of Braselton proposes to issue general obligation debt in the amount of up to \$3,500,000 (Three Million Five Hundred Thousand Dollars) to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the City of Flowery Branch proposes to issue general obligation debt in the amount of up to \$5,000,000 (Five Million Dollars) to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the City of Gainesville proposes to issue general obligation debt in the amount of up to \$40,000,000 (Forty Million Dollars) to fund some of the Projects and Purposes defined herein; and

**WHEREAS**, the City of Oakwood proposes to issue general obligation debt in the amount of up to \$1,000,000 (One Million Dollars) to fund some of the Projects and Purposes defined herein;

**NOW THEREFORE**, in consideration of the premises and undertakings hereinafter set forth, it is agreed by and among the County and the Municipalities as follows:

**Section 1. Representations of the Parties.**

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

- A. The County agrees that it will take all actions necessary to call an election, to be held in all of the voting precincts in Hall County on November 7, 2023, for the purpose of submitting to the qualified voters of the County for their approval the question of whether or not a Transportation Special Purpose Local Option Sales and Use Tax of one percent shall be imposed on all sales and uses subject to the sales and use tax in the special district of Hall County, as authorized by the Act for five years (20 calendar quarters) commencing on April 1, 2024 for the purpose of funding specified Projects (hereinafter more fully referred to and defined), and whether or not the County, Braselton, Flowery Branch, Gainesville, and Oakwood shall be authorized to issue general obligation debt to finance certain of the Projects and Purposes. The amount of net proceeds to be raised by the Transportation Special Purpose Local Option Sales and Use Tax is estimated to be \$325,000,000 (Three Hundred and Twenty-Five Million Dollars).
- B. The Municipalities are legally chartered municipal corporations as defined by law and judicial interpretation. During a public meeting of its governing board, conducted in compliance with the Open Meetings Act, Official Code of Georgia Annotated § 50-14-1, et seq., each of the Municipalities validly approved the execution of this Agreement.
- C. The County is a political subdivision of the State of Georgia created and existing under the Constitution and laws of the State. During a public meeting conducted in compliance with the Open Meetings Act, Official Code of Georgia Annotated § 50-14-1, et seq., the County approved the execution of this Agreement.
- D. It is the intention of the County and the Municipalities to comply in all respects with Official Code of Georgia Annotated § 48-8-260 et seq., and all provisions of this Agreement shall be construed in light of Official Code of Georgia Annotated § 48-8-260, et seq.

**Section 2. Conditions Precedent.**

The obligations of all parties under this Agreement are contingent upon the following prior events:

- A. The adoption of a Resolution by the Board of Commissioners of Hall County authorizing the imposition of the Transportation Special Purpose Local Option Sales and Use Tax and calling the necessary election in accordance with the provisions of Official Code of Georgia Annotated § 48-8-262(d).
- B. The approval of the Transportation Special Purpose Local Option Sales and Use Tax by a majority of the voters in the County voting in the election (for those purposes) to be held in accordance with the provisions of Official Code of Georgia Annotated § 48-8-263.
- C. This Agreement is further contingent upon the collection of Transportation Special Purpose Local Option Sales and Use Tax revenues by the State of Georgia Department of Revenue and its transfer of the same to the County.

### **Section 3. Rate of Tax: Estimated Amount; Effective Date and Term of the Tax.**

The Transportation Special Purpose Local Option Sales and Use Tax, subject to approval in an election to be held on November 7, 2023, shall be imposed at the rate of one percent (1%). The total estimated dollar amount for the net proceeds of the tax is \$325,000,000 (Three Hundred and Twenty-Five Million Dollars). The maximum period of time for which the tax shall be imposed is five years, beginning on April 1, 2024. The maximum amount of net proceeds to be raised by the Transportation Special Purpose Local Option Sales and Use Tax shall correspond to the period of time that the Transportation Special Purpose Local Option Sales and Use Tax shall be imposed. Hall County and its Municipalities intend for the maximum amount of net proceeds to be raised by the Transportation Special Purpose Local Option Sales and Use Tax to be the maximum amount of net proceeds allowed by law, specifically in accordance with House Bill 934 which became effective on May 2, 2022.

### **Section 4. Effective Date and Term of This Agreement.**

This Agreement shall commence upon the date of its execution by Hall County and all Municipalities and shall terminate upon the latter of:

- A. The official declaration by the Board of Elections and Registration of Hall County of the failure of the election described in this Agreement; or
- B. The expenditure by the County and the Municipalities of the last dollar of money collected from the Transportation Special Purpose Local Option Sales and Use Tax even if such expenditure is made after the expiration of the Transportation Special Purpose Local Option Sales and Use Tax collection period.

### **Section 5. Purposes and Projects, Priority and Order of Funding.**

- A. In recognition of the need for transportation improvements across Hall County and its Municipalities, the parties agree that the estimated total net proceeds (\$325,000,000) shall be utilized for the following transportation purposes (the "Purposes"): roads, streets, bridges, including without limitation road, street, and bridge purposes pursuant to

paragraph (1) of subsection (b) of Official Code of Georgia Annotated Section 48-8-121, trails, roundabouts, sidewalks, traffic signals, including new general obligation debt and other multi-year obligations issued to finance such purposes, and all accompanying infrastructure and services necessary to provide access to these transportation facilities.

