

SPLOST IX AGREEMENT

Lowndes County, Georgia

This Agreement, made and entered into effective August 21, 2025, by and between Lowndes County, Georgia (the “County”) and the City of Valdosta, Georgia (“Valdosta”), the City of Hahira, Georgia (“Hahira”), the City of Remerton, Georgia (“Remerton”), the City of Dasher, Georgia (“Dasher”) and the City of Lake Park, Georgia (“Lake Park”) (individually a “Municipality”, collectively the “Municipalities”);

WITNESSETH

WHEREAS, OCGA § 48-8-110 *et seq.* (the "Act"), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the "SPLOST" or the “tax”) for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the County and the Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 23rd day of April, 2025, in conformance with the requirements of OCGA § 48-8-111(a); and

WHEREAS, the County and the Municipalities have negotiated a division of the SPLOST proceeds as authorized by the Act;

NOW, THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

Section 1. Representations and Mutual Covenants

A. The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement: