

IN THE SUPERIOR COURT FOR THE COUNTY
OF CATOOSA, STATE OF GEORGIA

CATOOSA COUNTY SCHOOL DISTRICT AND BOARD OF EDUCATION, Petitioners

Vs.

CATOOSA COUNTY BOARD OF COMMISSIONERS, RICHARD THARPE

STEVEN HENRY, JEFF LONG, CHUCK HARRIS, AND CHARLIE STEPHENS, Respondents

PETITION FOR WRIT OF MANDAMUS AND DECLARATORY JUDGMENT

The Catoosa County School District, through its **Catoosa County Board of Education** (collectively, "School Board"), seeks a Writ of Mandamus and Declaratory Judgment against the **Catoosa County Board of Commissioners** and its individual members in their official capacities (collectively, the "Commission"), and shows:

COUNT 1 - MANDAMUS

-1-

Count one of this action is to mandate, under Official Code of Georgia Annotated Section ("O.C.G.A. §") 9-6-20, the Commission to timely perform its mandatory and ministerial duty to provide for a levy of tax to support an educational bond issue passed by the Catoosa County voters.

-2-

The School Board resolved on September 2, 2025 to adopt an Education Special Purpose Local Option Sales Tax ("ESPLOST") with general obligation bonds of \$49 million. The ballot language listed educational needs and projects and was duly published for 4 weeks in the official county organ. A 65+% voter approval occurred in the November 4, 2025 election. (Exhibit #1).

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A bond validation petition (Exhibit #2) was filed with this Court by the District Attorney on April 2, 2026, and was also duly published for 2 weeks prior to a hearing to show cause on

April 22, 2026, why the prayers therein should not be granted. Prayer 10 of that petition called for the imposition of a levy by the County to pay these educational bonds.

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No opposition (filings or court appearances) to said validation proceeding was made, and the Court entered a judgment on April 22, 2026 (Exhibit #3), confirming and validating the bonds, and ordering that the Board of Commissioners of Catoosa County is authorized to take and **will take** all necessary actions to assess and collect said tax (emphasis added; pg. 4 of said judgment).

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On the day of the bond bids in July, the School Board contacted the Commission, notified them of the School Board's bids and provided a proposed resolution for the assessment of an annual tax sufficient to pay for the bond indebtedness. (Exhibit #4). The School Board, through its attorney requested and recommended that the Commission adopt a resolution at its next meeting to provide for the imposition of said tax, and provided a proposed resolution for the Commission to do so.

-6-

Despite continued requests and urging, the Commission has failed or refused to approve such a resolution subsequent thereto.

-7-

The School Board made additional requests and demand on the Commission to pass such resolution, and no action has been taken.

-8-

Instead, one Commission member, Richard Tharpe, contacted the School Superintendent requesting a meeting to obtain justification for the need for the ESPLOST, bonds, budget and millage rate, despite the fact that the ESPLOST and bonds issues were sanctioned by both the

county voters at the ballot box 8 months earlier, and by a bond validation judgment 3 months earlier, and the budget and millage rate were approved in July without inquiry from the County.

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Article IX, Section V, Par. VI of the current Georgia Constitution makes a 'levy provision' mandatory with respect to bonded indebtedness, and requires the levy to be made "**at or before the time of incurring bonded indebtedness.**" (Emphasis added). It states: "Any county, municipality or other political subdivision of this state **shall** at or before the time of incurring bond indebtedness, **provide for the assessment and collection of an annual tax sufficient in amount to pay the principal and interest of said debt...**" (Emphasis added). Since the commission is the only entity entitled to levy a tax, the county commission "shall" provide for this tax. Bd. of Comm'rs of Newton Cnty. v. Allgood, 234 Ga. 9, 18 (1975). The Commission serves purely as the administrative vehicle to levy taxes for the School Board and has no discretionary, legislative authority or veto power over voter-approved and School Board recommended school bond mechanisms. A majority of the current Catoosa Commission members had previously approved and voted for such a resolution for a prior School Board ESPLOST, so their knowledge of their legal requirement to do so is and should be implied.

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The time between the bidding and issuance of bonds has historically been 'short' given the nature of public bond bids, which, in this case were bid 'electronically' to the Board of Education's satisfaction by Fifth Third Securities at 2.889%; however, interest rates have risen since that time. Resolution of this matter is needed in an urgent and expedited manner, and time is of the essence because, in the ordinary process of issuance of public bonds, the bonds are scheduled to be issued on or about August 10, 2026 (i.e., either August 10 or August 11); a bond "issuance" is synonymous with the 'incurring bonded indebtedness.'

Jurisdiction and venue are proper in this Court pursuant to the Georgia Constitution, Art. VI, Sec. II, Para. VI, because the Commission's official acts occur and occurred within Catoosa County and the individual Defendants reside in Catoosa County.

O.C.G.A. § 9-6-20 provides that whenever, from any cause, a defect of legal justice would ensue from a failure to perform or from improper performance, a writ of mandamus may issue to compel a due performance if there is no other specific legal remedy for the legal rights provided; no other specific legal remedy exists. A Writ of Mandamus ordering the County Commission to perform its mandatory duty is the proper and appropriate remedy regarding this issue. Thus, the School Board seeks Mandamus Absolute, ordering the Commission and its members to set a meeting, to place on its agenda a resolution providing for a tax to secure the ESPLOST bonds, and to pass a resolution prior to August 10, 2026 to assure compliance with the Georgia Constitution, Georgia law and court order by providing for an assessment and collection of a direct annual tax sufficient to pay and secure said bond payments.

COUNT 2 - DECLARATORY JUDGMENT

At the time of the filing of this petition, there is an actual controversy concerning the issues and facts set forth in the foregoing paragraphs of this petition, which are incorporated herein. Specifically, that controversy is whether the Commission is 'required' to provide for a tax to pay the ESPLOST bond payments. At this time, the Commission has breached its clear legal duty and continues to block the lawful execution of a voter-approved and a court-approved bond issuance. The School Board has a clear legal right to the performance of this duty, is in

jeopardy of immediate injury through its inability to finalize public financing, has called a special meeting to address this issue, and possesses no other adequate remedy at law.

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Likewise, even if the current controversy was resolved, the issue of whether the Catoosa Commission is 'mandated' to resolve to provide for the levy of a tax upon the recommendation of the Catoosa County School Board to do so has repeatedly been in actual controversy in Catoosa County for more than 29 years and needs to be resolved by court order.

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Despite several county attorneys advising that such action is mandatory, the lack of a court order resolving the issue has caused delays in compliance with the law, uncertainty in the minds of commissioners, and pursuant to O.C.G.A. § 9-4-2 (b), the School Board is petitioning for a declaration of legal rights and shows that the ends of justice, certainty, and prevention of delays and legal controversies, indicate that a 'court order declaration' should be made.

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The School Board recently determined its millage rate for the upcoming year. For the last nine consecutive years, the School Board has reduced its millage rate to provide monetary tax relief to Catoosa County property owners. However, the last millage rate reduction in 2025 contributed to a decline in the School Board's reserves for undesignated funds, which was used as a justification for local legislation by the State Legislature requiring the School Board to undergo a private financial and performance audit, even though the School Board received repeated 'clean' financial audits by the Georgia Department of Audits and Accounts, and has a Standard and Poor's Global AA+ enhanced rating. The 2026 millage rate increase has likewise been forwarded to the county with a recommendation that the millage rate be increased due in part to such reserves.

The law in Georgia is also clearly set forth in Article VIII, Section VI, paragraph I, stating that the fiscal authority, which is the county commission, “**shall**” levy school tax as recommended by the Board of Education. This provision was explained in Board of Education of Wilcox County vs. Board of Commissioners of Roads and Revenues of Wilcox County, 201 Ga. 815 (1947), where the school system made a recommendation to levy an ad valorem tax to the County Board of Commissioners, who refused to provide for the tax. The Wilcox County Board of Education sued for ‘mandamus’ to require their County Commissioners to make such provision. The commissioners contended, inter alia, that: it was not mandatory that they levy the tax as recommended; such levy was unnecessary for the support of the schools; tax values had increased; and the recommendation was an abuse of discretion on the part of the board of education. The commissioners prayed that the mandamus be denied. The Georgia Supreme Court held: 1) that it is not material “that the board of commissioners may not have concurred in the reasons prompting the recommendation made,” and 2) that “[t]he ... board [of commissioners is] not ... vested with discretionary power as to the recommendation made.” It further held that the board of commissioners “is bound by the highest law that the people of Georgia can enact, the Constitution of the State.” *Id.*, at 818.

Similarly, the Georgia Supreme Court has stated that “it is the duty of the county fiscal authority to base their levy on the school board recommendation.” Watkins v. Jackson, 227 Ga. 213, 216 (1971). This is because the Board of Education is the constitutionally and statutorily empowered governing body of the Catoosa County School District, whereas the County Commission, through its individually-named commissioners, is the governing body and official

taxing authority of Catoosa County, Georgia.

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A declaration of these rights and responsibilities, and specifically regarding the County Commission's mandatory duty to adopt the School Board's recommendations as to education tax provisions called for in the Georgia Constitution and laws, including the bond and millage rate taxation, is needed and is requested as a "court order declaration" by this Court.

WHEREFORE, the Board of Education respectfully requests that this Court:

- (a) Issue process and service upon the Defendants as provided by law, unless service is acknowledged;
- (b) Issue a **Rule Nisi** ordering the Defendants to appear before this Court, and

Petitioners move for an expedited hearing on August 5, 2026 at 9:00 A.M., or at such other date and time as determined by the Court prior to August 10, 2026, to show cause why a Writ of Mandamus should not be granted;

- (c) Upon a hearing on the merits, issue a **Mandamus Absolute** ordering the Catoosa County Board of Commissioners and its individual members to immediately convene and adopt the resolution to levy the backup ad valorem property tax as requested by the School Board before August 10, 2026;
- (d) That the court make a declaration of rights and duties of the Board of Education and County Commission by entering a court order to the effect that the Commission is mandated by the Georgia Constitution and Georgia law to adopt and provide for the imposition of an education-related tax recommended by the Board of Education in the future unless there is a change in Georgia law indicating to the contrary, and;

- (e) Grant the Board of Education such other and further relief as this Court deems just and proper.

Respectfully submitted this 27th day of July, 2026.

Ga. State Bar #757800
P.O. Box 790
Ringgold, Ga. 30736
(706)935-3971



Renzo S. Wiggins, Attorney for Petitioner

Verification

Personally appeared before the undersigned officer, authorized to administer oaths, came David Moeller, who, after being duly sworn, deposes and states on oath that he is the current Chairperson of the Catoosa County Board of Education, and that the facts stated in the foregoing Petition for Writ of Mandamus and for Declaratory Judgment are true and correct to the best of his personal knowledge, information, and belief.

Sworn to and subscribed before me this 27th day of July, 2026.



David Moeller, Chairperson, Catoosa
County Board of Education



Notary Public



CONTINUATION OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES

Shall a one percent sales and use tax for educational purposes be imposed in Catoosa County for a period of time not to exceed five years (20 consecutive calendar quarters) beginning upon the expiration of the existing sales and use tax for educational purposes presently in effect, in order to raise not more than \$99,000,000 of net proceeds by said tax, which shall go to the Catoosa County School District for the purpose of funding the following capital outlay projects: funding for Phase 2 of the Boynton Elementary School property project, a technology refresh for the school system, cafeteria and chorus room expansions at Heritage Middle School property, renovation of Lakeview Middle School property, turfing of football fields at Lakeview-Fort Oglethorpe High School and at Heritage High School properties, a cheer facility at Heritage High School, renovations at Cloud Springs Elementary School property, renovations at Westside Elementary School property, gym renovation at Ringgold High School, athletic facilities at Ringgold Middle School property, updating playground equipment and facilities at all elementary schools, track refurbishments at Heritage Middle School and at Lakeview-Fort Oglethorpe High School and at Ringgold High School, capital maintenance projects such as HV AC/roofing and kitchen updates at all schools, acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HV AC systems and components, piping and ductwork, acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, projector/projection devices, scanners, e-books, printers, screens, teaching devices and systems, wired and wireless electronic devices, internet books, charging stations or carts, software and licenses, electronic updates to computer programs and systems, desktop computers, laptop and tablet computers including Chromebooks, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, as well as acquiring the component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices; acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property, including locks, still and video cameras, alarms, door jam security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures; repairing, refurbishing, remodeling or renovating existing schools or structures owned or operated by the school district; acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities; acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty; acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty, or construction machinery at all schools; and paying for the expenses incident to accomplish the foregoing purposes?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Catoosa County School District in a principal amount not to exceed

\$49,000,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

() YES

() NO

Election Summary Report

General Election

Catoosa

November 04, 2025

Summary for: All Contests, All Districts, All Tabulators, All Counting Groups

OFFICIAL & COMPLETE

Elect	Counting Group	IS	Voters	Registered Voters	Turnout
Total	Election Day	4,328	4,328		9.35%
	Advance Voting	2,638	2,638		5.70%
	Absentee by Mail	41	41		0.09%
	Provisional	3	3		0.01%
	Total	7,010	7,010	46,278	15.15%

Precincts Reported: 11 of 11 (100.00%)

Registered Voters: 7,010 of 46,278 (15.15%)

Ballots Cast: 7,010

PSC - District 2 (Vote for 1)

Precincts Reported: 11 of 11 (100.00%)

		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Times Cast		4,328	2,638	41	3	7,010 / 46,278	15.15%
Candidate	Party	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Tim Echols (I)(Rep)		3,064	1,702	22	1	4,789	68.32%
Alicia M. Johnson (Dem)		1,204	901	19	2	2,126	30.33%
Total Votes		4,268	2,603	41	3	6,915	
		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Unresolved Write-In		3	4	0	0	7	

PSC - District 3 (Vote for 1)

Precincts Reported: 11 of 11 (100.00%)

		Election Day	Advance Voting	Absentee By Mail	Provisional	Total	
Times Cast		4,328	2,638	41	3	7,010 / 46,278	15.15%
Candidate	Party	Election Day	Advance Voting	Absentee By Mail	Provisional	Total	
Fitz Johnson (I)(Rep)		3,062	1,697	22	1	4,782	68.22%
Peter Hubbard (Dem)		1,207	907	19	2	2,135	30.46%
Total Votes		4,269	2,604	41	3	6,917	
		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Unresolved Write-In		3	5	0	0	8	

City of Ringgold - City Council at Large (Vote for 2)

Precincts Reported: 3 of 3 (100.00%)

Predictions Reported: 3 of 3 (100.00%)

	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Times Cast	165	194	2	0	361 / 2,157	16.74%

Candidate	Party	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Kelly Bomar (I)		123	150	2	0	275	38.09%
Earl Henderson (I)		120	138	1	0	259	35.87%
Mitchell Marchus		38	50	1	0	89	12.33%
Total Votes		281	338	4	0	623	

	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Unresolved Write-In	6	8	0	0	14	

ESPLOST (Vote for 1)

Precincts Reported: 11 of 11 (100.00%)

		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Times Cast		4,328	2,638	41	3	7,010 / 46,278	15.15%
Candidate	Party	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Yes		2,746	1,817	21	2	4,586	65.42%
No		1,557	808	17	0	2,382	33.98%
Total Votes		4,303	2,625	38	2	6,968	
		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Unresolved Write-In		0	0	0	0	0	

Ex. #1 (last page)

IN THE SUPERIOR COURT OF CATOOSA COUNTY
STATE OF GEORGIA

STATE OF GEORGIA,

Plaintiff,

v.

CATOOSA COUNTY
SCHOOL DISTRICT,

Defendant.

Civil Action No. 2026 SUCV283

BOND VALIDATION

PETITION AND COMPLAINT

The State of Georgia, by and through the District Attorney of the Lookout Mountain Judicial Circuit, files this petition and complaint (the "Petition") against the Catoosa County School District, as defendant, and respectfully shows:

1. The Catoosa County School District (the "School District"), comprising all of Catoosa County, Georgia (the "County"), is a political subdivision of the State of Georgia, under the control and management of the Board of Education of Catoosa County (the "Board of Education"), and is subject to the jurisdiction of this court.

2. The School District has given notice ("Notice") by personal service to and upon the District Attorney of the Lookout Mountain Judicial Circuit of the holding of and the result of an election held in the School District on November 4, 2025 (the "Election") in accordance with the provisions of the Constitution and laws of the State of Georgia controlling and regulating elections by political subdivisions to incur bonded indebtedness, and specifically in accordance with the provisions of Paragraph IV of Section VI of Article VIII of the Constitution of Georgia and Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, which provide for the imposition of a one percent sales and use tax for educational purposes (the

Exhibit #2
(First page)

SUPERIOR COURT
CATOOSA COUNTY, GA
FILED IN OFFICE

April 2 2026
Cindy [Signature]
CLERK/DEPUTY CLERK

"Educational Sales Tax") and the issuance of general obligation debt in conjunction with the imposition of such tax. A copy of the Notice is attached hereto and made a part hereof by this reference.

3. The Election was held in the School District to submit to the qualified voters of the County the question of whether the Educational Sales Tax should be reimposed in the School District for a period of time not to exceed 20 consecutive calendar quarters for the purpose of raising not more than \$99,000,000 for the following capital outlay projects for educational purposes: funding for Phase 2 of the Boynton Elementary School property project, a technology refresh for the school system, cafeteria and chorus room expansions at Heritage Middle School property, renovation of Lakeview Middle School property, turfing of football fields at Lakeview-Fort Oglethorpe High School and at Heritage High School properties, a cheer facility at Heritage High School, renovations at Cloud Springs Elementary School property, renovations at Westside Elementary School property, gym renovation at Ringgold High School, athletic facilities at Ringgold Middle School property, updating playground equipment and facilities at all elementary schools, track refurbishments at Heritage Middle School and at Lakeview-Fort Oglethorpe High School and at Ringgold High School, capital maintenance projects such as HYAC/roofing and kitchen updates at all schools, acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HVAC systems and components, piping and ductwork, acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices,

smartboards, projector/projection devices, scanners, e-books, printers, screens, teaching devices and systems, wired and wireless electronic devices, internet books, charging stations or carts, software and licenses, electronic updates to computer programs and systems, desktop computers, laptop and tablet computers including Chromebooks, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, as well as acquiring the component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices; acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property, including locks, still and video cameras, alarms, door jam security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures; repairing, refurbishing, remodeling or renovating existing schools or structures owned or operated by the school district; acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities; acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty; acquiring, constructing or improving covers, bleachers, tracks,

sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty, or construction machinery at all schools. The question voted on also included the approval of the issuance of general obligation debt of the School District in the maximum aggregate principal amount of \$49,000,000 for the purpose of financing the cost of such capital outlay projects and the payment of capitalized interest on such debt.

4. The result of the Election was in favor of the reimposition of the Educational Sales Tax and the issuance of the bonds as will appear from the Notice. Attached to the Notice and made a part hereof by this reference are (a) a certified copy of a resolution of the Board of Education adopted on September 2, 2025, reimposing the Educational Sales Tax within the County, conditioned upon approval by a majority of the qualified voters residing within the County voting in the Election, and authorizing the imposition of general obligation debt of the School District, a duplicate of which resolution has been entered in the official records of the Catoosa County Board of Elections and Registration, as election superintendent; (b) a publisher's affidavit showing that proper notice of the Election was published prior to the Election; and (c) a certified copy of a resolution of the Board of Education adopted on December 2, 2025 declaring the results of the Election which includes as an exhibit a copy of the Election Summary Report and Consolidated Returns filed by the Election Superintendent with the office of the Secretary of State and the Commissioner of the Georgia Department of Revenue.

5. Pursuant to, and in conformity with the notice of the Election, the Election was held on November 4, 2025 in all election districts in the County and the results of the Election

were *prima facie* in favor of the reimposition of the Educational Sales Tax and the issuance of the general obligation debt of the School District, the consolidated returns being as follows:

Total number of votes cast FOR the imposition of a special one percent sales and use tax for educational purposes in Catoosa County and the issuance of general obligation debt of the Catoosa County School District secured by the proceeds of such tax: 4,586

Total number of votes cast AGAINST the imposition of a special one percent sales and use tax for educational purposes in Catoosa County and the issuance of general obligation debt of the Catoosa County School District secured by the proceeds of such tax: 2,382

The total number of votes cast in favor of the reimposition of the Educational Sales Tax and the issuance of the general obligation debt of the School District being more than a majority of the registered qualified voters of the County voting at said Election held for such purpose, said debt is authorized to be issued and the Educational Sales Tax is authorized to be reimposed.

6. The name of the political subdivision seeking to issue general obligation debt in the maximum aggregate principal amount of \$49,000,000 (the "Bonds") is the Catoosa County School District.