- B. The transportation Projects to be funded in whole or in part from Transportation Special Purpose Local Option Sales and Use Tax proceeds (the "Projects"), are listed in Exhibit A, which is attached hereto and made part of this Agreement. The parties acknowledge and agree that at least 30% of the estimated revenues are being expended on Projects that are consistent with the Statewide Strategic Transportation Plan as defined in Official Code of Georgia Annotated § 32-2-22.
- C. All transportation Purposes included in this Agreement shall be funded from proceeds from the tax except as otherwise agreed. The Projects and Purposes described herein shall be funded from Transportation Special Purpose Local Option Sales and Use Tax proceeds as provided in this Agreement, and as specified in Exhibit A. Each party shall have the sole discretion to reduce the scope of a Project in the event of a funding shortfall.

**Section 6. Transportation Special Purpose Local Option Sales and Use Tax Funds; Separate Accounts; No Commingling.**

- A. A special fund or account shall be created by the County and designated as the 2024 Hall County Special District Mass Transportation Special Purpose Local Option Sales and Use Tax Fund (the "County Transportation Special Purpose Local Option Sales and Use Tax Fund"). The County shall select a bank which shall act as a depository and custodian of the County Transportation Special Purpose Local Option Sales and Use Tax Fund upon such terms and conditions as may be acceptable to the County.
- B. Each Municipality shall create a special fund to be designated as the 2024 [Municipality name] Special District Mass Transportation Special Purpose Local Option Sales and Use Tax Fund (each a "Municipal Transportation Special Purpose Local Option Sales and Use Tax Fund"). Each Municipality shall select a bank which shall act as a depository and custodian of the Transportation Special Purpose Local Option Sales and Use Tax proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- C. All Transportation Special Purpose Local Option Sales and Use Tax proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Transportation Special Purpose Local Option Sales and Use Tax proceeds shall not be commingled with other funds of the County or the Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than Transportation Special Purpose Local Option Sales and Use Tax proceeds shall be placed in such accounts.

**Section 7. Allocation and Disbursement of Transportation Special Purpose Local Option Sales and Use Tax Proceeds.**

- A. Upon receipt by the County of Transportation Special Purpose Local Option Sales and Use Tax proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the Transportation Special Purpose Local Option Sales and Use Tax Fund. The monies in the Transportation Special Purpose Local Option Sales and Use Tax Fund shall be held and applied to the cost of acquiring, constructing and installing the Projects that have been designated as Major Projects by the County and all Municipalities (hereinafter the “Major Projects”) and the County capital outlay projects listed in Exhibit A and as provided in Paragraph B of this Section. In the event that a Major Project is specifically designated herein to be administered by a specific Municipality, the County shall, within 30 days of receipt of funds from the State Revenue Commissioner, transfer the funds designated for such Major Project to the designated Municipality on a pro-rata basis with Major Projects to be administered by the County and other specifically designated Municipalities according to the amount of proceeds received each month for Major Projects. The following Major Projects have been specifically designated in Exhibit A to be administered by specific Municipalities:

Ridge Road Corridor Improvements – Administered by the City of Gainesville

Park Hill Drive Intersection Improvements – Administered by the City of Gainesville

Hilton Drive Extension – Administered by the City of Gainesville

Old Oakwood Road at Balus Creek Road Culvert Replacement and Road Alignment) – Administered by the City of Oakwood

Main Street, Flat Creek and Old Oakwood Road Intersection – Administered by the City of Oakwood

Frazer Road Corridor Improvements – Administered by the City of Buford

Thompson Mill Road Improvements – Administered by the Town of Braselton

- B. The County, following each monthly deposit of the Transportation Special Purpose Local Option Sales and Use Tax proceeds in the Transportation Special Purpose Local Option Sales and Use Tax Fund, shall reserve \$4,333,333.33 (Four Million Three Hundred Thirty-Three Thousand Three Hundred Thirty-Three and 33/100 Dollars) of the monthly Transportation Special Purpose Local Option Sales and Use Tax proceeds received to pay the cost of the Major Projects to be administered by the County or specifically designated Municipalities as set forth in Exhibit A to this Agreement on a pro rata basis determined by the percentage of the individual Project as a portion of Major Projects. For example, the percentage of the Project known as the Thompson Mill Road Improvements is 0.38 percent compared to the total Major Projects List, as shown on Exhibit A, so each month Hall County would disburse the sum of \$16,666.67 to the Town of Braselton from the

Major Projects reserve to facilitate the Town of Braselton’s administration of the construction of the Thompson Mill Road Improvements Project, assuming that at least \$4,333,333.33 is received as TSPLOST proceeds from the State Revenue Commissioner for that month. If at least \$4,333,333.33 is not received for the month, then the distribution by Hall County to the Town of Braselton for that month would be 0.38 percent of the funds received by Hall County from the State Revenue Commissioner for that month. Additionally, if the net proceeds from the Transportation Special Purpose Local Option Sales Tax exceed the sum of \$4,333,333.33 for the month, the County shall disburse to each Municipality its pro-rata allocation of the remaining monthly Transportation Special Purpose Local Option Sales and Use Tax net proceeds received, within thirty (30) days of the County's receipt of such Transportation Special Purpose Local Option Sales and Use Tax proceeds. The County or the specifically designated Municipality shall expend the monies reserved for Major Projects to construct and install such Major Projects. The County and the Municipalities shall receive a pro-rata allocation of the remaining Transportation Special Purpose Local Option Sales and Use Tax net proceeds, after the allocation for the Major Projects, on a monthly basis in accordance with the table below. The aggregate net remaining Transportation Special Purpose Local Option Sales and Use Tax proceeds are estimated to be \$65,000,000 (Sixty-Five Million Dollars) over the five (5) year period.

<b>Project</b>	<b>County/Municipality</b>	<b>Pro Rata %</b>	<b>Estimated Cost</b>
County Projects (excluding Major Projects)	Unincorporated Hall County	42.5000%	27,625,000
Braselton	Braselton	3.9981%	2,598,748
Flowery Branch	Flowery Branch	9.7953%	6,366,932
Gainesville	Gainesville	29.9856%	19,490,608
Buford	Buford	3.3984%	2,208,936
Gillsville	Gillsville	0.4998%	324,843
Clermont	Clermont	1.3993%	909,562
Oakwood	Oakwood	5.3974%	3,508,310
Lula	Lula	2.9986%	1,949,061
Rest Haven	Rest Haven	0.0277%	18,000
			<b>\$65,000,000</b>

Notwithstanding the foregoing, once the County has deposited the aggregate amount of \$260,000,000 (Two Hundred Sixty Million Dollars) (the total estimated cost of the Major Projects) into the account for the payment of the cost of the Major Projects, the County shall make no further deposits of Transportation Special Purpose Local Option Sales and Use Tax proceeds into such account for Major Projects. As among the Major Projects, the County, or the applicable specifically designated Municipality, may allocate excess proceeds not needed for a particular Major Project, once satisfactorily completed, to one or more other Major Projects as determined by the County, or with regard to Major Projects to be administered by a specifically designated Municipality, the specifically designated Municipality may allocate excess proceeds for such Major Project administered by such Municipality to other Major Projects administered by such Municipality or



to Major Projects administered by the County. In the event that the final, actual aggregate cost of the Major Projects is less than \$260,000,000, any excess proceeds designated for Major Projects shall be disbursed in the same manner as the remaining Transportation Special Purpose Local Option Sales and Use Tax proceeds are to be disbursed as set forth in the table above.

Proceeds over and above the amount estimated to be received pursuant to this Referendum (herein, "Excess Proceeds") shall be allocated in accordance with the table above and shall be used solely for the Purposes listed herein. Each party shall expend its portion (determined using the percentages set forth in the table above) of Excess Proceeds from the Transportation Special Purpose Local Option Sales and Use Tax on one or more of its Projects set forth in Exhibit A of this Agreement.

- C. No Purpose or Project will be given preference in the funding and distribution process in such a way that the monthly distribution formula set forth herein is affected. Each party to this Agreement shall determine the priority or order in which its designated transportation purposes will be fully or partially funded based upon the distribution formula set forth in this Agreement. Each party's determination of the priority or order of funding for its transportation purposes shall be based on the extent to which a Project is ready to be initiated, the most recently updated assessment of the transportation needs of the applicable party, and practical considerations regarding the effect of the Project upon the traffic flow within the jurisdiction. The parties anticipate that projects may be funded concurrently so as to maximize the impact of the Transportation Special Purpose Local Option Sales and Use Tax proceeds on the transportation needs of Hall County and its Municipalities.
- D. Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share, unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

## **Section 8. Project Monitoring, Record Keeping and Reporting, Audits.**

- A. All parties to this Agreement shall promptly move forward with the acquisition and construction of the Projects in an efficient and economical manner and at a reasonable cost in conformity with all applicable laws, ordinances, rules and regulations of any governmental authority having jurisdiction over the Projects.
- B. The governing authority of the County and the governing authority of each of the Municipalities shall comply with the requirements of Official Code of Georgia Annotated § 48-8-269.5(a)(2), which requires that the governing authority of each county and the governing authority of each qualified municipality receiving any proceeds from the tax under this part to maintain a record of each and every purpose for which the proceeds of the tax are used. A schedule shall be included in each annual audit which shows for each purpose in the resolution calling for imposition of the tax the original estimated cost, the

current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole. Certain information must be included in the annual audit of the County or each of the Municipalities during the term of this Agreement. The distribution and use of all Transportation Special Purpose Local Option Sales and Use Tax proceeds deposited in the County Transportation Special Purpose Local Option Sales and Use Tax Fund and each Municipal Transportation Special Purpose Local Option Sales and Use Tax Fund shall be audited annually by an independent certified public accounting firm. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. Each Municipality shall provide the County a copy of its annual audit.

- C. The governing authority of the County and the governing authority of each of the Municipalities shall comply with the requirements of Official Code of Georgia Annotated § 48-8-269.6, which requires the publication of annual reports concerning expenditures for the Purposes.
- D. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of Transportation Special Purpose Local Option Sales and Use Tax proceeds and expenditures for each Project or Purpose undertaken by the County or respective Municipality as required to fulfill the terms of this Agreement.

