

## RESOLUTION

A RESOLUTION OF THE CITY OF ELBERTON, GEORGIA APPROVING AND AUTHORIZING EXECUTION, BY THE MAYOR OF THE CITY OF ELBERTON, OF AN INTERGOVERNMENTAL AGREEMENT AMONG ELBERT COUNTY, THE CITY OF ELBERTON, AND THE CITY OF BOWMAN CONCERNING A ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX ENACTED PUSUANT TO O.C.G.A. 48-8-110 ET SEQ; REPEALING PRIOR RESOLUTIONS IN CONFLICT; AND FOR OTHER PURPOSES.

**WHEREAS:** O.C.G.A. 48-8-110 et seq. authorizes the imposition of a one percent county special purpose local option sales and use tax (SPLOST) for the purposes of inter alia of financing capital outlay projects to be owned or operated by Elbert County and one or more municipalities; and

**WHEREAS:** Elbert County, Georgia, the City of Elberton, Georgia, and the City of Bowman, Georgia desire to utilize the proceeds of a SPLOST for the one or more of the purposes authorized under O.C.G.A. 48-8-110 (a) (1).

**NOW, THEREFORE BE IT RESOLVED AND IT IS HEREBY RESOLVED** by the Mayor and City Council of the City of Elberton, Georgia as follows:

SECTION 1. The attached intergovernmental agreement addressing the disbursement of SPLOST proceeds among Elbert County, the City of Elberton, Georgia, and the City of Bowman, Georgia, and other related matters is hereby approved.

SECTION 2. The Mayor of the City of Elberton is authorized to execute the intergovernmental agreement on behalf of the City of Elberton and the City Clerk is authorized to affix the seal of the City thereto.

SECTION 3. All resolutions, or parts of resolutions, in conflict herewith are repeals.

This 2<sup>nd</sup> day of August, 2010.