

Legal ads continued

2-10-22-4c

REFERENDUM RESOLUTION

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WILKES COUNTY, GEORGIA IMPOSING A COUNTY ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE FACILITIES TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; SEEKING APPROVAL TO ISSUE GENERAL OBLIGATION DEBT; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF WILKES COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, (the "Act") authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, inter alia, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the Board of Commissioners of Wilkes County, Georgia (the "Board of Commissioners" or "Board") and the Cities of Washington, the Town of Tignall and the Town of Rayle (collectively, the "Municipalities"), which qualified municipalities comprise more than fifty (50) percent of the municipal population of the County, has determined that it is in the best interest of the citizens of Wilkes County, Georgia (the "County") that a one percent (1.00%) SPLOST be imposed in a special district within the County to raise approximately \$6,784,173 for the purpose of funding capital outlay projects (the "Projects"); and

WHEREAS, pursuant to the Act, the Board delivered a written notice (the "Notice") to the mayor of each municipality located within the County regarding the imposition of the SPLOST; and

WHEREAS, the Notice contained the date, time, place and purpose of a meeting at which designated representatives of the County and the Municipalities met and discussed the possible projects for inclusion in the referendum; and

WHEREAS, the Notice was mailed at least ten (10) days prior to the date of the meeting, and the meeting was held at least thirty (30) days prior to the issuance of a call for the referendum; and WHEREAS, pursuant to the Act, the Projects are projects authorized to be financed through the imposition of a SPLOST and are projects authorized to be financed through the issuance of general obligation bonds issued in conjunction with the imposition of a SPLOST; and WHEREAS, pursuant to the provisions of the Act it is necessary to submit to the qualified voters of Wilkes County the question of whether or not said SPLOST shall be imposed and Bonds issued accordingly for the permitted purposes.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Wilkes County, Georgia as follows: (A) Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to, the SPLOST shall be imposed for the term, purposes and costs as follows: 1. In order to finance the Projects described herein, a SPLOST in the amount of one percent (1%) on all sales and uses in the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.

2. Under Level One County-wide Projects, Wilkes County will receive 10.47% of the SPLOST revenues (totaling an estimated \$720,000) off the top for jail capital and renovations; courthouse renovations, office upgrades, and electric/plumbing upgrades; and health department renovation and upgrades projects.

3. Under Level Two County-Wide Projects, Wilkes County will receive 33.09% of the SPLOST revenues (totaling an estimated \$2,275,000) off the top for Law Enforcement Capital; Emergency 911 capital and bond costs and interest for renovations, upgrades and equipment; acquisition of capital for operations of the 4-H program; Elections capital; Emergency Management Services capital including vehicles and equipment and upgrades (includes bond interests and/or costs); Hospital building renovations and/or construction; Library renovations and/or improvements; Recreation facilities, capital and improvements; and the Animal Shelter for renovations and/or improvements.

4. The remaining proceeds of such tax are to be used to fund the Projects. The Projects consist of "County Projects" and "Municipal Projects." The County Projects, the Municipal Projects, and the Estimated Costs are set forth below:

Wilkes County Projects:	
Estimated Costs:	\$2,095,917
City of Washington Projects:	
Estimated Costs:	\$1,522,576
City of Tignall Projects:	
Estimated Costs:	\$ 196,674
City of Rayle Projects:	
Estimated Costs:	\$ 64,006

5. The SPLOST is to be imposed for a period of six (6) years with collections to begin on the first day of the month following the expiration of the current SPLOST.

(B) General Obligation Debt.

1. The County is hereby authorized to issue general obligation bonds (the "Bonds"), secured by the proceeds of the SPLOST, in a maximum aggregate principal amount of not to exceed \$2,000,000, pursuant to the Constitution and statutes of the State of Georgia. The proceeds of the Bonds, if issued, shall be used to pay a portion of the costs of the County Projects, the Municipal Projects, and the costs of issuing the Bonds.

2. The Bonds, if authorized and if issued, shall bear interest from the first day of the first month during which the Bonds are issued or from such other date as may be designated by the County prior to the issuance of the Bonds, at a rate(s) to be determined by the County at the time of issuance of the Bonds, which rate shall not exceed 5.5% per annum in any year. The amount of principal to be paid in each year during the life of the Bonds shall be as follows:

Year	Amount
2023	\$315,000
2024	\$320,000
2025	\$330,000
2026	\$335,000
2027	\$345,000
2028	\$355,000

The Bonds may be issued in one or more series, and on one or more dates of issuance as the Board may approve; provided, however, that the aggregate principal amount of the Bonds shall not exceed \$2,000,000. The Bonds may be made subject to redemption prior maturity, to the extent permitted by law, upon terms and conditions to be determined by the Board.

