

Gilmore & Bell, P.C.
07/09/2019

RESOLUTION NO. 2019- 8

A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A SPECIAL QUESTION ELECTION IN THOMAS COUNTY, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE COUNTY THE QUESTION OF IMPOSING A ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS' SALES TAX FOR THE PURPOSE OF FINANCING THE COSTS OF THE CONSTRUCTION OR REMODELING OF A COURTHOUSE, JAIL, LAW ENFORCEMENT CENTER FACILITY OR OTHER COUNTY ADMINISTRATIVE FACILITY FOR THE COUNTY; AUTHORIZING THE ISSUANCE OF SALES TAX REVENUE/GENERAL OBLIGATION BONDS TO FINANCE SUCH COSTS; AND PROVIDING FOR THE GIVING OF NOTICE OF SAID ELECTION.

WHEREAS, K.S.A. 12-187 *et seq.*, as amended, specifically including K.S.A. 12-187(b)(2) (the "Act"), authorizes the Board of County Commissioners (the "Board") of Thomas County, Kansas (the "County") to submit to the electors of the County the question of imposing a Countywide retailers' sales tax for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility, which sales tax shall expire when funds have been collected to pay all costs incurred with the financing of such construction or remodeling; and

WHEREAS, pursuant to K.S.A. 12-189(a), the rate of countywide retailers' sales taxes levied in the County shall be fixed in an aggregate amount not to exceed 1.75%, and the County currently levies retailers' sales taxes in the amount of 1.50%, described as follows:

- (a) 1.00% countywide retailers' sales tax that began collection in 1982; and
- (b) 0.50% countywide retailers' sales tax (the "2017 Sales Tax") for the purpose of financing the cost to construct, furnish and equip a new Thomas County Criminal Justice Center, including a new jail, law enforcement offices, county attorney offices, court room facilities, court services, district court clerk, community corrections, parking and all improvements appurtenant thereto, collection of which commenced April 1, 2017, and will expire upon the payment of all costs incurred in the financing of the project; and

WHEREAS, the Act also authorizes the County to issue bonds to finance the construction or remodeling of such courthouse, jail, law enforcement center facility or other county administrative facility, which bonds are payable from and secured by the proceeds of such sales tax, or payable from such sales tax with a general obligation backing if the County receives a comprehensive feasibility study that indicates the revenues received from such sales tax will be sufficient to retire such bonds; and

WHEREAS, the Board deems it advisable to authorize the construction or remodeling of the courthouse, jail, law enforcement center facility or other county administrative facility, and all improvements appurtenant thereto (collectively the "Project"); and

WHEREAS, in order to finance the costs of the Project, related interest costs during construction and issuance costs, the Board deems it advisable to provide for the calling of a special question election in the County for the purpose of submitting to the qualified electors of the County the question of imposing

a one-quarter percent (0.25%) Countywide retailers' sales tax (the "Sales Tax") and to issue sales tax/general obligation bonds of the County (the "Bonds") payable from and secured by the proceeds of the Sales Tax, and if not so paid, from unlimited ad valorem taxation within the County; and

WHEREAS, in order to authorize such Sales Tax and the issuance of the Bonds, it is deemed advisable to call a special question election in the County to be held on September 17, 2019.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THOMAS COUNTY, KANSAS:

SECTION 1. It is hereby deemed necessary and advisable to construct the Project at an estimated cost of \$10,335,000.

SECTION 2. In order to pay the costs of the Project, related interest costs during construction and issuance costs, it is necessary and advisable pursuant to the authority of the Act to institute the Sales Tax and issue the Bonds in an amount not to exceed \$10,335,000. Collection of the Sales Tax, if approved by the electors of the County, shall commence on January 1, 2020, or as soon thereafter as permitted by the Act, and shall expire when all costs associated with the financing of the Project, including the repayment of the Bonds, shall have been paid.

SECTION 3. The implementation of the Sales Tax and the issuance of the Bonds shall not be effective unless a majority of the qualified electors of the County voting on the proposition shall vote in favor thereof at a special question election to be held in the County for that purpose. In addition, no Bonds shall be issued until the Board receives a comprehensive feasibility study that indicates the revenues received from the combined Sales Tax and 2017 Sales Tax will be sufficient to retire the Bonds and other outstanding bonds secured by the 2017 Sales Tax without the necessity of levying any ad valorem taxation. The Bonds authorized by the Election may be issued to reimburse expenditures made on or after the date which is 60 days before the date of this Resolution, pursuant to Treasury Regulation § 1.150-2.

SECTION 4. It is hereby authorized, ordered and directed that a special question election shall be and is hereby called to be held in the County on September 17, 2019 (the "Election"), at which time there shall be submitted to the qualified electors of the County the following proposition:

Shall the following be adopted?

Shall Thomas County, Kansas, be authorized to: (1) impose a one-quarter percent (0.25%) retailers' sales tax (the "Sales Tax") for the purpose of financing the construction or remodeling of the courthouse, jail, law enforcement center facility or other county administrative facility, and all improvements appurtenant thereto (collectively the "Project"), collection of such Sales Tax to commence on January 1, 2020, or as soon thereafter as permitted by law, and to expire upon the payment of all costs incurred in the financing of the Project (including the retirement of any bonds issued and payable from such sales tax); and (2) issue sales tax/general obligation bonds (the "Bonds") in an amount not to exceed \$10,335,000 to pay the costs of the Project, related interest costs during construction and issuance costs; provided that prior to such bond issuance the County receives a comprehensive feasibility study that indicates the revenues received from the Sales Tax and the existing 0.50% sales tax will be sufficient to retire the Bonds and other outstanding bonds secured by such sales taxes without the necessity of levying any ad valorem taxation; all pursuant to the authority of K.S.A. 12-187 *et seq.*, as amended?

SECTION 5. The vote at the Election shall be by ballot, and the proposition stated above shall be printed on the ballot, together with voting instructions as provided by law.

SECTION 6. The County Election Officer shall give notice of the Election as provided by law by publishing a Notice of Special Question Election in substantially the form attached hereto as *Exhibit A* once each week for two (2) consecutive weeks in a newspaper of general circulation in the County, with the first publication to be not less than twenty-one (21) days prior to the date of the special question election and the last publication not more than forty five (45) days prior to the date of the election.

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ADOPTED by the Board of County Commissioners of Thomas County, Kansas, on July 15, 2019.


Mike Baughn, Chairperson


Francis Britton, Commissioner

ATTEST:




Shelly A. Harms, County Clerk


Brad Flipse, Commissioner

CERTIFICATE

I hereby certify that the above and foregoing is a true and correct copy of Resolution No. 2019- 8 (the "Resolution") of Thomas County, Kansas, adopted by the Board of County Commissioners on July 15, 2019, as the same appears of record in my office, and that said Resolution has not been modified, amended or repealed and is in full force and effect as of this date.

DATED: July 15, 2019.


Shelly A. Harms, County Clerk