

**WHITE COUNTY BOARD OF COMMISSIONERS**  
**THIRD PUBLIC HEARING REGARDING 2008 MILLAGE RATE**  
**AND PROPOSED TAX INCREASE AND CALLED MEETING OF**  
**JULY 31, 2008 AT 10:00 A.M.**

**PUBLIC HEARING PORTION**

The White County Board of Commissioners held the third of three public hearings on the proposed tax increase (millage rate) for 2008. Present at the meeting were: Chairman Chris R. Nonnemaker, Post 1 Commissioner Joe R. Campbell, Post 2 Commissioner Craig Bryant, County Manager Alton Brown, Chief Financial Officer Vickie Neikirk, and County Clerk Jean Welborn.

Vickie Neikirk gave the presentation on the proposed millage rate (see copies attached).

The Public Hearing was dismissed to a Called Meeting.

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**CALLED MEETING PORTION**

Chairman Nonnemaker called the meeting to order at 10:15 A.M. on July 31, 2008.

Upon motion made by Commissioner Campbell, seconded by Commissioner Bryant, the following Resolution was unanimously adopted:

**“WHITE COUNTY BOARD OF COMMISSIONERS**

**RESOLUTION NO. 2008-24**

**A RESOLUTION SETTING THE YEAR 2008 MILLAGE RATE**

**WHEREAS**, the White County Board of Commissioners is the taxing Authority of White County; and

**WHEREAS**, the digest for the taxable year 2008 has been established; and

**WHEREAS**, the White County Board of Commissioners has adopted a budget for the fiscal year beginning July 1, 2008, wherein there is included a portion of revenues to be derived from property taxes; and

**WHEREAS**, the White County Board of Education has approved an M&O millage rate for the taxable year 2008, along with a school bond millage rate;

**NOW, THEREFORE**, the White County Board of Commissioners hereby sets the taxable year 2008 millage rate for the incorporated and unincorporated areas as follows:

<b>County portion</b>	-	<b>.009190;</b>
<b>State portion</b>	-	<b>.000250;</b>
<b>School portion</b>	-	<b>.014650; and</b>
<b>School Bond portion</b>	-	<b><u>.000339.</u></b>
<b>Total</b>		<b><u>.024429.</u></b>

**RESOLVED**, this 31st day of July 2008.

WHITE COUNTY BOARD OF  
COMMISSIONERS

s/Chris R. Nonnemaker  
Chris R. Nonnemaker, Chairman

Attest:  
s/Jean Welborn  
Jean Welborn, County Clerk

s/Joe Campbell  
Joe Campbell, Post 1

s/Craig Bryant  
Craig Bryant, Post 2”

Upon motion made by Commissioner Campbell, seconded by Commissioner Bryant, it was unanimously voted to authorize the execution of Intergovernmental Agreement among White County, The City of Cleveland, and The City of Helen regarding the distribution of a proposed re-imposition of the Special Purpose Local Option Sales Tax.

Upon motion made by Commissioner Campbell, seconded by Commissioner Bryant, the following Resolution was unanimously adopted:

**“WHITE COUNTY BOARD OF COMMISSIONERS**

**RESOLUTION NO. 2008- 25**

**A RESOLUTION OF THE WHITE COUNTY BOARD OF COMMISSIONERS  
CALLING FOR THE RE-IMPOSITION OF A ONE PERCENT (1%) SALES AND USE  
TAX AS AUTHORIZED BY THE OFFICIAL CODE OF GEORGIA, ANNOTATED  
SECTIONS 48-8-110 ET SEQ AND SPECIFYING THE PURPOSES FOR WHICH THE  
PROCEEDS ARE TO BE EXPENDED, THE PERIOD OF TIME THE TAX MAY BE  
IMPOSED AND REQUESTING A CALL FOR A REFERENDUM SUBMITTING THE  
ISSUE TO THE VOTERS OF WHITE COUNTY.**

**WHEREAS**, Section 48-8-111 et seq. of the Official Code of Georgia Annotated authorizes the imposition of a special county one percent (1%) sales and use tax for the purpose of such capital outlay projects which will be of benefit to the citizens of the unincorporated and incorporated areas of White County;

**AND WHEREAS**, the special county sales and use tax presently in effect will expire after the third quarter of 2009;

**AND WHEREAS**, the Board of Commissioners of White County, Georgia (the "County"), has determined that it is in the best interest of the citizens of the County that the special county one percent sales and use tax continue to be imposed in the County, beginning October, 2009, for the purpose of financing the projects hereinafter set out, all of which will be for the use of and benefit of the citizens of the unincorporated and incorporated areas of White County;

**AND WHEREAS**, the Board of Commissioners of White County, Georgia, the Mayor and Council of the City of Cleveland, and the Mayor and City Commission of the City of Helen have entered into an Intergovernmental Agreement, wherein it was determined that the proceeds of such a continued special county one percent sales and use tax should be distributed by White County, when received from the State of Georgia, for the following purposes:

***(1) Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;***

***(2) Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen.***

***(3) The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County.***

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

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In order to finance the improvements as above set out, there is hereby authorized to be levied and collected within the County as provided in the Act a special county 1% sales and use tax on all sales and uses in the County as provided in the Act to begin October 1, 2009 (after the present special county 1% sales tax expires), if such tax is approved by the voters. As required by O.C.G.A. Section 48-8-111(a), the Board of Commissioners resolves that:

- (a) The proceeds of such tax are to be used for:
1. Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;
  2. Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen.
  3. The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County.