3. The proceeds of the Bonds shall be deposited by the County in separate funds or accounts as specified in the intergovernmental agreement.

4. Any brochures, listings, or other advertisements issued by the Board of Commissioners 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 of Commissioners concerning the use of the proceeds of the Bonds, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Bonds or interest received from such Bonds to the extent provided in Section 36-8-1 of the Official Code of Georgia Annotated.

(C) Distribution of SPLOST Proceeds

1. Pursuant to the Intergovernmental Agreement, SPLOST proceeds in any year shall first be applied toward the County Level One Projects, including payment of a portion of the principal of and interest on the Bonds, before such proceeds are applied for the other purposes authorized above. SPLOST proceeds received in any year shall next be applied to County Level Two Projects, including payment of a portion of the principal of an interest on the Bonds, before such proceeds are applied for the other purposes authorized above.

2. SPLOST proceeds not required in any year for the County Level One Projects or the County Level Two Projects, including payment of a portion of the principal of and interest on the Bonds, shall be distributed to the County and the Municipalities to fund the remaining Projects pro rata based on population according to the following percentages:

Jurisdiction	Percentage
Wilkes County	54.03%
City of Washington	39.25%
Town of Tignall	5.07%
Town of Rayle	1.65%

3. The SPLOST proceeds received for County Projects in any year pursuant to the imposition of such tax, shall first be used for paying the principal and interest on the Bonds for any such year before such proceeds are applied to any of the remaining County Projects authorized

above. Such proceeds of the SPLOST not required to be deposited in the separate fund or account any year for the payment of principal and interest on the Bonds coming due in the current year shall be deposited in a separate fund or account to be maintained by the County and applied toward funding the County Projects not financed with the proceeds of the Bonds, all as more fully provided for in the Intergovernmental Agreement.

4. The pro-rata portion of the SPLOST proceeds received for the Washington Projects, the Tignall Projects, and the Rayle Projects shall be deposited in separate funds or accounts to be maintained by the City of Washington, the Town of Tignall and the Town of Rayle, respectively, and applied toward funding the Washington Projects, the Tignall Projects and the Rayle Projects, respectively, all as more fully provided for in the Intergovernmental Agreement

5. Proceeds of the SPLOST not required to be deposited in the separate fund in any year for the payment of principal and interest on the Bonds coming due in the current year shall be deposited in a separate fund to be maintained by the County and applied toward funding the Projects to the extent such projects have not been funded with Bond proceeds, all as more fully provided for in the Agreement.

(D) Call for the Election; Ballot Form; Notice.

1. The election superintendent of Wilkes County is hereby requested to call an election in all voting precincts in the County on the 24th day of May, 2022, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2, below.

2. The ballots to be used in the election shall have written or printed thereon substantially the following:

() Yes Shall a special one percent sales and use tax be imposed in the special district of Wilkes County for a period of time not to exceed six (6) years commencing on the first day of the month immediately following the termination of the current

() No SPLOST and for the raising of an estimated amount of \$6,874,173 for the purpose of funding projects outlined in the Intergovernmental Agreement between Wilkes County and the City of Washington and the Town of Tignall and the Town of Rayle, which qualified municipalities comprise more than 50% of the municipal population of the special district: (A) funding the Level One County-Wide Capital Outlay projects totaling 10.47% of the SPLOST revenues (totaling an estimated \$720,000) off the top for (1) jail capital and renovations; (2) courthouse renovations, office upgrades, and electric/plumbing upgrades; and (3) health department renovation and upgrades projects, and (B) Level Two County-Wide Projects, totaling 33.09% of the SPLOST revenues (totaling an estimated \$2,275,000) off the top for (1) Law Enforcement Capital; (2) Emergency 911 capital and bond costs and interest for renovations, upgrades and equipment; (3) acquisition of capital for operations of the 4-H program; (4) Elections capital; (5) Emergency Management Services capital including vehicles and equipment and upgrades (includes bond interests and/or costs); (6) Hospital building renovations and/or construction; (7) Library renovations and/or improvements; (8) Recreation facilities, capital and improvements; and (9) the Animal Shelter for renovations and/or improvements, and (C) funding the following Wilkes County Projects totaling \$2,095,917 (representing 54.03% of the \$3,879,173 remaining after accounting for the Level 1 and Level 2 projects) (1) Airport hangar upgrades and capital improvements; (2) Fire vehicles and fire equipment and capital upgrades; (3) renovation improvements and upgrades for the McGill Building; (4) Road equipment and Road improvements; (5) Solid Waste equipment, renovations and upgrades; and (D) the following capital outlay projects for the City of Washington totaling \$1,522,576 (representing 39.25% of the \$3,879,173 remaining after accounting for the Level 1 and Level 2 projects) (1) water and sewer improvements, (2) street improvements; (3) buildings and renovations to and acquisition of equipment for fire safety; and (E) the following capital outlay projects for the Town of Tignall totaling \$196,674 (representing 5.07% of the \$3,879,173 remaining after accounting for the Level 1 and Level 2 projects) (1) buildings, grounds, infrastructure and safety equipment?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation Bond of the County secured by the SPLOST in the maximum aggregate principal amount not to exceed \$2,000,000 ("the Debt.") The proceeds of the Debt, if issued, shall be used to pay the costs of one or more of the Projects and the costs of issuing the Debt.

