



Proposed 2017
Special Purpose Local Option Sales Tax

Special Called Meeting

Commission Chambers
Historic Courthouse
3 October 2017 – 6:00 p.m.

SPLOST Schedule for November 7, 2017 Referendum

- August 8** Board of Commissioners approves SPLOST calendar
- August 18** Last Day to Deliver Notice for Mayors' Meeting
- August 31** Mayors' Meeting
Historic Courthouse
3rd Floor
6:00 p.m
- October 3** Special Called Commissioners Meeting
Adopting Resolution Authorizing SPLOST Referendum
Historic Courthouse
3rd Floor
6:00 p.m
- October 6** Issuance of Call for Referendum by the Election Superintendent
- October 13, 20, 27
& November 3** Run Dates for Newspaper Ad
- November 7** Referendum Date

2017 SPLOST
Revenue Estimate

6 years @ \$7.0 million/year = \$ 42.00 million

***Estimated Distribution Pro-Rated by 2010 Population**

Thomas County	48.6%	\$	20,412,000
Thomasville	41.2%	\$	17,304,000
Boston	2.9%	\$	1,218,000
Meigs	2.3%	\$	966,000
Ochlocknee	1.5%	\$	630,000
Coolidge	1.2%	\$	504,000
Pavo	1.4%	\$	588,000
Barwick	0.9%	\$	378,000
Total	100.0%	\$	42,000,000

**RESOLUTION CALLING FOR IMPOSITION OF A COUNTY ONE PERCENT
SPECIAL PURPOSE LOCAL OPTION SALES TAX**

Whereas the Thomas County Commission has evaluated the needs of the county for capital outlay improvements and the available funds for construction of these improvements; and

Whereas a method for completing capital outlay improvements is available through the imposition of a Special Purpose Local Option Sales Tax (SPLOST); and

Whereas the county has met with the mayors of the various municipalities within the county for the purpose of entering into an intergovernmental agreement to provide that some of the funds raised through a proposed SPLOST be made available to the various municipalities located throughout the county; and

Whereas all of the governmental entities located in Thomas County have expressed their support for the imposition of a SPLOST for the purpose of making needed capital outlay improvements;

Now therefore be it resolved by the Board of Commissioners of Thomas County that the issue of imposition of a SPLOST be placed on the November 7, 2017 ballot for approval by the citizens of Thomas County for the period of time, purposes, and expenditures enumerated below.

The eligible expenditures and purposes for the SPLOST are as follows: road, street, and bridge improvements; the construction of government buildings & facilities; the construction of public safety facilities; the purchase of public safety equipment; the construction of recreation facilities; the construction of library facilities; the construction of water, sewer, and/or storm water capital outlay projects to be owned and operated by qualified municipalities within the special district. All expenditures will be limited to capital outlay improvements as outlined in OCGA 48-8-111.

The tax shall be imposed for a period of 24 calendar quarters and the estimated funds to be raised from the tax is \$42 million. The funds generated shall be spent as outlined above.

The intergovernmental agreement entered to on even date is hereby incorporated herein and made a part of this resolution.

Be it further resolved that a copy of this resolution be forwarded to the county election superintendent so that the superintendent can issue the call for a referendum on the imposition of the tax.

Approved this the 3rd day of October 2017.

Kenneth E. Hickey, Chairman
Thomas County Board of Commissioners

Attest: _____
Twink Monahan
County Clerk

2017 SPLOST INTERGOVERNMENTAL AGREEMENT

This Intergovernmental Agreement entered into this the ____ day of September 2017 by and between Thomas County, Georgia and the cities of Thomasville, Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo and (hereinafter sometimes referred to as the “Governmental Entities”) for the purpose of implementing the provisions of the Official Code of Georgia as they relate to implementation of a County Special Purpose Local Option Sales Tax (SPLOST).

WHEREAS, the Governmental Entities desire to provide a formula for distribution of funds to the Governmental Entities located in the Special Taxing District, and provide an agreement to meet the requirements of O.C.G.A. §48-8-115; and

WHEREAS, the projected revenue to be generated in the 24 quarters that the SPLOST will be in existence is \$42 million dollars but may exceed this amount, and the parties wish to provide for the allocation of any and all revenues received; and

WHEREAS, a meeting was conducted on August 31, 2017 pursuant to the provisions of O.C.G.A. §48-8-111 to outline capital outlay projects to be funded by the SPLOST and approved by referendum; and

WHEREAS, Thomas County has requested that the cities of Thomasville, Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo enter into an Intergovernmental Agreement to determine the amount, duration and distribution of the SPLOST for all approved capital outlay projects;

NOW, THEREFORE, the parties agree as follows:

