

STATE OF GEORGIA

COUNTY OF HALL

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF HALL COUNTY CALLING
FOR AN ELECTION ON THE QUESTION WHETHER TO REIMPOSE A SPECIAL PURPOSE
LOCAL OPTION SALES AND USE TAX, SUBJECT TO HALL COUNTY VOTERS’
APPROVAL OF A REFERENDUM ON NOVEMBER 4, 2025**

WHEREAS, Hall County voters have consistently demonstrated the value of a Special Purpose Local Option Sales Tax (“SPLOST” or “Special Purpose Local Option Sales Tax”) program by voting to approve eight consecutive SPLOST referenda over several decades; and

WHEREAS, such SPLOST programs have provided much needed funding for capital outlay projects which have improved the quality of life for Hall County residents; and

WHEREAS, such SPLOST programs have had the added benefit of ensuring that those who do not live in Hall County, but work here or take advantage of economic opportunities and recreational opportunities in Hall County, pay their fair share of the cost of providing the infrastructure which is necessary in order to make Hall County an exceptional place to live, work, and play; and

WHEREAS, Hall County and its Municipalities (hereafter defined) 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, Hall County and its Municipalities are experiencing rapid population growth as new residents determine that Hall County and its Municipalities provide outstanding communities to call home; 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 create the need for additional infrastructure such as roads, sanitary sewer facilities, parks, public safety facilities and equipment, judicial facilities, and other capital outlay projects which are necessary to support the quality of life that Hall County residents enjoy; and

WHEREAS, the present SPLOST program will expire on June 30, 2026, and the Board of Commissioners and the Municipalities wish to place before Hall County voters the question whether a new SPLOST program should be approved in order to continue SPLOST funding in a seamless manner; and

WHEREAS, the governing authorities of the County and the Municipalities met together on April 17, 2025 to discuss possible Projects and Purposes for inclusion in a Special Purpose Local Option Sales Tax referendum in conformity with the requirements of Official Code of Georgia Annotated § 48-8-111(a); 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 Special Purpose Local Option Sales Tax should be reimposed beginning on July 1, 2026, immediately following the expiration of the present Special Purpose Local Option Sales Tax on June 30, 2026; and

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

WHEREAS, the Board of Commissioners of Hall County has determined that it is in the best interest of the citizens of Hall County to conduct a referendum on the question whether a Special Purpose Local Option Sales Tax shall be reimposed within a Special District co-extensive with Hall County to raise estimated net proceeds of \$440,000,000 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 Special Purpose Local Option Sales Tax should be reimposed for the purposes described in this Resolution;

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 4, 2025, and in order to fund the 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 Special Purpose Local Option Sales Tax 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 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, which contains Sections 48-8-110 through 48-8-124, as amended. This Resolution is made pursuant to an Intergovernmental Agreement signed by 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 (collectively, the “Municipalities”).

The proceeds of the tax shall be used only for the Projects and Purposes set forth in the Intergovernmental Agreement attached hereto as **Exhibit “F”** which is incorporated herein and by this reference made a part hereof, and as also set forth in this Resolution. The Projects and 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 Purposes and Projects, are described in the tables set forth in this Resolution as **“A,” “B,” “C,” “D,” and “E”** (collectively the “Capital Outlay Projects”).

The approximate estimated cost of the Projects and Purposes set forth in this Resolution is Four Hundred Forty Million Dollars (\$440,000,000) which is the estimated net proceeds to be raised by the SPLOST. Since the County and all Municipalities have entered into an Intergovernmental Agreement concerning the Projects and Purposes to be funded by the Special Purpose Local Option Sales and Use Tax pursuant to Official

Code of Georgia Annotated Section 48-8-110 et seq., 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 Official Code of Georgia Annotated Section 48-8-112(b)(3). A copy of the fully executed Intergovernmental Agreement among Hall County and all Municipalities is attached hereto as **Exhibit “F”** and is incorporated herein and by this reference made a part hereof.

The maximum period of time for which the tax shall be imposed is six calendar years if approved by the voters of the Special District of Hall County. The rate of the tax shall be one percent (1%) as more fully set forth in, and in full accordance with, Official Code of Georgia Annotated Section 48-8-110.1.

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 1 percent sales and use tax be imposed in the special district of Hall County for a period of time not to exceed six years and for the raising of an estimated amount of \$440,000,000 for the following purposes: **Town of Braselton Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; and (2) Parks and leisure facilities and related improvements; **City of Buford Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; **Town of Clermont Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; and (2) Parks and leisure facilities, land, vehicles, and equipment; **City of Flowery Branch Projects:** (1) Roads, streets, bridges, stormwater, sidewalks, and related improvements; (2) Parks and leisure facilities, land, and equipment; (3) Public safety facilities, land, vehicles and equipment; (4) Public works facilities, land, vehicles and equipment; and (5) Public utilities facilities, land, vehicles and equipment; **City of Gainesville Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; (2) Parks and recreation facilities and equipment; and (3) Public safety facilities and equipment; **City of Gillsville Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; (2) Parks and leisure facilities and equipment; and (3) Downtown infrastructure; **City of Lula Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; (2) Water and sewer improvements, vehicles and equipment; (3) Parks and leisure facilities expansion and redevelopment; and (4) Downtown redevelopment projects to include: parking, engineering design, and site preparation, architectural plans, construction, and furnishings; **City of Oakwood Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; specific projects may include construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects; (2) Water and sewer capital improvements; specific projects may include construction of sewer system improvements, extensions and/or treatment capacity acquisition; and (3) Public safety vehicles and equipment; specific projects may include police car additions and replacements and other equipment replacements and additions as needed; **City of Rest Haven Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; **Hall County Projects:** (1) A judicial complex expansion; (2) Judicial complex parking deck; (3) Trails and associated greenspace; (4) Ambulances; (5) 911 center upgrades; (6) Roads, streets, bridges, sidewalks, and related improvements; including road expansion, road resurfacing, intersection improvements, base and paving projects, culvert replacement, traffic safety enhancements, and related projects; specific projects will include widening of Spout Springs Road, Phase II, approximately thirty miles of annual road resurfacing, McEver Road intersection improvements,

