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August 10, 1994

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Bibb County Board of Commissioners
Bibb County Courthouse
Macon, Georgia 31201

Gentlemen:

Yesterday I sent to you a resolution which requests the Board of Elections Superintendent to call a referendum on the one percent special local option sales tax. Upon a further review of O.C.G.A. language, I have revised that resolution and its exhibit slightly to make the language of the ballot conform *precisely* with that language. This involved deleting the words "purpose of" in two places in the ballot language, both in the resolution and in Exhibit A, and addition of the word "of" after the word "raising" wherever those two words were deleted.

This corrected version of the resolution and exhibit should be substituted for the resolution and exhibit transmitted to you under dated of August 9th.

Sincerely yours,

E. S. SELL, JR.
County Attorney

ESSjr/sh
Enclosure

Copies to: Individual Commissioners
Mr. William C. Vaughn, II
Mr. Bernard Fletcher

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BIBB COUNTY, GEORGIA, IMPOSING 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; SPECIFYING THE MAXIMUM COST OF THE PROJECTS WHICH WILL BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE MACON-BIBB COUNTY BOARD OF ELECTIONS TO CALL AN ELECTION OR REFERENDUM AT WHICH THE VOTERS OF BIBB COUNTY MAY APPROVE OR DISAPPROVE THE IMPOSITION OF THE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH ELECTION; AND FOR OTHER PURPOSES.

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

WHEREAS, the Board of Commissioners of Bibb County, Georgia, has determined that it is in the best interest of the citizens of Bibb County ("County") that such one percent sales and use tax be imposed in Bibb County for a period of time not to exceed five years and for the raising of not more than Two Million and no/100 (\$2,000,000.00) Dollars for the purpose of capital outlays for mass transit which will be for the benefit of the citizens of Bibb County and the citizens of the City of Macon and for road, street and bridge purposes for a period of time not to exceed five years for the raising of not more than One Hundred Twenty-Eight Million and no/100 (\$128,000,000.00) Dollars;

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

1. In order to finance the foregoing projects, there is hereby levied and authorized to be collected within the County as provided in the Act an additional sales and use tax in the amount of one percent on all sales and uses as provided in the Act.

(a) The proceeds of such tax are to be used to finance the above-described capital outlay projects of the County which are for the use of or for the benefit of the citizens of the County and of the citizens of the City of Macon;

(b) Such sales and use tax is authorized to be imposed for a maximum period of five years or 60 calendar quarters commencing on the first day of the next succeeding calendar quarter which begins more than 80 days after the date of the election at which the imposition of such sales and use tax is approved;

(c) The maximum cost of the projects which will be funded from the proceeds of the sales and use tax shall be \$130,000,000.00 to be used for the following purposes:

(1) Capital outlays for mass transportation which will be for the benefit of the citizens of Bibb County and the citizens of the City of Macon - \$2,000,000.00.

(2) Capital outlays for road, street and bridge purposes - \$128,000,000.00. (The total cost of projects presently listed is estimated to be

\$285,927,000.00, believed to be a conservative estimate. Of this amount, \$180,927,000.00 is anticipated to be received from other sources, leaving \$105,000,000.00 to be raised by the special local option one percent tax, but since the estimates are conservative, do not provide adequately for contingencies, and do not consider necessary additions, the amount to be raised by the tax for road, street and bridge purposes shall not exceed \$128,000,000.00. The tax in any event terminates at the end of the five-year period.

2. The Macon-Bibb County Board of Elections is hereby requested to call an election to be held in all of the voting precincts of the County in connection with the General Election to be held on the 8th day of November, 1994, for the purpose of submitting to the qualified voters of the County the question set forth in Paragraph 3 below.

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

- () Yes Shall a special one percent sales and use tax be
- () No imposed in Bibb County for a period of time not to exceed five years and for the raising of not more than \$2,000,000.00 for the purpose of capital outlays for mass transportation which will be for the benefit of the citizens of Bibb County and the citizens of the City of Macon and for road, street and bridge purposes for a period of time

not to exceed five years and for the raising of not more than \$128,000,000.00?

4. The polls of each election district of Bibb 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, in the same manner as other elections and under and in accordance with the election laws of the State of Georgia. The returns of said election shall be made to the Macon-Bibb County Board of Elections which shall count the votes, consolidate the returns and declare the results of the said election in the manner required by law.

5. The Macon-Bibb County Board of Elections is hereby authorized and requested to publish the notice of said election as required by law in the newspaper in which the Sheriff's advertisements for Bibb 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."

6. The Clerk of the Board of Commissioners of the County is hereby authorized and directed to deliver a copy of this resolution to the Macon-Bibb County Board of Elections with the request that said Board call for the election.

7. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition

of such sales and use tax, the construction and work contemplated by the projects above described and to do such other things as may be necessary, incident or convenient to the accomplishment of the purposes hereof.

8. This resolution shall take effect immediately upon its adoption.

This 16th day of August, 1994.

BIBB COUNTY, GEORGIA

By: _____
Chairman, Board of Commissioners of Bibb
County, Georgia

(SEAL)

By: _____
Clerk, Board of Commissioners of Bibb
County, Georgia

EXHIBIT "A"

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF BIBB COUNTY GEORGIA:

NOTICE IS HEREBY GIVEN that on the 8th day of November, 1994, an election will be held at the regular polling places in all election districts of Bibb County, Georgia, at which time there will be submitted to the qualified voters of Bibb County for their determination the question of whether an additional sales and use tax of one percent shall be imposed upon all sales and uses in Bibb County for a period of time not to exceed five years to raise not more than \$2,000,000.00 to be used for financing capital outlays for mass transportation which will be for the benefit of the citizens of Bibb County and the citizens of the City of Macon and for road, street and bridge purposes for a period of time not to exceed five years for the raising of not more than One Hundred Twenty-Eight Million and no/100 (\$128,000,000.00) Dollars or One Hundred Thirty Million and no/100 (\$130,000,000.00) Dollars in the aggregate.

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

- () Yes Shall a special one percent sales and use tax be
- () No imposed in Bibb County for a period of time not to exceed five years and for the raising of not more than \$2,000,000.00 for the purpose of capital outlays for mass

transportation which will be for the benefit of the citizens of Bibb County and the citizens of the City of Macon and for road, street and bridge purposes for a period of time not to exceed five years and for the raising of not more than \$128,000,000.00?

The several places for holding said election shall be at the regular and established voting precincts of the election districts of Bibb County, Georgia, and the polls will be open from 7:00 A.M. to 7:00 P.M. EST on the date fixed for the election.

Those residents of Bibb County qualified to vote in said election shall be determined in all respects in accordance with the elections laws of the State of Georgia.

This notice is given pursuant to a resolution of the Board of Commissioners of Bibb County and a resolution of the Macon-Bibb County Board of Elections.

Chairman, Board of Commissioners of Bibb
County

Chairman, Macon-Bibb County Board of
Elections