

**CONCURRENT RESOLUTIONS OF THE BOARDS OF EDUCATION FOR COBB
COUNTY AND THE CITY OF MARIETTA SCHOOL SYSTEM
TO PROVIDE FOR THE CALLING OF AN ELECTION TO DETERMINE THE
REIMPOSITION OR NONIMPOSITION OF A ONE PERCENT SALES AND USE TAX
WITHIN COBB COUNTY FOR EDUCATIONAL PURPOSES:**

WHEREAS, the Board of Education of Cobb County (the “Cobb County Board of Education”) is charged with the duties of contracting debts and managing the affairs of the Cobb County School District, which embraces all the territory within Cobb County, Georgia (the “County”), with the exception of all territory lying within the City of Marietta School District; and

WHEREAS, the City of Marietta (the “City”) constitutes an independent school district (the “Marietta City Schools”) which is operated for and on behalf of the City by the Board of Education of the City of Marietta; and

WHEREAS, the Board of Education of the City of Marietta is charged with the duty of managing the affairs of the Marietta City Schools, which embraces the territory within Cobb County, Georgia (the “County”), contained within the limits of the City of Marietta; and

WHEREAS, Article VIII, Section VI, Paragraph IV of the Constitution of the State of Georgia and the Official Code of Georgia Sections 48-8-140 *et. seq.* authorize the imposition within each school district of each county and each independent school district located within such county in the State of Georgia of a 1 percent (1%) sales and use tax (the “SPLOST”) to be used by school districts for educational purposes conditioned upon approval by a majority of the qualified voters within the boundaries of the local taxing jurisdiction voting in an election held therein; and

WHEREAS, the SPLOST for educational purposes is currently being imposed in the County and is proposed to expire on December 31, 2013; and

WHEREAS, Georgia law requires the Board of Education of each county School District and the Board of Education of each independent school district within such county to adopt concurrent resolutions with respect to the imposition, levy and collection of any one percent (1%) sales and use tax conditioned upon approval by a majority of the qualified voters residing within the limits of the local taxing jurisdiction voting in a referendum thereon; and

WHEREAS, the Cobb County Board of Education and the Board of Education of the City of Marietta have determined that the most feasible means of funding certain expenditures for educational purposes within the Cobb County School District and Marietta City Schools is by reimposing, levying and collecting a special one percent (1%) sales and use tax within Cobb County as authorized by law; and

WHEREAS, the net proceeds of the SPLOST shall be distributed between the Cobb County School District and the City of Marietta School District on the basis of the latest FTE count prior to the referendum on imposing the tax; and

WHEREAS, the Cobb County Board of Education has determined that it is in the best interests of the citizens of the Cobb County School District that the proceeds of the SPLOST, if authorized, be used to pay or to be applied toward the cost of the projects set forth herein, and the payment of expenses incidental to accomplishing the projects set forth herein; and

WHEREAS, the Board of Education of the City of Marietta has determined that it is in the best interests of the citizens of the Marietta City Schools that the proceeds of the SPLOST, if authorized, be used to pay or to be applied toward the cost of the projects set forth herein, the payment of expenses incidental to accomplishing the projects, and for the retirement of the outstanding general obligation debt as set forth herein; and

WHEREAS, each of the projects set forth herein is a project authorized by law to be financed through the imposition of a SPLOST; and

WHEREAS, pursuant to the provisions of the Constitution and laws of the State of Georgia, and pursuant to this resolution, it is necessary to submit to the qualified voters of the County the question of whether or not the one percent (1%) sales and use tax for educational purposes shall be reimposed.