### **Section 9. Completion of Projects.**

- A. The County and the Municipalities acknowledge that the costs shown for each Purpose described in Exhibit A are estimated amounts.
- B. When the County or a Municipality, as applicable, confirms that all of its Projects are completed, any excess proceeds held by the confirming County or Municipality shall, for the purposes of this Agreement, be deemed excess funds and disposed of as follows: Excess Proceeds subject to this subsection shall be used solely for the purpose of reducing any indebtedness of the County or the applicable qualified Municipality within the special district other than indebtedness incurred pursuant to this part. If there is no such other indebtedness or if the Excess Proceeds exceed the amount of any such other indebtedness, then the Excess Proceeds shall next be paid into the general fund of such County or the applicable qualified Municipality, it being the intent that any funds so paid into the general fund of such County or applicable qualified Municipality be used for the purpose of reducing ad valorem taxes according to Official Code of Georgia Annotated § 48- 8-269.5(f)(2).

## **Section 10. Project Management.**

The County, or the applicable Municipality for municipal projects to be administered by such Municipality, may contract for Project Management regarding its Major Projects, and Project Management shall be funded from Transportation Special Purpose Local Option Sales and Use Tax proceeds. Project Management shall be performed by one or more persons or entities, and the Project Management function shall work out of the Gainesville-Hall Metropolitan Planning Organization (hereinafter "MPO") office structure. The total annual compensation for the Project Management function described in this paragraph, including wages and benefits, if applicable, shall not exceed \$300,000 (Three Hundred Thousand Dollars). Municipalities may request that the Project Management function described in this paragraph be used for certain Municipal Projects which are not designated as Major Projects. In such event, the Municipality shall contract with the Project Management person or entity described in this paragraph for the specific services to be performed.

## **Section 11. Issuance of Debt by County and/or Municipalities.**

### **County Debt.**

- A. The Transportation Special Purpose Local Option Sales and Use Tax election ballot shall contain language required by the Act for the authorization of general obligation County debt in the principal amount of up to \$130,000,000 (One Hundred Thirty Million Dollars).
- B. The County may use the proceeds of its debt for the purpose of funding Major Projects or County Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. The County acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- C. The County's debt shall be paid first from the proceeds of its portion of the Transportation Special Purpose Local Option Sales and Use Tax or from the proceeds of the Transportation Special Purpose Local Option Sales and Use Tax which have been designated for Major Projects, with the exception of Major Projects which are designated in this Agreement to be administered by a specifically designated Municipality. In the event that there are insufficient Transportation Special Purpose Local Option Sales and Use Tax collections to pay the debt from its portion of the proceeds, the County shall pay any shortfall attributable to the debt from its general funds (the "Debt Service Payments"). The County covenants that, in order to make the Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. The County further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from its general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have

been made in full. The obligation of the County to make any payments that may be required to be made from its general funds shall constitute a general obligation of the County and a pledge of full faith and credit of the County to provide the funds required to timely fulfill any such obligation.

- D. The obligation of the County to make Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, the County (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.
- E. The County will be responsible for all facets of the debt issuance and repayment process for its debt as stated herein. The County will select the underwriter, bond counsel and local counsel. The County will endeavor in good faith to be fiscally responsible in minimizing, to the extent possible, the costs and fees associated with the debt issuance process.

**Braselton Debt.**

- F. The Transportation Special Purpose Local Option Sales and Use Tax election ballot shall contain language required by the Act for the authorization of general obligation Braselton debt in the principal amount of up to \$3,500,000 (Three Million Five Hundred Thousand Dollars).
- G. Braselton may use the proceeds of its debt for the purpose of funding Major Projects or Braselton Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. Braselton acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- H. Braselton's debt shall be paid first from the proceeds of its portion of the Transportation Special Purpose Local Option Sales and Use Tax or from the proceeds of the Transportation Special Purpose Local Option Sales and Use Tax which have been designated for Major Projects for which Braselton has been specifically designated as administrator within this Agreement. In the event that there are insufficient Transportation Special Purpose Local Option Sales and Use Tax collections to pay the debt from its portion of the proceeds, Braselton shall pay any shortfall attributable to the debt from its general funds (the "Debt Service Payments"). Braselton covenants that, in order to make the Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. Braselton further covenants and agrees that in order to make funds available for such purpose, it will, in its

general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from its general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of Braselton to make any payments that may be required to be made from its general funds shall constitute a general obligation of Braselton and a pledge of full faith and credit of Braselton to provide the funds required to timely fulfill any such obligation.

- I. The obligation of Braselton to make Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, Braselton (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.
- J. Braselton will be responsible for all facets of the debt issuance and repayment process for its debt as stated herein. Braselton will select the underwriter, bond counsel and local counsel. Braselton will endeavor in good faith to be fiscally responsible in minimizing, to the extent possible, the costs and fees associated with the debt issuance process.

**Flowery Branch Debt.**

- K. The Transportation Special Purpose Local Option Sales and Use Tax election ballot shall contain language required by the Act for the authorization of general obligation Flowery Branch debt in the principal amount of up to \$5,000,000 (Five Million Dollars).
- L. Flowery Branch may use the proceeds of its debt for the purpose of funding Flowery Branch Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. Flowery Branch acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- M. Flowery Branch's debt shall be paid first from the proceeds of its portion of the Transportation Special Purpose Local Option Sales and Use Tax. In the event that there are insufficient Transportation Special Purpose Local Option Sales and Use Tax collections to pay the debt from its portion of the proceeds, Flowery Branch shall pay any shortfall attributable to the debt from its general funds (the "Debt Service Payments"). Flowery Branch covenants that, in order to make the Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. Flowery Branch further covenants and agrees that in

order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from its general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of Flowery Branch to make any payments that may be required to be made from its general funds shall constitute a general obligation of Flowery Branch and a pledge of full faith and credit of Flowery Branch to provide the funds required to timely fulfill any such obligation.

