

# Legal ads continued

the purposes of providing funds to pay or to be applied toward the cost of (a) retiring previously incurred general obligation debt of the School District and (b)(i) acquiring, constructing, and equipping new school buildings and other buildings or facilities or desirable in connection therewith, (ii) adding to, renovating, repairing, improving and equipping existing school buildings and other buildings and facilities useful or desirable in connection therewith, (iii) acquiring, installing, and equipping system-wide technology improvements, and (iv) acquiring any property necessary or desirable therefore, both real and personal (the "Projects"), the maximum cost of the Projects to be funded from the proceeds of such tax will not exceed the balance of the one percent sales and use tax proceeds; and

WHEREAS, the Board wishes to call an election for the purpose of approving the continuation of the sale and use tax and the issuance of Debt;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Wilkes County, Georgia and it is hereby resolved by authority of the same as follows:

Section I. Authorization of Sales and Use Tax. In order to finance the Projects, there is hereby authorized to be levied and collected within the School District a sales and use tax in the amount of one percent on all sale and uses in Wilkes County as provided in the Act. Collection of such tax shall commence upon the expiration of the Existing Tax, as provided in the Act. As required by Sections 48-8-141 and 48-8-11(a) of the Act:

- (a) the proceeds of such tax is to be used to finance the cost of the Projects;
- (b) such-sales and use tax is hereby authorized to be imposed commencing upon the expiration of the Existing Tax, for a period of time not to exceed 20 consecutive calendar quarters;
- (c) the maximum estimated cost of the Projects to be funded from the proceeds of such sales and use tax, including interest on the Debt will not exceed the balance of the one percent sales and use tax proceeds.

The proceeds of the Debt shall be deposited by the School District in a separate account or accounts for the purpose of funding all or a portion of the Projects as the School District may determine and any interest earning on such proceeds shall be similarly applied by the School District. Proceeds of the sales and use tax not required to be deposited in the separate fund in any year for the payment of principal and interest on the Debt coming due in the current year shall be deposited in a separate trust fund to be maintained by the School District and applied toward funding the Projects to the extent such Projects have not been funded with Debt proceeds.

Section 2. Call for Election. There is hereby called an election to be held in all the voting precincts in the School District on the 24th day of May, 2022, for the purpose of submitting the qualified voters of the School District the question set forth in paragraph 3 below.

Section 3. Form of Ballot. The ballots to be used in such election should have written or printed thereon substantially the following:

Shall a special one percent sales and use tax be continued in Wilkes County for a period of time not to exceed 20 calendar quarters, commencing upon the expiration of the special one percent sales and use tax currently being levied in Wilkes County, and for the raising of not more than \$7,500,000 for the purposes of providing funds to pay or be applied toward the cost of (a) retiring previously incurred general obligation debt of the School District and (b)(i) acquiring constructing and equipping new school building or facilities useful or desirable in connection therewith, (ii) adding to, renovating, repairing, improving, and equipping existing school buildings and other building and facilities useful or desirable in connection therewith, (iii) acquiring, installing, and equipping system-wide technology improvements, and (iv) acquiring any property necessary or desirable therefore, both real and person (the "Projects"), the maximum cost of the projects to be funded from the proceeds of such tax not to exceed the balance of the one percent sales and use tax proceeds?

Section 4. State Funds. To the extent possible, the School District intends to combine its available State funds with revenues from the one percent sales and use tax and other local funds to finance the Projects.

EXHIBIT A  
NOTICE OF ELECTION  
TO THE QUALIFIED VOTERS OF WILKES COUNTY SCHOOL DISTRICT, GEORGIA:

NOTICE IS HEREBY GIVEN that on the 24th day of May, 2022, an election will be held at the regular polling places in all the election districts of the Wilkes County School District, Georgia (which embraces all of Wilkes County), at which time there will be submitted to the qualified voters of Wilkes County for their determination the question of whether a sales and use tax of one percent shall be continued on all sales and uses in Wilkes County for a period of time not to exceed 20 calendar quarters, commencing upon the expiration of the one percent sales and use tax currently being levied in Wilkes County, to raise not more than \$7,500,000, the proceeds of such tax is to be used for the purposes of providing funds to pay or to be applied toward the cost of (a) retiring previously incurred general obligation debt of the School District and (b) (i) acquiring, constructing and equipping new school buildings and other buildings or facilities useful or desirable

in connection therewith, (ii) adding to, renovating, repairing, improving and equipping existing school buildings and other buildings and facilities useful or desirable in connection therewith, (iii) acquiring, installing, and equipping system-wide technology improvements, and (iv) acquiring any property necessary or desirable therefore, both real and personal (the "Projects"), the maximum cost of the Projects to be funded from the proceeds of such tax not to exceed the balance of the one percent sales and use tax proceeds.

The principal and interest on the debt is expected to be paid from proceeds of the sales and use tax and shall be payable in lawful money of the United States of America at a paying agent bank which will be designated by the Board of Education of Wilkes County prior to the issuance of the Debt.

Any brochures, listings, or other advertisements issued by the Board of Education of Wilkes County or by any other person, firm, corporation or association with the knowledge and consent of the Board of Education of Wilkes County shall be deemed to be a statement of intention of the Board of Education of Wilkes County concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Board of Education of Wilkes County.