and various other road projects; (7) Parks and leisure facilities and equipment; including land acquisition, new park construction, existing park restoration and renovations, and related park improvements; specific projects will include a new park/community center along Spout Springs Road in South Hall; improvements to Sardis Creek Park; expansion and improvements of Healan's Head Mill; improvements and renovations at various other park facilities; (8) Sheriff facilities, vehicles, and equipment; including patrol cars, a Sheriff's training facility, technology enhancements, and related projects; (9) Fire services facilities and equipment, including new and/or relocated fire station(s), and fire station renovations; and (10) Building renovations/improvements, including roof replacements, HVAC replacements, energy upgrades, and related projects.

The question regarding approval of the Special Purpose Local Option Sales Tax shall be placed on the next scheduled election allowed by law, November 4, 2025. 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.

No general obligation debt is to be issued in conjunction with the imposition of the tax.

The purposes for which the proceeds of the tax are to be used are set forth in **Tables "A", "B", "C", "D", "E"**, which are set forth below:

(PURPOSES ARE SET FORTH ON THE FOLLOWING PAGES)

TABLE “A”

SPLOST Projects		
Description		Amount
Total Estimated Collections	Administered by:	\$ 440,000,000
Level One and Level Two County-Wide Projects	County	168,000,000
Total Estimated Cost for City and County Local Projects		\$ 272,000,000

Distribution to Jurisdictions, Local Projects		
Purposes described by each jurisdiction below.		
Hall County Portion	65.1024%	177,078,489
Municipality Portion	34.8976%	94,921,511
Unincorporated Hall County	65.1024%	177,078,489
Municipality Breakdown		
Braselton	1.6712%	4,545,706
Buford	1.3306%	3,619,289
Clermont	0.5183%	1,409,657
Flowery Branch	5.3423%	14,530,987
Gainesville	21.7543%	59,171,802
Gillsville	0.0994%	270,414
Lula	1.2197%	3,317,577
Oakwood	2.9512%	8,027,284
Rest Haven	0.0106%	28,795
Total estimated distributions to jurisdictions, local projects		272,000,000
Total Estimated Cost of SPLOST Projects		\$ 440,000,000

TABLE “B”
LEVEL ONE COUNTY-WIDE PROJECT

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
A Judicial Complex Expansion	\$ 125,000,000
Total estimated cost of Level One Projects	\$ 125,000,000

TABLE “C”
LEVEL TWO COUNTY-WIDE PROJECTS

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Judicial Complex Parking Deck	\$ 20,000,000
Trails and Associated Greenspace	14,000,000
Ambulances	6,000,000
911 Center Upgrades	3,000,000
Total estimated cost of Level Two Projects	\$ 43,000,000

TABLE “D”
HALL COUNTY
SPLOST PROJECTS

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks and related improvements; including road expansion, road resurfacing, intersection improvements, base and paving projects, culvert replacement, traffic safety enhancements, and related projects. Specific projects will include widening of Spout Springs Road-Phase 2, approximately 30-miles of annual road resurfacing, McEver Road Intersection Improvements and various other road projects.	\$ 103,428,489
Parks and leisure facilities and equipment; including land acquisition, new park construction, existing park restoration and renovations, and related park improvements. Specific projects will include a new park / community center along Spout Springs Road in South Hall, improvements to Sardis Creek Park, expansion and improvements of Healan’s-Head Mill, and improvements and renovations at various other park facilities.	43,000,000
Sheriff facilities, vehicles, and equipment; including patrol cars, a Sheriff’s Training Facility, technology enhancements, and related projects.	21,650,000
Fire services facilities and equipment; including new and / or relocated fire station(s), and fire station renovations	5,000,000
Building renovations/improvements; including roof replacements, HVAC replacements, energy upgrades, and related projects	4,000,000
Total estimated cost of County Local Projects	\$ 177,078,489

TABLE “E” - MUNICIPAL SPLOST PROJECTS

TOWN OF BRASELTON

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 2,272,853
Parks and leisure facilities and related improvements	2,272,853
Total estimated cost of Braselton Projects	\$ 4,545,706

CITY OF BUFORD

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 3,619,289
Total estimated cost of Buford Projects	\$ 3,619,289

CITY OF CLERMONT

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 705,000
Parks and leisure facilities, land, vehicles, and equipment	704,657
Total estimated cost of Clermont Projects	\$ 1,409,657

CITY OF FLOWERY BRANCH

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, stormwater, sidewalks, and related improvements.	\$ 7,445,141
Parks and leisure facilities, land, and equipment	726,549
Public safety facilities, land, vehicles and equipment	3,453,099
Public works facilities, land, vehicles and equipment	1,453,099
Public utilities facilities, land, vehicles and equipment	1,453,099
Total estimated cost of Flowery Branch Projects	\$ 14,530,987