- N. The obligation of Flowery Branch to make Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, Flowery Branch (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.
- O. Flowery Branch will be responsible for all facets of the debt issuance and repayment process for its debt as stated herein. Flowery Branch will select the underwriter, bond counsel and local counsel. Flowery Branch will endeavor in good faith to be fiscally responsible in minimizing, to the extent possible, the costs and fees associated with the debt issuance process.

#### **Gainesville Debt.**

- P. The Transportation Special Purpose Local Option Sales and Use Tax election ballot shall contain language required by the Act for the authorization of general obligation Gainesville debt in the principal amount of up to \$40,000,000 (Forty Million Dollars).
- Q. Gainesville may use the proceeds of its debt for the purpose of funding Major Projects or Gainesville Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. Gainesville acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- R. Gainesville's debt shall be paid first from the proceeds of its portion of the Transportation Special Purpose Local Option Sales and Use Tax or from the proceeds of the Transportation Special Purpose Local Option Sales and Use Tax which have been designated for Major Projects for which Gainesville has been specifically designated as administrator within this Agreement. In the event that there are insufficient Transportation Special Purpose Local Option Sales and Use Tax collections to pay the debt from its portion of the proceeds, Gainesville shall pay any shortfall attributable to the debt from its general funds (the "Debt Service Payments"). Gainesville covenants that, in order to make the Debt

Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. Gainesville further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from its general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of Gainesville to make any payments that may be required to be made from its general funds shall constitute a general obligation of Gainesville and a pledge of full faith and credit of Gainesville to provide the funds required to timely fulfill any such obligation.

- S. The obligation of Gainesville to make Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, Gainesville (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.
- T. Gainesville will be responsible for all facets of the debt issuance and repayment process for its debt as stated herein. Gainesville will select the underwriter, bond counsel and local counsel. Gainesville will endeavor in good faith to be fiscally responsible in minimizing, to the extent possible, the costs and fees associated with the debt issuance process.

### **Oakwood Debt.**

- U. The Transportation Special Purpose Local Option Sales and Use Tax election ballot shall contain language required by the Act for the authorization of general obligation Oakwood debt in the principal amount of up to \$1,000,000 (One Million Dollars).
- V. Oakwood may use the proceeds of its debt for the purpose of funding Major Projects or Oakwood Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. Oakwood acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- W. Oakwood's debt shall be paid first from the proceeds of its portion of the Transportation Special Purpose Local Option Sales and Use Tax or from the proceeds of the Transportation Special Purpose Local Option Sales and Use Tax which have been designated for Major Projects for which Oakwood has been specifically designated as

Administrator within this Agreement. In the event that there are insufficient Transportation Special Purpose Local Option Sales and Use Tax collections to pay the debt from its portion of the proceeds, Oakwood shall pay any shortfall attributable to the debt from its general funds (the "Debt Service Payments"). Oakwood covenants that, in order to make the Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. Oakwood further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from its general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of Oakwood to make any payments that may be required to be made from its general funds shall constitute a general obligation of Oakwood and a pledge of full faith and credit of Oakwood to provide the funds required to timely fulfill any such obligation.

- X. The obligation of Oakwood to make Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, Oakwood (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.
- Y. Oakwood will be responsible for all facets of the debt issuance and repayment process for its debt as stated herein. Oakwood will select the underwriter, bond counsel and local counsel. Oakwood will endeavor in good faith to be fiscally responsible in minimizing, to the extent possible, the costs and fees associated with the debt issuance process.

## **Section 12. Citizen Review Committee.**

- A. The County and Municipalities agree that the members of the Citizen Review Committee, which is reviewing expenditures for SPLOST VII and SPLOST VIII Projects, shall also review the Projects and Purposes set forth in this Agreement.
- B. The Citizen Review Committee will represent the interests of the citizens of the County and its Municipalities and shall receive and review periodic status reports concerning all Projects and Purposes to be funded from the net proceeds of the Transportation Special Purpose Local Option Sales and Use Tax Program. The Committee shall review Transportation Special Purpose Local Option Sales and Use Tax Projects and Purposes of



the County and Municipalities and shall invite the necessary staff, division directors, department heads, administrators, and appropriate third parties to provide Project and Purpose updates to the Committee.

