

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAYSVILLE TO
APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE AN
INTERGOVERNMENTAL AGREEMENT TO REGULATE AND IMPLEMENT THE
2027 SPLOST; AND FOR OTHER PURPOSES.**

WHEREAS, Title 48, Chapter 8, Article 3, Part I of the Official Code of Georgia Annotated, as amended (the “Act”), authorizes the imposition of a one percent Special Purpose Local Option Sales and Use Tax (“SPLOST”) within the geographic boundaries of the County (the “Special District”) for the purpose of funding capital outlay projects; and

WHEREAS, the City of Maysville (the “City”), Banks County, Georgia (the “County”), and each of the municipalities within the County previously authorized the 2022 SPLOST, which commenced on October 1, 2022, and is expected to terminate on September 30, 2027; and

WHEREAS, the City Council for the City of Maysville (the “City Council”), the body charged with managing the affairs of the City, finds that the 2022 SPLOST has been overwhelmingly beneficial to the citizens of the City and Banks County by providing funding for necessary capital outlay projects without necessitating an increase in ad valorem property taxes, including, but not limited to, the construction of fire stations and the acquisition of fire and rescue equipment, equipment and facilities for the Sheriff’s Department and emergency medical services, improvements to the County courthouse, and substantial improvements to the parks, roads, and water and sewer systems; and

WHEREAS, the City Council has determined that the SPLOST should be reimposed for an additional five year term without interruption when the 2022 SPLOST terminates to raise approximately \$24,000,000 for the purpose of funding certain capital outlay projects to be owned or operated, or both, by the City, the County and each of the municipalities within the County (the “2027 SPLOST”); and

WHEREAS, the City Council met with the governing authorities of the County and each of the municipalities within the County to discuss possible projects and purposes for the 2027 SPLOST and has reached an agreement on the levy of the 2027 SPLOST, the rate and duration of such tax, and the projects to be funded with the proceeds of the tax; and

WHEREAS, the City Council desires to approve and adopt the intergovernmental agreement between the County and each of the municipalities within the County, which has been memorialized and attached hereto as Exhibit “A” (the “2027 SPLOST IGA”).

NOW, THEREFORE, BE IT RESOLVED by the City Council, and it is hereby resolved by authority of the same, as follows:

1. Adoption of the Intergovernmental Agreement. The Intergovernmental Agreement governing the use of the 2027 SPLOST proceeds (the "2027 SPLOST IGA"), which is attached hereto and incorporated herein as Exhibit "A," is hereby adopted and approved by the City Council. The Mayor is authorized and directed to execute the 2027 SPLOST IGA and affix the seal of the City thereto. The Mayor and City Clerk are authorized and directed to take such additional actions necessary for and consistent with this Resolution and the 2027 SPLOST IGA.

2. General Authority. The proper officers, employees and agents of the City are hereby authorized and directed to take any and all further actions and to execute all such documents and certificates as may be required in connection with the 2027 SPLOST, this Resolution, and the 2027 SPLOST IGA.

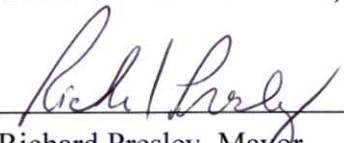
3. Ratification. All acts and doings of the officers, employees and agents of the City which are in conformity with the purposes and intent of this Resolution and in furtherance of the continuation of the 2027 SPLOST are hereby ratified and approved.

4. Effective Date. This Resolution shall take effect immediately upon its adoption.

5. Conflicting Resolutions. All resolutions that conflict in whole or in part with this Resolution are hereby repealed.

SO RESOLVED AND ADOPTED, this 10 day of August, 2026, by the City Council for the City of Maysville, Georgia.

CITY OF MAYSVILLE, GEORGIA


Richard Presley, Mayor

Attest:


Kim Jackson, City Clerk

(SEAL)



EXHIBIT A

[2027 SPLOST IGA]

