COMMITTEE OF THE WHOLE AMENDMENT

RESOLUTION OF THE MACON-BIBB COUNTY COMMISSION TO IMPOSE, LEVY, AND COLLECT A SPECIAL ONE PERCENT SALES AND USE TAX WITHIN MACON-BIBB COUNTY CONDITIONED UPON APPROVAL BY A MAJORITY OF THE QUALIFIED VOTERS RESIDING WITHIN MACON-BIBB COUNTY VOTING IN AN ELECTION THEREON TO BE HELD NOVEMBER 8, 2016; TO AUTHORIZE THE IMPOSITION OF GENERAL OBLIGATION DEBT OF MACON-BIBB COUNTY; AND FOR OTHER PURPOSES.

WHEREAS, Georgia Laws 2012, p. 5595, as amended by Georgia Laws 2013, p. 3501 (together, the “Consolidation Act”), restructured the governmental and corporate powers, duties and functions vested in the City of Macon and Bibb County under a new charter which became effective on January 1, 2014; and

WHEREAS, the Consolidation Act established a single county-wide government with powers and jurisdiction throughout the territorial limits of Bibb County, superseding and replacing the governments of the City of Macon and the Bibb County under the name Macon-Bibb County (the “County”); and

WHEREAS, the Macon- Bibb County Commission, the governing body of the County (the “Commission”) has considered and evaluated the provisions of Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”) which authorizes a special county one percent sales and use tax for various capital outlay projects and purposes including the retirement of previously incurred general obligation debt and has considered the effects of the implementation of such special one percent sales and use tax (the “Special Sales Tax”) upon the County and its residents; and

WHEREAS, in accordance with Official Code of Georgia Annotated § 48-8-111.1, “Application of Article to Consolidated Government,” a Special Sales Tax proposed by a consolidated government is not subject to any maximum period of time for which the tax may be levied if general obligation debt is to be issued in conjunction with the imposition of the tax; and

WHEREAS, there is currently being collected in the County a Special Sales Tax which began on April 1, 2012, and is expected to terminate on March 31, 2018, as approved by a majority of the voters of Bibb County voting in an election held for such purpose on November 8, 2011; and

WHEREAS, the Commission has determined that it is in the best interest of the citizens of the County that the Special Sales Tax be re-imposed at the earliest possible time for the purposes described in the Notice of Election (the “Notice of Election”) attached hereto as Exhibit A; and

WHEREAS, if the Special Sales Tax is approved by the voters on November 8, 2016, it will be imposed on April 1, 2018, or upon the termination of the Special Sales Tax currently being collected; and
WHEREAS, the Commission wishes to seek approval by the voters on November 8, 2016, so that the needed purposes described in Exhibit A can be funded as soon as possible; and

WHEREAS, the County is in need of $280,000,000 for the following projects:

(1) Approximately $20,000,000 for closure of Walker Road Sanitary landfill and acquisition, construction, and equipping of alternative solid waste disposal facilities;

(2) Approximately $40,000,000 for construction and equipping of Courthouse addition to include parking and renovations, improvements, and equipping of existing courthouse facilities, including the juvenile justice center;

(3) Approximately $29,000,000 for acquisition of land and improvements to infrastructure for economic development to create jobs and promote private investment to include, but not be limited to, improvements to the Middle Georgia Regional Airport;

(4) Approximately $12,000,000 for blight remediation capital projects;

(5) Approximately $13,500,000 for retirement of previously incurred debt;

(6) Approximately $25,000,000 for public safety to include, but not be limited to, acquisition and equipping of public safety vehicles and equipment; and improvements, upgrades to, and/or equipping of public safety facilities, emergency communications systems, emergency alert siren systems, and information technology systems;

(7) Approximately $25,000,000 for storm water management and drainage improvements;

(8) Approximately $35,000,000 for construction, repair and improvement of roads and bridges to include, but not be limited to, Bass Road, street lights, sidewalks, and pedestrian safety enhancements;

(9) Approximately $37,000,000 for acquisition, construction and equipping of cultural and public use facilities and renovations, improvements, additions to, and equipping of existing facilities to include, but not be limited to, the Grand Opera House, Coliseum, City Auditorium, Shurling Library, Tubman Museum, health department/mental health facilities, and Rose Hill Cemetery; and

(10) Approximately $43,500,000 for acquisition, construction and equipping of recreation facilities and parks/greenspace and renovations, improvements, additions to, and equipping of existing facilities and parks/greenspace to include, but not be limited to, Lake Park at Cliffview Drive, South Bibb Recreation Center, John D. Smith Tennis Center, Frank Johnson Center, Filmore Thomas Recreation Center, Memorial Park, Freedom Park, Bloomfield Park, East Macon
Park, Central City Park, Bowden, Lake Tobosofkee, and depending upon feasibility, Booker T. Washington Center; and