- C. The mission of the Citizen Review Committee is to ensure all Hall County and Municipal Transportation Special Purpose Local Option Sales and Use Tax Program Purposes will be reported and executed in an efficient, transparent, and fully accountable manner in keeping with the purposes of the overall Transportation Special Purpose Local Option Sales and Use Tax Program.
- D. Hall County will provide appropriate staff, technical advisors, and meeting facilities to support the Committee's activities.
- E. The County Administrator and City Managers or designee(s), as applicable, of the County and Municipalities to this Agreement shall appoint any successor members of the Committee based on the following methodology:
  - 1. The Citizen Review Committee is comprised of nine members, five members appointed by the County Administrator; two members appointed by the City Manager of the City of Gainesville; one member appointed by a majority of the City Managers or designees of Buford, Braselton, Flowery Branch, Oakwood and Rest Haven; and one member appointed by a majority of the City Managers or designees of Clermont, Gillsville, and Lula.
  - 2. Each member shall serve a four (4) year term. Each committee member selected to serve shall be appointed, or reappointed, every four years by the County and Municipality officials.
  - 3. No individual who holds state, county, or city elected office shall be eligible to serve as a member of the Citizen Review Committee during the term of such elected office, and the position of any member shall be deemed vacant upon such member qualifying as a candidate for elected public office. A member may be removed from the Citizen Review Committee with cause by the appointing official(s). Vacancies which may occur on the Committee shall be filled for the remainder of the unexpired term in the same manner as original appointments.
  - 4. Citizen Review Committee members are expected to serve with integrity and shall adhere to the highest ethical standards. Members who miss two consecutive meetings without reasonable cause or whose annual attendance drops below 50% shall be deemed to have vacated their seat on the Committee.

### **Section 13. Default.**

The failure of any party to perform its obligations under this Agreement shall constitute an event of default.

#### **Section 14. Liability for Noncompliance.**

The County and the Municipalities shall comply with all applicable local, state, and federal statutes, ordinances, rules and regulations. In the event that any Municipality fails to comply with the requirements of the Act (Official Code of Georgia Annotated § 48- 8-260 et seq.), the County shall not be held liable for such noncompliance. No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to, or waiver of, any future breach of the same.

#### **Section 15. Counterparts.**

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

#### **Section 16. Governing Law.**

This Agreement and all transactions contemplated hereby shall be governed by, and construed and enforced in accordance with, the laws of the State of Georgia.

#### **Section 17. Severability.**

Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement or the application of such provision to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the full extent permitted by law.

#### **Section 18. Entire Agreement.**

This Agreement embodies and sets forth all the provisions and understandings between the parties relative to the Purposes and Projects. There are no provisions, agreements, understandings, representations, or inducements, either oral or written, between the parties other than those hereinabove set forth. Any and all prior provisions, agreements, contracts or understandings, either oral or written, between the parties relative to the Purposes and Projects are hereby rescinded and superseded by this Agreement.

#### **Section 19. Amendments.**

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and all of the Municipalities.

#### **Section 20. Notices.**

All notices, demands or requests required or permitted to be given pursuant to this

Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective three days after having been deposited or placed in the United States mail, postage prepaid to the addresses appearing below, or when delivered by hand to the addresses indicated below:

- A. Town of Braselton  
PO Box 306  
4982 Highway 53  
Braselton, Georgia 30517  
Attention: Town Manager
  
- B. City of Buford  
2300 Buford Highway  
Buford, Georgia 30518  
Attention: City Manager
  
- C. Town of Clermont  
109 King St.  
Clermont, Georgia 30527  
Attention: Town Clerk
  
- D. City of Flowery Branch  
P.O. Box 757  
5410 Pine Street  
Flowery Branch, Georgia 30542  
Attention: City Manager
  
- E. City of Gainesville  
P.O. Box 2496  
300 Henry Ward Way  
Gainesville, Georgia 30503  
Attention: City Manager
  
- F. City of Gillsville  
P.O. Box 25  
6288 GA-52  
Gillsville, Georgia 30543-0025  
Attention: City Clerk
  
- G. City of Lula  
6055 Main St.  
Lula, Georgia 30554  
Attention: Mayor

H. City of Oakwood  
P.O. Box 99  
4035 Walnut Street  
Oakwood, Georgia 30566  
Attention: City Manager

I. City of Rest Haven  
428 Thunder Road  
Buford, Georgia 30518  
Attention: City Clerk

J. Hall County  
P.O. Box 1435  
2875 Browns Bridge Road  
Gainesville, Georgia 30503  
Attention: County Administrator

**Section 21. Public Facilities.**

The County and Municipalities agree that each approved Transportation Special Purpose Local Option Sales and Use Tax Project associated with this Agreement shall be maintained as a public facility and in public ownership.

**Section 22. Mediation.**

The County and the Municipalities agree to submit any controversy arising under this Agreement to mediation as a part of the dispute resolution process. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

**IN WITNESS WHEREOF**, all parties have executed this Agreement on the date indicated herein.

SIGNATURES ON THE FOLLOWING FOUR PAGES



**TOWN OF CLERMONT**

By: \_\_\_\_\_  
Honorable James E. Nix, Mayor

Attest:

\_\_\_\_\_  
Amy Lomax, City Clerk

\_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
David Syfan, City Attorney

**CITY OF FLOWERY BRANCH**

By: \_\_\_\_\_  
Honorable Ed Asbridge, Mayor

Attest:

\_\_\_\_\_  
Shelia Cooper, City Clerk

\_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
Karen G. Thomas, City Attorney

**CITY OF GAINESVILLE**

By: \_\_\_\_\_  
Honorable W. Sam Couvillon, Mayor

Attest:

\_\_\_\_\_  
Denise O. Jordan, City Clerk

\_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
Abbott S. Hayes, Jr., City Attorney

**CITY OF GILLSVILLE**

By: \_\_\_\_\_  
Honorable Wade Dale, Mayor

Attest:

\_\_\_\_\_  
Sandra Helton, City Clerk

\_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
David Syfan, City Attorney

**CITY OF LULA**

By: \_\_\_\_\_  
Honorable Joe Thomas, Mayor

Attest:

