

**RESOLUTION NUMBER 2026-R-03**

**RESOLUTION CALLING FOR AN ELECTION TO IMPOSE A COUNTY  
SPECIAL PURPOSES LOCAL OPTION SALES TAX**

**A resolution of the Board of Commissioners of Brooks County, Georgia imposing a County one percent sales and use tax as authorized by part 1 of article 3 of chapter 8 of title 48 of the official code of Georgia annotated, specifying the purposes for which the proceeds of such tax are to be used; specifying the period of time for which such tax shall be imposed; specifying the estimated cost of the facilities to be funded from the proceeds of such tax; seeking approval to issue general obligation debt; requesting the election superintendent to call an election of the voters of Brooks County to approve the imposition of such sales and use tax; approving the form of ballot to be used in such an election; and for other purposes.**

Whereas, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated. (the "Act") authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, *inter alia*, of financing certain capital outlay projects which include those set forth herein; and

Whereas, the Board of Commissioners of Brooks County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Brooks County, Georgia (the "County") that a one percent SPLOST be imposed in a special district within the County to raise approximately \$8,950,000.00 for the purpose of funding capital outlay projects (the "Projects"); and

Whereas, the Board of Commissioners [delivered/mailed] a written notice (the "Notice") to the mayor/chief elected officer in each municipality located within the County regarding the continuation of the SPLOST; and

Whereas, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the City of Quitman, the City of Morven, the City of Pavo, and the City of Barwick (individually "Municipality" and collectively "Municipalities") met and discussed the possible projects for inclusion in the referendum, including municipally owned and 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 has entered into an intergovernmental agreement with the Municipalities that are party to the Agreement; and

Whereas, the Municipalities represent approximately thirty (30) percent of the total population of the County.

Now, therefore, be it resolved by the Board of Commissioners of Brooks County, Georgia as follows:

A. Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to, the SPLOST shall be imposed for the term, purposes and costs as follows:

1. In order to finance the Projects described herein, a SPLOST in the amount of one percent (1%) on all sales and uses in the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.
2. The proceeds of such tax are to be used to fund the Projects. The Projects consist of "County Projects" and "Municipal Projects." The County Projects, the Municipal Projects, and the estimated Costs are set forth below:

See attached exhibit "A"

3. The SPLOST is to be imposed for a period of six (6) years.

B. General Obligation Debt.

No general obligation debt shall be imposed by this SPLOST

C. Call for the Election; Ballot Form; Notice.

1. The Board of Elections of Brooks County is hereby requested to call an election in all voting precincts in the County on the 19th day of May 2026, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 below.
2. The ballots to be used in the election shall have written or printed thereon substantially the following:

Yes      Shall a special one percent sales and use tax be imposed in  
the special district of Brooks County for a period of time  
not  
 No      to exceed six years and for the raising of an estimated amount of  
\$8,950,000.00 for the purpose of:

- (1) for Brooks County: for transportation projects including the construction, repair, and maintenance of transportation infrastructure; building construction, renovation, and maintenance; community and recreation projects; public safety projects including upgrades and improvements for the Fire Department, Sheriff's Office, and EMA; and vehicles and equipment for the Fire Department, Sheriff's Office, Public Works, other Board of Commissioner departments; and emergency purposes related to acts of nature and natural disasters.
- (2) for the City of Quitman: for capital outlay projects for water and sewer infrastructure improvements; transportation and stormwater drainage; public buildings and municipal facilities; public safety and emergency apparatus; electric system infrastructure; park

improvements and city beautification; and emergency purposes related to acts of nature and natural disasters.

- (3) for the City of Morven: for street maintenance; building projects; water system and improvements; public safety; and emergency purposes related to acts of nature and natural disasters.
- (4) for the City of Barwick: for water system improvements; road, street, and drainage improvements and repairs; and public works equipment; and emergency purposes related to acts of nature and natural disasters.
- (5) for the City of Pavo: road and street repair and maintenance; purchase/lease properties located within the city limits of Pavo for future growth; site preparation, construction, and renovation; maintenance and structural improvements on any City of Pavo owned properties; community and recreation projects; beautification and sidewalk projects; drainage and water improvements and repairs; emergency purposes related to acts of nature and natural disasters.