CITY OF GAINESVILLE

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 23,871,802
Parks and recreation facilities and equipment	29,300,000
Public safety facilities and equipment	6,000,000
Total estimated cost of Gainesville Projects	\$ 59,171,802

CITY OF GILLSVILLE

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 70,000
Parks and leisure facilities and equipment	30,000
Downtown infrastructure	170,414
Total estimated cost of Gillsville Projects	\$ 270,414

CITY OF LULA

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 750,000
Water and sewer capital improvements, vehicles, and equipment	750,000
Parks and leisure facilities expansion and redevelopment	750,000
Downtown Redevelopment Projects to include: parking, engineering design and site prep, architectural plans, construction, and furnishings.	1,067,577
Total estimated cost of Lula Projects	\$ 3,317,577

CITY OF OAKWOOD

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements. Specific Projects may include construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.	\$ 5,920,900
Water and sewer capital improvements. Specific projects may include Construction of Sewer System Improvements, Extensions and/or Treatment capacity acquisition.	1,106,384
Public safety vehicles and equipment. Specific projects may include police car additions and replacements and other equipment replacements and additions as needed.	1,000,000
Total estimated cost of Oakwood Projects	<u>\$ 8,027,284</u>

CITY OF REST HAVEN

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 28,795
Total estimated cost of Rest Haven Projects	<u>\$ 28,795</u>

The County Clerk shall maintain the list of Purposes and Projects 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 authorizes and 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 and Registration of Hall County publish the call of this referendum in the newspaper in which Sheriff's advertisements are published in Hall County as required by law in all respects. The Board of Commissioners requests that the Board of Elections conduct the election in the manner authorized by 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 Sections 48-8-110 et seq. The Board of Commissioners requests that the Board of Elections issue the call, and publish the call, for an election at least 90 days prior to the date of the election.

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 "G"** which is attached hereto and by this reference made a part hereof. The notice of election shall contain the date and purpose of the election and shall be published as required by Official Code of Georgia Annotated Sections 48-8-111(b).

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

The execution, delivery and performance of the Intergovernmental Agreement by the County is hereby authorized and approved. The Chairman of the Board of Commissioners is hereby authorized to execute the Intergovernmental Agreement in the name of and on behalf of the County with his signature attested by the Clerk of the Board of Commissioners. The seal of the County shall be affixed to the Agreement by the Clerk of the Board of Commissioners.

The Chairman of the Board of Commissioners and the Clerk of the Board of Commissioners are hereby further authorized to execute all certificates, statements, assurances, and other documents and papers required of them or either of them under the terms of the Intergovernmental Agreement, this Resolution, or which may otherwise reasonably be required of them to carry out the purposes and intent of the Intergovernmental Agreement and this Resolution.

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

This Resolution shall become effective immediately upon its adoption.

HALL COUNTY, GEORGIA

By: _____
David Gibbs
Chairman, Board of Commissioners

Attest:

Jennifer Rivera, Clerk

Date
(SEAL)

Approved as to Form:

William J. Linkous, III, County Attorney

EXHIBIT “F”

INTERGOVERNMENTAL AGREEMENT

STATE OF GEORGIA
COUNTY OF HALL

SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX INTERGOVERNMENTAL AGREEMENT

This Intergovernmental Agreement (the “Agreement”) is made this ____ day of July, 2025 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, Georgia, 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, the voters of Hall County and all of its Municipalities approved the Special Purpose Local Option Sales and Use Tax which is presently in effect in Hall County in November 2019 to be collected for a six-year period ending June 30, 2026; and

WHEREAS, the present SPLOST program is the eighth consecutive SPLOST program approved by Hall County voters; and

WHEREAS, the voters of Hall County and its Municipalities have consistently recognized the value of funding necessary parks, libraries, walking trails, fire stations, public safety facilities, courthouse facilities, County administration facilities, water and sewer facilities, roads, streets, and bridges by a Special Purpose Local Option Sales and Use Tax partially paid by nonresidents of Hall County who shop at, and enjoy services provided by, Hall County businesses; and

WHEREAS, the governing authorities of Hall County and all of its Municipalities wish to place before Hall County voters the question whether the SPLOST program should be extended and reimposed for six years beginning on July 1, 2026, immediately after the expiration of the present SPLOST program; and

WHEREAS, the new SPLOST program would fund Capital Outlay Projects, including, but not limited to, new recreational facilities, community center, a new segment of the Highlands to Islands multipurpose trail, new public safety facilities and equipment, fire station improvements, ambulance replacements, 911 system upgrades, a judicial complex expansion and

associated parking deck, various building improvements, Sheriff facilities, public works facilities, public utilities facilities, water and sewer capital improvements, downtown infrastructure projects, downtown redevelopment projects, road, street, and bridge projects, including, but not limited to, the widening of Spout Springs Road, intersection improvements to McEver Road and much needed road improvements in each Municipality; and

WHEREAS, the governing authorities of the County and the Municipalities hereby agree, subject to the approval of the voters of the Special District in a Referendum, to reimpose a Special Purpose Local Option Sales and Use Tax at the rate of 1 percent, said Special Purpose Local Option Sales and Use Tax to be effective on July 1, 2026 upon termination of the Special Purpose Local Option Sales and Use Tax presently in effect and set to expire on June 30, 2026; and

WHEREAS, the governing authorities of the County and the Municipalities met together on April 17, 2025 to discuss possible projects and purposes, including Municipality owned and operated projects and purposes, for inclusion in the Special Purpose Local Option Sales and Use Tax Referendum; and