\_\_\_\_\_  
Tangee Puckett, City Clerk

\_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
Joey Homans, City Attorney

**CITY OF OAKWOOD**

By: \_\_\_\_\_  
Honorable Lamar Scroggs, Mayor

Attest:

\_\_\_\_\_  
Mai Chang, City Clerk

\_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
Donald Hunt, City Attorney

**CITY OF REST HAVEN**

By: \_\_\_\_\_  
Honorable Kenneth Waycaster, Mayor

Attest:

\_\_\_\_\_  
Monica Montgomery, City Clerk                      \_\_\_\_\_  
Date

Approved as to Form:

\_\_\_\_\_  
Gregory Jay, City Attorney



**EXHIBIT A**

<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 T-SPLOST 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>\$17,625,000</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 RPMs 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><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</b></p>	<p>\$10,000,000</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><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>	<b>\$2,300,000</b>
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>	<b>\$298,748</b>
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>
<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> <p>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.</p>	<p>\$2,208,936</p>
<b>Total Estimated Cost of Buford Projects</b>	<b>\$2,208,936</b>

**Clermont**

<b>Project Name/Description</b>	<b>Estimated Project Cost</b>
<b>Construction of roads, sidewalks, and stormwater projects pertaining to roadway and other transportation projects</b>	<b>\$710,000</b>
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>	<b>\$199,562</b>
Project 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**

<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><b>\$2,000,000</b></p>
<p>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.</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><b>\$4,366,932</b></p>
<p>Projects may include: Portions of Phil Niekro, Lake Crossing Blvd, Mitchell Street (Phase 2), East Main, downtown roads, Capitola Road.</p>	
<p><b>Total Estimated Cost of Flowery Branch Projects</b></p>	<p><b>\$6,366,932</b></p>

**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**

<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>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**

<b>Lula 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>\$349,061</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>	
<p><b>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</b></p>	<p>\$1,600,000</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>	
<p><b>Total Estimated Cost of Lula Projects</b></p>	<p><b>\$1,949,061</b></p>

## 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 Island 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

<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>  Projects may include: Thunder Road, Ledford Road.	\$18,000
<b>Total Estimated Cost of Rest Haven Projects</b>	<b>\$18,000</b>

EXHIBIT B

STATE OF GEORGIA

COUNTY OF HALL

**NOTICE OF ELECTION  
TO THE QUALIFIED VOTERS OF HALL COUNTY, GEORGIA**

**NOTICE IS HEREBY GIVEN** that a special election has been called and will be held on Tuesday, November 7, 2023 in all of the elections districts of Hall County, Georgia, at which time there will be submitted to the qualified voters of Hall County, Georgia for their determination the question whether a special one percent (1%) sales and use tax shall be imposed in the special district of Hall County for a period of time not to exceed five (5) years and for the raising of an estimated amount of \$325,000,000 for the purpose of funding transportation purposes and projects in Hall County, and those portions of the Town of Braselton, the City of Buford, the Town of Clermont, the City of Flowery Branch, the City of Gainesville, the City of Gillsville, the City of Lula, the City of Oakwood, and the City of Rest Haven within Hall County.

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 the raising of an estimated amount of \$325,000,000 for transportation purposes?
- ( ) No

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.”

Voters desiring to vote for the imposition of the sales and use tax shall do so by voting “Yes” and voters desiring to vote against the imposition of the sales and use tax shall do so by voting “No” as to the question propounded.

The Purposes for which bonds or other general obligation debt are to be issued are construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), turning lanes, traffic lights, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects, resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, and similar projects as follows: Spout Springs Road Widening Phase II, McEver Road Widening Phase I, Ridge Road Corridor Improvements, Park Hill Drive Intersection Improvements, Hilton Drive Extension, McEver Road Intersection Improvements, SR 365 Safety Improvements, SR 369/Browns Bridge Road Corridor Improvements/Widening, Little Five Points Intersection, Mt. Vernon Road and Rilla Road Intersection, Mt. Vernon Road and Jim Hood Road Intersection, Memorial Park Drive and Atlanta Highway Intersection, Old Oakwood Road at Balus Creek Road Culvert Replacement and Road Alignment, Main Street, Flat Creek Road and Old Oakwood Road Intersection Improvements, Frazer Road Corridor Improvements, Thompson Mill Road Improvements, 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; Highway 211, Highway 347, Thompson Mill Road, Spout Springs Road, Dunbar Road, 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.; 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.

If the imposition of the sales and use tax is approved by the voters of Hall 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 Board of Commissioners of Hall County may approve) of Hall County in the aggregate principal amount of \$130,000,000 in conjunction with the imposition of the sales and

use tax, to be payable first from a separate account in which are placed Hall County’s share of the proceeds from the sales and use tax and then from the general funds of Hall County, for the purpose of providing funds to pay the cost of the Hall County transportation projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Board of Commissioners shall approve, shall be in such denomination or denominations as the Board of Commissioners shall approve, shall bear interest from such date at such rate or rates as the Board of Commissioners shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the Board of Commissioners may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$24,000,000
2026	\$24,960,000
2027	\$25,960,000
2028	\$27,000,000
2029	\$28,080,000

The general obligation debt of Hall County may be issued in one or more series, and on one or more dates of issuance as the Board of Commissioners may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$130,000,000. The general obligation debt of Hall County may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the Board of Commissioners.

