

## RESOLUTION

WHEREAS, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Sales and Use Tax Act”) authorizes the imposition of a county-wide one percent sales and use tax for the purpose of funding capital outlay projects and paying existing general obligation debt; and

WHEREAS, Carroll County, Georgia (the “County”) and the cities and town within the County (the “Cities”) have determined that it is in the best interest of the citizens of the County and the Cities that the Sales and Use Tax be continued in the County for the purpose of funding capital outlay projects (the “Projects”); and

WHEREAS, the Carroll County Board of Commissioners (the “Board of Commissioners”) delivered or mailed a written notice (the “Notice”) to the mayor or chief elected officer in each qualified municipality located in the County regarding the continuation of the Sales and Use Tax; and

WHEREAS, the Notice contained the date, time, place and purpose of a meeting at which the Board of Commissioners and the governing authority of each qualified municipality met and discussed the possible projects for inclusion in the referendum, including municipally owned or operated projects; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, the County and the Cities desire to enter into an Intergovernmental Agreement (the “Agreement”) pursuant to the Sales and Use Tax Act and Article IX, Section III, Paragraph I(a) of the Georgia Constitution with respect to the Projects and the Sales and Use Tax; and

WHEREAS, each of the Cities is a “qualified municipality” (as defined in the Sales Tax Act), and the Cities contain no less than 50% of the aggregate municipal population located in the County; and

WHEREAS, a form of the Agreement is attached hereto as Exhibit A; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners as follows:

Section 1. The execution, delivery and performance of the Agreement are hereby authorized and approved. The Agreement shall be executed by the Chairman or Vice Chairman and attested to by the Clerk or Assistant Clerk. The Agreement shall be in substantially the form attached hereto, subject to such changes, insertions or deletions as may be approved by the Chairman or Vice Chairman, and the execution of the Agreement by the Chairman or the Vice

Chairman as herein authorized shall be conclusive evidence of any such approval. The Agreement is by this reference thereto incorporated herein and spread upon the minutes.

Section 2. From and after the execution and delivery of the Agreement, the proper officers, employees and agents of the County are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents and certificates as may be necessary to carry out and comply with the purposes and intent of this resolution or the provisions of the Agreement.

Section 3. All acts and doings of the officers, employees and agents of the County which are in conformity with the purposes and intent of this resolution and in furtherance of the execution, delivery and performance of the Agreement are hereby ratified and approved.

Section 4. All other resolutions, or parts thereof, in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed.

Section 5. This resolution shall take immediate effect upon its adoption.

Adopted this 5th day of January, 2021.

CARROLL COUNTY BOARD OF  
COMMISSIONERS

(SEAL)

By: \_\_\_\_\_  
Michelle Morgan, Chairman

ATTEST:

By: \_\_\_\_\_  
Susan A. Mabry, Clerk

CLERK'S CERTIFICATE

The undersigned Clerk of Carroll County, Georgia (the "County") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter pertaining to an Intergovernmental Agreement, constitute a true and correct copy of the Resolution adopted on January 5, 2021 by the Carroll County Board of Commissioners in a meeting duly called and assembled, which was open to the public and at which a quorum was present and acting throughout, and that the original of such Resolution appears of record in the Minute Book of the County which is in the undersigned's custody and control.

WITNESS my hand and the official seal of the County, this 5<sup>th</sup> day of January, 2021.

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Susan A. Mabry, Clerk

(SEAL)