WHEREAS, the Commission recognizes that in order to facilitate the acquisition, construction, and equipping of the projects it may be necessary for the County to issue general obligation debt for such purposes; and

WHEREAS, the projects shall be funded from proceeds of the Special Sales Tax and from the proceeds of any general obligation debt issued in anticipation of collection of the Special Sales tax in the order of priority determined by the Commission to be in the best interest of the citizens of the County; and

WHEREAS, the Commission desires to provide the voters of the County with the opportunity to vote pursuant to law in favor of or against the imposition of the Special Sales Tax and the issuance of general obligation debt in anticipation of the collection thereof; and

WHEREAS, the Commission has determined that and it is hereby declared that during each year in which any payment of principal of or interest on such general obligation debt will come due, the County will receive from the Special Sales Tax authorized by this resolution, net proceeds sufficient to fully satisfy the County’s obligation with respect to payment of such principal and interest on a current basis.

NOW, THEREFORE, BE IT RESOLVED by the Commission in public meeting assembled, and it is hereby resolved by the authority of the same that:

1. The Commission, subject to the assent of a majority of the qualified voters of the County voting in an election for such purpose, shall impose within the County a Special Sales Tax for the raising of $280,000,000 for the acquisition of the capital outlay projects and the retirement of debt of the County set forth in the Notice of Election attached hereto and made a part hereof as Exhibit A, which projects are for the use and benefit of the citizens of the County.

2. In accordance with Official Code of Georgia Annotated § 48-8-111.1 and the Special Sales Tax shall terminate as of the end of the calendar quarter during which the Revenue Commissioner determines that the tax will have raised revenues sufficient to provide to the County net proceeds equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the tax.

3. The proceeds of the Special Sales Tax and the proceeds of general obligation debt to be incurred (the “Sales Tax Bonds”) shall be applied in the manner, in order of priority and in such amounts as the Commission may determine prior to or during the acquisition, construction and equipping of the projects. Any such Sales Tax Bonds shall be dated, shall bear interest at such rates, and shall mature and be payable on such terms and conditions as shall be determined by resolution of the Commission adopted prior to the issuance and delivery of the Sales Tax Bonds. The maximum rates of interest the Bonds will bear and the amount of principal to be paid in each year during the life of the debt are set forth in Exhibit A. Sales Tax Bonds may be issued as one or more series or issues of bonds not to exceed the aggregate principal amount approved by the voters.
4. A copy of this resolution shall be delivered to the Macon-Bibb County Board of Elections and said board, as election superintendent, is requested to issue the call for the election to be held on November 8, 2016, for the purpose of submitting the question of the imposition of the Special Sales Tax to the voters of the County. Such call shall be issued not less than 90 days prior to the date of the election. The election superintendent shall cause the date and purpose of the election to be published not less than 90 days prior to the election and once a week for at least four weeks immediately preceding the date of the election in the official organ of the County and the Notice of Election will be substantially in the form attached hereto and made a part hereof as Exhibit A.

5. All qualified voters desiring to vote in favor of imposing the tax shall vote “Yes” and all qualified voters opposed to levying the tax shall vote “No.” If more than one-half of the votes cast are in favor of imposing the tax, then the tax shall be imposed as provided by Georgia law. Otherwise the tax shall not be imposed and the question of imposing the tax shall not again be submitted to the voters of the County until after 12 months immediately following the month in which the election is to be held. The election superintendent shall hold and conduct the election under the same rules and regulations as govern special elections. The election superintendent shall canvass the returns, declare the results of the election, and certify the result to the Secretary of State and to the Commissioner of the Department of Revenue of the State of Georgia.

6. If more than one-half of the votes cast for the question are in favor of imposition of the tax, then the authority to issue debt in accordance with Article IX, Section IV, Paragraph I of the Constitution is given to Commission without further approval by the voters; otherwise, such debt shall not be issued. If a court of competent jurisdiction rules that proceeds from the Special Sales Tax or proceeds from Sales Tax Bonds may not be spent on one or more of the projects approved by the voters or any portion of such projects such ruling shall not affect the collection of the tax and the expenditure of such proceeds on the remaining projects or any portions thereof.

7. The Sales Tax Bonds and their issuance and validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 of the Official Code of Georgia Annotated, except as specifically provided otherwise by Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated. Such general obligation debt shall be payable first from an account into which shall be deposited all net proceeds received by the County from the Special Sales Tax. Such account shall be kept separate and apart from other funds of the County and shall not be commingled with other funds of the County prior to expenditure. No part of the net proceeds from the tax received in any year shall be used for such other purposes until all debt service requirements of the Sales Tax Bonds for that year have first been satisfied from the account in which the proceeds of the tax are placed. Such general obligation debt shall, however, constitute a pledge of the full faith, credit and taxing power of the County. Any liability on such debt which is not satisfied from the proceeds of the tax authorized by said Article 3 of Chapter 8 of Title 48, shall be satisfied from the general funds of the County.

