

**Information Return for Tax-Exempt Governmental Obligations**

► Under Internal Revenue Code section 149(e)  
 ► See separate instructions.  
 Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

**Part I Reporting Authority** If Amended Return, check here

1 Issuer's name <b>Oconee County, Georgia</b>		2 Issuer's employer identification number (EIN) <b>58-6000871</b>	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) <b>James R. Woodward, Esq.</b>		3b Telephone number of other person shown on 3a <b>678-705-6280</b>	
4 Number and street (or P.O. box if mail is not delivered to street address) <b>23 North Main Street</b>	Room/suite	5 Report number (For IRS Use Only) <b>3</b>	
6 City, town, or post office, state, and ZIP code <b>Watkinsville, Georgia 30677-0145</b>		7 Date of issue <b>August 10, 2021</b>	
8 Name of issue <b>Oconee County, Georgia General Obligation Bonds, Series 2021</b>		9 CUSIP number <b>67556MCV8</b>	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <b>Wes Geddings, Finance Director</b>		10b Telephone number of officer or other employee shown on 10a <b>(706) 769-2944</b>	

**Part II Type of Issue (enter the issue price).** See the instructions and attach schedule.

11 Education	11		
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15		
16 Housing	16		
17 Utilities	17		
18 Other. Describe ► <b>County Administrative Building</b>	18	<b>15,164,139</b>	<b>85</b>
19 If obligations are TANs or RANs, check only box 19a			<input type="checkbox"/>
If obligations are BANs, check only box 19b			<input type="checkbox"/>
20 If obligations are in the form of a lease or installment sale, check box			<input type="checkbox"/>

**Part III Description of Obligations.** Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	01/01/2034	\$ 15,164,139.85	\$ 12,500,000.00	8.1663 years	0.9359 %

**Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)**

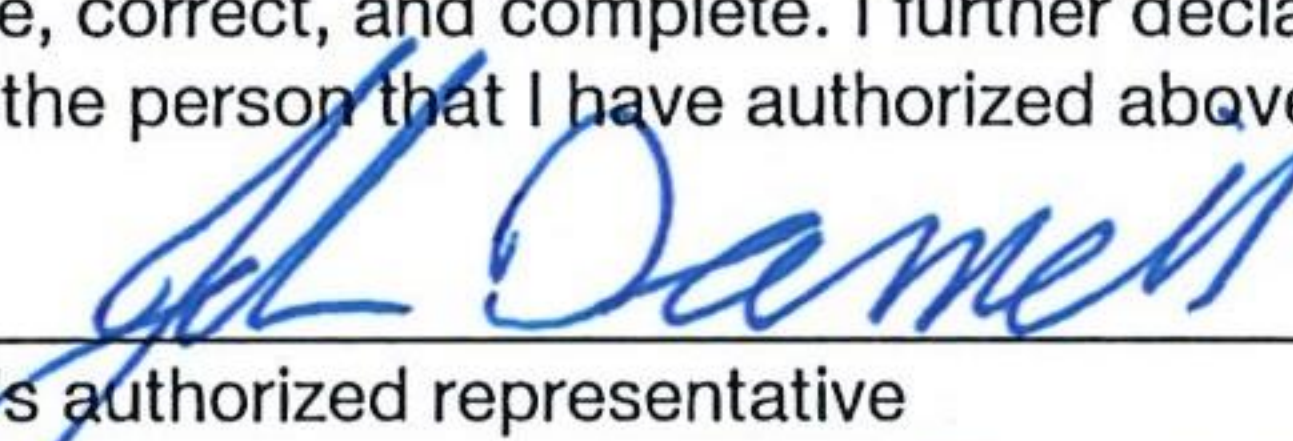
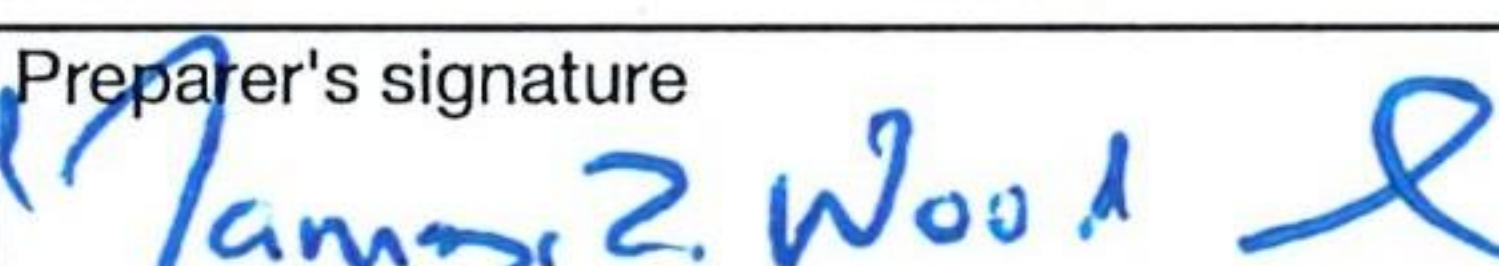
22 Proceeds used for accrued interest	22		0
23 Issue price of entire issue (enter amount from line 21, column (b))	23		15,164,139 85
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	297,550	00
25 Proceeds used for credit enhancement	25	0	
26 Proceeds allocated to reasonably required reserve or replacement fund	26	0	
27 Proceeds used to currently refund prior issues	27	0	
28 Proceeds used to advance refund prior issues	28	0	
29 Total (add lines 24 through 28)	29	297,550	00
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	14,866,589	85

