

BOARD OF COMMISSIONERS
30 N. BROAD STREET
WINDER, GA 30680
(770) 307-3000
WWW.BARROWGA.ORG



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Chairman
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District 1
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District 2
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District 3
Alex Ward
District 4
Tim Walker
District 5
Deborah Lynn
District 6
Srikanth Yamala
County Manager

**Board of Commissioners Special Called
Agenda
Monday, February 16, 2026 - 6:00 PM**

I. Call to Order

II. New Business

- a) Consideration to approve the intergovernmental agreement (IGA) for the use and distribution of proceeds from SPLOST VIII (Special Purpose Local Option Sales Tax) for capital outlay projects.
- b) Consideration to approve the referendum resolution to regulate and provide for the calling of an election to determine the reimposition of a special one percent sales and use tax.
- c) Consideration to approve a resolution to regulate and provide for the calling of an election to determine the issuance or non-issuance of Barrow County general obligation bonds in the aggregate principal amount of up to \$28,000,000.00 for the purpose of providing funds to pay or to be applied toward the cost of expanding the Barrow County judicial courthouse and jail.

III. Adjournment

Barrow County Government will assist citizens with special needs given proper notice (seven working days). Any requests for reasonable accommodations required by individuals to fully participate in any open meeting, program, or activity of Barrow County Government should be directed to the Clerk of Commission; 30 North Broad Street, Winder, GA 30680; telephone number is 770-307-3005.

Item Cover Page

BOARD OF COMMISSIONERS AGENDA ITEM REPORT

DATE: February 16, 2026

SUBMITTED BY: Abril Olivas, County Clerk

ITEM TYPE: Agreement

AGENDA SECTION: New Business

SUBJECT: Consideration to approve the intergovernmental agreement (IGA) for the use and distribution of proceeds from SPLOST VIII (Special Purpose Local Option Sales Tax) for capital outlay projects.

Background/Summary:

- SPLOST VIII will be a continuation of 1 cent sales tax towards capital outlay projects funded by Barrow County and its municipalities.
- Based on the proposed IGA, the County will disburse the proceeds of SPLOST VIII in the following order of priority:

(i) First, until such time as the County has accumulated \$40,000,000 for the level one county-wide project identified in Exhibit A, the first sixty percent (60%) of all SPLOST VIII proceeds shall be set aside by the County to accumulate funds for such project. Once the County has accumulated \$40,000,000 for the level one county-wide project identified in Exhibit A.

(ii) Second, all remaining SPLOST VIII collections received by the County shall be disbursed as 62.45% to the County and 37.55% to the Municipalities.

(iii) Third, the Municipalities' 37.55% portion of the SPLOST VIII collections shall be distributed as follows:

- (1) 23.20% shall be paid to Auburn
- (2) 2.29% shall be paid to Bethlehem
- (3) 6.39% shall be paid to Braselton

(4) 0.67% shall be paid to Carl

(5) 8.97% shall be paid to Statham

(6) 58.48% shall be paid to Winder

- If approved by the voters on May 19, 2026, SPLOST VIII collections will begin in 2028 and remain in effect for six (6) years.

ATTACHMENTS:

[Barrow County SPLOST VIII Draft IGA.pdf](#)

SPLOST VIII INTERGOVERNMENTAL AGREEMENT

STATE OF GEORGIA)
COUNTY OF BARROW)

**INTERGOVERNMENTAL AGREEMENT FOR THE USE AND
DISTRIBUTION OF PROCEEDS FROM THE SPECIAL PURPOSE
LOCAL OPTION SALES TAX VIII FOR CAPITAL OUTLAY PROJECTS**

THIS AGREEMENT is made and entered into by and between Barrow County, a political subdivision of the State of Georgia (the “County”), and the City of Auburn, the Town of Bethlehem, the Town of Braselton, the Town of Carl, the City of Statham, and the City of Winder, municipal corporations of the State of Georgia (hereinafter a “Municipality” individually or the “Municipalities” collectively).

WITNESSETH:

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* (the “Act”), authorizes the levy of a one percent (1%) County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, Barrow County voters approved a continuation of the 2018 SPLOST on November 2, 2021 (the “2023 SPLOST”); and

WHEREAS, the 2023 SPLOST referendum continued the 2018 SPLOST for a period of time not to exceed six (6) years and for the purpose of raising an estimated amount of \$120,800,000 to fund certain capital outlay projects; and

WHEREAS, the County and Municipalities agree that it is in the best interest of the citizens of their respective jurisdictions that the SPLOST continue without interruption following the termination of the 2023 SPLOST; and

WHEREAS, the Barrow County Board of Commissioners is authorized to adopt a resolution calling for a continuation of the 2023 SPLOST without interruption, which shall go into effect immediately upon the expiration of the 2023 SPLOST (the “SPLOST VIII”) pursuant to O.C.G.A. § 48-8-112(c)(2); and

WHEREAS, pursuant to O.C.G.A. § 48-8-111(a)(2), where a county and the qualified municipalities enter into an intergovernmental agreement for the distribution of the proceeds of a SPLOST, the maximum duration of the SPLOST shall be a term of six (6) years; and

WHEREAS, in conformance with the requirements of O.C.G.A § 48-8-111(a), the governing authorities of the County and Municipalities met on January 7, 2026, to discuss possible projects for inclusion in the SPLOST VIII referendum; and

WHEREAS, the County and the Municipalities have negotiated a division of the SPLOST VIII proceeds and desire to enter into this intergovernmental agreement (the “Agreement”) as authorized by the Act; and

WHEREAS, if approved by Barrow County voters in the May 19, 2026, referendum, the term of the SPLOST VIII shall be for a period of six (6) years.

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: the above preamble is incorporated verbatim here.

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:
 - (i.) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;
 - (ii.) The governing authority of the County is duly authorized to execute, deliver, and perform this Agreement;
 - (iii.) This Agreement is a valid, binding, and enforceable obligation of the County; and
 - (iv.) The County will take all actions necessary to call an election to be held 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 for their approval the question of whether or not a SPLOST shall be re-imposed on all sales and uses within the special district of Barrow County, upon the termination of the special one percent sales and use tax presently in effect, commencing immediately upon the termination of the 2023 SPLOST and continuing for a period of six (6) years thereafter to be used for funding the capital outlay projects specified in Exhibit A attached hereto. In completing the undertaking contemplated by this Paragraph, the County shall include the language required by O.C.G.A. § 48-8-111(a)(4) and O.C.G.A. § 48-8-111(c)(2) related to the issuance of bonds (including by any Municipality upon request) in conjunction with the approval of the SPLOST VIII.