7. The purpose for which the Bonds are to be issued is to provide funds needed to finance the costs of certain capital outlay projects of the School District and the costs of issuance of the Bonds, including capitalized interest, as described in the ballot question. The Bonds shall bear interest at a rate or rates not to exceed 6.0% per annum. The maximum amount of principal to be paid each year during the life of the Bonds shall not exceed the following principal amounts:

<u>Year</u>	⁶ <u>Principal Amount</u> <u>Maturing</u>
Year 1	\$8,870,000
Year 2	9,310,000
Year 3	9,775,000
Year 4	10,265,000
Year 5	10,780,000

8. Prior to issuing the Bonds, the precise terms, conditions, and particulars with respect to the sale, issuance, and delivery of the Bonds will be set forth more fully in a bond resolution (the "Bond Resolution") to be adopted by the Board of Education, which Bond Resolution, *inter alia*, will establish the exact principal amount to be paid in each year and the interest rate for each bond maturity within the interest rate limitation specified above, will provide a form for the Bonds, the terms of their payment, registration, the naming of a paying agent with respect to the Bonds, and other terms in connection with their issuance and delivery.

9. During each year in which any principal or interest on the Bonds comes due, the School District anticipates that it will receive from the proceeds of the Bonds and from the imposition of the Educational Sales Tax amounts fully sufficient to satisfy its liability with respect to the payment of such principal and interest on a current basis.

10. In addition, in compliance with Article IX, Section V, Paragraph VI of the Constitution of the State of Georgia, the Bond Resolution will provide for the levy by the County on behalf of the School District of a tax to pay the principal of and interest on the Bonds as the same become due and payable to the extent the Educational Sales Tax proceeds are not sufficient, and when said Bonds are issued, the Bonds shall be valid and binding general obligations of the School District and all property located within the territorial limits of the School District will be subject to the levy of an *ad valorem* tax unlimited as to rate or amount to pay the principal of and interest on the Bonds as the same become due and payable. The general

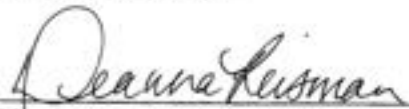
obligation debt represented by the Bonds shall constitute a pledge of the full faith and credit of the School District, and any liability on such debt which is not satisfied from the proceeds of the Educational Sales Tax shall be satisfied from the general funds of School District.

11. The District Attorney, pursuant to the laws of the State of Georgia, particularly Official Code of Georgia Annotated § 9-11-52, waives, in the name of the State of Georgia, the requirement that separate findings of fact and conclusions of law be entered in this action.

WHEREFORE, your petitioner, within 20 days from the date of service of said written notice, files this petition as required by law and prays an order requiring the School District, by its proper officers, to show cause at such time and place as may be fixed by the court within 20 days after the filing of this petition why the Bonds should not be confirmed and validated.

STATE OF GEORGIA

By:


District Attorney
Lookout Mountain Judicial Circuit of
Georgia

STATE OF GEORGIA	)	TO THE DISTRICT ATTORNEY
	)	OF THE LOOKOUT MOUNTAIN JUDICIAL CIRCUIT
CATOOSA COUNTY	)	OF GEORGIA

Notice is hereby given that under and by virtue of the Constitution and laws of the State of Georgia, and specifically in accordance with the provisions of Paragraph IV of Section VI of Article VIII of the Constitution of Georgia and Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, an election was held in the Catoosa County School District (the "School District") on November 4, 2025 (the "Election"), at which Election there was submitted to the qualified voters of the School District the question of whether or not to reimpose a one percent sales and use tax for educational purposes in Catoosa County (the "County") for a period of time not to exceed 20 consecutive calendar quarters for the purpose of raising no more than \$99,000,000 for funding various capital outlay projects for educational purposes. The question voted on included the approval of general obligation debt of the School District in the maximum aggregate principal amount of \$49,000,000 (the "Bonds") for such capital outlay purposes and the payment of capitalized interest on such debt. The result of the Election was in favor of such tax and the issuance of the Bonds.

A certified copy of a resolution of the Board of Education of Catoosa County adopted on September 2, 2025, reimposing a sales and use tax for educational purposes within the County and authorizing the Bonds of the School District, conditioned upon approval by a majority of the qualified voters residing within the County voting in an election thereon called for November 4, 2025, is attached hereto and made a part hereof as Exhibit A.

Notice of the Election, together with the affidavit of the publisher of the newspaper in which sheriff's advertisements for the County are published, showing the dates of such publication, is attached hereto and made a part hereof as Exhibit B.

The returns of the Election having been consolidated as required by law, it was determined that the total votes cast were in favor of the question submitted to the voters on November 4, 2025. A copy of a resolution of the Board of Education adopted on December 2, 2025, declaring the results of the Election, including a copy of the Election Summary Report and Consolidated Returns filed by the Election Superintendent with the office of the Secretary of State and the Commissioner of the Georgia Department of Revenue attached thereto as an exhibit, is attached hereto and made a part hereof as Exhibit C.

Notice is hereby given of the holding and of the result of the Election and of the intention of the School District, acting by and through its controlling and managing body, the Board of Education, to (i) issue the Bonds in accordance with the law pertaining to validation and confirmation of bonds and (ii) acquire, construct, and equip the capital outlay projects approved by the voters in the Election. Request is made that you take immediate and proper steps for the confirmation and validation of the Bonds as provided by law.

This April 2, 2026.

BOARD OF EDUCATION
OF CATOOSA COUNTY

(S E A L)

By: D. L. P. Marshall
Chairman

Exhibit A

CERTIFIED COPY OF THE RESOLUTION ADOPTED BY
THE BOARD OF EDUCATION OF CATOOSA COUNTY ON
SEPTEMBER 2, 2025, CALLING THE ELECTION.

[See attached.]

RESOLUTION OF THE BOARD OF EDUCATION OF CATOOSA COUNTY TO REIMPOSE AND PROVIDE FOR THE LEVY AND COLLECTION OF A SALES AND USE TAX FOR EDUCATIONAL PURPOSES WITHIN THE CATOOSA COUNTY SCHOOL DISTRICT, CONDITIONED UPON APPROVAL BY A MAJORITY OF THE QUALIFIED VOTERS RESIDING WITHIN CATOOSA COUNTY VOTING IN AN ELECTION THEREON TO BE HELD ON NOVEMBER 4, 2025; TO AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION DEBT OF THE CATOOSA COUNTY SCHOOL DISTRICT; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Education of Catoosa County (the "**Board of Education**"), acting by, for, and on behalf of the Catoosa County School District (the "**School District**"), has considered and evaluated the provisions of Article VIII, Section VI, Paragraph IV of the Constitution of the State of Georgia, and Part 2 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (collectively, the "**Act**"), which authorize a one percent sales and use tax for educational purposes (the "**Educational Sales Tax**") to be imposed, levied, and collected in the same manner as the special county one percent sales and use tax provided for under Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated; and

WHEREAS, an Educational Sales Tax is currently being collected in Catoosa County (the "**County**"), which was approved by a majority of the voters of the County voting in an election held for such purpose on March 16, 2021, which tax was imposed beginning July 1, 2022, and which tax the Board of Education anticipates will cease to be collected in full on or before June 30, 2027; and

WHEREAS, the Board of Education has determined that it is in the best interest of the citizens of the County that an Educational Sales Tax continue to be imposed in the County, the boundaries of which comprise the School District, for the purposes described in this resolution, beginning upon the termination of the Educational Sales Tax presently in effect; and

WHEREAS, the Board of Education recognizes that in order to facilitate the acquisition, construction, and equipping of all or a portion of the capital outlay projects described in this resolution as soon as possible, it may be necessary to issue general obligation debt of the School District in an amount not to exceed \$49,000,000.00 for such purposes; said debt to be secured by the proceeds of the Educational Sales Tax; and

WHEREAS, the Board of Education desires to provide the voters of the School District with the opportunity to vote pursuant to law in favor of or against the reimposition of the Educational Sales Tax and the issuance of general obligation indebtedness in anticipation of the collection thereof; and

WHEREAS, the Board of Education has determined and it hereby does declare that during each year in which any payment of principal of or interest on such general obligation debt will come due, the School District will receive from capitalized interest on the general obligation indebtedness and from the Educational Sales Tax authorized by this resolution, net proceeds

sufficient to fully satisfy the School District's obligation with respect to the payment of such principal and interest on a current basis.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Catoosa County in public meeting assembled, and it is hereby resolved by authority of the same that

1. The Board of Education, subject to the assent of a majority of the qualified voters of the School District voting in an election held for such purpose, shall impose an Educational Sales Tax within the County for the purpose of raising not more than \$99,000,000.00 for the acquisition, construction, and equipping of the capital outlay projects described in the "Notice of Sales and Use Tax for Educational Purposes Election on November 4, 2025" (the "Notice"), which is attached hereto as Exhibit A and is incorporated herein and made a part hereof by this reference. If imposition of the Educational Sales Tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the School District in a principal amount not to exceed \$49,000,000.00 for the capital outlay projects described in the Notice and to pay capitalized interest on such debt. Such general obligation debt shall be payable first from the proceeds of the Educational Sales Tax; however, such general obligation debt which is not satisfied from the proceeds of the Educational Sales Tax shall be satisfied from the general fund of the School District or from a direct annual ad valorem tax to be levied for such purpose.

2. The Educational Sales Tax authorized by this resolution shall be collected beginning upon the termination of the Educational Sales Tax currently in effect and shall cease to be imposed on the earlier of (a) 20 calendar quarters after the Educational Sales Tax is imposed or (b) as of the end of the calendar quarter during which the Commissioner of the Georgia Department of Revenue determines that the Educational Sales Tax will have raised revenues sufficient to provide net proceeds to the School District equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the Educational Sales Tax authorized by this resolution.

3. General obligation debt may be issued in conjunction with the imposition of the Educational Sales Tax. The principal amount of the debt to be issued shall not exceed \$49,000,000.00. The purpose for which the debt is to be issued shall be to pay all or a portion of the cost of the capital outlay projects described in the Notice and to pay capitalized interest on such debt. The maximum rate or rates of interest on such debt shall not exceed [6.0%] per annum. The maximum amount of principal to be paid in each year during the life of the debt shall be as follows:

<u>Year</u>	<u>Principal Amount Maturing</u>
Year 1	\$8,870,000.00
Year 2	\$9,310,000.00
Year 3	\$9,775,000.00
Year 4	\$10,265,000.00
Year 5	\$10,780,000.00

4. The maximum cost of the capital outlay projects which will be funded with proceeds of the Educational Sales Tax received from this sales tax election will be \$99,000,000.00 including interest and cost of issuance on the general obligation debt to be incurred, which cost of projects and amount of debt to be retired shall be the maximum amount of net proceeds to be raised by the Educational Sales Tax.