WHEREAS, the County and its Municipalities desire to execute an Intergovernmental Agreement in order to place before the voters of Hall County and all of its Municipalities the question whether a Special Purpose Local Option Sales and Use Tax should be approved and reimposed at the expiration of the present SPLOST program;

NOW THEREFORE, for good and valuable consideration as set forth herein, 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 and its Municipalities hereby agree, subject to the approval of the voters of the Special District in a Referendum, to reimpose, pursuant to Official Code of Georgia Annotated Section 48-8-112(c), a one percent Special Purpose Local Option Sales and Use Tax on July 1, 2026 upon the termination of the Special Purpose Local Option Sales and Use Tax presently in effect, which is set to expire on June 30, 2026.
- B. The County agrees that if the governing authorities of one or more qualified Municipalities located within the Special District of Hall County containing a combined total of no less than fifty percent of the aggregate municipal population located within the Special District of Hall County approve and execute this Agreement on or before July 1, 2025, the County will take the actions necessary to call an election, to be held in all of the voting precincts in Hall County on November 4, 2025, for the purpose of submitting to the qualified voters of the Special District for their approval the question whether or not a 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 Official Code of Georgia Annotated Sections 48-8-110 et seq., for six years (24 calendar

quarters) commencing on July 1, 2026 at the end of the present SPLOST program which expires on June 30, 2026 for the purpose of funding specified Projects (hereinafter more fully referred to and defined). The amount of net proceeds to be raised by the Special Purpose Local Option Sales and Use Tax is estimated to be \$440,000,000 (Four Hundred Forty Million Dollars).

- C. The Municipalities are legally chartered municipal corporations as defined by law and judicial interpretation. During a public meeting of its governing body, 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.
- D. The County is a political subdivision of the State of Georgia created and existing under the Constitution and laws of the State of Georgia. During a public meeting conducted in compliance with the Open Meetings Act, Official Code of Georgia Annotated § 50-14-1, et seq., the Board of Commissioners of Hall County, its governing body, approved the execution of this Agreement.
- E. It is the intention of the County and the Municipalities to comply in all respects with Official Code of Georgia Annotated § 48-8-110, et seq., as amended, and all provisions of this Agreement shall be construed so as to ensure compliance with Official Code of Georgia Annotated § 48-8-110, et seq. as so amended.
- F. The governing authorities of Hall County and each Municipality are duly authorized to execute, deliver, and perform this Agreement. The Chief Elected Official of each jurisdiction, or his or her designee, is hereby authorized to take any and all actions necessary to effectuate this Agreement.
- G. This Agreement is a valid, binding, and enforceable obligation of Hall County and each Municipality.
- H. Each Municipality which has executed this Agreement is located wholly or partially within the geographic boundaries of the Special District of Hall County.
- I. Each Municipality is a qualified Municipality as defined in Official Code of Georgia Annotated Section 48-8-110(4).
- J. Hall County and each Municipality agree to promptly proceed with the acquisition, construction, equipping, and installation of the projects specified in this Agreement.
- K. Hall County and each Municipality agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility.
- L. Hall County and each Municipality shall maintain thorough and accurate records regarding receipt and distribution of SPLOST proceeds and expenditures for each purpose or project undertaken pursuant to this Agreement.

Section 2. Conditions Precedent.

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

- A. The approval and execution of this Agreement by one or more qualified Municipalities located within the Special District of Hall County containing a combined total of no less than fifty percent of the aggregate municipal population located within the Special District on or before July 1, 2025.
- B. If one or more qualified Municipalities located within the Special District of Hall County containing a combined total of no less than fifty percent of the aggregate municipal population located within the Special District of Hall County do not approve and execute this Agreement on or before July 1, 2025, Hall County may choose not to approve and execute this Intergovernmental Agreement.
- C. The adoption of a Resolution by the Board of Commissioners of Hall County authorizing the imposition of the Special Purpose Local Option Sales and Use Tax and calling the necessary election in accordance with the provisions of Official Code of Georgia Annotated § 48-8-111 and § 48-8-112.
- D. The approval of the Special Purpose Local Option Sales and Use Tax by a majority of the voters in the Special District of Hall County voting in the election for those purposes to be held in accordance with the provisions of Official Code of Georgia Annotated § 48-8-111 and § 48-8-112.
- E. This Agreement is further contingent upon the collection of the 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 Special Purpose Local Option Sales and Use Tax, subject to approval in an election to be held on November 4, 2025, shall be imposed at the rate of one percent (1%) in accordance with Official Code of Georgia Annotated Section 48-8-110.1 in all respects. The total estimated dollar amount for the net proceeds of the tax is \$440,000,000 (Four Hundred Forty Million Dollars). The SPLOST shall continue for a period of six (6) years with collection beginning on July 1, 2026. The maximum period of time for which the tax shall be levied is six years, (twenty-four calendar quarters), beginning on July 1, 2026, after the termination of the present SPLOST program which ends on June 30, 2026, and ending on the final day of the six-year period. The maximum amount of net proceeds to be raised by the Special Purpose Local Option Sales and Use Tax shall be based upon the length of time for which the tax is authorized to be levied by the Referendum. Hall County and its Municipalities intend for the maximum amount of net proceeds to be raised by the Special Purpose Local Option Sales and Use Tax to be the maximum amount of net proceeds allowed by law. The tax shall cease to be imposed on the final day of the maximum period of time allowed by law, six years, pursuant to Official Code of Georgia Annotated Sections 48-8-112 and

115. The estimated cost of the projects which will be funded from the proceeds of the tax is \$440,000,000 (Four Hundred Forty Million Dollars).

