

STATE OF GEORGIA  
CHATTAHOOCHEE COUNTY

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF CUSSETA-CHATTAHOOCHEE COUNTY, GEORGIA, IMPOSING A COUNTY ONE PERCENT (1%) SALES AND USE TAX AS AUTHORIZED BY ARTICLE 2b 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 ALLOCATION OF THE PROCEEDS OF SUCH TAX; AND REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF CHATTAHOOCHEE 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, Article 2b of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, (the "Act") authorizes the imposition of a sales and use tax of one percent (1.0%) or less designated as a Flexible Local Option Sales Tax (the "FLOST") for the sole purpose of the reducing property taxes levied by the Unified Government of Cusseta-Chattahoochee County (the "UGOCCC"); and

WHEREAS, the UGOCCC has not taken action to opt-out from and is therefore subject to the statewide floating homestead exemption created pursuant to O.C.G.A. § 48-5-44.2; and

WHEREAS, the UGOCCC is a unified government with powers and jurisdiction throughout the territorial limits of Cusseta-Chattahoochee County which has been vested with the governmental and corporate powers, duties and functions previously vested in the City of Cusseta and the County of Chattahoochee, as specifically set forth in the Cusseta-Chattahoochee Charter, Georgia Laws 2004, page 4811; and

WHEREAS, the Board of Commissioners of Cusseta-Chattahoochee County, Georgia (the "Board of Commissioners") has determined that it is in the best interest of the citizens of Cusseta-Chattahoochee County, Georgia (the "County") that a one percent (1%) FLOST be imposed in the County for the purpose of reducing the property taxes levied by the UGOCCC; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Cusseta-Chattahoochee County, Georgia as follows:

- A. Assuming the question of the imposition of a County FLOST is approved by the voters of Chattahoochee County, Georgia in the election hereinafter referred to, the FLOST shall be imposed for the term, purposes, and costs as follows:

1. In order to provide property tax relief in the County, a FLOST in the amount of one percent (1%) on all sales and use taxes in the County is hereby authorized to be levied and collected within the County as provided in the Act.
  2. The FLOST is to be imposed for a period of five (5) years.
- B. Call for the Election; Ballot Form; Notice.
1. The election Superintendent of Cusseta-Chattahoochee County is hereby requested to call an election in all voting precincts in the County on **the 4th day of November 2025**, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 below.
  2. The ballot to be used in the election shall have written or printed thereon substantially the following wording:  
  

<b>( ) YES</b>	<b>Shall a special one percent (1%) sales and use tax be imposed in the special district of Cusseta-Chattahoochee County for a period of time not to exceed 20 calendar quarters for the purpose of property tax relief in Cusseta-Chattahoochee County, Georgia as provided in Article 2b of Chapter 8 of Title 48 of the Official Code of Georgia.</b>
<b>( ) NO</b>	
  3. It is hereby requested that the election be held by the Election Superintendent of Cusseta-Chattahoochee County in accordance with the election laws for the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Election Superintendent of Cusseta-Chattahoochee County canvass the returns, declare the results of the election, and certify the results to the Secretary of State and to the State of Revenue Commissioners.
  4. The Election Superintendent of the Cusseta-Chattahoochee County is hereby authorized and requested to publish a notice of the election as a required by law in the newspaper in which Sheriff's 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 "A".
- C. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the Elections Superintendent of Cusseta-Chattahoochee County with a request that the Election Superintendent of Cusseta-Chattahoochee County issue the call for and election.
- D. 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 the FLOST.
- E. The Resolution shall take effect immediately upon its adoption.

Enacted this \_\_\_\_ day of \_\_\_\_\_, 2025.

BOARD OF COMMISSIONERS FOR THE UNIFIED GOVERNMENT OF  
CUSSETA-CHATTAHOOCHEE COUNTY, GEORGIA

By:

\_\_\_\_\_  
Charles Coffey – Chairman

By:

\_\_\_\_\_  
Damon Hoyte

By:

\_\_\_\_\_  
Tim Biddle – Vice Chairman

By:

\_\_\_\_\_  
Jason Frost

By:

\_\_\_\_\_  
Gerald Douglas

ATTEST:

\_\_\_\_\_  
County Clerk



## Notice of Election

### To The Qualified Voters of Cusseta-Chattahoochee County Georgia

**NOTICE IS HEREBY GIVEN** that on the 4<sup>th</sup> day of November, 2025, an election will be held at the regular polling place in all election districts of Cusseta-Chattahoochee County, Georgia ("the County"), at which time there will be submitted to the qualified voters of the county for their determination the question whether a one percent (1%) FLOST will be imposed in the county for the purpose of reducing the property taxes levied by the UGOCCC; and Assuming the question of the imposition of a County FLOST is approved by the voters of Chattahoochee County, Georgia in the election hereinafter referred to, the FLOST shall be imposed for the term, purposes, and costs as follows: In order to provide property tax relief in the County, a FLOST in the amount of one percent (1%) on all sales and use taxes in the County is hereby authorized to be levied and collected within the County as provided in the Act. The FLOST is to be imposed for a period of five (5) years. The ballot to be used in the election shall have written or printed thereon substantially the following wording:

☐ YES

☐ NO

Shall a special one percent (1%) sales and use tax be imposed in the special district of Cusseta-Chattahoochee County for a period of time not to exceed 20 calendar quarters for the purpose of property tax relief in Cusseta-Chattahoochee County, Georgia as provided in Article 2b of Chapter 8 of Title 48 of the Official Code of Georgia.

Voters desiring to vote for a one percent (1%) FLOST for the above stated purposes shall do so by voting **"YES"** and voters desiring to vote against the FLOST for such purposes shall do so by voting **"NO"**.

The voting polls will be open at 7:00 A.M. and close at 7:00 P.M. on the said date fixed for the election and the place of voting will be at the regular place for holding elections shall be in Cusseta-Chattahoochee County, Georgia. Those qualified to vote at the election shall be determined in all respects in accordance with the laws of the State of Georgia.

**LISA BICKEL**

**COUNTY CLERK**

**SUPERINTENDENT OF ELECTIONS**

Call for the Election; Ballot Form; Notice.

The election Superintendent of Cusseta-Chattahoochee County is hereby requested to call an election in all voting precincts in the County on **the 4th day of November 2025**, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph 2 below.

The ballot to be used in the election shall have written or printed thereon substantially the following wording:

- ( ) YES                      **Shall a special one percent (1%) sales and use tax be imposed in the special district of Cusseta-Chattahoochee County for a period not to exceed 20 calendar quarters for the purpose of property tax relief in Cusseta-Chattahoochee County, Georgia as provided in Article 2b of Chapter 8 of Title 48 of the Official Code of Georgia.**
- ( ) NO

It is hereby requested that the election be held by the Election Superintendent of Cusseta-Chattahoochee County in accordance with the election laws for the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Election Superintendent of Cusseta-Chattahoochee County canvass the returns, declare the results of the election, and certify the results to the Secretary of State and to the State of Revenue Commissioners.

The Election Superintendent of the Cusseta-Chattahoochee County is hereby authorized and requested to publish a notice of the election as a required by law in the newspaper in which Sheriff's advertisements for the County are published once a week for three weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit "A".