5. The Secretary of the Board of Education is hereby authorized and directed to deliver a certified copy of this resolution to the Board of Elections and Registration of Catoosa County, as Election Superintendent (the "**Election Superintendent**").

6. The Election Superintendent is requested to issue the call for the election to be held on November 4, 2025, for the purpose of submitting the question of the reimposition of an Educational Sales Tax to the voters of the School District. The Election Superintendent is requested to submit the ballot question to the ballot builders in sufficient time prior to said election so that absentee ballots can be prepared and voting machines properly programmed. The call of the election shall be issued not less than 30 days prior to the date of said election. The Election Superintendent shall cause the date and purpose of the election to be published once a week for five weeks immediately preceding the date of the election in the official organ of the County and the Notice thereof will be substantially in the form attached hereto and made a part hereof as Exhibit A.

7. All qualified voters desiring to vote in favor of reimposing the Educational Sales Tax shall vote "Yes" and all qualified voters opposed to levying the Educational Sales Tax shall vote "No." If more than one-half of the votes cast are in favor of reimposing the Educational Sales Tax, then the Educational Sales Tax shall be reimposed as provided by Georgia law. The Election Superintendent shall hold and conduct the election under the same rules and regulations as govern special elections. The Election Superintendent shall canvass the returns, declare the results of the election, and certify the result to the Secretary of State and to the Commissioner of the Department of Revenue of the State of Georgia. The expense of the election shall be paid from funds of the School District.

8. If more than one-half of the votes cast are in favor of reimposition of the Educational Sales Tax, then the authority to issue debt in accordance with Article IX, Section V, Paragraph 1 of the Constitution of Georgia is given to the School District; otherwise, such debt shall not be issued. If the authority to issue such debt is so approved by the voters, then such debt may be issued without further approval by the voters.

9. If the voters approve the issuance of general obligation debt of the School District, then the proper officers and agents of the School District are authorized hereby to give notice to the District Attorney of the Lookout Mountain Judicial Circuit of Georgia of the results of the election and to seek validation of the debt approved by the voters in accordance with the laws of the State of Georgia. The Chairman or Vice Chairman of the Board of Education, with the advice of Counsel to the Board of Education, is authorized and directed to acknowledge service of the bond validation petition seeking a ruling on the validity of the said debt and cause

to be prepared an answer to be filed in the validation proceedings requesting that said debt of the School District and the security therefor be declared valid in all respects.

10. Excess proceeds of the Educational Sales Tax received by the School District which remain following expenditure of proceeds for authorized projects or purposes for education as described in the Notice shall be used solely for the purpose of reducing any indebtedness of the School District. If there is no indebtedness, such excess proceeds shall be used for the purpose of reducing the millage rate of the School District in an amount equivalent to the amount of such excess proceeds.

11. Should general obligation debt of the School District be issued, the Board of Commissioners of Catoosa County shall be directed to levy a tax upon all property subject to taxation for general obligation bond purposes within the School District sufficient in amount to pay the principal of and interest on said general obligation debt to the extent of any deficiency in the proceeds from the Educational Sales Tax.

12. (a) If general obligation debt of the School District is to be issued, the Board of Education reasonably expects that, prior to issuance of such debt, it will be necessary to expend funds on the acquisition, construction, and equipping of the capital outlay projects described in the Notice and wishes to be reimbursed for such expenditures from proceeds from the sale of such general obligation debt. Therefore, subject to approval of the voters of Catoosa County, the Board of Education hereby declares its official intent to issue general obligation debt in the principal amount not to exceed \$49,000,000.00 to reimburse original expenditures on the capital outlay projects in the maximum principal amount of \$49,000,000.00 with proceeds from the sale of such debt (to the extent permitted by Section 1. 150-2 of the Treasury Regulations). The School District will pay original expenditures on the capital outlay projects from a construction or other account maintained by the School District.

(b) The School District shall make its reimbursement allocations not later than 18 months after the later of (i) the date the original expenditure is paid or (ii) the date the capital outlay projects are placed in service or abandoned, but in no event more than three years after the original expenditure is paid.

13. The proper officers and agents of the School District hereby are authorized to retain the services of Davenport & Company LLC, to provide financial advisory services and the law firm of Gray Pannell & Woodward LLP, Savannah, Georgia, as bond counsel with regard to the proper issuance of the general obligation indebtedness authorized hereby and as disclosure counsel with regard to a public offering, if any, with regard to said general obligation indebtedness, and such officers and agents are further authorized to take any and all further actions as may be required in connection with the calling and holding of the special election, reimposition of the Educational Sales Tax, expenditure of Educational Sales Tax proceeds for the acquisition, construction, and equipping of all or a portion of the capital outlay projects, the retirement on a current basis of previously incurred general obligation debt, and the issuance of general obligation debt as herein provided.

14. All resolutions or parts of resolutions, if any, in conflict herewith, shall be and the same are hereby repealed.

ADOPTED. this 2nd day of September, 2025.

BOARD OF EDUCATION OF
CATOOSA COUNTY

A handwritten signature in cursive script, appearing to read "D. L. M. K.", written over a horizontal line.

Chairman

"EXHIBIT A"

NOTICE OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES
ELECTION ON NOVEMBER 4, 2025 AND CALL FOR SPECIAL ELECTION

Pursuant to a resolution adopted on September 2, 2025, by the Board of Education of Catoosa County (the "Board of Education"), the managing and controlling body of the Catoosa County School District (the "School District"), and a call for a special election issued by the Board of Elections and Registrations of Catoosa County, as Election Superintendent, notice is hereby given as follows:

1. On November 4, 2025, a special election will be held in Catoosa County to submit to the qualified voters of the Catoosa County School District the following question:

CONTINUATION OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES

- ☐ YES
- ☐ NO
- Shall a one percent sales and use tax for educational purposes be imposed in Catoosa County for a period of time not to exceed five years (20 consecutive calendar quarters) beginning upon the expiration of the existing sales and use tax for educational purposes presently in effect, in order to raise not more than \$99,000,000 of net proceeds by said tax, which shall go to the Catoosa County School District for the purpose of funding the following capital outlay projects: funding for Phase 2 of the Boynton Elementary School property project, a technology refresh for the school system, cafeteria and chorus room expansions at Heritage Middle School property, renovation of Lakeview Middle School property, turfing of football fields at Lakeview-Fort Oglethorpe High School and at Heritage High School properties, a cheer facility at Heritage High School, renovations at Cloud Springs Elementary School property, renovations at Westside Elementary School property, gym renovation at Ringgold High School, athletic facilities at Ringgold Middle School property, updating playground equipment and facilities at all elementary schools, track refurbishments at Heritage Middle School and at Lakeview-Fort Oglethorpe High School and at Ringgold High School, capital maintenance projects such as HVAC/roofing and kitchen updates at all schools, acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HVAC systems and components, piping and ductwork, acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, projector/projection devices, scanners, e-books, printers, screens, teaching devices and systems, wired and wireless electronic devices,

internet books, charging stations or carts, software and licenses, electronic updates to computer programs and systems, desktop computers, laptop and tablet computers including Chromebooks, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, as well as acquiring the component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices; acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property, including locks, still and video cameras, alarms, door jam security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures; repairing, refurbishing, remodeling or renovating existing schools or structures owned or operated by the school district; acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities; acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty; acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty, or construction machinery at all schools; and paying for the expenses incident to accomplish the foregoing purposes?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Catoosa County School District in a principal amount not to exceed \$49,000,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

2. All qualified voters desiring to vote in favor of imposing the one percent sales and use tax for educational purposes (the "**Educational Sales Tax**") shall vote "Yes" and all qualified voters

opposed to levying the Educational Sales Tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the Educational Sales Tax, then such tax shall be imposed beginning upon the termination of the Educational Sales Tax presently in effect and shall cease to be imposed on the earlier of (a) 20 calendar quarters after the tax is imposed or (b) as of the end of the calendar quarter during which the Commissioner of the Georgia Department of Revenue determines that the Educational Sales Tax will have raised revenues sufficient to provide to the Catoosa County School District net proceeds equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the Educational Sales Tax.

3. To the extent available, the School District may combine available funds from the State of Georgia with proceeds from the Educational Sales Tax and the general obligation debt, and any other available funds, to pay the costs of the above described capital outlay projects. Plans and specifications for these projects have not been completed and bids have not been received. Depending upon acquisition and construction costs and available funds, the School District may choose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the Educational Sales Tax and the general obligation debt, together with other available funds actually received by the School District, are insufficient to complete any of the capital outlay projects.

4. If such Educational Sales Tax is to be imposed, the Board of Education may issue general obligation debt on behalf of the School District, in an aggregate principal amount not to exceed \$49,000,000. The proceeds from such general obligation debt, if issued, shall be used to fund all or a portion of the capital outlay projects described in this Notice and to pay capitalized interest on such debt. The maximum rate or rates of interest on such debt shall not exceed 6% per annum. The maximum amount of principal to be paid in each year during the life of the debt shall be as follows:

<u>Year</u>	<u>Principal Amount Maturing</u>
Year 1	\$ 8,870,000
Year 2	9,310,000
Year 3	9,755,000
Year 4	10,265,000
Year 5	10,780,000

The Board of Education may issue aggregate general obligation debt which is less than \$49,000,000 and reduce the principal amounts maturing in each year which are shown above.

5. Reference is hereby made to Official Code of Georgia Annotated § 36-82-1(d) which provides in part that any brochures, listings, or other advertisements issued by the Board of Education or by any other person, firm, corporation or association with the knowledge and consent of the Board of Education shall be deemed to be a statement of intention of the Board of Education concerning the use of bond funds.

6. The last day to register to vote in the election is Monday, October 6, 2025. Anyone desiring to register may do so by applying in person at the voter registration office located at 5238 Evitt Street, Ringgold, Georgia, or by any other method authorized by the Georgia Election Code.

7. The special election will be held on Tuesday, November 4, 2025. The polls will be open that day from 7:00 a.m. until 7:00 p.m. Early voting dates and times are: on weekdays from October 14 through October 31, from 8:00 A.M. until 5:00 P.M. and on Saturday, October 18 and October 25 from 9:00 A.M. to 5:00 P.M.; and extended hours on October 30 from 8:00 A.M. until 7:00 P.M.