Section 4. Effective Date and Term of This Agreement.

This Agreement shall commence upon the date of its execution by Hall County and one or more qualified Municipalities located within the Special District of Hall County containing a combined total of no less than fifty percent of the aggregate municipal population located within the Special District of Hall County and shall terminate upon either of the following events:

- 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 Special Purpose Local Option Sales and Use Tax even if such expenditure is made after the expiration of the Special Purpose Local Option Sales and Use Tax collection period, but in no event shall this Agreement run for more than 50 years from January 1, 2025.

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

- A. In recognition of the need for Capital Outlay Projects and improvements across Hall County and its Municipalities, the parties agree that the estimated total net proceeds (\$ 440,000,000) shall be utilized for the purposes set forth in Exhibits A, B, C, D, and E attached hereto (the "Purposes") which include, but are not limited to, the following: recreational parks and leisure facilities, community center, public safety facilities, vehicles and improvements, fire services improvements, judicial complex expansion, judicial complex parking deck, building improvements, highlands to islands trail expansion, ambulance replacements, Sheriff facilities, 911 system upgrades, 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, and all accompanying infrastructure and services necessary to provide access to these transportation facilities, building improvements, public works facilities, public utilities facilities, water and sewer capital improvements, vehicles, equipment, downtown infrastructure, and downtown redevelopment projects. For any Project or Purpose described in this Agreement, SPLOST proceeds may be applied to cost items including, but not limited to, the cost of acquiring, constructing, and installing the Capital Outlay Projects listed in this Agreement.
- B. More specifically, the Projects and Purposes to be funded in whole or in part from Special Purpose Local Option Sales and Use Tax proceeds (the "Projects"), are listed in Exhibits A, B, C, D and E which are attached hereto and made part of this Agreement. Projects and Purposes shall be funded with an equal priority and shall be concurrently partially or fully funded by a pro rata allocation of SPLOST proceeds in accordance with the schedule set forth in Section 7 of this Agreement.
- C. All Capital Outlay Projects and Purposes included in this Agreement shall be funded from

proceeds from the tax which is the subject of this Agreement and which is authorized by Official Code of Georgia Annotated Sections 48-8-110 et seq. except as otherwise agreed. The Projects and Purposes described herein shall be funded from Special Purpose Local Option Sales and Use Tax proceeds as provided in this Agreement, and as specified in Exhibits A through E. Each party shall have the sole discretion to reduce the scope of a Project or Purpose in the event of a funding shortfall.

Section 6. 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 2026 Hall County Special Purpose Local Option Sales and Use Tax Fund (the "County Special Purpose Local Option Sales and Use Tax Fund"). The County shall select a local, regional, or national bank which shall act as a depository and custodian of the County 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 2026 [Municipality name] Special Purpose Local Option Sales and Use Tax Fund (each a "Municipal Special Purpose Local Option Sales and Use Tax Fund"). Each Municipality shall select a local, regional, or national bank which shall act as a depository and custodian of the 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. All 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. Except as provided in Section 7 of this agreement, 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 Special Purpose Local Option Sales and Use Tax proceeds shall be placed in such accounts.
- C. The County and each Municipality depository shall secure deposits of public funds using either the dedicated method or the pooled method as required by law.

Section 7. Schedule for Distributing Special Purpose Local Option Sales and Use Tax Proceeds to All Parties; Priority or Order in which Projects will be Fully or Partially Funded

- A. Upon receipt by the County of 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 County Special Purpose Local Option Sales and Use Tax Fund. The monies in the County 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 Level One or Level Two County-Wide Projects of Hall County by the County and all Municipalities and the City and County Capital Outlay Projects listed in Exhibits A through E and as provided in Paragraph B of this Section.

- B. The County, following each monthly deposit of the Special Purpose Local Option Sales and Use Tax proceeds in the County Special Purpose Local Option Sales and Use Tax Fund, shall reserve \$ 2,333,333.33 (Two Million Three Hundred and Thirty Three Thousand Three Hundred and Thirty Three Dollars and Thirty Three Cents) of the monthly Special Purpose Local Option Sales and Use Tax proceeds received to pay the cost of the Level One and Level Two County-Wide Projects to be administered by the County as set forth in Exhibits A, B and C of this Agreement. The County shall expend the monies reserved for Level One and Level Two County-Wide Projects to acquire, construct and install such County-Wide Projects. The County and the Municipalities shall receive a pro-rata allocation of the remaining Special Purpose Local Option Sales and Use Tax net proceeds, after the allocation for the County-Wide Projects, on a monthly basis in accordance with the table below. The aggregate net remaining Special Purpose Local Option Sales and Use Tax proceeds are estimated to be \$ 272,000,000 (Two Hundred Seventy-Two Million Dollars) over the six (6) year period. The monthly payments from the County to each Municipality set forth in this section shall be made by paper check and shall include an allocation statement showing the distribution to each Municipality for the month.