- B. Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:
 - (i.) Each Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia;

- (ii.) The governing authority of each Municipality is duly authorized to execute, deliver and perform this Agreement;
 - (iii.) This Agreement is a valid, binding, and enforceable obligation of each Municipality;
 - (iv.) Each Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110(4); and
 - (v.) Each Municipality is located entirely or partially within the geographic boundaries of the special tax district created in the County by the Act.
 - (vi.) To the extent that any Municipality intends to issue bonds or debt in connection with the referendum to approve SPLOST VIII, such Municipality shall timely provide information reasonably requested by the County to comply with the provisions of O.C.G.A. § 48-8-111(a)(4) and O.C.G.A. § 48-8-111(c)(2).
- C. It is the intention of the County and Municipalities to comply in all respects with O.C.G.A. § 48-8-110, *et seq.*, and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-110, *et seq.*
- D. The County and Municipalities agree to promptly, and in accordance with the priority order set forth herein, proceed with the acquisition, construction, equipping and installation of the projects specified in Exhibit A of this Agreement.
- E. The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121(g)(2).
- F. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality, as required to fulfill the terms of this Agreement.

Section 2. Conditions Precedent

- A. The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the re-imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111(a).
- B. This Agreement is further conditioned upon the approval of the proposed re-imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-111(b) through (e).

- C. This Agreement is further conditioned upon the collecting of the SPLOST revenues by the State Department of Revenue and transfer of same to the County.

Section 3. Effective Date and Term of the Tax

The SPLOST VIII, subject to approval in a special election to be held on May 19, 2026, shall commence immediately upon the termination of the 2023 SPLOST without interruption and shall continue for a period of six (6) years thereafter.

Section 4. Effective Date and Term of This Agreement

This Agreement shall commence upon the date of its execution and shall terminate (assuming all conditions precedent in Section 2 are met) upon the expenditure by the County and all of the Municipalities of the last dollar of money collected from the SPLOST VIII.

Section 5. County SPLOST Fund; Separate Accounts; No Commingling

- A. A special fund or account shall be created by the County and designated as the Barrow County Special Purpose Local Option Sales Tax VIII Fund (“SPLOST VIII Fund”). The County shall select a bank (in the County’s sole discretion) which shall act as a depository and custodian of the SPLOST VIII Fund upon such terms and conditions as may be acceptable to the County.
- B. Each Municipality shall create a special fund to be designated as its Special Purpose Local Option Sales Tax VIII Fund. Each Municipality shall select a bank (at such Municipality’s sole discretion) which shall act as a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- C. All SPLOST VIII proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, SPLOST VIII proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than SPLOST VIII proceeds shall be placed in such funds or accounts.

Section 6. Procedure for Disbursement of SPLOST Proceeds

- A. Upon receipt by the County of SPLOST VIII proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the SPLOST VIII Fund. The monies in the SPLOST VIII Fund shall be held and applied to the cost of acquiring, constructing and installing the County capital outlay projects listed in Exhibit A and as provided in Paragraphs B and C of this Section.
- B. The County, following deposit of the SPLOST VIII proceeds in the SPLOST VIII Fund, shall within ten (10) business days disburse the SPLOST proceeds due to

each Municipality according to the terms of this Agreement. The proceeds shall be deposited in the separate funds established by each Municipality in accordance with Section 5 of this Agreement.

- C. The County shall apply and disburse the proceeds of the SPLOST VIII in the following order of priority:
- (i.) First, until such time as the County has accumulated \$40,000,000 for the level one county-wide project identified in Exhibit A, the first sixty percent (60%) of all SPLOST VIII proceeds shall be set aside by the County to accumulate funds for such project. Once the County has accumulated \$40,000,000 for the level one county-wide project identified in Exhibit A, all SPLOST VIII proceeds shall be distributed in the manner provided for in Section 6.C.ii. and iii.
 - (ii.) Second, all remaining SPLOST VIII collections received by the County shall be disbursed as 62.45% to the County and 37.55% to the Municipalities.
 - (iii.) Third, the Municipalities' 37.55% portion of the SPLOST VIII collections shall be distributed as follows:
 - (1) 23.20% shall be paid to Auburn
 - (2) 2.29% shall be paid to Bethlehem
 - (3) 6.39% shall be paid to Braselton
 - (4) 0.67% shall be paid to Carl
 - (5) 8.97% shall be paid to Statham
 - (6) 58.48% shall be paid to Winder
- D. Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.
- E. Notwithstanding anything herein to the contrary, if any Municipality (other than the City of Winder) does not approve and execute this Agreement, that Municipality's portion of the SPLOST VIII collections shall be forfeited by that Municipality and shall be distributed pro rata to the other Municipalities that approve and execute this Agreement.

Section 7. Projects

All capital outlay projects, to be funded in whole or in part from SPLOST VIII proceeds, are listed in Exhibit A, which Exhibit is attached hereto and made part of this Agreement. All capital outlay projects included in Exhibit A shall be funded from proceeds from the SPLOST VIII except as otherwise specified in this Agreement.

Section 8. Priority and Order of Project Funding

- A. All County capital outlay projects identified in Exhibit A, with the exception of the Level One County-Wide Capital Outlay Project identified therein, shall be of equal priority unless and until the County adopts a lawful resolution establishing a priority for said projects.
- B. All of the municipal capital outlay projects identified in Exhibit A shall be deemed of equal priority. This equal priority notwithstanding, the Municipalities shall retain the separate right via separate resolution to establish a priority and order of project funding as they shall individually determine appropriate and that is otherwise in accordance with the SPLOST Act.

Section 9. Completion of Projects

- A. The County and Municipalities acknowledge that the costs shown for each capital outlay project identified in Exhibit A are estimated amounts and that the actual cost of any project may be less than or exceed the estimated amount.
- B. If a County capital outlay project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply the remaining unexpended funds to any other County capital outlay project identified in Exhibit A.
- C. If a municipal capital outlay project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A (as determined by the Municipality(ies) in its/their sole discretion), the Municipality may apply the remaining unexpended funds to any other capital outlay project included for that Municipality in Exhibit A (if any). If a Municipality has funds remaining after all municipal capital outlay projects identified in Exhibit A are completed, such funds shall be deemed excess funds and shall be disposed of in accordance with O.C.G.A. § 48-8-121(g)(2).
- D. The County and Municipalities agree that each approved SPLOST VIII capital outlay project associated with this Agreement shall be completed or substantially completed within 6 years after the termination of the SPLOST VIII. Any SPLOST VIII proceeds held by a County or Municipality at the end of the 6 year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A § 48-8-121(g)(2).

Section 10. Certificate of Completion

Within thirty (30) days after the acquisition, construction or installation of a municipal project listed in Exhibit A is completed, the Municipality owning the project shall file with the County a Certificate of Completion signed by the mayor or chief elected official of the respective Municipality, setting forth the date on which the project was completed, and the final cost of the project.

Section 11. Expenses

The County shall administer the SPLOST VIII Fund to effectuate the terms of this Agreement and shall be solely responsible for the cost of holding the SPLOST VIII referendum.

Section 12. Audits and Reports

- A. During the term of this Agreement, the distribution and use of all SPLOST VIII proceeds deposited in the County SPLOST Fund and each Municipal SPLOST Fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. § 48-8-121(a)(2). The County and each Municipality receiving SPLOST VIII proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information.
- B. Each Municipality shall provide the County a copy of the audit of the distribution and use of the SPLOST VIII proceeds by the Municipality.
- C. The County and the Municipalities shall comply with the requirements of O.C.G.A. § 48-8-122, which requires the publication of annual reports concerning expenditures for the projects.

Section 13. Notices

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

If to Barrow County, Georgia:

County Clerk
Barrow County Board of
Commissioners
30 North Broad Street
Winder, Georgia 30680

If to the City of Auburn:

City Administrator
City of Auburn
P.O. Box 1059
Auburn, Georgia 30011

If to the Town of Bethlehem:

Town Clerk
Town of Bethlehem
P.O. Box 210
Bethlehem, Georgia 30620

If to the Town of Braselton:

Town Manager
Town of Braselton
4982 Highway 53
Braselton, Georgia 30517

If to the Town of Carl:

Town Clerk
Town of Carl
P.O. Box 52
Auburn, Georgia 30011

If to the City of Statham:

City Clerk
City of Statham
P.O. Box 28
Statham, Georgia 30666

If to the City of Winder:

City Administrator
City of Winder
P.O. Box 566
Winder, Georgia 30680

Section 14. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the SPLOST VIII. Furthermore, this Agreement supersedes all prior agreements, negotiations, and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.

Section 15. Amendments

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

Section 16. Governing Law

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

Section 17. Severability

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement.

Section 18. Compliance with Law

The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules, and regulations.

Section 19. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition, or duty of another party, shall be construed as a consent to or waiver of any future breach of the same.

Section 20. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 21. Mediation

The County and Municipalities agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

IN WITNESS WHEREOF, the County and the Municipalities, acting through their duly authorized agents, have caused this Agreement to be signed, sealed, and delivered for final execution by the County on the date indicated herein.

[SIGNATURES ON FOLLOWING PAGES]

COUNTY OF BARROW, GEORGIA

By: _____
Pat Graham, Chairman

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF AUBURN, GEORGIA

By: _____
Rick Roquemore, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

TOWN OF BETHLEHEM, GEORGIA

By: _____
Chris Lelle, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

TOWN OF BRASELTON, GEORGIA

By: _____
Kurt Ward, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

TOWN OF CARL, GEORGIA

By: _____
Shannon Stinchcomb, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF STATHAM, GEORGIA

By: _____
Debi Krause, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF WINDER, GEORGIA

By: _____
Jimmy Terrell, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

EXHIBIT "A"

1. Level one county-wide project: Barrow County Government Complex

Distribution of Proceeds: Pursuant to Section 6.C.(i.) of this Agreement, the first sixty percent (60%) of all SPLOST VIII proceeds shall be set aside from SPLOST VIII distributions until a total of \$40,000,000 has been set aside to accumulate funds for the Barrow County Government Complex.

Level 1 Capital Outlay Project	Cost Estimate
Barrow County Government Complex (Sheriff's Office, Administration Building, Parking).	\$40,000,000
Total Estimated:	\$40,000,000

2. Projects to be owned or operated or both by the County:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the County.

Capital Outlay Project	Cost Estimate
Sheriff's Office Vehicles;	\$18,000,000
Fire Department Training Center, facilities and equipment;	\$12,000,000
E-911 equipment;	\$7,000,000
Parks and Recreation facilities and equipment;	\$20,437,493
Senior Center expansion;	\$1,000,000
UOBWA debt service;	\$16,502,582
County building renovations;	\$5,000,000
Animal Control facility renovations;	\$2,200,000
Airport terminal improvements; and	\$1,000,000
Information Technology infrastructure.	\$1,000,000
Total Estimated:	\$84,140,075

3. Projects to be owned or operated or both by the City of Auburn:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the City.

Capital Outlay Project	Cost Estimate
_____;	\$
_____;	\$
_____;	\$
_____;	\$
_____;	\$

	; and	\$
	.	\$
Total Estimated:		\$11,735,149

4. Projects to be owned or operated or both by the Town of Bethlehem:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the Town.

Capital Outlay Project	Cost Estimate	
	\$	
Total Estimated:		\$1,158,694

5. Projects to be owned or operated or both by the Town of Braselton:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the Town.

Capital Outlay Project	Cost Estimate	
	\$	
Total Estimated:		\$3,233,566

6. Projects to be owned or operated or both by the Town of Carl:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the Town.

Capital Outlay Project	Cost Estimate	
	\$	
Total Estimated:		\$336,830

7. Projects to be owned or operated or both by the City of Statham:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the City.

Capital Outlay Project	Cost Estimate
Parks and recreation facilities and equipment, greenspace, cultural and historic projects;	\$2,043,208.80
Water infrastructure and equipment;	\$1,235,116.00
Sewer and stormwater infrastructure and equipment; and	\$1,035,117.00
Non-TSPLOST funded transportation improvements including roads, streets, sidewalks, trails, parking, streetscapes, and other similar projects.	\$227,023.20

Total Estimated:	\$4,540,465
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8. Projects to be owned or operated or both by the City of Winder:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the City.

Capital Outlay Project	Percentage	Cost Estimate
Non-TSPLOST Funded Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects;	22%	\$6,509,168
Police Department facilities and equipment;	10%	\$2,958,713
Fire Department facilities and equipment;	10%	\$2,958,713
Recreation, parks, cemetery, greenspace, cultural and historic projects;	10%	\$2,958,713
Storm water infrastructure;	12%	\$3,550,455
Administrative facilities and equipment; and	26%	\$7,692,653
Sanitation and solid waste facilities and equipment.	10%	\$2,958,713
	Total Estimated:	\$29,587,126

Item Cover Page

BOARD OF COMMISSIONERS AGENDA ITEM REPORT

DATE: February 16, 2026

SUBMITTED BY: Abril Olivas, County Clerk

ITEM TYPE: Resolution

AGENDA SECTION: New Business

SUBJECT: Consideration to approve the referendum resolution to regulate and provide for the calling of an election to determine the reimposition of a special one percent sales and use tax.

Background/Summary:

The resolution to regulate and provide for the Call of an Election must be approved by the Board of Commissioners prior to the Elections Director conducting the SPLOST VIII election on May 19, 2026.

ATTACHMENTS:

[Legal Ad - Call for Election.pdf](#)

[Resolution Authorizing Call of SPLOST VIII Election.pdf](#)

CALL OF ELECTION IN BARROW COUNTY, GEORGIA

THE BOARD OF ELECTIONS AND REGISTRATION OF BARROW COUNTY has called an election (the "Election") on May 19, 2026 at the regular polling places in all the election districts of Barrow County, Georgia (the "County"). At the Election, there will be submitted to the qualified voters of the County for their determination the question of whether a special one percent sales and use tax shall be reimposed on all sales and uses in the special district created in the County for a period of time of six (6) years and for the raising of an estimated amount of \$174,731,905.

**A REFERENDUM RESOLUTION OF THE BOARD OF COMMISSIONERS OF
BARROW COUNTY, GEORGIA**

A REFERENDUM RESOLUTION TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION AND TO CALL AN ELECTION TO DETERMINE THE REIMPOSITION OF A SPECIAL ONE PERCENT SALES AND USE TAX; TO REIMPOSE THE SALES AND USE TAX, SUBJECT TO REFERENDUM APPROVAL; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX ARE TO BE USED AND MAY BE EXPENDED; TO SPECIFY THE ESTIMATED COST OF THE PROJECTS THAT WILL BE FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO SPECIFY THE MAXIMUM PERIOD OF TIME THE SALES AND USE TAX WILL BE REIMPOSED; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Commissioners of Barrow County (the “Board”) is the governing authority of Barrow County, Georgia (the “County”), a political subdivision created and existing under the laws of the State of Georgia, and is charged with the duties of levying taxes, contracting debts, and managing the affairs of the County; and

WHEREAS, the City of Auburn, the Town of Bethlehem, the Town of Braselton, the Town of Carl, the City of Statham, and the City of Winder (each a “City” and collectively the “Cities”) are municipal corporations of the State of Georgia are qualified municipalities as defined in O.C.G.A. § 48-8-110(4); and

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* (the “Act”), authorizes the levy of a one percent (1%) County Special Purpose Local Option Sales Tax (the “SPLOST”) 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 Cities agree that it is in the best interest of the citizens of their respective jurisdictions that the SPLOST continue without interruption following the termination of the 2023 SPLOST; and

WHEREAS, the Barrow County Board of Commissioners is authorized to adopt a resolution calling for a continuation of the 2023 SPLOST without interruption, which shall go into effect immediately upon the expiration of the 2023 SPLOST and continue for a period of six (6) years pursuant to O.C.G.A. § 48-8-111(a)(2) to improve public services in the special district of Barrow County (the “Special District”) by carrying out the hereinafter described capital outlay projects (the “SPLOST VIII”); and

WHEREAS, the County and the Cities have entered into an Intergovernmental Agreement for the Use and Distribution of Proceeds from the Special Purpose Local Option Sales Tax VIII (the “Agreement”), which provides for the following capital outlay projects in the following estimated amounts:

1. Level one county-wide project: Barrow County Government Complex

Distribution of Proceeds: Pursuant to Section 6.C.(i.) of the Agreement, the first sixty percent (60%) of all SPLOST VIII proceeds shall be set aside from SPLOST VIII distributions until a total of \$40,000,000 has been set aside to accumulate funds for the Barrow County Government Complex.

Level 1 Capital Outlay Project	Cost Estimate
Barrow County Government Complex (Sheriff's Office, Administration Building, Parking).	\$40,000,000
Total Estimated:	\$40,000,000

2. Projects to be owned or operated or both by the County:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the County.

Capital Outlay Project	Cost Estimate
Sheriff's Office vehicles;	\$18,000,000
Fire Department Training Center, facilities and equipment;	\$12,000,000
E-911 equipment;	\$7,000,000
Parks and Recreation facilities and equipment;	\$20,437,493
Senior Center expansion;	\$1,000,000
UOBWA debt service;	\$16,502,582
County building renovations;	\$5,000,000
Animal Control facility renovations;	\$2,200,000
Airport terminal improvements; and	\$1,000,000
Information Technology infrastructure.	\$1,000,000
Total Estimated:	\$84,140,075

3. Projects to be owned or operated or both by the City of Auburn:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the City.

Capital Outlay Project	Cost Estimate
;	\$
;	\$
;	\$
;	\$
;	\$
;	\$
; and	\$
.	\$
Total Estimated:	\$11,735,149

4. Projects to be owned or operated or both by the Town of Bethlehem:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the Town.

Capital Outlay Project	Cost Estimate
Recreation, parks and greenspace;	\$150,000
Non-TSPLOST road paving;	\$250,000
Stormwater improvements; and	\$400,000
Sidewalk installation.	\$258,694
Total Estimated:	\$1,158,694

5. Projects to be owned or operated or both by the Town of Braselton:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the Town.

Capital Outlay Project	Cost Estimate
Restoration and improvements of roads, bridges, sidewalks and culverts;	\$
Streambank restoration; and	\$
Parks and recreation.	\$
Total Estimated:	\$3,233,566

6. Projects to be owned or operated or both by the Town of Carl:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the Town.

Capital Outlay Project	Cost Estimate
	\$
Total Estimated:	\$336,830

7. Projects to be owned or operated or both by the City of Statham:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the City.

Capital Outlay Project	Cost Estimate
Parks and recreation facilities and equipment, greenspace, cultural and historic projects;	\$2,043,208.80
Water infrastructure and equipment;	\$1,235,116.00
Sewer and stormwater infrastructure and equipment; and	\$1,035,117.00
Non-TSPLOST funded transportation improvements including roads, streets, sidewalks, trails, parking, streetscapes, and other similar projects.	\$227,023.20
Total Estimated:	\$4,540,465

8. Projects to be owned or operated or both by the City of Winder:

All projects shall be deemed to have equal priority and may be funded in any order in the discretion of the City.

Capital Outlay Project	Percentage	Cost Estimate
Non-TSPLOST Funded Transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects;	22%	\$6,509,168
Police Department facilities and equipment;	10%	\$2,958,713
Fire Department facilities and equipment;	10%	\$2,958,713
Recreation, parks, cemetery, greenspace, cultural and historic projects;	10%	\$2,958,713
Storm water infrastructure;	12%	\$3,550,455
Administrative facilities and equipment; and	26%	\$7,692,653
Sanitation and solid waste facilities and equipment.	10%	\$2,958,713
Total Estimated:		\$29,587,126

WHEREAS, it appears to the Board that the most feasible plan for providing funds to pay the costs of the projects described above is to reimpose a special one percent sales and use tax pursuant to O.C.G.A. § 48-8-112(c)(2), which shall go into effect immediately upon the termination of the 2023 SPLOST; and

WHEREAS, under the Constitution and laws of the State of Georgia, it is necessary to submit to the qualified voters of Barrow County the question of whether or not a special one percent sales and use tax should be reimposed for the purposes described above.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Barrow County, and it is hereby resolved by authority of the same, as follows:

Section 1. There is hereby authorized to be called and there is hereby called an election to be held in all precincts in Barrow County on the 19th day of May, 2026, for the purpose of submitting to the qualified voters of Barrow County the question of whether or not a special one percent sales and use tax should be reimposed within the Special District immediately upon the termination of the special one percent sales and use tax presently in effect to continue for a period of six (6) years thereafter and to be allocated between the County and the Cities in the manner described in Section 6(C) of the Agreement and for the purposes of providing funds to pay, in full or in part, the estimated costs of the capital outlay projects as described in Exhibit A to the Agreement: (1) Level one county-wide project: Barrow County Government Complex (Sheriff’s Office, Administration Building, Parking) at an estimated cost of \$40,000,000; (2) the County Projects, including Sheriff’s Office vehicles at an estimated cost of \$18,000,000; Fire Department Training Center, facilities and equipment at an estimated cost of \$12,000,000; E-911 equipment at an estimated cost of \$7,000,000; Parks and Recreation facilities and equipment at an estimated cost of \$20,437,493; Senior Center expansion at an estimated cost of \$1,000,000; UOBWA debt service at an estimated cost of \$16,502,582; County building renovations at an estimated cost of \$5,000,000; and Animal Control facility renovations at an estimated cost of \$2,200,000; Airport terminal improvements at an estimated cost of \$1,000,000; and Information Technology infrastructure at an estimated cost of \$1,000,000; (3) the City of Auburn Projects,

including _____ at an estimated cost of \$ _____ ;
 _____ at an estimated cost of \$ _____ ; _____ at
 an estimated cost of \$ _____ ; _____ at an estimated cost of
 \$ _____ ; _____ at an estimated cost of \$ _____ ; _____ at an
 estimated cost of \$ _____ ; and _____ at an estimated cost of \$ _____ ;
 (4) the Town of Bethlehem Projects, including recreation, parks and greenspace at an estimated
 cost of \$150,000; non-TSPLOST road paving at an estimated cost of \$250,000; stormwater
 improvements at an estimated cost of \$400,000; and sidewalk installation at an estimated cost of
 \$258,694; (5) the Town of Braselton Projects, including restoration and improvements of roads,
 bridges, sidewalks, and culverts at an estimated cost of \$ _____ ; streambank restoration at an
 estimated cost of \$ _____ ; and parks and recreation at an estimated cost of \$ _____ ; (6) the
 Town of Carl Projects, including _____ at an estimated cost of \$ _____ ; (7) the
 City of Statham Projects, including Parks and recreation facilities and equipment, greenspace,
 cultural and historic projects at an estimated cost of \$2,043,208.80; water infrastructure and
 equipment at an estimated cost of \$1,235,116.00; sewer and stormwater infrastructure and
 equipment at an estimated cost of \$1,035,117.00; and Non-TSPLOST funded transportation
 improvements including roads, streets, sidewalks, trails, parking, streetscapes, and other similar
 projects at an estimated cost of \$227,023.20; and (8) the City of Winder Projects, including Non-
 TSPLOST funded transportation improvements to include roads, streets, sidewalks, trails,
 parking and other similar projects at an estimated cost of \$6,509,168; Police Department
 facilities and equipment at an estimated cost of \$2,958,713; Fire Department facilities and
 equipment at an estimated cost of \$2,958,713; recreation, parks, cemetery, greenspace, cultural
 and historic projects at an estimated cost of \$2,958,713; storm water infrastructure at an
 estimated cost of \$3,550,455; administrative facilities and equipment at an estimated cost of
 \$7,692,653; and sanitation and solid waste facilities and equipment at an estimated cost of
 \$2,958,713.

Section 2. Subject to approval by a majority of the qualified voters residing within the territorial limits of Barrow County and voting in the referendum called in Section 1, there is hereby reimposed within the Special District a special sales and use tax at the rate of one percent to take effect immediately upon the termination of the special one percent sales and use tax presently in effect and to continue for a period of six (6) years for the purposes set forth in Section 1.

Section 3. At the City of Winder’s request, the City of Winder (“Winder”) is hereby authorized to issue general obligation bonds, if so approved, in a maximum aggregate principal amount of not to exceed \$15,000,000 secured by portion of Winder’s proceeds of the SPLOST VIII (“Winder Bonds”). The proceeds of the Winder Bonds shall be used to pay all or any portion of the costs of the Winder projects described above, capitalized interest on the Winder Bonds, and the costs of issuing the Winder Bonds. The Winder Bonds shall be dated as of their date of delivery or such other date(s) as the Winder Council may approve and in such denomination or denominations as the Winder Council may approve. The Winder Bonds shall bear interest from their date of delivery or from such other date(s) as the Winder Council may approve, at such rate or rates as the City may approve in a supplemental resolution adopted by Winder prior to the issuance of the Winder Bonds, which rates shall not exceed 6.00% per annum in any year. The principal shall mature (by scheduled maturity or by mandatory redemption, as Winder may approve) in the years and in the amounts as follows:

<u>Date</u>	<u>Amount</u>
Year 1	To Come
Year 2	To Come
Year 3	To Come
Year 4	To Come
Year 5	To Come
Year 6	To Come
Total	\$15,000,000

The Winder Bonds may be issued in one or more series, and on one or more dates of issuance as the Winder Council may approve; provided, however, that the aggregate principal amount of the Winder Bonds shall not exceed \$15,000,000. The Winder Bonds may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Winder Council.

Section 4. The ballot to be used in the election shall have written or printed thereon the question to be determined by the voters, to-wit:

- “() YES Shall a special 1 percent sales and use tax be reimposed in the special district of Barrow County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$174,731,905 for the following purposes: (1) Level one county-wide project: Barrow County Government Complex (Sheriff’s Office, Administration Building, Parking) at an estimated cost of \$40,000,000 (2) the following capital outlay projects to be owned or operated or both by Barrow County: (a) Sheriff’s Office vehicles at an estimated cost of \$18,000,000; (b) Fire Department Training Center, facilities and equipment at an estimated cost of \$12,000,000; (c) E-911 equipment at an estimated cost of \$7,000,000; (d) Parks and Recreation facilities and equipment at an estimated cost of \$20,437,493; (e) Senior Center expansion at an estimated cost of \$1,000,000; (f) UOBWA debt service at an estimated cost of \$16,502,582; (g) County building renovations at an estimated cost of \$5,000,000; and (h) Animal Control facility renovations at an estimated cost of \$2,200,000; (i) Airport terminal improvements at an estimated cost of \$1,000,000; and (j) Information Technology infrastructure at an estimated cost of \$1,000,000; (3) the following capital outlay projects to be owned or operated or both by the City of Auburn: (a) _____ at an estimated cost of \$ _____; (b) _____ at an estimated cost of \$ _____; (c) _____ at an estimated cost of \$ _____; (d) _____ at an estimated cost of \$ _____; (e) _____ at an estimate cost of _____; (f) _____ at an estimated cost of \$ _____; and (g) _____ at
- () NO

an estimated cost of \$ _____; (4) the following capital outlay projects to be owned or operated or both by the Town of Bethlehem: (a) recreation, parks and greenspace at an estimated cost of \$150,000; (b) non-TSPLOST road paving at an estimated cost of \$250,000; (c) stormwater improvements at an estimated cost of \$400,000; and (d) sidewalk installation at an estimated cost of \$258,694; and (5) the following capital outlay projects to be owned or operated or both by the Town of Braselton: (a) restoration and improvements of roads, bridges, sidewalks, and culverts at an estimated cost of \$ _____; (b) streambank restoration at an estimated cost of \$ _____; and (c) parks and recreation at an estimated cost of \$ _____; (6) the following capital outlay projects to be owned or operated or both by the Town of Carl: (a) _____ at an estimated cost of \$ _____; (7) the following capital outlay projects to be owned or operated or both by the City of Statham: (a) Parks and recreation facilities and equipment, greenspace, cultural and historic projects at an estimated cost of \$2,043,208.80; (b) water infrastructure and equipment at an estimated cost of \$1,235,116.00; (c) sewer and stormwater infrastructure and equipment at an estimated cost of \$1,035,117.00; and (d) Non-TSPLOST funded transportation improvements including roads, streets, sidewalks, trails, parking, streetscapes, and other similar projects at an estimated cost of \$227,023.20; and (8) the following capital outlay projects to be owned or operated or both by the City of Winder: (a) Non-SPLOST funded transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects at an estimated cost of \$6,509,168; (b) Police Department facilities and equipment at an estimated cost of \$2,958,713; (c) Fire Department facilities and equipment at an estimated cost of \$2,958,713; (d) recreation, parks, cemetery, greenspace, cultural and historic projects at an estimated cost of \$2,958,713; (e) storm water infrastructure at an estimated cost of \$3,550,455; (f) administrative facilities and equipment at an estimated cost of \$7,692,653; and (g) sanitation and solid waste facilities and equipment at an estimated cost of \$2,958,713?

If the imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation bonds of the City of Winder in the principal amount not to exceed \$15,000,000 for all or any portion of the Projects specified in (8)(a)-(g) above.”

The ballot shall have printed thereon the word “YES” and the word “NO” in order that each voter may vote in either the affirmative or the negative as to the question propounded. The election shall be held in accordance and in conformity with the Constitution and statutes of the United States of America and of the State of Georgia.

Section 5. The Clerk of the Board is hereby ordered and directed forthwith to furnish the Superintendent of Elections of Barrow County with a duly certified copy of this resolution in order that the Superintendent of Elections may take such action as provided by law.

Section 6. The Board of Elections is hereby authorized and requested to publish a notice of the call of the election as required by law and to publish a notice of the election once a week for five weeks immediately preceding the dated of the election in substantially the following form:

**NOTICE OF SALES AND USE TAX ELECTION
TO THE QUALIFIED VOTERS OF BARROW COUNTY**

YOU ARE HEREBY NOTIFIED that on the 19th day of May, 2026, an election will be held in all of the precincts of Barrow County. At the election there will be submitted to the qualified voters of Barrow County for their determination the question of whether or not a special one percent sales and use tax should be reimposed within the special district of Barrow County immediately upon the termination of the special one percent sales and use tax presently in effect and continuing for a period of six (6) years for the purposes of providing funds to pay the estimated costs of the hereinafter described capital outlay projects pursuant to an Intergovernmental Agreement for the Use and Distribution of Proceeds from the Special Purpose Local Option Sales Tax VIII for Capital Projects between Barrow County, Georgia, the City of Auburn, Georgia, the Town of Bethlehem, Georgia, the Town of Braselton, Georgia, the Town of Carl, Georgia, the City of Statham, Georgia, and the City of Winder, Georgia.

Voters desiring to vote for the continuation of the one percent sales and use tax shall do so by voting “YES” and voters desiring to vote against the continuation of such sales and use tax shall do so by voting “NO” to the following question propounded on the election ballot:

- “() YES Shall a special 1 percent sales and use tax be reimposed in the special district of Barrow County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$174,731,905 for the following purposes: (1) Level one county-wide project: Barrow County Government Complex (Sheriff’s Office, Administration Building, Parking) at an estimated cost of \$40,000,000 (2) the following capital outlay projects to be owned or operated or both by Barrow County: (a) Sheriff’s Office vehicles at an estimated cost of \$18,000,000; (b) Fire Department Training Center, facilities and equipment at an estimated cost of \$12,000,000; (c) E-911 equipment at an estimated cost of \$7,000,000; (d) Parks and Recreation facilities and equipment at an estimated cost of \$20,437,493; (e) Senior Center expansion at an estimated cost of \$1,000,000; (f) UOBWA debt service at an estimated cost of \$16,502,582; (g) County building renovations at an estimated cost of \$5,000,000; and (h) Animal Control facility renovations at an estimated cost of \$2,200,000; (i) Airport terminal improvements at an estimated cost of \$1,000,000; and (j) Information Technology infrastructure at an estimated cost of \$1,000,000; (3) the following capital outlay projects to be owned or operated or both by the City of Auburn: (a) _____ at an estimated cost of \$; (b) _____ at an estimated cost of \$ _____; (c) _____ at an estimated cost of \$ _____; (d) _____ at an estimated cost of \$; (e) _____ at an estimated cost of \$ _____; (f) _____ at an estimated cost of \$ _____; and (g) _____ at an estimated cost of \$ _____;

(4) the following capital outlay projects to be owned or operated or both by the Town of Bethlehem: (a) recreation, parks and greenspace at an estimated cost of \$150,000; (b) non-TSPLOST road paving at an estimated cost of \$250,000; (c) stormwater improvements at an estimated cost of \$400,000; and (d) sidewalk installation at an estimated cost of \$258,694; and (5) the following capital outlay projects to be owned or operated or both by the Town of Braselton: (a) restoration and improvements of roads, bridges, sidewalks, and culverts at an estimated cost of \$_____; (b) streambank restoration at an estimated cost of \$_____; and (c) parks and recreation at an estimated cost of \$_____; (6) the following capital outlay projects to be owned or operated or both by the Town of Carl: (a) _____ at an estimated cost of \$_____; (7) the following capital outlay projects to be owned or operated or both by the City of Statham: (a) Parks and recreation facilities and equipment, greenspace, cultural and historic projects at an estimated cost of \$2,043,208.80; (b) water infrastructure and equipment at an estimated cost of \$1,235,116.00; (c) sewer and stormwater infrastructure and equipment at an estimated cost of \$1,035,117.00; and (d) Non-TSPLOST funded transportation improvements including roads, streets, sidewalks, trails, parking, streetscapes, and other similar projects at an estimated cost of \$227,023.20; and (8) the following capital outlay projects to be owned or operated or both by the City of Winder: (a) Non-SPLOST funded transportation improvements to include roads, streets, sidewalks, trails, parking and other similar projects at an estimated cost of \$6,509,168; (b) Police Department facilities and equipment at an estimated cost of \$2,958,713; (c) Fire Department facilities and equipment at an estimated cost of \$2,958,713; (d) recreation, parks, cemetery, greenspace, cultural and historic projects at an estimated cost of \$2,958,713; (e) storm water infrastructure at an estimated cost of \$3,550,455; (f) administrative facilities and equipment at an estimated cost of \$7,692,653; and (g) sanitation and solid waste facilities and equipment at an estimated cost of \$2,958,713?

If the imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation bonds of the City of Winder in the principal amount not to exceed \$15,000,000 for all or any portion of the Projects specified in (8)(a)-(g) above.”

The several places for holding the election shall be in the regular and established precincts of Barrow County and at the times fixed by law. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and statutes of the United States of America and of the State of Georgia.

The City of Winder’s Bonds, if approved, shall be dated as of their date of delivery or such other date(s) as the Winder Council may approve and in such denomination or denominations as the Winder Council may approve. The City of Winder’s Bonds shall bear interest from their date of delivery or from such other date(s) as the Winder Council may approve, at such rate or rates as the City may approve in a supplemental resolution adopted by

Winder prior to the issuance of the City of Winder Bonds, which rates shall not exceed 6.00% per annum in any year. The principal shall mature (by scheduled maturity or by mandatory redemption, as Winder may approve) in the years and in the amounts as follows:

<u>Date</u>	<u>Amount</u>
Year 1	To Come
Year 2	To Come
Year 3	To Come
Year 4	To Come
Year 5	To Come
Year 6	To Come
Total	\$15,000,000

The City of Winder’s Bonds may be issued in one or more series, and on one or more dates of issuance as the Winder Council may approve; provided, however, that the aggregate principal amount of the City of Winder’s Bonds shall not exceed \$15,000,000. The City of Winder’s Bonds may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Winder Council.

This notice is given pursuant to joint action of the Board of Commissioners of Barrow County and the Superintendent of Elections of Barrow County.

BARROW COUNTY, GEORGIA

By: _____
Chairman, Board of Commissioners

**BOARD OF ELECTIONS AND REGISTRATION
OF BARROW COUNTY**

By: _____
Chairperson

Section 7. Any and all resolutions in conflict with this resolution this day passed shall be and they are hereby repealed.

PASSED, ADOPTED, SIGNED, APPROVED, AND EFFECTIVE this 16th day of February, 2026.

**BARROW COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

(SEAL)

Pat Graham, Chairman

Joe Goodman, District 1 Commissioner

Kenny Shook, District 2 Commissioner

Rolando Alvarez, District 3 Commissioner

Alex Ward, District 4 Commissioner

Tim Walker, District 5 Commissioner

Deborah Lynn, District 6 Commissioner

Abril Olivas, County Clerk

STATE OF GEORGIA
BARROW COUNTY

CLERK'S CERTIFICATE

I, April Olivas, Clerk of the Board of Commissioners of Barrow County, do hereby certify that the foregoing pages constitute a true and correct copy of a referendum resolution adopted by the Board of Commissioners of Barrow County at an open public meeting duly called and lawfully assembled at 6:00 p.m., on the 16th day of February, 2026, in connection with calling an election pertaining to the reimposition or non-reimposition of a special one percent sales and use tax, the original of such referendum resolution being duly recorded in the Minute Book of the Board of Commissioners, which Minute Book is in my custody and control.

I do hereby further certify that the following members of the Board of Commissioners were present at such meeting:

- Pat Graham
- Joe Goodman
- Kenny Shook
- Rolando Alvarez
- Alex Ward
- Tim Walker
- Deborah Lynn

and that the following members were absent:

- Pat Graham
- Joe Goodman
- Kenny Shook
- Rolando Alvarez
- Alex Ward
- Tim Walker
- Deborah Lynn

and that such referendum resolution was duly adopted by a vote of:

Aye ____ Nay ____.

WITNESS my hand and the official seal of the Board of Commissioners of Barrow County, this the 16th day of February, 2026.

Abril Olivas, County Clerk

(SEAL)

Item Cover Page

BOARD OF COMMISSIONERS AGENDA ITEM REPORT

DATE: February 16, 2026

SUBMITTED BY: Abril Olivas, County Clerk

ITEM TYPE: Resolution

AGENDA SECTION: New Business

SUBJECT: Consideration to approve a resolution to regulate and provide for the calling of an election to determine the issuance or non-issuance of Barrow County general obligation bonds in the aggregate principal amount of up to \$28,000,000.00 for the purpose of providing funds to pay or to be applied toward the cost of expanding the Barrow County judicial courthouse and jail.

Background/Summary:

If approved by the voters on May 19, 2026, the \$28,000,000.00 General Obligation Bond will be utilized to complete the Level 1 project from the 2022 SPLOST towards the completion of the judicial courthouse and detention center expansion project.

ATTACHMENTS:

[Referendum Resolution GO Bonds.pdf](#)

A RESOLUTION TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION TO DETERMINE THE ISSUANCE OR NONISSUANCE OF BARROW COUNTY GENERAL OBLIGATION BONDS IN THE AGGREGATE PRINCIPAL AMOUNT OF UP TO \$28,000,000 FOR THE PURPOSE OF PROVIDING FUNDS TO PAY OR TO BE APPLIED TOWARD THE COST OF EXPANDING THE BARROW COUNTY JUDICIAL COURTHOUSE AND JAIL; PAYING CAPITALIZED INTEREST ON THE BONDS ISSUED TO FUND SUCH PROJECTS; AND PAYING ALL EXPENSES INCIDENT TO ACCOMPLISHING THE FOREGOING; TO PROVIDE FOR THE DATE AND THE MAXIMUM INTEREST RATE OR RATES OF INTEREST WHICH SUCH BONDS SHALL BEAR AND THE SCHEDULE OF MATURITIES OF SAID BOND ISSUE; TO PROVIDE FOR THE LEVY AND COLLECTION OF TAXES TO SERVICE SAID BOND ISSUE, IF SO AUTHORIZED; AND FOR OTHER RELATED PURPOSES:

WHEREAS, the Board of Commissioners of Barrow County (the “Board”), charged with the duties of contracting debts and managing the affairs of Barrow County, Georgia (the “County”), has determined that there is a need for the County to expand the Barrow County Judicial Courthouse and Jail (collectively, the “Projects”); and

WHEREAS, it appears that \$28,000,000 will be required to accomplish said purpose; and

WHEREAS, it appears to the Board that the most feasible method of obtaining such funds is through the issuance and sale of Barrow County General Obligation Bonds pursuant to the Constitution and laws of the State of Georgia; and

WHEREAS, it is the judgment of the Board that general obligation bonds should be issued for the above stated purpose in the aggregate principal amount of up to \$28,000,000, said bonds to be dated as of their date of issuance, to be in the denomination of \$5,000 each or any integral multiple thereof, bearing interest from such date, payable semiannually on the first days of April and October in each year, commencing October 1, 2026 or any April 1 or October 1 following their date of issuance as determined by the Board, at an interest rate or rates not to exceed 5.50% per annum, until paid, and maturing (serially or, at the option of the Board, by mandatory sinking fund redemption) on the first day of October in the years and amounts, as follows:

<u>Year</u>	<u>Amount</u>
2027	\$2,735,000
2028	3,105,000
2029	3,260,000
2030	3,420,000
2031	3,590,000
2032	3,770,000
2033	3,960,000
2034	4,160,000

WHEREAS, it is necessary to submit to the qualified voters of Barrow County the question of whether or not said general obligation bonds shall be issued; and

NOW, THEREFOR, BE IT RESOLVED by the Board of Commissioners of Barrow County, and IT IS HEREBY RESOLVED by authority of the same as follows:

1. There is hereby called to be held in the voting precincts in said County on the 19th day of May, 2026, an election for the purpose of submitting to the qualified voters of said County the question of issuing Barrow County General Obligation Bonds in the aggregate principal amount of up to \$28,000,000 to be incurred for the purpose of expanding the Barrow County Judicial Courthouse and Jail; capitalizing interest on the bonds issued to fund such Projects; and paying all expenses incident to accomplishing the foregoing.