NOW, THEREFORE, BE IT RESOLVED by the Cobb County Board of Education, and Board of Education of the City of Marietta, and it is hereby resolved by authority of the same, as follows:

*Section 1. **Authorization of Sales and Use Tax.*** There shall be reimposed, levied and collected in Cobb County, Georgia, a one percent (1%) sales and use tax for educational purposes, subject to approval by a majority of the qualified voters residing within the limits of Cobb County voting on the referendum therein, as authorized by Article VIII, Section VI, Paragraph IV of the Constitution of the State of Georgia, and by Article 3, Part 2 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the "Act"), such tax to be imposed on all sales and uses (the "Sales Tax") in Cobb County for a period of twenty quarters (60 months), commencing on January 1, 2014, upon the expiration of the current version, and said election to be held on March 19, 2013. Such tax shall raise the maximum amount of net proceeds of \$773,278,976.00, which shall be expended for the following educational purposes:

For the Cobb County School District:

(A) The following capital outlay projects ("Projects") at a total maximum cost of \$717,844,707.00:

(i) Acquiring and preparing land for the construction of new or replacement schools and the expansion of existing schools.

(ii) Constructing and equipping six (6) new or replacement schools, specifically:

Career Academy
East Cobb Area Replacement Middle School
Osborne High School
Walton High School
Replacement #1 Elementary School
Replacement #2 Elementary School

(iii) Constructing, modifying, enhancing and equipping classrooms or instructional units systemwide (as additional classrooms to existing schools or as all or part of new schools as Cobb County School District needs dictate), and making additions to and/or renovating, modifying and equipping existing schools and facilities, specifically including but not limited to the following:

Campbell High School	Argyle Elementary School
Harrison High School	Barber Middle School
Kincaid Elementary School	McEachern High School
Lassiter High School	Nicholson Elementary School
Mount Bethel Elementary School	Pebblebrook High School
North Cobb High School	Riverside Primary Elementary School
Pope High School	
Sope Creek Elementary School	
South Cobb High School	
Tapp Middle School	
Teasley Elementary School	
Tritt Elementary School	
Walton High School	
Wheeler High School	

(iv) Upgrading buildings and facilities and making infrastructure improvements (for example, roofing, plumbing, electrical, lighting, wiring, painting, water piping, HVAC, ADA renovations, energy management systems, repaving, safety and security, etc.), specifically including but not limited to the following:

Acworth Elementary	Big Shanty Elementary
Addison Elementary	Birney Elementary
Adult Education Center	Blackwell Elementary
Allatoona High School	Brown Elementary
Argo Road Maintenance	Brumby Elementary
Argyle Elementary	Bryant Elementary
Austell Elementary	Bullard Elementary
Awtrey Middle	Bus Depot/Transportation
Baker Elementary	Bus Shop – Baker
Barber Middle	Bus Shop - Mars Hill
Barnes Education Center	Bus Shop – Sanders
Bells Ferry Elementary	Bus Shop - South Cobb
Belmont Hills Elementary	Campbell High

Campbell Middle
 CCSD S. Maintenance Annex-Argo Rd.
 Central Office-514 Glover Street
 Central Office-538 Glover Street
 Central Ofc Annex-440Glover St.
 Central Ofc Annex-590Commerce Park
 Chalker Elementary
 Cheatham Hill Elementary
 Clarkdale Elementary
 Clay Elementary
 Compton Elementary
 Cooper Middle
 Daniell Middle
 Davis Elementary
 Dickerson Middle
 Dodgen Middle
 Dowell Elementary
 Due West Elementary
 Durham Middle
 East Cobb Middle
 East Side Elementary
 Eastvalley Elementary
 Fair Oaks Elementary
 Fitzhugh Lee Center
 Floyd Middle
 Ford Elementary
 Frey Elementary
 Garrett Middle
 Garrison Mill Elementary
 Green Acres Elementary
 Griffin Middle
 Harmony Leland Elementary
 Harrison High
 Haven Academy-Fitzhugh Lee
 Hawthorne Center
 Hayes Elementary
 Hendricks Elementary
 Hightower Trail Middle
 Hillgrove High
 Hollydale Elementary
 Keheley Elementary
 Kell High
 Kemp Elementary
 Kennesaw Elementary
 Kennesaw Mountain High
 Kennesaw Warehouse
 Kincaid Elementary
 King Springs Elementary
 LaBelle Elementary