This notice is to be published in the official organ of Catoosa County on October 1, 8, 15, 22, and 29, 2025.

This 2nd day of September, 2025.

By:

Heaven A. Ginalon

Chairperson

Board of Elections and Registration of Catoosa
County, as Election Superintendent

SECRETARY'S CERTIFICATE

Now comes the undersigned Secretary of the Board of Education of Catoosa County, keeper of the records and seal thereof, and certifies that the foregoing is a true and correct copy of a resolution approved and adopted by said Board of Education in meeting assembled on September 2, 2025, the original of which resolution has been entered in the official records of said Board of Education under my supervision and is in my official possession, custody and control.

I further certify that the meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

(SE AL)


Secretary
Board of Education of Catoosa County

AFFIDAVIT OF PUBLICATION

State of Georgia,) S.S.
County of Catoosa

I, Douglas W. Crow, do solemnly swear
that I am the Vice President of
Operations, Times Journal Inc., of THE
CATOOSA COUNTY NEWS, printed and published at
Ringgold in the state of Georgia, and that from my personal
knowledge and reference to files of said publication
the advertisement of ESPLOST

was inserted in THE CATOOSA COUNTY NEWS
in space of Legal on date(s) as follows:

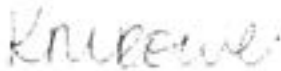
10/01/2025 10/08/2025 10/15/2025
10/22/2025 10/29/2025

Ad No.: 508608

Subscribed and sworn to before me
This 29th day of October, 2025



Douglas W. Crow, Vice President of
Operations, Times Journal Inc.



Notary Public

CONTINUATION OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES

Shall a one percent sales and use tax for educational purposes be imposed in Catoosa County for a period of time not to exceed five years (20 consecutive calendar quarters) beginning upon the expiration of the existing sales and use tax for educational purposes presently in effect, in order to raise not more than \$99,000,000 of net proceeds by said tax, which shall go to the Catoosa County School District for the purpose of funding the following capital outlay projects: funding for Phase 2 of the Boynton Elementary School property project, a technology refresh for the school system, cafeteria and chorus room expansions at Heritage Middle School property, renovation of Lakeview Middle School property, turfing of football fields at Lakeview-Fort Oglethorpe High School and at Heritage High School properties, a cheer facility at Heritage High School, renovations at Cloud Springs Elementary School property, renovations at Westside Elementary School property, gym renovation at Ringgold High School, athletic facilities at Ringgold Middle School property, updating playground equipment and facilities at all elementary schools, track refurbishments at Heritage Middle School and at Lakeview-Fort Oglethorpe High School and at Ringgold High School, capital maintenance projects such as HV AC/roofing and kitchen updates at all schools, acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HV AC systems and components, piping and ductwork, acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, projector/projection devices, scanners, e-books, printers, screens, teaching devices and systems, wired and wireless electronic devices, internet books, charging stations or carts, software and licenses, electronic updates to computer programs and systems, desktop computers, laptop and tablet computers including Chromebooks, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, as well as acquiring the component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices; acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property, including locks, still and video cameras, alarms, door jam security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures; repairing, refurbishing, remodeling or renovating existing schools or structures owned or operated by the school district; acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities; acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty; acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty, or construction machinery at all schools; and paying for the expenses incident to accomplish the foregoing purposes?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Catoosa County School District in a principal amount not to exceed

\$49,000,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

() YES

() NO

"EXHIBIT A"

NOTICE OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES
ELECTION ON NOVEMBER 4, 2025 AND CALL FOR SPECIAL ELECTION

Pursuant to a resolution adopted on September 2, 2025, by the Board of Education of Catoosa County (the "Board of Education"), the managing and controlling body of the Catoosa County School District (the "School District"), and a call for a special election issued by the Board of Elections and Registrations of Catoosa County, as Election Superintendent, notice is hereby given as follows:

1. On November 4, 2025, a special election will be held in Catoosa County to submit to the qualified voters of the Catoosa County School District the following question:

CONTINUATION OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES

- () YES Shall a one percent sales and use tax for educational purposes be imposed in Catoosa County for a period of time not to exceed five years (20 consecutive calendar quarters) beginning upon the expiration of the existing sales and use tax for educational purposes presently in effect, in order to raise not more than \$99,000,000 of net proceeds by said tax, which shall go to the Catoosa County School District for the purpose of funding the following capital outlay projects: funding for Phase 2 of the Boynton Elementary School property project, a technology refresh for the school system, cafeteria and chorus room expansions at Heritage Middle School property, renovation of Lakeview Middle School property, turfing of football fields at Lakeview-Fort Oglethorpe High School and at Heritage High School properties, a cheer facility at Heritage High School, renovations at Cloud Springs Elementary School property, renovations at Westside Elementary School property, gym renovation at Ringgold High School, athletic facilities at Ringgold Middle School property, updating playground equipment and facilities at all elementary schools, track refurbishments at Heritage Middle School and at Lakeview-Fort Oglethorpe High School and at Ringgold High School, capital maintenance projects such as HVAC/roofing and kitchen updates at all schools, acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HVAC systems and components, piping and ductwork, acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, projector/projection devices, scanners, e-books, printers, screens, teaching devices and systems, wired and wireless electronic devices,
- () NO

internet books, charging stations or carts, software and licenses, electronic updates to computer programs and systems, desktop computers, laptop and tablet computers including Chromebooks, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, as well as acquiring the component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices; acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property, including locks, still and video cameras, alarms, door jam security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures; repairing, refurbishing, remodeling or renovating existing schools or structures owned or operated by the school district; acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities; acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty; acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty, or construction machinery at all schools; and paying for the expenses incident to accomplish the foregoing purposes?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Catoosa County School District in a principal amount not to exceed \$49,000,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

2. All qualified voters desiring to vote in favor of imposing the one percent sales and use tax for educational purposes (the "**Educational Sales Tax**") shall vote "Yes" and all qualified voters

opposed to levying the Educational Sales Tax shall vote "No." If more than one-half of the votes cast are in favor of imposing the Educational Sales Tax, then such tax shall be imposed beginning upon the termination of the Educational Sales Tax presently in effect and shall cease to be imposed on the earlier of (a) 20 calendar quarters after the tax is imposed or (b) as of the end of the calendar quarter during which the Commissioner of the Georgia Department of Revenue determines that the Educational Sales Tax will have raised revenues sufficient to provide to the Catoosa County School District net proceeds equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the Educational Sales Tax.

3. To the extent available, the School District may combine available funds from the State of Georgia with proceeds from the Educational Sales Tax and the general obligation debt, and any other available funds, to pay the costs of the above described capital outlay projects. Plans and specifications for these projects have not been completed and bids have not been received. Depending upon acquisition and construction costs and available funds, the School District may choose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the Educational Sales Tax and the general obligation debt, together with other available funds actually received by the School District, are insufficient to complete any of the capital outlay projects.

4. If such Educational Sales Tax is to be imposed, the Board of Education may issue general obligation debt on behalf of the School District, in an aggregate principal amount not to exceed \$49,000,000. The proceeds from such general obligation debt, if issued, shall be used to fund all or a portion of the capital outlay projects described in this Notice and to pay capitalized interest on such debt. The maximum rate or rates of interest on such debt shall not exceed 6% per annum. The maximum amount of principal to be paid in each year during the life of the debt shall be as follows:

<u>Year</u>	<u>Principal Amount Maturing</u>
Year 1	\$ 8,870,000
Year 2	9,310,000
Year 3	9,755,000
Year 4	10,265,000
Year 5	10,780,000

The Board of Education may issue aggregate general obligation debt which is less than \$49,000,000 and reduce the principal amounts maturing in each year which are shown above.

5. Reference is hereby made to Official Code of Georgia Annotated § 36-82-1(d) which provides in part that any brochures, listings, or other advertisements issued by the Board of Education or by any other person, firm, corporation or association with the knowledge and consent of the Board of Education shall be deemed to be a statement of intention of the Board of Education concerning the use of bond funds.

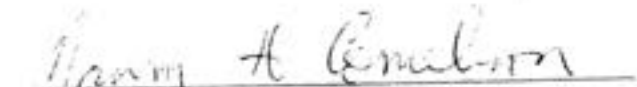
6. The last day to register to vote in the election is Monday, October 6, 2025. Anyone desiring to register may do so by applying in person at the voter registration office located at 5238 Evitt Street, Ringgold, Georgia, or by any other method authorized by the Georgia Election Code.

7. The special election will be held on Tuesday, November 4, 2025. The polls will be open that day from 7:00 a.m. until 7:00 p.m. Early voting dates and times are: on weekdays from October 14 through October 31, from 8:00 A.M. until 5:00 P.M. and on Saturday, October 18 and October 25 from 9:00 A.M. to 5:00 P.M., and extended hours on October 30 from 8:00 A.M. until 7:00 P.M.

This notice is to be published in the official organ of Catoosa County on October 1, 8, 15, 22, and 29, 2025.

This 2nd day of September, 2025.

By:



Chairperson

Board of Elections and Registration of Catoosa
County, as Election Superintendent

STATE OF GEORGIA

ORDER

COUNTY OF CATOOSA

The undersigned Chairman of the Board of Elections and Registration of Catoosa County, as Election Superintendent for Catoosa County, having been furnished with a certified copy of the resolution of the Board of Education of Catoosa County, adopted on September 2, 2025, requesting the Election Superintendent to call an election on November 4, 2025, relative to the imposition of a sales and use tax for educational purposes and the issuance of the general obligation debt described in said resolution, does hereby call said election on November 4, 2025, and orders and directs that the form of election notice contained in said resolution and required by law to be published in connection with the election and the issuance of said general obligation debt be published as provided by law.

This SEPTEMBER 3, 2025.

By:



Chairperson
Board of Elections and Registration of Catoosa
County, as Election Superintendent

Acknowledged:

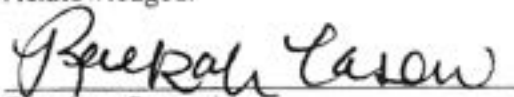

Elections Supervisor

Exhibit C

CERTIFIED COPY OF THE RESOLUTION ADOPTED BY
THE BOARD OF EDUCATION OF CATOOSA COUNTY ON
DECEMBER 2, 2025, DECLARING THE RESULTS OF THE
ELECTION.

[See attached.]