(A) Level One County-Wide Capital Outlay projects totaling 10.47% of the SPLOST revenues (totaling an estimated \$720,000) off the top: 1. jail capital and renovations. 2. courthouse renovations, office upgrades, and electric/plumbing upgrades. 3. health department renovation and upgrades projects.

(B) Level Two County-Wide Projects, totaling 33.09% of the SPLOST revenues (totaling an estimated \$2,275,000) off the top: 1. Law Enforcement Capital. 2. Emergency 911 capital and bond costs and interest for renovations, upgrades and equipment. 3. acquisition of capital for operations of the 4-H program. 4. Elections capital. 5. Emergency Management Services capital including vehicles and equipment and upgrades (includes bond interests and/or costs). 6. Hospital building renovations and/or construction. 7. Library renovations and/or improvements. 8. Recreation facilities, capital and improvements. 9. the Animal Shelter for renovations and/or improvements.

(C) Funding the following Wilkes County SPLOST Projects at an estimated cost of \$2,095,917: 1. Airport hangar upgrades and capital improvements. 2. Fire vehicles and fire equipment and capital upgrades. 3. Renovation improvements and upgrades for the McGill Building. 4. Road equipment and road improvements. 5. Solid Waste equipment, renovations and upgrades.

(D) Funding for the following City of Washington SPLOST Projects at an estimated total cost of \$1,522,576: 1. Water and sewer improvements. 2. Street improvements. 3. Buildings and renovations to and acquisition of equipment for fire safety.

(E) Funding for the following Town of Tignall SPLOST Projects at an estimated total cost of \$196,674: 1. Buildings, grounds, infrastructure and safety equipment.

(F) Funding for the following Town of Rayle SPLOST Projects at an estimated total cost of \$64,006: 1. Water and sewer improvements. 2. Street and sidewalk improvements. 3. Renovations and improvements to, and acquisition of, equipment for fire safety. 4. Equipment.

(F) Funding for the following Town of Rayle SPLOST Projects at an estimated total cost of \$64,006: 1. Buildings, grounds, infrastructure and safety equipment.

The several places for holding the election shall be in the regular and established precincts of the County, and the polls will be open from 7:00 a.m. on the date fixed for the election. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and statutes of the United States of America and the State of Georgia.

The last day to register to vote in this special election is the 25th day of April, 2022 through 5:00 p.m.

Any brochures, listings, or other advertisements issued by the Board of Commissioners 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 of Commissioners concerning the use of the proceeds of the Bonds, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Bonds or interest received from such Bonds to the extent provided in Section 36-8-1 of the Official Code of Georgia Annotated.

This the 13 day of January 2022.

WILKES COUNTY, GEORGIA

By: Sam Moore
ATTEST: Karen M. Burton
Sam Moore, Commission Chair
County Clerk
EXHIBIT "A"

NOTICE OF ELECTION TO THE QUALIFIED VOTERS OF WILKES COUNTY, 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 Wilkes County, Georgia ("the County"), at which time there will be submitted to the qualified voters of the county for their determination the question of whether a one percent county special purpose local option sales and use tax (the "SPLOST") shall be imposed on all sales and uses in the special district created in the County for a period of six (6) years for the raising of approximately \$6,874,173 for the purpose of funding capital outlay projects ("the Projects") specified in the form of the ballot set forth below.

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation Bond of the County secured by the SPLOST in the maximum aggregate principal amount not to exceed \$2,000,000 ("the Debt.") The proceeds of the Debt, if issued, shall be used to pay the costs of one or more of the Projects and the costs of issuing the Debt.

(A) Level One County-Wide Capital Outlay projects totaling 10.47% of the SPLOST revenues (totaling an estimated \$720,000) off the top: 1. jail capital and renovations. 2. courthouse renovations, office upgrades, and electric/plumbing upgrades. 3. health department renovation and upgrades projects.

(B) Level Two County-Wide Projects, totaling 33.09% of the SPLOST revenues (totaling an estimated \$2,275,000) off the top: 1. Law Enforcement Capital. 2. Emergency 911 capital and bond costs and interest for renovations, upgrades and equipment. 3. acquisition of capital for operations of the 4-H program. 4. Elections capital. 5. Emergency Management Services capital including vehicles and equipment and upgrades (includes bond interests and/or costs). 6. Hospital building renovations and/or construction. 7. Library renovations and/or improvements. 8. Recreation facilities, capital and improvements. 9. the Animal Shelter for renovations and/or improvements.

(C) Funding the following Wilkes County SPLOST Projects at an estimated cost of \$2,095,917: 1. Airport hangar upgrades and capital improvements. 2. Fire vehicles and fire equipment and capital upgrades. 3. Renovation improvements and upgrades for the McGill Building. 4. Road equipment and road improvements. 5. Solid Waste equipment, renovations and upgrades.

(D) Funding for the following City of Washington SPLOST Projects at an estimated total cost of \$1,522,576: 1. Water and sewer improvements. 2. Street improvements. 3. Buildings and renovations to and acquisition of equipment for fire safety.

(E) Funding for the following Town of Tignall SPLOST Projects at an estimated total cost of \$196,674: 1. Buildings, grounds, infrastructure and safety equipment.

(F) Funding for the following Town of Rayle SPLOST Projects at an estimated total cost of \$64,006: 1. Water and sewer improvements. 2. Street and sidewalk improvements. 3. Renovations and improvements to, and acquisition of, equipment for fire safety. 4. Equipment.

(F) Funding for the following Town of Rayle SPLOST Projects at an estimated total cost of \$64,006: 1. Buildings, grounds, infrastructure and safety equipment.

The several places for holding the election shall be in the regular and established precincts of the County, and the polls will be open from 7:00 a.m. on the date fixed for the election. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and statutes of the United States of America and the State of Georgia.

The last day to register to vote in this special election is the 25th day of April, 2022 through 5:00 p.m.

Any brochures, listings, or other advertisements issued by the Board of Commissioners 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 of Commissioners concerning the use of the proceeds of the Bonds, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Bonds or interest received from such Bonds to the extent provided in Section 36-8-1 of the Official Code of Georgia Annotated.

This the 13 day of January 2022.

WILKES COUNTY, GEORGIA

By: Sam Moore
ATTEST: Karen M. Burton
Sam Moore, Commission Chair
County Clerk
EXHIBIT "A"

NOTICE OF ELECTION TO THE QUALIFIED VOTERS OF WILKES COUNTY, 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 Wilkes County, Georgia ("the County"), at which time there will be submitted to the qualified voters of the county for their determination the question of whether a one percent county special purpose local option sales and use tax (the "SPLOST") shall be imposed on all sales and uses in the special district created in the County for a period of six (6) years for the raising of approximately \$6,874,173 for the purpose of funding capital outlay projects ("the Projects") specified in the form of the ballot set forth below.

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation Bond of the County secured by the SPLOST in the maximum aggregate principal amount not to exceed \$2,000,000 ("the Debt.") The proceeds of the Debt, if issued, shall be used to pay the costs of one or more of the Projects and the costs of issuing the Debt.

(A) Level One County-Wide Capital Outlay projects totaling 10.47% of the SPLOST revenues (totaling an estimated \$720,000) off the top: 1. jail capital and renovations. 2. courthouse renovations, office upgrades, and electric/plumbing upgrades. 3. health department renovation and upgrades projects.

(B) Level Two County-Wide Projects, totaling 33.09% of the SPLOST revenues (totaling an estimated \$2,275,000) off the top: 1. Law Enforcement Capital. 2. Emergency 911 capital and bond costs and interest for renovations, upgrades and equipment. 3. acquisition of capital for operations of the 4-H program. 4. Elections capital. 5. Emergency Management Services capital including vehicles and equipment and upgrades (includes bond interests and/or costs). 6. Hospital building renovations and/or construction. 7. Library renovations and/or improvements. 8. Recreation facilities, capital and improvements. 9. the Animal Shelter for renovations and/or improvements.

(C) Funding the following Wilkes County SPLOST Projects at an estimated cost of \$2,095,917: 1. Airport hangar upgrades and capital improvements. 2. Fire vehicles and fire equipment and capital upgrades. 3. Renovation improvements and upgrades for the McGill Building. 4. Road equipment and road improvements. 5. Solid Waste equipment, renovations and upgrades.

