

A RESOLUTION

OF THE BOARD OF COMMISSIONERS OF LOWNDES COUNTY, GEORGIA, TO REIMPOSE AND TO CALL FOR THE REIMPOSITION OF THE COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF THE TAX ARE TO BE USED AND MAY BE EXPENDED; TO SPECIFY THE MAXIMUM PERIOD OF TIME FOR WHICH THE TAX SHALL BE REIMPOSED; TO SPECIFY THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF THE TAX; TO REQUEST THE ELECTION SUPERINTENDANT TO ISSUE THE CALL FOR AN ELECTION SUBMITTING THE QUESTION OF THE REIMPOSITION OF THE TAX TO THE VOTERS; TO REQUEST THE ELECTION SUPERINTENDANT TO CAUSE THE DATE AND PURPOSE OF THE ELECTION TO BE PUBLISHED; TO REQUEST THE ELECTION SUPERINTENDANT TO PREPARE THE BALLOT FOR THE ELECTION; TO REQUEST THE ELECTION SUPERINTENDANT TO CONDUCT THE ELECTION; AND FOR RELATED PURPOSES.

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”), authorizes the governing authority of any county, subject to the requirement of referendum approval and the other requirements of the Act, to impose or reimpose, as applicable, and to call for the imposition or reimposition, as applicable, of the county special purpose local option sales tax authorized by the Act (the “tax”) within the special district created by the Act corresponding with the geographical boundary of the county for a limited period of time;

WHEREAS, such tax is currently imposed and in effect in the special district created by the Act corresponding with the geographical boundary of Lowndes County;

WHEREAS, the Board of Commissioners of Lowndes County (the “Board of Commissioners”) has determined that the reimposition of the tax in special district created by the Act corresponding with the geographical boundary of the Lowndes County is in the best interest of the citizens of Lowndes County;