SECTION ONE

Fund Allocation for SPLOST Capital Outlay Projects

The expected funds for capital outlay projects to be used for the construction of roads, bridges, streets, water systems, sewer systems, storm water systems, construction of recreation facilities and the purchase of recreation equipment, construction of library facilities and purchase of library equipment, construction of public safety facilities, the purchase of public safety equipment, and the purchase of public works equipment as provided in O.C.G.A. §48-8-111 are projected to be \$42.0 million dollars and will be allocated by percentages and estimated amounts as follows, up to the first \$42 million dollars in SPLOST revenue collected:

:

*Estimated Distribution Pro-Rated by 2010 Population

Thomas County	48.6%	\$	20,412,000
Thomasville	41.2%	\$	17,304,000
Boston	2.9%	\$	1,218,000
Meigs	2.3%	\$	966,000
Ochlocknee	1.5%	\$	630,000
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Pavo	1.4%	\$	588,000
Barwick	0.9%	\$	378,000
Total	100.0%		\$42,000,000

SECTION TWO

Excess Fund Allocation For Funds Exceeding \$42 Million Dollars

All remaining Excess Funds shall be allocated to the Governmental Entities

according to the percentages set forth in SECTION ONE and used for the projects shown in Section One, provided however that the City of Thomasville allocates \$2,000,000 of its \$17,304,000 pro-rata share for the construction of recreation facilities and the purchase of recreation equipment.

SECTION THREE

Procedures for Distributing Proceeds to Qualified Governmental Entities

First \$42 million Dollars & Excess Funds

Any funds received shall be distributed as provided in SECTION ONE. All funds received by each Governmental Entity shall be maintained in a discrete account for each project, and upon receipt, funds will be distributed pro rata among the project accounts. Regardless of the total revenues collected, the Thomas County cities shall be paid their respective percentages as provided in SECTION ONE.

SECTION FOUR

Schedule and Priority of Funding

All funds received by Thomas County which are to be distributed to the cities shall be distributed within 10 business days after the end of the month in which the funds are received. All funds received by each Governmental Entity participating in this Intergovernmental Agreement shall be maintained in discrete accounts and accounted for as separate and discrete funds.

SECTION FIVE

Fund Accounting, Record Keeping and Audit

All funds received by each Governmental Entity which is a party to this

Intergovernmental Agreement shall be maintained in a separate designated fund and shall not be intermingled with any other funds maintained by the Governmental Entity. All records shall be kept by fund so that the records may be audited by each Governmental Entity's designated auditor, and a complete audit of all funds generated by the SPLOST shall be completed annually and made a part of each annual audit performed by the Governmental Entity. No funds generated by the SPLOST shall be expended for any project unless the project meets the criteria shown in O.C.G.A. §48-8-111. All funds received and expended shall be subject to the procedures outlined in O.C.G.A. §48-8-122.

SECTION SIX

Agreement

All capital outlay projects outlined above shall be funded as provided and the funds shall be expended as shown unless otherwise agreed by the parties to this Intergovernmental Agreement. If approved by referendum, the SPLOST shall terminate after six years, on December 31, 2024.

SECTION SEVEN

Severability and Completeness

If any law, regulation or court decision shall cause any provision of this Intergovernmental Agreement to be rendered invalid, the remaining provisions of this Intergovernmental Agreement shall remain in full force and effect. This Intergovernmental Agreement reflects the entire understanding between the parties and may not be modified except in writing by the authorized representatives of the parties.

SECTION EIGHT

Ballot Language

The ballot for the question of imposing the SPLOST shall read as follows:

- () YES Shall a special 1 percent sales and use tax be imposed in the special district
- () NO Of Thomas County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$42 million for the purpose of capital outlay projects in Barwick, Boston, Coolidge, Meigs, Ochlocknee, Pavo, Thomasville and Thomas County, Georgia, including *road, street, and bridge improvements; the construction of government buildings & facilities; the construction of public safety facilities; the purchase of public safety equipment; the construction of recreation facilities; the construction of library facilities; the construction of water, sewer, and/or storm water capital outlay projects to be owned and operated by qualified municipalities within the special district.*

IN WITNESS WHEREOF the authorized representatives of the parties have hereunto set their hands and affixed the seals of the respective Governmental Entities as of the date above first written.

THOMAS COUNTY BOARD OF COMMISSIONERS

THE CITY OF THOMASVILLE

By: _____
Chairman

By: _____
Mayor

Attest: _____
Clerk

Attest: _____
Clerk

THE CITY OF BARWICK

By: _____
Mayor

Attest: _____
Clerk

THE CITY OF BOSTON

By: _____
Mayor

Attest: _____
Clerk

THE CITY OF COOLIDGE

By: _____
Mayor

Attest: _____
Clerk

THE CITY OF MEIGS

By: _____
Mayor

Attest: _____
Clerk

THE CITY OF OCHLOCKNEE

By: _____
Mayor

Attest: _____
Clerk

THE CITY OF PAVO

By: _____
Mayor

Attest: _____
Clerk