2. The ballots to be used in said election shall have written or printed thereon substantially the following:

() YES

() NO

“Shall Barrow County, Georgia issue general obligation bonds in the principal amount of up to \$28,000,000 for the purposes of providing funds to be applied to the funding of: (i) expanding the Barrow County Judicial Courthouse and Jail; (ii) capitalizing interest on the bonds; and (iii) paying of all expenses incident to accomplishing the foregoing?”

3. The general obligation bonds may be issued in one or more series, on one or more dates of issuance, and in any principal amounts as the Board may approve; provided, however, that the aggregate principal amount of the general obligation bonds shall not exceed \$28,000,000. The general obligation bonds may be made subject to redemption prior maturity, to the extent permitted by law, upon terms and conditions to be determined by the Board.

4. The date of such election shall be and is hereby set for May 19, 2026, and the polls of the voting precinct of Barrow County shall open at 7:00 a.m., and close at 7:00 p.m., and the election shall be held by the same persons and under and in accordance with the election laws of the State of Georgia, and the returns of said election shall be made to the Board and to the Barrow County Board of Elections and Registration (the “Election Superintendent”), who shall, in the presence of and together with the several managers of the polls who shall bring up the returns, consolidate said returns and then declare the result of said election in the manner required by law.

5. The Clerk of the Board shall be and is hereby authorized and instructed to join with the Election Superintendent in publishing the notice of said election as required by law in the newspaper in which Sheriff’s advertisements for Barrow County are published once a week for five weeks immediately preceding the date of the election and such notice shall be in substantially the form attached hereto as Exhibit “A”.

6. Prior to the date of the election authorized herein, there shall be appointed proper election managers and clerks to supervise and hold said election and to make returns of said election to the Board and to the Election Superintendent, who shall, in the presence of and together with the several managers of the polls who shall bring up the returns, consolidate said returns and declare the result of said election in the manner required by law.

7. Should said bonds be authorized by the requisite number of qualified voters, the Board shall levy, a tax upon all property subject to taxation for general obligation bond purposes within the territory constituting said county in sufficient amount to pay the principal of and interest on said bonds at their respective maturities.

8. The Clerk of the Board is hereby authorized and directed to deliver a copy of this resolution to the Election Superintendent, with a request that the Election Superintendent call the election.

9. In accordance with the provisions of Code Section 36-82-4.1 of the Official Code of Georgia Annotated, as amended, any brochures, listings or other advertisements approved by the Board pursuant to a resolution duly adopted by said Board shall be deemed to be a statement of intention concerning the use of the bond funds in accordance, or substantially in accordance, with the aforesaid purpose, and reference to same shall be contained in the legal advertisement of the bond election.

10. This Resolution shall take effect immediately upon its adoption.

This 16th day of February, 2026.

BOARD OF COMMISSIONERS OF
BARROW COUNTY

By: _____
Pat Graham
Chairman

(SEAL)

Attest: _____
Abril Olivas
Clerk

EXHIBIT “A”

NOTICE OF BOND ELECTION TO THE QUALIFIED
VOTERS OF BARROW COUNTY, GEORGIA:

NOTICE IS HEREBY GIVEN that on the 19th day of May, 2026, an election will be held at the regular polling place in the election districts of Barrow County, Georgia, at which time there will be submitted to the qualified voters of Barrow County, Georgia for their determination the question of whether or not general obligation bonds in the aggregate principal amount of up to \$28,000,000 shall be issued by Barrow County, Georgia for the purpose of providing funds for the expansion of the Barrow County Judicial Courthouse and Jail (collectively, the “Projects”); capitalizing interest on the bonds issued to fund such Projects; and paying all expenses incident to accomplishing the foregoing. Said bonds, if so authorized, shall be dated as of their date of issuance, shall be in the denomination of \$5,000 each or integral multiples thereof, shall be numbered from R-1 upwards in accordance with their issuance as shown by the registration books kept with respect to such bonds, shall bear interest payable semiannually on the first days of April and October in each year, commencing October 1, 2026 or any April 1 or October 1 following their date of issuance as determined by the Board of Commissioners of Barrow County (the “Board”), at a rate or rates not to exceed 5.50% per annum, until paid, and shall mature (serially or, at the option of the Board, by mandatory sinking fund redemption) on the first day of October, in the years and principal amounts, as follows:

<u>Year</u>	<u>Amount</u>
2027	\$2,735,000
2028	3,105,000
2029	3,260,000
2030	3,420,000
2031	3,590,000
2032	3,770,000
2033	3,960,000
2034	4,160,000

The principal and interest on said bonds shall be payable in lawful money of the United States of America at a paying agent bank which will be designated prior to the issuance of said bonds. The bonds shall be subject to prepayment and redemption as determined by the Board. The bonds may be issued in one or more series, on one or more dates of issuance, and in any principal amounts as the Board may approve; provided, however, that the aggregate principal amount of the general obligation bonds shall not exceed \$28,000,000.

The ballots to be used at said election shall have written or printed thereon substantially the following:

() YES

() NO

“Shall Barrow County, Georgia issue general obligation bonds in the principal amount of up to \$28,000,000 for the purposes of providing funds to be applied to the funding of: (i) expanding the Barrow County Judicial Courthouse and Jail; (ii) capitalizing interest on the bonds; and (iii) paying of all expenses incident to accomplishing the foregoing?”

The several places for holding said election shall be at the regular and established voting precinct of the election districts of Barrow County, Georgia, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election.

The last day to register to vote in this election shall be April 20, 2026, through 5:00 p.m.

Any brochures, listings, or other advertisements issued by the Board of Commissioners or by any other person, firm, corporation, or association with the knowledge and consent of the Board of Commissioners shall be deemed to be a statement of intention of the Board of Commissioners concerning the use of the bond funds, any such statement of intention shall be binding on the Board of Commissioners in the expenditure of any such bond funds or interest earned thereon, unless the Board of Commissioners uses such bond proceeds for the retirement of bonded indebtedness.

Those residents of Barrow County, Georgia qualified to vote at said election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given pursuant to a resolution of the Board of Commissioners of Barrow County, adopted February 16, 2026, and an order of the Barrow County Board of Elections and Registration, adopted on February 17, 2026.

Chair, Board of Commissioners of
Barrow County

Chair, Barrow County Board of
Elections and Registration

CLERK'S CERTIFICATE

I, the undersigned secretary of the Board of Commissioners of Barrow County, Georgia do hereby certify that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution adopted by said Board at a duly called meeting of said Board open to the public on February 16, 2026, in connection with the issuance of Barrow County General Obligation Bonds in the principal amount of \$28,000,000, the original of which resolution has been duly recorded in the Minute Book of said body, which Minute Book is in my custody and control.

This ____ day of _____, 2026.

(SEAL)

Clerk, Board of Commissioners
of Barrow County