(D) Funding for the following City of Washington SPLOST Projects at an estimated total cost of \$1,522,576: 1. Water and sewer improvements. 2. Street improvements. 3. Buildings and renovations to and acquisition of equipment for fire safety.

(E) Funding for the following Town of Tignall SPLOST Projects at an estimated total cost of \$196,674: 1. Buildings, grounds, infrastructure and safety equipment.

(F) Funding for the following Town of Rayle SPLOST Projects at an estimated total cost of \$64,006: 1. Water and sewer improvements. 2. Street and sidewalk improvements. 3. Renovations and improvements to, and acquisition of, equipment for fire safety. 4. Equipment.

(F) Funding for the following Town of Rayle SPLOST Projects at an estimated total cost of \$64,006: 1. Buildings, grounds, infrastructure and safety equipment.

The several places for holding the election shall be in the regular and established precincts of the County, and the polls will be open from 7:00 a.m. on the date fixed for the election. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and statutes of the United States of America and the State of Georgia.

The last day to register to vote in this special election is the 25th day of April, 2022 through 5:00 p.m.

Any brochures, listings, or other advertisements issued by the Board of Commissioners 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 of Commissioners concerning the use of the proceeds of the Bonds, and such statement of intention shall be binding upon the Board of Commissioners in the expenditure of such Bonds or interest received from such Bonds to the extent provided in Section 36-8-1 of the Official Code of Georgia Annotated.

set forth in the County Resolution; and (2) whether Wilkes County general obligation bonds in the maximum aggregate principal amount of not to exceed \$2,000,000 shall be issued for the purposes set forth in the County Resolution; and

NOW, THEREFORE, BE IT ORDERED by the Election Superintendent and it is hereby resolved by the authority of the same, that there be and there is hereby called to be in all the voting precincts in the special district of Wilkes County, Georgia on the 24th day of May, 2022, an election by the qualified voters of said County 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 imposed for a period of time of twenty-four (24) calendar quarters, for the raising of an estimated \$6,874,173 for the purposes set forth in the County Resolution; and (2) whether Wilkes County general obligation bonds in the maximum aggregate principal amount of not to exceed \$2,000,000 shall be issued for the purposes set forth in the County Resolution.

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 County Board and the Election Superintendent and that the result be declared, all as is provided by law.

This 13 day of January, 2022

By: _____ Thomas Charping
Judge of Probate Court of Wilkes County, as

Election Superintendent
01-27-22-5c

A RESOLUTION OF THE BOARD OF EDUCATION OF WILKES COUNTY, GEORGIA CONTINUING A ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY ARTICLE VIII, SECTION VI, PARAGRAPH IV OF THE GEORGIA CONSTITUTION AND ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; SPECIFYING THE ESTIMATED MAXIMUM PERIOD OF TIME FOR WHICH SUCH TAX MAY BE IMPOSED; SPECIFYING THE MAXIMUM COST OF THE CAPITAL OUTLAY PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE JUDGE OF THE PROBATE COURT OF WILKES COUNTY TO CALL AN ELECTION OF THE VOTERS OF THE WILKES COUNTY SCHOOL DISTRICT TO APPROVE THE CONTINUATION OF SUCH SALES AND USE TAX AND THE ISSUANCE OF SUCH GENERAL OBLIGATION DEBT; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH ELECTION; AND FOR OTHER PURPOSES.

WHEREAS, Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the "Act"), authorize the imposition of a one percent sales and use tax for the purpose, inter alia, of financing certain capital outlay projects for education purposes; and

WHEREAS, pursuant to an election held on November 2007, the Board of Education of Wilkes County, Georgia (the "Board") was authorized to have imposed a one percent sales and use tax in the Wilkes County School District (the "School District") for a period of time not to exceed 20 consecutive calendar quarters to raise not more than \$7,500,000 for certain purposes authorized under the Act (the "Existing Tax"); and

WHEREAS, the Board wishes to call an election for the purpose of approving the continuation of the sales and use tax for the purposes described below upon the expiration of the Existing Tax, which will cease to be imposed upon the earlier of: (i) December 31, 2023 or (ii) the end of the calendar quarter during which the State Department of Revenue determines that the Existing Tax will have raised revenues sufficient to provide the School District net proceeds equal or greater to \$7,500,000; and

WHEREAS, the Board has determined that it is in the best interest of the citizens of the School District that a one percent sales and use tax be continued in the School District to raise not more than \$7,500,000 for