3. It is hereby requested that the election be held by the Board of Elections of Brooks County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Board of Elections of Brooks County canvass the returns declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

4. The Board of Elections of Brooks County is hereby authorized and requested to publish a notice of the election as required by law in the newspaper in which Sheriffs advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit "B".

D. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the Board of Elections of Brooks County, with a request that the Board of Elections of Brooks County issue the call for an election.

E. 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 SPLOST.

F. The Resolution shall take effect immediately upon its adoption.

Brooks County Georgia,

\_\_\_\_\_  
Myra Exum, Chairman

\_\_\_\_\_  
Patricia Williams, County Clerk

Date Adopted

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**EXHIBIT "A"**

CAPITAL PROJECTS AND COSTS  
ADOPTED BY INTERGOVERNMENTAL AGREEMENT

Total anticipated SPLOST Proceeds: \$8,950,000.00

Use of Tax Proceeds. The proceeds of the tax may be used solely for the purposes specified in the Resolution of the County calling for the imposition of the tax and as herein set forth.

- A. **City of Quitman.** 26.55% of the net proceeds to be raised by the tax up to a maximum of \$2,376,225.00 shall be allocated for use by Quitman for capital outlay projects for water and sewer infrastructure improvements; transportation and stormwater drainage; public buildings and municipal facilities; public safety and emergency apparatus; electric system infrastructure; and park improvements and city beautification; and emergency purposes related to acts of nature and natural disasters.
- B. **City of Morven.** 3.80% of the net proceeds to be raised by the tax up to a maximum of \$340,100.00 shall be allocated for use by Morven for capital outlay projects for street maintenance; building projects; water system and improvements; public safety; and emergency purposes related to acts of nature and natural disasters.
- C. **City of Pavo.** 1.95% of the net proceeds to be raised by the tax up to a maximum of \$174,525.00 shall be allocated for use by Pavo for capital outlay projects for road and street repair and maintenance; purchase/lease properties located within the city limits of Pavo for future growth; site preparation, construction, and renovation; maintenance and structural improvements on any City of Pavo owned properties; community and recreation projects; beautification and sidewalk projects; drainage and water improvements and repairs; emergency purposes related to acts of nature and natural disasters.
- D. **City of Barwick.** 1.35% of the net proceeds to be raised by the tax up to a maximum of \$120,825.00 shall be allocated for use by Barwick for capital outlay projects for water system improvements; road, street, and drainage improvements and repairs; public works equipment; and emergency purposes related to acts of nature and natural disasters.

E. **Brooks County.** 66.35% of the net proceeds to be raised by the tax up to a maximum of \$5,938,325.00 shall be allocated for use by Brooks County for capital outlay projects for transportation projects including the construction, repair, and maintenance of transportation infrastructure; building construction, renovation, and maintenance; community and recreation projects; public safety projects including upgrades and improvements for the Fire Department, Sheriff's Office, and EMA; and vehicles and equipment for the Fire Department, Sheriff's Office, Public Works, other Board of Commissioner departments; and emergency purposes related to acts of nature and natural disasters.

**EXHIBIT "B"**

NOTICE OF ELECTION  
TO THE QUALIFIED VOTERS OF BROOKS COUNTY, GEORGIA

**NOTICE IS HEREBY GIVEN that on the 19th day of May, 2026, an election will be held at the regular polling places in all the election districts of Brooks Georgia ("the County"), at which time there will be submitted to the qualified voters of the county for their determination the question of whether a one percent county special purpose local option sales and use tax (the "SPLOST") shall be imposed on all sales and uses in the special district created in the County for a period of six years for the raising of approximately \$8,950,000.00 for the purpose of funding capital outlay projects ("the Projects") specified in the form of the ballot set forth below.**