Project	County/Municipality	Pro Rata %	Estimated Cost
County Projects (excluding Level One and Two Projects)	Hall County	65.1024 %	\$ 177,078,489
Braselton	Braselton	1.6712 %	4,545,706
Buford	Buford	1.3306 %	3,619,289
Clermont	Clermont	0.5183 %	1,409,657
Flowery Branch	Flowery Branch	5.3423 %	14,530,987
Gainesville	Gainesville	21.7543 %	59,171,802
Gillsville	Gillsville	0.0994 %	270,414
Lula	Lula	1.2197 %	3,317,577
Oakwood	Oakwood	2.9512 %	8,027,284
Rest Haven	Rest Haven	0.0106 %	28,795

Notwithstanding the foregoing, once the County has deposited the aggregate amount of \$ 168,000,000 (One Hundred Sixty Eight Million Dollars) (the total estimated cost of the Level One and Level Two County-Wide Projects) into the account for the payment of the cost of the County-Wide Projects, the County shall make no further deposits of Special Purpose Local Option Sales and Use Tax proceeds into such account for County-Wide Projects. As among the County-Wide Projects, the County may allocate excess proceeds not needed for a particular County-Wide Project, once satisfactorily completed, to one or more other County-Wide Projects as determined by the County. If the final, actual aggregate cost of the County-Wide Projects is less than \$ 168,000,000, any excess proceeds designated for County-Wide Projects shall be disbursed in the same manner as the remaining 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 shall be allocated in accordance with the table above and shall be used solely for the Projects and Purposes listed herein. Each party shall expend its portion (determined using the percentages set forth in the table above) of proceeds from the Special Purpose Local Option Sales and Use Tax on one or more of its Projects and Purposes set forth in Exhibits A through E of this Agreement.

- C. No Project or Purpose will be given preference in the funding and distribution process in such a way that the monthly distribution formula set forth herein is affected. All Projects and Purposes shall be partially or fully funded with an equal priority. Each party to this Agreement shall concurrently partially or fully fund its designated Projects or Purposes by a pro rata allocation of SPLOST proceeds in accordance with the schedule set forth in Section 7 of this Agreement. The order of construction of projects shall be based on the extent to which a Project is ready to be initiated, the most recently updated assessment of the needs of the applicable party, and practical considerations regarding the effect of the Project upon the jurisdiction. The parties shall partially or fully fund Projects concurrently so as to maximize the impact of the Special Purpose Local Option Sales and Use Tax proceeds on the needs of Hall County and its Municipalities.
- D. The disbursement of proceeds from the Special Purpose Local Option Sales Tax referenced in this Agreement shall account for 100 percent of the Tax proceeds.
- E. 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 § 48-8-121, 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 maintain a record of each and every project or purpose for which the proceeds of the tax are used. A schedule shall be included in each annual audit which shows for each project or 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 Special Purpose Local Option Sales and Use Tax proceeds deposited in the County Special Purpose Local Option Sales and Use Tax Fund and each Municipal 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 with 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 § 48-8-122, which requires the publication of annual reports concerning expenditures for the projects or purposes.
- D. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of 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 Project or Purpose described in Exhibits A, B, C, D, and E are estimated amounts. If the County or a Municipality completes a Project or Purpose for less than the estimated amount shown herein, the County or such Municipality may utilize the remaining SPLOST proceeds which have been estimated for such Project or Purpose to complete any other Project or Purpose of such jurisdiction described in this Agreement.
- B. When the County or a Municipality, as applicable, confirms that all of its Projects and Purposes 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 within the Special District, other than indebtedness incurred pursuant to Sections 48-8-110 et seq. If there is no such indebtedness or if the Excess Proceeds exceed the amount of any such indebtedness, then the Excess Proceeds shall next be paid into the general fund of such County within the Special District, it being the intent that any funds so paid into the general fund of such County be used for the purpose of reducing ad valorem taxes according to Official Code of Georgia Annotated § 48-8-121.

Section 10. 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 SPLOST IX Program. The Committee shall review 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 SPLOST IX Program Projects and Purposes will be reported and executed in an efficient, transparent, and fully accountable manner in keeping with the purposes of the overall 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 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 11. Default.

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

Section 12. Liability for Noncompliance.

The County and the Municipalities shall comply with all applicable local, state, and federal statutes, ordinances, rules and regulations. If any party hereto fails to comply with the requirements of Official Code of Georgia Annotated § 48- 8-110 et seq., the other parties hereto 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 13. 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 14. 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 15. 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 unless the elimination of the invalid or unenforceable provision detrimentally reduces the consideration that any Party is to receive under this Agreement or materially affects the operation of this Agreement.

Section 16. Entire Agreement.

This Agreement embodies and sets forth all the provisions and understandings between the Parties relative to the distribution and use of the 2026 SPLOST proceeds for the 2026 SPLOST Projects and Purposes. 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 distribution and use of the 2026 SPLOST proceeds and the 2026 Projects and Purposes are hereby rescinded and superseded by this Agreement.

Section 17. Amendments.

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities which have previously executed this Agreement, or as otherwise set forth herein.

Section 18. 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
PO Box 257
649 Main Street
Clermont, Georgia 30527
Attention: Town Clerk
- D. City of Flowery Branch
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 19. Public Facilities.

The County and Municipalities agree that each approved 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 20. Automatic Modification of Agreement.

As required by Official Code of Georgia Annotated Section 48-8-110, this Agreement must be approved and executed by the County and one or more Municipalities within the County representing at least 50 percent of the County's municipal population. In the event that any Municipality other than the City of Gainesville has not approved and executed this Agreement by July 1, 2025, such non-executing Municipality shall automatically be deemed not to be a Party to this Agreement, but the Capital Outlay Projects of such Municipality shall continue to be approved hereby and shall continue to be Capital Outlay Projects to be funded from the SPLOST proceeds as provided herein, subject to compliance with the SPLOST law by such Municipality.