8. (a) The Commission reasonably expects that, prior to issuance of such debt, it will be necessary to expend funds on the acquisition, construction, and equipping of the projects and
wishes to be reimbursed for such expenditures from proceeds from the Sales Tax Bonds. Therefore, subject to approval of the voters, the Commission hereby declares its official intent to issue general obligation debt in the principal amount not to exceed $100,000,000 and to reimburse original expenditures on the projects in the maximum principal amount of $100,000,000 with proceeds from the sale of such debt (to the extent permitted by Section 1.150-2 of the United States Treasury Regulations.)

(b) The County shall make its reimbursement allocations not later than 18 months after the later of (i) the date the original expenditure is paid or (ii) the date the projects are placed in service or abandoned, but in no event more than three years after the original expenditure is paid.

9. Any net proceeds of the Special Sales Tax received by the County in excess of the amounts required for payment of the Sales Tax Bonds and the costs of the projects approved by the voters shall be used for the purpose of reducing indebtedness of the County other than indebtedness incurred pursuant to the Act. If there is no such other indebtedness or, if the excess proceeds exceed the amount of any such other indebtedness, then the excess proceeds shall next be paid into the general fund of the County to be used for the purpose of reducing ad valorem taxes.

10. The Clerk of Commission is hereby authorized and directed to deliver a certified copy of this resolution to the Macon-Bibb County Board of Elections.

11. 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 (a) the calling and holding of the special election, (b) the imposition of the Special Sales Tax, (c) the validation of the Sales Tax Bonds, and (d) the expenditure of Special Sales Tax proceeds for the purposes described herein,

APPROVED AND ADOPTED this 2nd day of August, 2016.

MACON-BIBB COUNTY, GEORGIA

By: __________________________

ROBERT A.B. REICHERT, MAYOR
(SEAL)

Attest: _________________________

JANICE ROSS, CLERK OF COMMISSION

S:\Law\RES MACON-BIBB\Call of Election for Macon-Bibb County SPLOST 7-27-16 (v7).doc
Exhibit A

NOTICE OF SPECIAL PURPOSE SALES
AND USE TAX ELECTION ON NOVEMBER 8, 2016

Pursuant to a resolution adopted by the Macon-Bibb County Commission (the “Commission”) the governing body of Macon- Bibb County, a consolidated government of the State of Georgia (the “County”) on Tuesday, August 2, 2016, and a call for an election issued by the Macon-Bibb County Board of Elections, as Election Superintendent for the County, notice is hereby given as follows:

1. On November 8, 2016, a special election will be held in the County to submit to the qualified voters of the County the following question:

( ) YES Shall a special 1 percent sales and use tax be imposed in Macon-Bibb County for the raising of $280,000,000 for the purpose of funding the following capital outlay projects and purposes for Macon- Bibb County:

( ) NO Closure of Walker Road Sanitary landfill and acquisition, construction, and equipping of alternative solid waste disposal facilities; construction and equipping of Courthouse addition to include parking and renovations, improvements, and equipping of existing courthouse facilities including the juvenile justice center; acquisition of land and improvements to infrastructure for economic development to create jobs and promote private investment to include, but not be limited to, improvements to the Middle Georgia Regional Airport; blight remediation capital projects; retirement of previously incurred debt; public safety capital projects to include, but not be limited to, acquisition and equipping of public safety vehicles and equipment; improvements, upgrades to, and/or equipping of public safety facilities, emergency communications systems, emergency alert siren systems, and information technology systems; storm water management and drainage improvements; construction, repair and/or improvement of roads and bridges to include, but not be limited to, Bass Road, street lights, sidewalks, and pedestrian safety enhancements; acquisition, construction and equipping of cultural and public use facilities and renovations, improvements, additions to, and equipping of existing facilities to include, but not be limited to, the Grand Opera House, Coliseum, City Auditorium, Shurling Library, Tubman Museum, health department/mental health facilities, and Rose Hill Cemetery; acquisition, construction and equipping of recreation facilities and parks/greenspace and renovations, improvements, additions to, and equipping of existing facilities and parks/greenspace to include, but not be limited to, Lake Park at Cliffview Drive, South Macon-Bibb recreation center, John D. Smith Tennis Center, Frank Johnson Center, Filmore Thomas Recreation Center, Memorial Park, Freedom Park, Freedom Park, Bloomfield Park, East Macon Park, Central City Park, Bowden, Lake Tobosofkee, and depending upon feasibility, Booker T. Washington Center.
If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Macon-Bibb County in the principal amount not to exceed $100,000,000 for the above-described capital outlay projects.