**Part V Description of Refunded Bonds.** Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the bonds to be currently refunded	►	<u>          N/A          </u> years
32 Enter the remaining weighted average maturity of the bonds to be advance refunded	►	<u>          N/A          </u> years
33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	►	<u>          N/A          </u>
34 Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	►	

**Part VI Miscellaneous**

<b>35</b>	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . .	<b>35</b>		
<b>36a</b>	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) . . . . .	<b>36a</b>		
<b>b</b>	Enter the final maturity date of the GIC ▶ _____			
<b>c</b>	Enter the name of the GIC provider ▶ _____			
<b>37</b>	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . .	<b>37</b>		
<b>38a</b>	If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:			
<b>b</b>	Enter the date of the master pool obligation ▶ _____			
<b>c</b>	Enter the EIN of the issuer of the master pool obligation ▶ _____			
<b>d</b>	Enter the name of the issuer of the master pool obligation ▶ _____			
<b>39</b>	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . .		<input type="checkbox"/>	
<b>40</b>	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . .		<input type="checkbox"/>	
<b>41a</b>	If the issuer has identified a hedge, check here <input type="checkbox"/> and enter the following information:			
<b>b</b>	Name of hedge provider ▶ _____			
<b>c</b>	Type of hedge ▶ _____			
<b>d</b>	Term of hedge ▶ _____			
<b>42</b>	If the issuer has superintegrated the hedge, check box . . . . .		<input type="checkbox"/>	
<b>43</b>	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . .		<input checked="" type="checkbox"/>	
<b>44</b>	If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . .		<input checked="" type="checkbox"/>	
<b>45a</b>	If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement . . . . . ▶ _____			
<b>b</b>	Enter the date the official intent was adopted ▶ _____			

<b>Signature and Consent</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	 Signature of issuer's authorized representative		8/10/21 Date		John Daniell, Chairman Type or print name and title
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	James R. Woodward		8/10/21		PO1335751
	Firm's name ▶ Gray Pannell & Woodward LLP	Firm's EIN ▶ 26-1443937		Phone no. 678-705-6280	
Firm's address ▶ 347 West Hancock Avenue, Suite 100, Athens, Georgia 30601					

**GRAY PANNELL & WOODWARD**  
*Attorneys at Law* LLP

The Realty Building  
24 Drayton Street, Suite 1000  
Savannah, GA 31401  
(912) 443-4040

191 Peachtree Tower  
191 Peachtree Street, N.E., Suite 3280  
Atlanta, GA 30303  
(404) 480-8899

347 West Hancock Avenue, Suite 100  
Athens, GA 30601  
(706) 510-1550

August 11, 2021

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Internal Revenue Service Center  
Ogden, UT 84201