Section 21. 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 PAGES

HALL COUNTY, GEORGIA

By: _____
David Gibbs, Chairman, Board of Commissioners

Attest:

Jennifer Rivera, Clerk

Date

Approved as to Form:

William J. Linkous, III, County Attorney

TOWN OF BRASELTON

By: _____
Honorable Kurt Ward, Mayor

Attest:

Jennifer Scott, City Clerk

Date

Approved as to Form:

Gregory Jay, Town Attorney

CITY OF BUFORD

By: _____
Honorable Phillip Beard, Chairman, Buford City Commission

Attest:

Kim Wolfe, City Clerk

Date

Approved as to Form:

Gregory Jay, City Attorney

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:

Ted Baggett, City Attorney

CITY OF GAINESVILLE

By: _____

Honorable W. Sam Couvillon, Mayor

Attest:

Alisa Grayson, City Clerk

Date

Approved as to Form:

Abbott S. Hayes, Jr., City Attorney

CITY OF GILLSVILLE

By: _____

Honorable Wade Dale, Mayor

Attest:

Rachel Canada, 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

SPLOST Projects		
Description		Amount
Total Estimated Collections	Administered by:	\$ 440,000,000
Level One and Level Two County-Wide Projects	County	168,000,000
Total Estimated Cost for City and County Local Projects		\$ 272,000,000

Distribution to Jurisdictions, Local Projects		
Purposes described by each jurisdiction below.		
Hall County Portion	65.1024%	177,078,489
Municipality Portion	34.8976%	94,921,511
Unincorporated Hall County	65.1024%	177,078,489
Municipality Breakdown		
Braselton	1.6712%	4,545,706
Buford	1.3306%	3,619,289
Clermont	0.5183%	1,409,657
Flowery Branch	5.3423%	14,530,987
Gainesville	21.7543%	59,171,802
Gillsville	0.0994%	270,414
Lula	1.2197%	3,317,577
Oakwood	2.9512%	8,027,284
Rest Haven	0.0106%	28,795
Total estimated distributions to jurisdictions, local projects		272,000,000
Total Estimated Cost of SPLOST Projects		\$ 440,000,000

EXHIBIT “B”

LEVEL ONE COUNTY-WIDE PROJECT

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Judicial Complex Expansion	\$ 125,000,000
Total estimated cost of Level One Projects	<u>\$ 125,000,000</u>

EXHIBIT “C”

LEVEL TWO COUNTY-WIDE PROJECTS

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Judicial Complex Parking Deck	\$ 20,000,000
Trails and Associated Greenspace	14,000,000
Ambulances	6,000,000
911 Center Upgrades	3,000,000
Total estimated cost of Level Two Projects	\$ 43,000,000

EXHIBIT “D”
HALL COUNTY
SPLOST PROJECTS

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks and related improvements; including road expansion, road resurfacing, intersection improvements, base and paving projects, culvert replacement, traffic safety enhancements, and related projects. Specific projects will include widening of Spout Springs Road-Phase 2, approximately 30-miles of annual road resurfacing, McEver Road Intersection Improvements and various other road projects.	\$ 103,428,489
Parks and leisure facilities and equipment; including land acquisition, new park construction, existing park restoration and renovations, and related park improvements. Specific projects will include a new park / community center along Spout Springs Road in South Hall, improvements to Sardis Creek Park, expansion and improvements of Healan’s-Head Mill, improvements and renovations at various other park facilities.	43,000,000
Sheriff facilities, vehicles, and equipment; including patrol cars, Sheriff’s Training Facility, technology enhancements, and related projects.	21,650,000
Fire services facilities and equipment; including new and / or relocated fire station(s), and fire station renovations	5,000,000
Building renovations/improvements; including roof replacements, HVAC replacements, energy upgrades, and related projects	4,000,000
Total estimated cost of County Projects	\$ 177,078,489

EXHIBIT “E” - MUNICIPAL SPLOST PROJECTS

TOWN OF BRASELTON

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 2,272,853
Parks and leisure facilities and related improvements	2,272,853
Total estimated cost of Braselton Projects	\$ 4,545,706

CITY OF BUFORD

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 3,619,289
Total estimated cost of Buford Projects	\$ 3,619,289

CITY OF CLERMONT

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 705,000
Parks and leisure facilities, land, vehicles, and equipment	704,657
Total estimated cost of Clermont Projects	\$ 1,409,657

CITY OF FLOWERY BRANCH

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, stormwater, sidewalks, and related improvements.	\$ 7,445,141
Parks and leisure facilities, land, and equipment	726,549
Public safety facilities, land, vehicles and equipment	3,453,099
Public works facilities, land, vehicles and equipment	1,453,099
Public utilities facilities, land, vehicles and equipment	1,453,099
Total estimated cost of Flowery Branch Projects	\$ 14,530,987

CITY OF GAINESVILLE

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 23,871,802
Parks and recreation facilities and equipment	29,300,000
Public safety facilities and equipment	6,000,000
Total estimated cost of Gainesville Projects	\$ 59,171,802

CITY OF GILLSVILLE

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 70,000
Parks and leisure facilities and equipment	30,000
Downtown infrastructure	170,414
Total estimated cost of Gillsville Projects	\$ 270,414

CITY OF LULA

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 750,000
Water and sewer capital improvements, vehicles, and equipment	750,000
Parks and leisure facilities expansion and redevelopment	750,000
Downtown Redevelopment Projects to include: parking, engineering design and site prep, architectural plans, construction, and furnishings.	1,067,577
Total estimated cost of Lula Projects	\$ 3,317,577