RESOLUTION OF THE BOARD OF EDUCATION OF
CATOOSA COUNTY, GEORGIA DECLARING RESULTS
OF AN ELECTION HELD ON NOVEMBER 4, 2025

and

CERTIFICATE OF THE BOARD OF ELECTIONS AND REGISTRATION
OF CATOOSA COUNTY

WHEREAS, the Board of Education of Catoosa County (the "Board of Education") adopted a resolution on September 2, 2025 to authorize general obligation bonds and to impose, levy, and collect a one percent sales and use tax for educational purposes within the Catoosa County School District, conditioned upon approval by a majority of the qualified voters residing within Catoosa County voting in a referendum thereon to be held on November 4, 2025; and

WHEREAS, a copy of said resolution was delivered to the Board of Elections and Registration of Catoosa County (the "Election Superintendent") who issued a call for the election described in said resolution of September 2, 2025; and

WHEREAS, the Election Superintendent caused notice of said election to be published in the newspaper published in said County in which sheriff's advertisements for said County are published, notifying the qualified voters of Catoosa County that on November 4, 2025 an election would be held, said notice having been published for the time and in the manner, and containing the specifications and information required by law; and

WHEREAS, said election was held on November 4, 2025 in accordance with said resolution, call, and notice, and the several managers of the election brought in the returns from said Election as required by law and these officers calling the election, in the presence of and together with the several managers, consolidated the returns and the results thereof; and

WHEREAS, the consolidated returns found the results of the election to be as follows:

[ballot question on the following page]

CONTINUATION OF SALES AND USE TAX FOR EDUCATIONAL PURPOSES

- 4,586 YES Shall a one percent sales and use tax for educational purposes be imposed in Catoosa County for a period of time not to exceed five years (20 consecutive calendar quarters) beginning upon the expiration of the existing sales and use tax for educational purposes presently in effect, in order to raise not more than
- 2,382 NO \$99,000,000 of net proceeds by said tax, which shall go to the Catoosa County School District for the purpose of funding the following capital outlay projects: funding for Phase 2 of the Boynton Elementary School property project, a technology refresh for the school system, cafeteria and chorus room expansions at Heritage Middle School property, renovation of Lakeview Middle School property, turfing of football fields at Lakeview-Fort Oglethorpe High School and at Heritage High School properties, a cheer facility at Heritage High School, renovations at Cloud Springs Elementary School property, renovations at Westside Elementary School property, gym renovation at Ringgold High School, athletic facilities at Ringgold Middle School property, updating playground equipment and facilities at all elementary schools, track refurbishments at Heritage Middle School and at Lakeview-Fort Oglethorpe High School and at Ringgold High School, capital maintenance projects such as HYAC/roofing and kitchen updates at all schools, acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HVAC systems and components, piping and ductwork, acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, projector/projection devices, scanners, e-books, printers, screens, teaching devices and systems, wired and wireless electronic devices, internet books, charging stations or carts, software and licenses, electronic updates to computer programs and systems, desktop computers, laptop and tablet computers including Chromebooks, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, as well as acquiring the component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices; acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property, including locks, still and video cameras, alarms, door jam security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures; repairing, refurbishing, remodeling or renovating existing schools or structures owned or operated by the school district; acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities; acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of

real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty; acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty, or construction machinery at all schools; and paying for the expenses incident to accomplish the foregoing purposes?

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of the Catoosa County School District in a principal amount not to exceed \$49,000,000 for the above capital outlay purposes and for the payment of capitalized interest on such debt.

WHEREAS, a copy of the Election Summary Report and Consolidated Returns filed by the Elections Superintendent with the office of the Secretary of State and the Commissioner of the Georgia Department of Revenue is attached hereto and made a part hereof as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED AND CERTIFIED AS FOLLOWS:

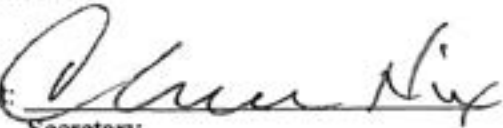
1. To the extent that the Board of Education may be considered as one of the officers ordering the election under the provisions of Official Code of Georgia Annotated, or any other provisions of law which may be deemed applicable, the Board of Education does hereby declare the results of said election to be in favor of the question set forth above.
2. The consolidated returns of said election and this resolution shall be entered upon the minutes of this meeting of the Board of Education.
3. The Election Superintendent has prepared copies of the consolidated returns and certified and filed the same with the Secretary of State and the Commissioner of the Department of Revenue, as required by law. The Election Superintendent has complied with all other applicable provisions of the Georgia Election Code.
4. The issuance of general obligation debt having been duly approved, ratified and confirmed, statutory notice to that effect shall be served upon the District Attorney of the Lookout Mountain Judicial Circuit of Georgia, and such notice shall be executed on behalf of the Board of Education by its Chairman so that said District Attorney may, as provided by law, institute proceedings to have such general obligation debt validated.

RESOLUTION APPROVED AND ADOPTED, this December 2, 2025

BOARD OF EDUCATION OF
CATOOSA COUNTY

(S E A L)

By: 
Chairman

Attest: 
Secretary

CONSOLIDATED MUNICIPAL/COUNTY CERTIFICATION OF RETURNS FOR:

November 4, 2025

- ☒ SPECIAL ELECTION
☐ GENERAL ELECTION
☐ RUNOFF ELECTION

Date

CATOOSA

Municipality/County

Instructions: Prepare and print (4) copies of the Election Summary (county consolidated vote totals report that is generated by EMS). Attach copies of this consolidated certification report as follows:

1. White sheet is attached to Election Summary and returned to Secretary of State.
2. Yellow sheet is attached to Election Summary and maintained by Superintendent.
3. Pink sheet is attached to Election Summary and sent to Clerk of Superior Court.
4. Goldenrod Copy is attached to Election Summary and immediately posted at the City Hall (city) or Courthouse (county).

ELECTION SUMMARY MUST BE ATTACHED TO THIS FORM

REFERENDUM QUESTIONS: Affix a copy of the complete wording of the question(s) as such appeared on the ballot.

SHORT TITLE OF QUESTION(S) AS SHOWN ON ATTACHED ELECTION SUMMARY:

QUESTION:

CONTINUATION OF SALES AND USE
TAX FOR EDUCATIONAL PURPOSES

See Attachment

This Referendum was held in accordance with
(Citation of Act calling for the Election):

Local Act No. _____ Year _____

Ga. Laws page No. _____

QUESTION:

This Referendum was held in accordance with
(Citation of Act calling for the Election):

Local Act No. _____ Year _____

Ga. Laws page No. _____

We, the undersigned Superintendent/Supervisor of Elections and the Assistants, do jointly and severally certify that the attached Election Summary is a true and correct count of the votes cast in this City/County. In TESTIMONY WHEREOF, We have hereunto set our hands and seals this 7th day of Nov, 25. SIGNED IN QUADRUPLICATE.

[Signature] Assistant

[Signature] Assistant

[Signature] Assistant

[Signature] Assistant

Assistant

[Signature]
Superintendent/Supervisor Of Elections



Question Return Sheet

Election Summary Report

General Election

Catoosa

November 04, 2025

Summary for: All Contests, All Districts, All Tabulators, All Counting Groups

OFFICIAL & COMPLETE

Election Group	Counting Group	Ballots	Voters	Registered Voters	Turnout
Total	Election Day	4,328	4,328	46,278	9.35%
	Advance Voting	2,638	2,638		5.70%
	Absentee by Mail	41	41		0.09%
	Provisional	3	3		0.01%
	Total	7,010	7,010		15.15%

Precincts Reported: 11 of 11 (100.00%)

Registered Voters: 7,010 of 46,278 (15.15%)

Ballots Cast: 7,010

PSC - District 2 (Vote for 1)

Precincts Reported: 11 of 11 (100.00%)

		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	Turnout
Times Cast		4,328	2,638	41	3	7,010 / 46,278	15.15%

Candidate	Party	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	Turnout
Tim Echols (I)(Rep)		3,064	1,702	22	1	4,789	68.32%
Alicia M. Johnson (Dem)		1,204	901	19	2	2,126	30.33%
Total Votes		4,268	2,603	41	3	6,915	

	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	Turnout
Unresolved Write-In	3	4	0	0	7	

PSC - District 3 (Vote for 1)

Precincts Reported: 11 of 11 (100.00%)

	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	Turnout
Times Cast	4,328	2,638	41	3	7,010 / 46,278	15.15%
Candidate	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	Turnout
Fitz Johnson (I)(Rep)	3,062	1,697	22	1	4,782	68.22%
Peter Hubbard (Dem)	1,207	907	19	2	2,135	30.46%
Total Votes	4,269	2,604	41	3	6,917	
	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	Turnout
Unresolved Write-In	3	5	0	0	8	

City of Ringgold - City Council at Large (Vote for 2)

Precincts Reported: 3 of 3 (100.00%)

		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Times Cast		165	194	2	0	361 / 2,157	16.74%
Candidate	Party	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Kelly Bomar (I)		123	150	2	0	275	38.09%
Earl Henderson (I)		120	138	1	0	259	35.87%
Mitchell Marchus		38	50	1	0	89	12.33%
Total Votes		281	338	4	0	623	
		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Unresolved Write-In		6	8	0	0	14	

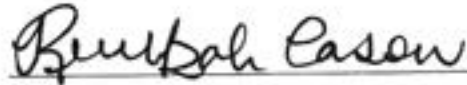
ESPLOST (Vote for 1)

Precincts Reported: 11 of 11 (100.00%)

		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Times Cast		4,328	2,638	41	3	7,010 / 46,278	15.15%
Candidate	Party	Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Yes		2,746	1,817	21	2	4,586	65.42%
No		1,557	808	17	0	2,382	33.98%
Total Votes		4,303	2,625	38	2	6,968	
		Election Day	Advance Voting	Absentee by Mail	Provisional	Total	
Unresolved Write-In		0	0	0	0	0	

Certificate of Filing

I, Rebekah Cason, certify that I have forwarded for filing the election summary results and certification of returns of the November 4, 2025 election regarding the Continuation of Sales and Use Tax for Educational Purposes ("ESPLOST") and the ballot language and affidavit of publisher of the legal organ of Catoosa County to both the Office of the Commissioner of Georgia Department of Revenue and to the Elections Division of the Georgia Secretary of State via certified mail and via email on this 1st day of APRIL, 2026.



Rebekah Cason, Elections Superintendent of
Catoosa County, Georgia

ACKNOWLEDGMENT OF SERVICE
OF PETITION AND ORDER

Service of the petition in the above-styled cause filed by the District Attorney of the Lookout Mountain Judicial Circuit of Georgia on behalf of the State of Georgia, against the Catoosa County School District, and the order of the Court thereon is hereby acknowledged, copy received, and any and all further service and notice is hereby waived.