If the imposition 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 Town of Braselton may approve) of the Town of Braselton in the aggregate principal amount of \$3,500,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the Town of Braselton from the sales and use tax and then from the general funds of the Town of Braselton, for the purpose of providing funds to pay the cost of the Braselton transportation projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Town of Braselton shall approve, shall be in such denomination or denominations as the Town of Braselton shall approve, shall bear interest from such date at such rate or rates as the Town of Braselton shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the Town of Braselton may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$645,000
2026	\$670,000
2027	\$700,000
2028	\$725,000
2029	\$760,000

The general obligation debt of the Town of Braselton may be issued in one or more series, and on one or more dates of issuance as the Town of Braselton may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$3,500,000. The general obligation debt of the Town of Braselton may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the Town of Braselton.

If the imposition 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 City of Flowery Branch may approve) of the City of Flowery Branch in the aggregate principal amount of \$5,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the City of Flowery Branch from the sales and use tax and then from the general funds of the City of Flowery Branch, for the purpose of providing funds to pay the cost of the City of Flowery Branch transportation projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Flowery Branch shall approve, shall be in such denomination or denominations as the City of Flowery Branch shall approve, shall bear interest from such date at such rate or rates as the City of Flowery Branch shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the City of Flowery Branch may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$925,000
2026	\$960,000
2027	\$1,000,000
2028	\$1,040,000
2029	\$1,075,000

The general obligation debt of the City of Flowery Branch may be issued in one or more series, and on one or more dates of issuance as the City of Flowery Branch may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$5,000,000. The general obligation debt of the City of Flowery Branch may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the City of Flowery Branch.

If the imposition 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 City of Gainesville may approve) of the City of Gainesville in the aggregate principal amount of \$40,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the City of Gainesville from the sales and use tax and then from the general funds of the City of Gainesville, for the purpose of providing funds to pay the cost of the Gainesville transportation projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the City of Gainesville shall approve, shall be in such denomination or denominations as the City



of Gainesville shall approve, shall bear interest from such date at such rate or rates as the City of Gainesville shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the City of Gainesville may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$7,385,000
2026	\$7,680,000
2027	\$7,990,000
2028	\$8,305,000
2029	\$8,640,000

The general obligation debt of the City of Gainesville may be issued in one or more series, and on one or more dates of issuance as the City of Gainesville may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$40,000,000. The general obligation debt of the City of Gainesville may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the City of Gainesville.

If the imposition 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 City of Oakwood may approve) of the City of Oakwood in the aggregate principal amount of \$1,000,000 in conjunction with the imposition of the sales and use tax, to be payable first from a separate account in which are placed the proceeds received by the City of Oakwood from the sales and use tax and then from the general funds of the City of Oakwood, for the purpose of providing funds to pay the cost of the Oakwood transportation projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the City of Oakwood shall approve, shall be in such denomination or denominations as the City of Oakwood shall approve, shall bear interest from such date at such rate or rates as the City of Oakwood shall approve but not exceeding seven percent (7 %) per annum in any year. The principal of such general obligation debt shall mature (on the dates and by the scheduled maturity or by mandatory redemption, as the City of Oakwood may approve) in the years and in the amounts as follows:

<u>Year</u>	<u>Amount</u>
2025	\$185,000
2026	\$190,000
2027	\$200,000
2028	\$210,000
2029	\$215,000

The general obligation debt of the City of Oakwood may be issued in one or more series, and on one or more dates of issuance as the City of Oakwood may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$1,000,000.

The general obligation debt of the City of Oakwood may be made subject to redemption prior to maturity, to the extent provided by law, upon terms and conditions to be determined by the City of Oakwood.

Any brochures, listings, or other advertisements issued by Hall County and such Municipalities, being the Town of Braselton, the City of Flowery Branch, the City of Gainesville, and the City of Oakwood, or by any other person, firm, corporation, or association with the knowledge and consent of Hall County and such Municipalities, shall be deemed to be a statement of intention of Hall County and such Municipalities concerning the use of the proceeds of the general obligation debt to be issued in connection with the sales and use tax for transportation purposes.

The several places for holding the election shall be in the regular and established precincts of Hall County, and all polls will be open from 7:00 a.m. to 7:00 p.m. on November 7, 2023, the date fixed for the election. Advance voting will be conducted in accordance with law.

The last day to register to vote in this election is October 9, 2023, through 5:00 p.m.

Those qualified to vote at the election shall be determined in all respects in accordance with the Constitution and statutes of the United States of America and the laws of the State of Georgia.

This Notice is given pursuant to a Resolution of the Board of Commissioners of Hall County adopted on July 27, 2023 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, and said Resolution is incorporated herein by reference. This Call is issued and published pursuant to Official Code of Georgia Annotated Sections 21-2-2(3) and 21-2-540 and in accordance with the Resolution. A copy of the Resolution is available for public inspection in the office of the County Clerk of Hall County during regular business hours. A copy of the Resolution is also available for public inspection on Hall County's website.

(Signatures on the following page.)

This the \_\_\_\_\_ day of July, 2023.

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John P. Noa,  
Chairman, Hall County Board of Elections  
And Registration

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Lori Wurtz, Hall County Elections Director,  
On behalf of the Board of Elections and Registration  
Of Hall County, Georgia