2. All qualified voters desiring to vote in favor of imposing the tax shall vote “Yes” and all qualified voters opposed to levying the tax shall vote “No.” If more than one-half of the votes cast are in favor of imposing the tax, then the tax shall be imposed beginning April 1, 2018, or the earliest date authorized by law.

3. To the extent available, the County may combine available funds from the State of Georgia, the United States, or any other source with proceeds from the special sales and use tax and general obligation debt, and any other funds available to the County, to pay the costs of the purposes and capital outlay projects described in this notice, and the Commission may use reasonable discretion to choose which purposes and capital outlay projects to undertake or not undertake or to delay until additional funding is available to the extent that proceeds of the special sales and use tax and general obligation debt, together with other available funds actually received by the County, are insufficient to complete any of the projects described in this notice.

4. Plans and specifications for the capital outlay projects have not been completed and bids have not been received. Depending upon acquisition and construction costs and available funds, the Commission may add to, modify, or delete specific projects, respectively.

5. If such special sales and use tax is to be imposed, the County, acting by and through the Commission, may issue general obligation debt in an aggregate principal amount not to exceed $100,000,000. The proceeds from such general obligation debt, if issued, shall be used to fund all or a portion of the capital outlay projects of the County described in the foregoing question. The maximum rate or rates of interest on such debt shall not exceed six percent (6%) per annum. The maximum amount of principal to be paid in each year during the life of the debt shall be as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Principal Amount Maturing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 2019</td>
<td>$10,250,000</td>
</tr>
<tr>
<td>Year 2020</td>
<td>$10,460,000</td>
</tr>
<tr>
<td>Year 2021</td>
<td>$10,665,000</td>
</tr>
<tr>
<td>Year 2022</td>
<td>$10,880,000</td>
</tr>
<tr>
<td>Year 2023</td>
<td>$11,095,000</td>
</tr>
<tr>
<td>Year 2024</td>
<td>$11,320,000</td>
</tr>
<tr>
<td>Year 2025</td>
<td>$11,545,000</td>
</tr>
<tr>
<td>Year 2026</td>
<td>$11,775,000</td>
</tr>
<tr>
<td>Year 2027</td>
<td>$12,010,000</td>
</tr>
</tbody>
</table>

The Commission may issue aggregate general obligation debt which is less than $100,000,000 and reduce the principal amounts maturing which are shown above.
6. Reference is hereby made to the O.C.G.A. § 36-82-1(d), which provides in part that any brochures, listings, or other advertisements issued by the Commission or by any other person, firm, corporation, or association, with the knowledge and consent of the Commission, shall be deemed to be a statement of intention of the Commission concerning the use of bond funds.

7. The last day to register to vote in the election is October 11, 2016. Anyone desiring to register may do so by applying in person at the current voter registration office located at 2445 Pio Nono Avenue, Macon, Georgia, and, upon relocation, at the future voter registration office to be located at 2525 Pio Nono Avenue, Macon, Georgia, all public libraries, the Department Family & Children Services, the Drivers License Bureau, or by any other method authorized by the Georgia Election Code.

8. Early voting shall be allowed in accordance with Georgia law. The polls will be open from 7:00 a.m. until 7:00 p.m. on the election day.

9. If more than one-half of the votes cast in the County are in favor of imposition of the Special Sales Tax, then the authority to issue debt on behalf of the County in accordance with Article IX, Section V, Paragraph I of the Constitution is given to the Commission; otherwise, such debt shall not be issued.

This __________, 2016.

(FORM)

Cassandra Powell, Chair
Macon-Bibb County Board of Elections

To be published August 6, October 15, 22, 29, and November 5, 2016.
CLERK’S CERTIFICATE

Now comes the undersigned Clerk of Commission of Macon-Bibb County, Georgia ("Macon-Bibb County"), keeper of the records and seal thereof, and certifies that the foregoing is a true and correct copy of a resolution approved and adopted by the Macon-Bibb County Commission in a public meeting properly and lawfully held and assembled on Tuesday, August 2, 2016, the original of which resolution has been entered in the official records of Macon-Bibb County under my supervision and is in my official possession, custody, and control.

I further certify that the meeting was held in conformity with the requirements of Title 50, Chapter 14 of Official Code of Georgia Annotated.

(S E A L)

Janice Ross, Clerk of Commission
The Macon-Bibb County Board of Elections having been furnished with a certified copy of the resolution of the Macon-Bibb County Commission adopted on August 2, 2016, requesting the undersigned to call an election on November 8, 2016, relative to the imposition of a special sales and use tax described in said resolution, does hereby call said election on November 8, 2016, and orders and directs that the form of election notice contained in said resolution and required by law to be published in connection with the election be published as provided by law.

This ____________, 2016.

______________________________
Cassandra Powell, Chair
Macon-Bibb County Board of Elections