This April 2, 2026.

BOARD OF EDUCATION
OF CATOOSA COUNTY

By: D. J. Muth
Chairman

STATE OF GEORGIA)
CATOOSA COUNTY)
)

NOTICE OF HEARING

Notice to the public is hereby given that on April 22, 2026, at 9:00 a.m., in the Superior Court of Catoosa County, at the courthouse in said county, a hearing will be held in the case of the *State of Georgia v. Catoosa County School District*, on the petition to validate \$49,000,000 in maximum aggregate principal amount of CATOOSA COUNTY SCHOOL DISTRICT GENERAL OBLIGATION SALES TAX BONDS (the "Bonds"). The Bonds are to be issued pursuant to authorization given by the voters of Catoosa County voting in an election held on November 4, 2025, on the question of whether or not to reimpose a one percent sales and use tax for educational purposes for a period of time not to exceed 20 consecutive calendar quarters for the purpose of constructing certain capital outlay projects for educational purposes. The approval by the voters also constituted approval of the issuance of general obligation debt of School District in the maximum aggregate principal amount of \$49,000,000 to finance such capital outlay projects and for the payment of capitalized interest.

At said hearing, all persons having a right to be heard with respect to the Bonds and the validation thereof and all other issues to be presented to the court in accordance with the petition filed, may be heard.

This April 2nd, 2026.

Tracy Brown
Clerk of the Superior Court
Catoosa County, Georgia

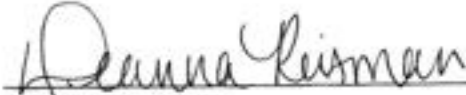
To be published on April 8, 2026 and April 15, 2026.

SUPERIOR COURT
CATOOSA COUNTY, GA
FILED IN OFFICE
April 2 2026
Cindy Hill
CLERK/DEPUTY CLERK

ACKNOWLEDGMENT OF SERVICE OF NOTICE

Personal service of the foregoing notice is hereby acknowledged and copy received, this

April 2, 2026.

Deanna Reisman, Acting District Attorney
District Attorney
Lookout Mountain Judicial Circuit of
Georgia

IN THE SUPERIOR COURT OF CATOOSA COUNTY
STATE OF GEORGIA

STATE OF GEORGIA,

Plaintiff,

v.

CATOOSA COUNTY
SCHOOL DISTRICT,

Defendant.

Civil Action No. 2026 SUCV 283

BOND VALIDATION

ORDER

The foregoing petition and complaint of the State of Georgia against the Catoosa County School District having been presented and considered, IT IS ORDERED that the same be filed and that the petition and complaint and this order be served upon the Catoosa County School District as provided by law.

IT IS FURTHER ORDERED that the Catoosa County School District, acting by and through its controlling and managing body, the Board of Education of Catoosa County, show cause before the Superior Court of Catoosa County on April 22, 2026, at 9:00 a.m., at the courthouse in said county, why the prayers of the petition and complaint should not be granted and why the general obligation bonds of the Catoosa County School District described therein should not be confirmed and validated and then and there make answer as provided by law.

IT IS FURTHER ORDERED that the Clerk of Superior Court of Catoosa County publish in the newspaper in said county in which sheriff's advertisements for said county are published, once during each of the two successive weeks immediately preceding the week in which the hearing of this cause is to be held, a notice to the public that on the date above specified the within cause will be heard.

This April 2, 2026.


Superior Court Judge
Catoosa County, Georgia

Order prepared by:
Renzo S. Wiggins, Esq.
Wiggins Law Office
7723 Nashville Street
Ringgold, Georgia 30736
(706) 935-3971
Georgia Bar No. 757800

Ex. #2
(last pg.)

SUPERIOR COURT
CATOOSA COUNTY, GA
FILED IN OFFICE

April 2 2026
Cindy The
CLERK/DEPUTY CLERK

IN THE SUPERIOR COURT OF CATOOSA COUNTY
STATE OF GEORGIA

STATE OF GEORGIA,

Plaintiff,

v.

CATOOSA COUNTY
SCHOOL DISTRICT,

Defendant.

Civil Action No. 2026 SC CV 283

BOND VALIDATION

SUPERIOR COURT
CATOOSA COUNTY, GA
FILED IN OFFICE

April 22 20 26
Cindy [Signature]
CLERK/DEPUTY CLERK

JUDGMENT

The above styled cause having come on to be heard pursuant to an order heretofore entered and it appearing from an examination and inspection of all proceedings concerning the issuance of general obligation debt of the Catoosa County School District in the maximum aggregate principal amount of \$49,000,000 (the "Bonds"), involved in this case and referred to in the pleadings, that service of the petition and complaint and order to show cause why the Bonds should not be confirmed and validated has been duly and legally acknowledged by the defendant; that the defendant is properly before the court; that all issues in the case are properly before the court and ready for adjudication in due and legal time, form, and manner; that the Bonds are regular and in due form; and that the allegations of the petition and complaint are true, and after investigation of the law and facts as to whether the defendant Catoosa County School District (the "School District") has authority to issue the Bonds and after considering the evidence on all matters bearing upon all the issues involved and upon consideration of the law of the case,

IT IS HEREBY DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, the School District is a political subdivision of the State of Georgia, legally created, existing, and functioning by and through its controlling and managing body, the

Exhibit #3 (first page)

Board of Education of Catoosa County (the "Board of Education"), under and by virtue of the laws of the State of Georgia, and was and is legally authorized and empowered by and through the Board of Education to take and did take all necessary and proper steps in the authorization of the Bonds as described in the petition and complaint and in the issuance thereof as provided by the Constitution and laws of the State of Georgia, and that Bonds and all proceedings taken in connection therewith are in compliance with the Constitution of the State of Georgia, including specifically Article VIII, Section VI, Paragraph IV, providing for the sales tax for educational purposes, and Article IX, Section V relating to limitations on local debt, and the statutes of the State of Georgia including specifically Parts 1 and 2 of Articles 3 of Chapter 8 of Title 48 of the Official Code of Georgia, controlling and regulating the manner in which general obligation indebtedness secured by a one percent sales and use tax for educational purposes may be incurred.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, the proper authorities of the School District were legally authorized to take and did take, together with the Catoosa County Board of Elections and Registration, as election superintendent, all necessary and proper steps in the calling and holding, and declaring the results, of an election held in the School District on November 4, 2025, as alleged in the petition and complaint, authorizing the imposition of a one percent sales and use tax for educational purposes and approving the issuance of general obligation debt of the School District in the maximum aggregate principal amount of \$49,000,000 for the purposes described in the ballot question, and said election was called, held, and the results thereof consolidated, declared, and returned in the lawful and proper manner in all respects as prescribed by law, and the result thereof was in favor of the issuance of the Bonds.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, all funds provided by the one percent sales and use tax for educational purposes and any amount required from the general funds of the School District, including any tax levy, will be irrevocably pledged to and appropriated for the payment of the principal of and interest on the Bonds so that all of the Bonds, as to both principal and interest, shall be fully paid as the same mature and become due.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, from the verified pleadings and the evidence presented in this case, it has been sufficiently demonstrated that during each year in which any payment of principal of and interest on the Bonds comes due, the School District anticipates it will receive from the one percent sales and use tax for educational purposes proceeds sufficient to fully pay debt service on the Bonds; however, if for any reason sufficient funds are not so available, the general obligation debt of the Bonds shall be promptly paid and satisfied from the general funds of the School District.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, the projects to be financed with proceeds from the sale of the Bonds as approved by the voters are "capital outlay projects for educational purposes" within the meaning and intent of Article VIII, Section VI, Paragraph IV of the Constitution of the State of Georgia and Part 2 of Article 3 of Chapter 8 of Title 48 of Official Code of Georgia Annotated.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, prior to issuing the Bonds, the precise terms, conditions, and particulars with respect to the sale, issuance, and delivery of the Bonds will be set forth more fully in a bond resolution to be adopted by the Board of Education, which bond resolution, *inter*

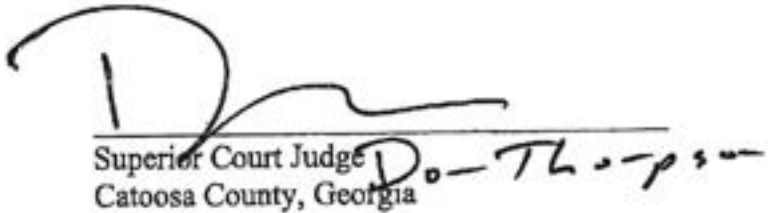
alia, will establish the exact principal amount to be paid in each year and the interest rates for each bond maturity, provide a form for the Bonds, the terms of their payment, registration, the naming of a paying agent with respect to the Bonds, and other terms in connection with their issuance and delivery.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, the Bonds shall be and the same hereby are in each and every respect confirmed and validated and that the School District is authorized and empowered to issue and deliver the Bonds in conformity with the law in such cases made and provided, for the purposes set forth in the petition of the District Attorney and the answer of the School District; and prior to the issuance of the Bonds, the Board of Education is authorized to take and did take all steps lawfully required to reimpose, levy, and collect a one percent sales and use tax for educational purposes and will recommend to the Board of Commissioners of Catoosa County that said Board of Commissioners assess and collect a continuing direct annual tax on all the taxable property located within the boundaries of the School District sufficient in an amount to pay the principal of and interest on the Bonds as the same shall mature and become due to the extent the proceeds of the sales and use tax for educational purposes received by the School District are not sufficient for that purpose; and prior to the issuance of the Bonds, the Board of Commissioners of Catoosa County is authorized to take and will take all necessary actions to assess and collect said tax; and when the Bonds shall be so issued and delivered, the Bonds shall be valid and binding general obligations of the School District in accordance with the terms and provisions thereof, all the terms and provisions of which Bonds are hereby in each and every respect confirmed and validated.

IT IS FURTHER DETERMINED, ORDERED, AND ADJUDGED that, as a matter of fact and as a matter of law, the parties to this proceeding have duly and lawfully waived the requirement that separate findings of fact and conclusions of law be entered pursuant to Official Code of Georgia Annotated, § 9-11-52.

Let the defendant pay the costs of these proceedings, to be disbursed as provided by law.

IN OPEN COURT, this April 22, 2026.