Lassiter High
 Lewis Elementary
 Lindley -6th Grade
 Lindley – 7th and 8th Grade
 Lost Mountain Middle
 Lovinggood Middle
 Mableton Elementary
 Mabry Middle
 Martha J Moore Facility
 McCall Primary
 McCleskey Middle
 McClure Middle
 McEachern High
 Milford Elementary
 Mount Bethel Elementary
 Mountain View Elementary
 Murdock Elementary
 Nicholson Elementary
 Nickajack Elementary
 North Cobb High
 Norton Park Elementary
 Oakwood Digital Academy
 Osborne High
 Palmer Middle
 Pebblebrook High
 Pickett's Mill Elementary
 Pine Mountain Middle
 Pitner Elementary
 Pope High
 Powder Springs Elementary
 Powers Ferry Elementary
 Riverside Intermediate (2-5) Elementary
 Riverside Primary (K-1) Elementary
 Rocky Mount Elementary
 Rose Garden/Homeless ED
 Russell Elementary
 Sanders Intermediate (3-5) Elementary
 Sanders Elementary
 Sedalia Park Elementary
 Shallowford Falls Elementary
 Simpson Middle
 Sky View Elementary
 Smitha Middle
 Smyrna Elementary
 Sope Creek Elementary
 South Cobb High
 Sprayberry High
 Still Elementary
 Tapp Middle

Teasley Elementary
Timber Ridge Elementary
Tritt Elementary
Varner Elementary

Vaughan Elementary
Walton High
Wheeler High

(v) Making system-wide technology improvements, including but not limited to: acquisition and installation of instructional technology, security, safety and support, and information systems hardware, and associated software and accessories, and infrastructure at all schools and selected other facilities; and

(vi) Replacing, purchasing, upgrading or supplementing capital equipment including but not limited to, desks, chairs, tables, school buses, support vehicles, books, hardware/software, security and safety equipment, tractors, laboratory equipment, etc.

For the Marietta City Schools:

(A) The following capital outlay projects ("Projects") at a total maximum cost of \$40,199,519.00 (the actual amount of the proceeds to be determined by the ratio of Cobb County School District students to City of Marietta School District students as determined by the latest FTE count prior to the referendum):

- (i) Making system-wide technology improvements, including, but not limited to, acquisition and installation of instructional technology and information systems, hardware, software, servers, systems, security and surveillance systems, hardware and associated software and accessories, and infrastructure at all schools and selected other facilities as needed;
- (ii) Replacing, purchasing, upgrading or supplementing capital equipment including, but not limited to, desks, chairs, copiers, printers, food service equipment, tables, systemwide support vehicles to include school buses, support vehicles, and Marietta City Schools' driver education vehicles, and supporting equipment, security equipment, instructional materials, instructional instruments, and laboratory equipment;
- (iii) Modifying, reconfiguring, equipping, upgrading, expanding, making infrastructure improvements, acquiring, demolishing, and replacing land, including any site preparation, if necessary, for new and existing buildings, and facilities (including buildings and facilities to be constructed pursuant to this resolution, once completed)--e.g., roofing, plumbing, drainage, water lines, electrical, wiring, flooring, lighting, energy management systems, railings, painting, water piping, boilers, HVAC, ADA renovations, infrastructure improvements, repaving, resurfacing, fencing, school system safety and security, fencing, windows and doors, gates and other site access controls, physical

education facilities, classroom additions, and program-driven modifications, as needed, including but not limited to the following:

A. L. Burruss Elementary School
Dunleith Elementary School
Hickory Hills Elementary School
Lockheed Elementary School
Marietta Center for Advanced Academics
Marietta High School
Marietta Middle School
Marietta Sixth Grade Academy
Park Street Elementary School
Sawyer Road Elementary School
West Side Elementary School
Northcutt Stadium
250 & 250B Howard Str. - Dept. of Special Services
250 & 250B Howard Str. - Central Office
145 Dodd Street Facility
461 Allgood Road Facility
350 Lemon Street Facility
353-B Lemon Street Facility

- (B) Retirement of outstanding general obligation debt of the City of Marietta previously incurred and issued with respect to capital outlay projects in the principal and interest amount of \$15,234,750.00, comprised of portions of City of Marietta General Obligation School Refunding Bond, Series 2009-A, previously incurred.

*Section 2. **Call for Election.*** The Cobb County School District and the Marietta City Schools hereby call, and request that the Board of Elections and Registration of Cobb County call an election to be held in all the voting precincts in Cobb County on the 19th day of March, 2013, for the purposes of submitting to the qualified voters of Cobb County the question set forth in Section 3 below.

*Section 3. **Form of Ballot.*** The ballots to be used in such election should have written or printed thereon substantially the following language or such other language as may be required by law:

- () YES Shall the special 1 percent sales and use tax for educational purposes currently imposed in Cobb County be reimposed on January 1, 2014, upon the expiration of
() NO the current version, for not longer than 20 consecutive calendar quarters, to raise not more than \$773,278,976.00 to be used for the following educational purposes:

For the Cobb County School District:

- (1) For renovations, modifications, additions, new schools, land, equipment, safety

and security and technology systems at a total maximum cost of \$717,844,707.00 for the Cobb County School District as described in the Notice of Election.

For the City of Marietta Schools:

(1) to pay \$15,234,750.00 of principal and interest on outstanding bonds of the City of Marietta as described in the Notice of Election; and

(2) for renovations, modifications, additions, new schools, land, equipment, and security and technology systems; and systemwide support vehicles, at a total maximum cost of \$40,199,519.00, as described in the Notice of Election.

*Section 4. **Manner of Election.*** In accordance with O.C.G.A. § 21-2-540, the date of such election shall be, and the election is hereby set for, March 19, 2013. The polls of each election district of the County shall open at 7 a.m. and close at 7 p.m. The election shall be held in accordance with the election laws of the State of Georgia and the returns of said election shall be made to the Cobb County Board of Education and to the Board of Elections and Registration for the County, who shall, in the presence of and together with the several managers of the polls, bring up the returns, consolidate the returns and declare the results of the election in the manner required by law.

*Section 5. **Publication of Notice of Election.*** The Cobb County Board of Elections shall be, and is hereby, authorized and instructed to publish notice of said election as required by law in the newspaper in which sheriff's advertisements of the County are published, once a week for Five (5) weeks immediately preceding the date of the election, i.e., March 19, 2012, and the notice of election shall be in substantially the form attached hereto as Exhibit A, and, by this reference thereto, made a part hereof.

*Section 6. **Notice to Board of Elections and Registration.*** The Secretary of the Cobb County Board of Education and the Secretary of the Board of Education of the City of Marietta are hereby authorized and directed to deliver a copy of this resolution to the Chairman of the Board of Elections and Registration of Cobb County with a request that the Chairman of the Cobb County Board of Elections and Registration order the call of this election.

*Section 7. **Further Authority.*** The proper officers and agents of the Cobb County School District and the City of Marietta Schools 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, the acquisition, constructing, and equipping of the projects as described herein.

*Section 8. **General Repeal.*** Any and all Resolutions or parts thereof in conflict herewith are hereby repealed.

*Section 9. **Effective Date.*** These Concurrent Resolutions shall take effect immediately upon adoption.

[SIGNATURES ON FOLLOWING PAGES]

COBB COUNTY BOARD OF EDUCATION

By: Scott Sweeney
Scott Sweeney, Chair

Attest:

[Signature]
Secretary

THIS 14th DAY OF NOVEMBER, 2012.