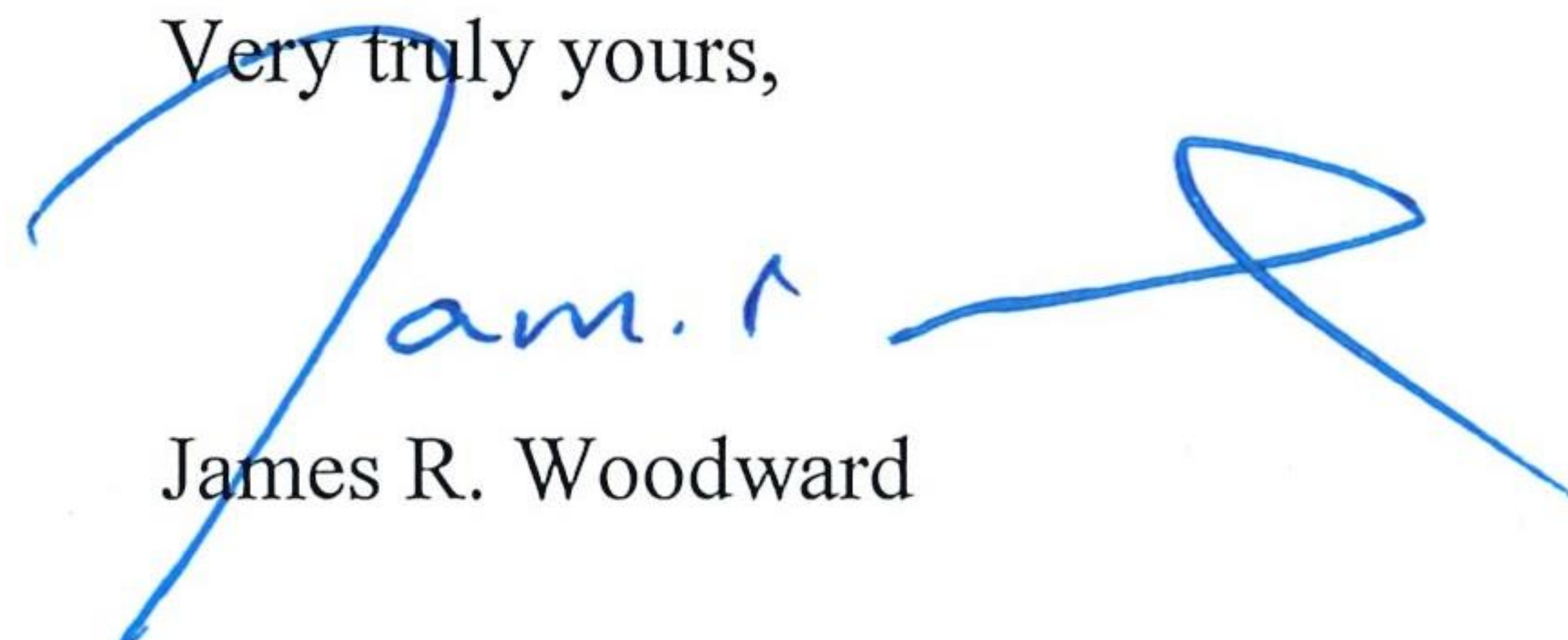
Re: \$12,500,000 OCONEE COUNTY, GEORGIA GENERAL OBLIGATION BONDS,  
SERIES 2021

**TO WHOM IT MAY CONCERN:**

Oconee County, Georgia, on August 10, 2021, issued and delivered the General Obligation Bonds referenced above and encloses herewith a completed I.R.S. Form 8038-G, "Information Return for Tax-Exempt Governmental Obligations," with respect to such bonds.

If you should have any questions concerning the enclosed Form 8038-G, please contact the undersigned at the above address.

Very truly yours,



James R. Woodward

Enclosures

September 24, 2021

Dear Shannon Mahoney:

The following is in response to your request for proof of delivery on your item with the tracking number:  
**7018 3090 0001 2525 1372.**

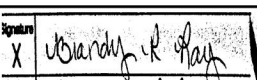
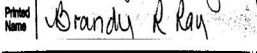

### Item Details

<b>Status:</b>	Delivered
<b>Status Date / Time:</b>	September 24, 2021, 7:56 am
<b>Location:</b>	OGDEN, UT 84201
<b>Postal Product:</b>	First-Class Mail®
<b>Extra Services:</b>	Certified Mail™ Return Receipt Electronic

### Shipment Details

<b>Weight:</b>	1.0oz
----------------	-------

### Recipient Signature

Signature of Recipient:	
	
Address of Recipient:	

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,  
United States Postal Service®  
475 L'Enfant Plaza SW  
Washington, D.C. 20260-0004