Superior Court Judge
Catoosa County, Georgia

Judgment prepared by:
Renzo S. Wiggins, Esq.
Wiggins Law Office
7723 Nashville Street
Ringgold, Georgia 30736
(706) 935-3971
Georgia Bar No. 757800

Exhibit # 3 (last page)

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF CATOOSA COUNTY TO ASSURE COMPLIANCE WITH THE CONSTITUTION OF THE STATE OF GEORGIA BY ASSESSING AND PROVIDING FOR THE COLLECTION OF A DIRECT ANNUAL TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON GENERAL OBLIGATION SALES TAX BONDS TO BE ISSUED BY THE CATOOSA COUNTY SCHOOL DISTRICT IN AN AGGREGATE PRINCIPAL AMOUNT OF \$49,000,000, AS AUTHORIZED AT AN ELECTION HELD FOR THAT PURPOSE ON NOVEMBER 4, 2025, PURSUANT TO AND IN CONFORMITY WITH THE CONSTITUTION AND STATUTES OF THE STATE OF GEORGIA, AND FOR OTHER PURPOSES.

WHEREAS, at an election duly called and held on November 4, 2025 (the "**Election**"), in Catoosa County, constituting the Catoosa County School District (the "**School District**"), a political subdivision of the State of Georgia, after notice thereof had been given to the qualified voters of the School District for the time and in the manner required by law, a majority of the qualified voters of the School District voting in the Election voted in favor of the imposition in Catoosa County of a one percent sales and use tax for educational purposes (the "**Educational Sales Tax**") for a period of time not to exceed twenty consecutive calendar quarters and the issuance of general obligation debt of the School District in an aggregate principal amount not to exceed \$49,000,000 at a maximum rate or rates of interest not to exceed 6% per annum, as described in a resolution adopted on September 2, 2025, by the Board of Education of Catoosa County (the "**Board of Education**"), as the controlling and managing body of the School District, by the terms of which resolution the Election was held; and

WHEREAS, pursuant to the results of the Election and the provisions of a bond resolution adopted on July 21, 2026 (the "**Bond Resolution**"), the Board of Education has authorized the issuance of \$49,000,000 in aggregate principal amount of CATOOSA COUNTY SCHOOL DISTRICT GENERAL OBLIGATION SALES TAX BONDS, SERIES 2026 (the "**Bonds**"); and

WHEREAS, the Board of Education has determined that the Educational Sales Tax received by the School District in each year will be sufficient to pay fully all principal of and interest on the Bonds coming due in each year; and

WHEREAS, payment of the principal of and interest on the Bonds will be secured by and payable first from the Educational Sales Tax and then, if and to the extent necessary, from *ad valorem* taxes to be levied in the School District; and

WHEREAS, the Bonds shall constitute debt of the School District within the meaning of Article IX, Section V, Paragraph I of the Constitution of the State of Georgia; and

WHEREAS, Article IX, Section V, Paragraph VI of the Constitution of the State of Georgia provides that, at or before the time of incurring bonded indebtedness, provision must be made for the assessment and collection of an annual tax in an amount sufficient to pay the

principal of and interest on said debt within 30 years from incurring such bonded indebtedness; and

WHEREAS, the total amount of the general obligation debt of the School District approved by the voters, which includes the aggregate principal amount of the Bonds and the issuance thereof have been confirmed and validated by judgment of the Superior Court of Catoosa County, Georgia, on April 22, 2026, which judgment has ordered and adjudged that the Board of Education was and is authorized and empowered to recommend to the Board of Commissioners of Catoosa County (the "**Board of Commissioners**") the assessment and collection of a continuing direct annual tax to be levied on all the taxable property located within the boundaries of the School District, which constitutes all of Catoosa County, in an amount sufficient to pay the principal of and the interest on the Bonds to the extent the proceeds of the Educational Sales Tax are not sufficient for that purpose and that the Board of Commissioners is authorized and required to take and shall take, prior to the issuance of any series of Bonds, all necessary action to assess and collect said *ad valorem* tax; and

WHEREAS, in order to provide for the assessment and collection of a continuing direct annual tax to be levied on all the taxable property subject to taxation for bond purposes located within the boundaries of the School District in an amount sufficient to pay the principal of and the interest on the Bonds as the same shall mature and become due, to the extent such principal and interest are not paid from proceeds of the Educational Sales Tax, the Board of Education, by resolution adopted on July 21, 2026, a certified copy of which resolution has been received by the Board of Commissioners, has recommended to the Board of Commissioners that such tax be assessed and collected in the appropriate years, sufficient in amount to produce the sums required to pay the principal of and interest on the Bonds to the extent that capitalized interest on such debt and the proceeds from the Educational Sales Tax received by the School District are not sufficient to make such payments, and that the funds provided by said tax shall be pledged irrevocably to and appropriated for the payment of the principal of and the interest on the Bonds.

NOW, THEREFORE, be it resolved by the Board of Commissioners of Catoosa County, in meeting assembled, that:

Section 1. TAX ASSESSMENT FOR PAYMENT OF BONDS. For the purpose of providing funds for the payment of the principal of and interest on all of the Bonds on the dates on which such principal and interest shall become due and be payable, to the extent such principal is not paid from the proceeds of the Educational Sales Tax and to the extent such interest is not paid from the proceeds of the Educational Sales Tax or capitalized interest set aside from proceeds of the sale of the Bonds, there shall be and hereby is assessed and collected and there hereafter shall be collected in the appropriate years, beginning in the year 2026, a continuing direct annual tax upon all the taxable property within the boundaries of the School District, sufficient in amount to produce the sums required to pay the principal of the Bonds coming due on August 1 and the interest of the Bonds coming due on February 1 and August 1 in each of the years set forth on Exhibit A attached hereto and incorporated herein, to the extent the

proceeds from the Educational Sales Tax received by the School District are not sufficient to make such payments.

Section 2. FUNDS PLEDGED FOR PAYMENT OF BONDS. The funds provided by said tax shall be and hereby are irrevocably pledged to and appropriated for the payment of the principal of and interest on the Bonds, and provisions to meet the requirements hereof shall be made hereafter in due time and manner in the annual appropriation measure in each year, to the extent such principal and interest are not paid from the proceeds of the Educational Sales Tax, so that all of the Bonds, as to principal and interest, shall be fully paid as the same shall mature and become due.

Section 3. PUBLICATION OF TAX RATE. The Board of Commissioners, as levying authority, together with the Board of Education, as recommending authority, shall comply with the provisions of O.C.G.A. § 48-5-32, and all other statutory requirements as may exist from time to time relating to the publication of any reports or notices required prior to establishing millage rates each year for educational purposes, and shall take such other actions as may be required for the assessment and collection of taxes to provide funds in the years and amounts set forth in this resolution, to the extent the proceeds of the Educational Sales Tax received by the School District are not sufficient for that purpose. The Board of Commissioners and the Board of Education shall cause a report to be published in a newspaper of general circulation throughout Catoosa County at least two weeks prior to the establishment of the millage rates for *ad valorem* taxes for educational purposes during the current calendar year, in accordance with O.C.G.A. § 48-5-32.

Section 4. COMPLIANCE WITH CONSTITUTION. This resolution is adopted in order to assure compliance with Article IX, Section V, Paragraph VI of the Constitution of the State of Georgia. The Board of Education has determined that the Educational Sales Tax received by the School District in each year will be sufficient to pay fully all debt service on the Bonds coming due in each year. The Board of Commissioners will take no action to establish a millage levy for the payment of any portion of the principal of and interest on the Bonds from *ad valorem* taxes until the Board of Education certifies to it any millage required for such purposes.

Section 5. CONFLICTING PROVISIONS REPEALED. Any and all resolutions or parts of resolutions, if any, in conflict herewith shall be and the same are repealed by the passage of this resolution.

RESOLUTION APPROVED AND ADOPTED, July____, 2026.

CATOOSA COUNTY

By: _____
Chairman
Board of Commissioners of Catoosa County

Exhibit A

DEBT SERVICE SCHEDULE

Bond Debt Service

Catoosa County School District (Georgia)

General Obligation Sales Tax Bonds, Series 2026

Final Numbers

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
2/1/2027			1,156,944.44	1,156,944.44	
6/30/2027					1,156,944.44
8/1/2027			1,225,000.00	1,225,000.00	
2/1/2028			1,225,000.00	1,225,000.00	
6/30/2028					2,450,000.00
8/1/2028	8,870,000	5.000%	1,225,000.00	10,095,000.00	
2/1/2029			1,003,250.00	1,003,250.00	
6/30/2029					11,098,250.00
8/1/2029	9,310,000	5.000%	1,003,250.00	10,313,250.00	
2/1/2030			770,500.00	770,500.00	
6/30/2030					11,083,750.00
8/1/2030	9,775,000	5.000%	770,500.00	10,545,500.00	
2/1/2031			526,125.00	526,125.00	
6/30/2031					11,071,625.00
8/1/2031	10,265,000	5.000%	526,125.00	10,791,125.00	
2/1/2032			269,500.00	269,500.00	
6/30/2032					11,060,625.00
8/1/2032	10,780,000	5.000%	269,500.00	11,049,500.00	
6/30/2033					11,049,500.00
	49,000,000		9,970,694.44	58,970,694.44	58,970,694.44

CLERK'S CERTIFICATE

I, the undersigned Clerk of the Board of Commissioners of Catoosa County, keeper of the records and seal thereof, hereby certify that the foregoing is a true and correct copy of a resolution approved and adopted by a majority vote of said Board of Commissioners of Catoosa County, in public meeting assembled on July ___, 2026, the original of which resolution has been entered in the official records of Catoosa County under my supervision and is in my official possession, custody and control.

I further certify that the meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

(S E A L)

Clerk
Board of Commissioners of Catoosa County

Exhibit #4 (last page)

IN THE SUPERIOR COURT FOR THE COUNTY
OF CATOOSA, STATE OF GEORGIA

CATOOSA COUNTY SCHOOL DISTRICT AND BOARD OF EDUCATION

Vs.

CATOOSA COUNTY BOARD OF COMMISSIONERS, RICHARD THARPE
STEVEN HENRY, JEFF LONG, CHUCK HARRIS, AND CHARLIE STEPHENS

Notice of Hearing To Catoosa County Board of Commissioners:

You are hereby noticed that the petition for Writ of Mandamus and Declaratory Judgment filed on July 27, 2026, shall come on for hearing on August 5, 2026 at 9:00 AM or as soon thereafter as counsel can be heard, unless the time and date is revised or changed by Rule Nisi or other order of the court.

This 27th day of July, 2026.

A handwritten signature in black ink, appearing to read 'R. Wiggins', is written over a horizontal line.

Attorney for Petitioners, Renzo Wiggins