The ballots to be used at such election shall have written or printed thereon substantially the following:

Shall a special one percent sales and use tax be continued in Wilkes County for a period of time not to exceed 20 calendar quarters, commencing upon the expiration of the special one percent sales and use tax currently being levied in Wilkes County, and for the raising of not more than \$7,500,000 for the purposes of providing funds to pay or be applied toward the cost of (a) retiring previously incurred general obligation debt of the School District and (b)(i) acquiring constructing and equipping new school building or facilities useful or desirable in connection therewith, (ii) adding to, renovating, repairing, improving, and equipping existing school buildings and other building and facilities useful or desirable in connection therewith, (iii) acquiring, installing, and equipping system-wide technology improvements, and (iv) acquiring any property necessary or desirable therefore, both real and person (the "Projects"), the maximum cost of the projects to be funded from the proceeds of such tax not to exceed the balance of the one percent sales and use tax proceeds?

Section 5. Manner of Election. The date of such election shall be and is hereby set for May 24, 2022, the polls of each election district of Wilkes County shall be open at 7:00 a.m. and close at 7:00 p.m., and the election shall be held by the same persons and under and in accordance with the election laws of the State of Georgia, and the returns of such election shall be made to the Judge of the Probate Court of Wilkes County (The "Election Superintendent"), who shall count the votes, consolidate the returns, and declare the result of said election in the manner required by law.

Section 6. Publication of the Notice of Election. The Election Superintendent is hereby authorized and requested to publish the notice of said election as required by law in the newspaper in which Sheriff's advertisements for Wilkes County are published once a week for five weeks immediately preceding the date of the election in substantially the form attached hereto as Exhibit A. Prior to the date of the election authorized herein, there shall be appointed proper Election Managers and Clerks to supervise and hold said election.

Section 7. Property Tax Levy. Should the Debt be authorized by the requisite number of qualified voters, the Board of Commissioners of Wilkes County shall be directed to levy a tax upon all property subject to taxation for general obligation bond purposes within Wilkes County sufficient in amount to pay the principal of and interest on the Debt at its respective maturities to the extent of any deficiency in the sales and use tax proceeds.

Section 8. Notice to Election Superintendent. The Secretary of the Board is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent with a request that the Election Superintendent call the election.

Section 9. Further Authority. The proper officers and agents of the School District are hereby authorized to take any and all further actions as may be required in connection with the continuation of such sales and use tax, the acquisition, construction, and equipping of the projects above described and the issuance of the general obligation Debt as herein provided.

Section 10. Effective Date. This Resolution shall take effect immediately upon its adoption.

Section 11. Statement of Intention. Any brochures, listings or other advertisements issued by the Board or by any other person, firm, corporation or association with the knowledge and consent of the Board, shall be deemed to be a statement of intention of the Board concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the Board.

This day of 15th day of November, 2021, BOARD OF EDUCATION OF WILKES COUNTY, GEORGIA  
Signed By Chairman  
Signed By Secretary

ORDER OF THE JUDGE OF THE PROBATE COURT OF WILKES COUNTY TO REGULATE

AND PROVIDE FOR THE CALLING OF AN ELECTION TO DETERMINE (1) THE CONTINUATION OF A ONE PERCENT SALES AND USE TAX AUTHORIZED BY ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Education of Wilkes County (the "Board of Education") has furnished the Judge of the Probate Court of Wilkes County, as Election Superintendent (the "Election Superintendent"), with a certified copy of its resolution adopted on November 15, 2021 (the "School District Resolution") calling an election pursuant to Sections 48-8-140, et seq. and 48-8-111, et seq., of the Official Code of Georgia Annotated, as amended, to determine (1) whether a one percent sales and use tax as authorized by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, shall be continued for the purposes set forth in the School District Resolution, and has requested that the Election Superintendent join the Board of Education in the call of the election for such questions on May 24, 2022; and

NOW, THEREFORE, BE IT ORDERED that there be and there is hereby called to be held in all the voting precincts in Wilkes County School District (which embraces all of Wilkes County) on the 24th day of May 2022, an election by the qualified voters of said School District to determine whether a one percent sales and use tax as authorized by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated shall be continued.

BE IT FURTHER ORDERED that such election be conducted pursuant to the applicable laws of the State of Georgia, that Managers and election officials for all voting precincts be appointed and that election returns be consolidated in the presence of the Election Superintendent and the at the result be declared, all as is provided by law.

This 15th day of November 2021  
Judge of Probate Court of Wilkes County, as Election Superintendent

The several places for holding said election shall be at the regular and established voting precincts of the election districts of Wilkes County, Georgia, and the polls will be open from 7:00 a.m. to 7:00 p.m. or the date fixed for the election.

The last day to register to vote in this election shall be April 25, 2022, through 5:00 p.m.

Those residents of Wilkes County qualified to vote at such election shall be determined in all respects in accordance with the election laws of the State of Georgia. This notice is given pursuant to a resolution of the Board of Education of Wilkes County and an order of the Judge of the Probate Court of Wilkes County.

Signed by Chairman, Board of Education of Wilkes County  
Signed by Judge of the Probate Court of Wilkes County, as Election Superintendent

WILKES COUNTY, GEORGIA  
Special Purpose Local Option Sales Tax  
May 24, 2022

Shall a special one percent sales and use tax be continued in Wilkes County for a period of time not to exceed 20 calendar quarters, commencing upon the expiration of the special one percent sales and use tax currently being levied in Wilkes County, and for the raising of not more than \$7,500,000 for the purposes of providing funds to pay or be applied toward the cost of (a) retiring previously incurred general obligation debt of the School District and (b)(i) acquiring constructing and equipping new school building or facilities useful or desirable in connection therewith, (ii) adding to, renovating, repairing, improving, and equipping existing school buildings and other building and facilities useful or desirable in connection therewith, (iii) acquiring, installing, and equipping system-wide technology improvements, and (iv) acquiring any property necessary or desirable therefore, both real and person (the "Projects"), the maximum cost of the projects to be funded from the proceeds of such tax not to exceed the balance of the one percent sales and use tax proceeds?

1-27-22-5c

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