All of which will be for the use of and benefit of the citizens of the unincorporated and incorporated areas of White County.

(b) Such sales and use tax is hereby authorized to be imposed for a period of time not to exceed twenty consecutive calendar quarters (five years) for purposes set forth above, with the tax to commence on the first day of October, 2009, which is more than 80 days after November 4, 2008, the date of the election at which the imposition of such sales and use tax is to be presented to the voters for approval.

(c) The maximum cost of the above projects to be funded from the proceeds of such sales and use tax, and the maximum amount of the net proceeds to be raised by such sales and use tax, is \$26,000,000.

(d) The proceeds of such sales and use tax, when received by White County from the Department of Revenue, will be distributed within fifteen (15) days of receipt as follows:

1. City of Cleveland – thirteen percent (13%) of the proceeds  
(maximum collection of \$3,380,000) for the following projects:
  - i. Water and Wastewater Infrastructure - \$3,130,000;
  - ii. Acquisition, either by construction or Purchase, of Administrative, Police, and Fire facilities - 250,000  
\$3,380,000

2. City of Helen - thirteen percent (13%) of the proceeds  
(maximum collection of \$3,380,000) for the following projects:
  - i. Roads, Streets, Sidewalks and Bridges - \$1,280,000;
  - ii. Water/Wastewater Improvements - 1,850,000;
  - iii. Public Buildings and Grounds - 250,000

\$3,380,000
  
3. White County – seventy-four percent (74%) of the proceeds  
(maximum collection of \$19,240,000) for the following projects:
  - i. Public facilities and infrastructure  
including, but not limited to:  
Administrative, Cultural, Park and  
Recreation, and Public Safety - 13,024,000;
  - ii. Roads, Streets and Bridges - 6,216,000;

\$19,240,000.

all of which shall be used for the purposes herein set out.

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At an election to be held on the 4th day of November, 2008, the qualified voters of the County will be asked to answer the Referendum Question:

***“Shall a continuation of a special one percent (1%) sales and use tax (SPLOST) be imposed in White County for a period not to exceed five calendar years beginning upon the termination of the existing SPLOST presently in effect, and for the purpose of raising not more than a total of \$26,000,000 of net proceeds, which shall provide for the following capital outlay projects:***

YES

***(1) Water and Wastewater infrastructure and the acquisition, either by construction or purchase, of administrative, police, and fire facilities in the City of Cleveland;***

NO

***(2) Road, Streets, Sidewalks and Bridges; Water/Wastewater Improvements; and Public Buildings and Grounds in the City of Helen***

***(3) The acquisition, either by construction or purchase, of: public facilities and infrastructure including, but not limited to, Administrative, Cultural, Park and Recreation, and Public Safety; and Roads and Bridges in White County.”***

The White County Superintendent of Elections is hereby requested to publish the notice of said election as required by law in the official organ of White County once a week for four (4) weeks immediately preceding the date of the election and substantially in the form required under Official Code of Georgia Annotated 48-8-11. The proposed dates for publication are the 9th, 16th, 23rd and 30th of October 2008.

(c) The White County Superintendent of Elections shall consolidate the returns, count the votes and declare the result of said election in the manner required by law.

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Minutes from Public Hearing and Called Meeting of July 31, 2008, Continued

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 such sales and use tax and the completion of the projects as above set out.

**BE IT FURTHER RESOLVED** that any and all resolutions in conflict with this resolution this day passed be, and the same are hereby, repealed.

**RESOLVED**, this 31st day of July, 2008.

**WHITE COUNTY BOARD OF COMMISSIONERS**

s/Chris R. Nonnemaker  
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Chris R. Nonnemaker, Chairman

s/Joe R. Campbell  
\_\_\_\_\_  
Joe R. Campbell, Post 1

s/Craig Bryant  
\_\_\_\_\_  
Craig Bryant, Post 2

ATTEST:

s/Jean Welborn  
\_\_\_\_\_  
Jean Welborn, County Clerk"

Upon motion made by Commissioner Bryant, seconded by Commissioner Campbell, the meeting was adjourned to the work session.

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Chris R. Nonnemaker, Chairman

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Joe Campbell, Post 1 Commissioner

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Craig Bryant, Post 2 Commissioner

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Jean Welborn, County Clerk