CITY OF OAKWOOD

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements. Specific Projects may include construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.	\$ 5,920,900
Water and sewer capital improvements. Specific projects may include Construction of Sewer System Improvements, Extensions and/or Treatment capacity acquisition.	1,106,384
Public safety vehicles and equipment. Specific projects may include police car additions and replacements and other equipment replacements and additions as needed.	1,000,000
Total estimated cost of Oakwood Projects	\$ 8,027,284

CITY OF REST HAVEN

<u>Project Name/Description</u>	<u>Estimated Project Cost</u>
Roads, streets, bridges, sidewalks, and related improvements	\$ 28,795
Total estimated cost of Rest Haven Projects	\$ 28,795

EXHIBIT “G”

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 4, 2025 in all of the elections districts of Hall County, 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 levied and reimposed within Hall County for a period of six (6) years beginning on July 1, 2026, immediately following the expiration of the present Special Purpose Local Option Sales and Use Tax program on June 30, 2026, for the raising of approximately \$440,000,000 (Four Hundred Forty Million Dollars) for the purpose of funding certain capital outlay projects in Hall County, 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 specified in the form of the ballot set forth below.

The election will be conducted in all respects in accordance with provisions of the Georgia Election Code, and the election will be held at the regular polling places in Hall County between the hours of 7:00 a.m. to 7:00 p.m. on November 4, 2025. The ballot question with regard to whether the tax shall be approved by the electors of the Special District shall be in the following form:

- ☐ YES Shall a special 1 percent sales and use tax be imposed in the special district of Hall County for a period of time not to exceed six years and for the raising of an estimated amount of \$440,000,000 for the following purposes: **Town of Braselton Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements, and (2) Parks and leisure facilities and related improvements; **City of Buford Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; **Town of Clermont Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; and (2) Parks and leisure facilities, land, vehicles, and equipment; **City of Flowery Branch Projects:** (1) Roads, streets, bridges, stormwater, sidewalks, and related improvements; (2) Parks and leisure facilities, land, and equipment; (3) Public safety facilities, land, vehicles and equipment; (4) Public works facilities, land, vehicles and equipment; and (5) Public utilities facilities, land, vehicles and equipment; **City of Gainesville Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; (2) Parks and recreation facilities and equipment; and (3) Public safety facilities and equipment; **City of Gillsville Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; (2) Parks and leisure facilities and equipment; and (3) Downtown infrastructure; **City of Lula**
- ☐ NO

Projects: (1) Roads, streets, bridges, sidewalks, and related improvements; (2) Water and sewer improvements, vehicles and equipment; (3) Parks and leisure facilities expansion and redevelopment; and (4) Downtown redevelopment projects to include: parking, engineering design, and site preparation, architectural plans, construction, and furnishings; **City of Oakwood Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; specific projects may include construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects; (2) Water and sewer capital improvements; specific projects may include construction of sewer system improvements, extensions and/or treatment capacity acquisition; and (3) Public safety vehicles and equipment; specific projects may include police car additions and replacements and other equipment replacements and additions as needed; **City of Rest Haven Projects:** (1) Roads, streets, bridges, sidewalks, and related improvements; **Hall County Projects:** (1) A judicial complex expansion; (2) Judicial complex parking deck; (3) Trails and associated greenspace; (4) Ambulances; (5) 911 center upgrades; (6) Roads, streets, bridges, sidewalks, and related improvements; including road expansion, road resurfacing, intersection improvements, base and paving projects, culvert replacement, traffic safety enhancements, and related projects; specific projects will include widening of Spout Springs Road, Phase II, approximately thirty miles of annual road resurfacing, McEver Road intersection improvements, and various other road projects; (7) Parks and leisure facilities and equipment; including land acquisition, new park construction, existing park restoration and renovations, and related park improvements; specific projects will include a new park/community center along Spout Springs Road in South Hall; improvements to Sardis Creek Park; expansion and improvements of Healan's Head Mill; improvements and renovations at various other park facilities; (8) Sheriff facilities, vehicles, and equipment; including patrol cars, a Sheriff's training facility, technology enhancements, and related projects; (9) Fire services facilities and equipment, including new and/or relocated fire station(s), and fire station renovations; and (10) Building renovations/improvements, including roof replacements, HVAC replacements, energy upgrades, and related projects.

All persons desiring to vote in favor of levying such tax shall vote "Yes," and all persons desiring to vote against levying such tax shall vote "No." If more than one-half (1/2) of the votes cast on such question are in favor of levying such tax, then such tax shall be levied and reimposed in accordance with the provisions of O.C.G.A. Section 48-8-110 et seq.

No general obligation debt is to be issued in conjunction with the imposition of the tax.

The several places for holding the election will be in the regular and established precincts of Hall County, Georgia, and all polls will be open from 7:00 a.m. to 7:00 p.m. on November 4, 2025, the date fixed for the election. Advance voting will be conducted in accordance with law.

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.

The last day to register to vote in this election shall be October 6, 2025.

This Notice is given pursuant to a Resolution of the Board of Commissioners of Hall County adopted on July 10, 2025 calling for an election on the question whether to levy and reimpose a Special Purpose Local Option Sales and Use Tax, subject to Hall County voters' approval of a referendum on November 4, 2025. A copy of the Resolution is available for public inspection in the office of the County Clerk of Hall County during regular business hours.

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