



### **WHAT IS A SPLOST?**

The Special Purpose Local Option Sales Tax (SPLOST) was enacted by the General Assembly in 1985. The SPLOST was conceived and enacted as a county tax for funding capital projects. It is not a municipal tax, nor is it a joint county-municipal tax like the regular Local Option Sales Tax (LOST). As a county tax, a SPLOST can only be initiated by the county governing authority.

### **WHAT IS THE PROCESS FOR DECIDING HOW THE SPLOST FUNDS WILL BE SPENT?**

State law determines how the SPLOST proceeds must be spent and DeKalb will comply with the rules.

### **HOW LONG CAN A SPLOST LAST?**

Several factors determine the length of time that a SPLOST may be imposed. In general, the tax may be levied for up to five years. If a county and the municipalities within that county enter into an intergovernmental agreement to have a SPLOST, the tax may be imposed for six years.

### **WHO ESTABLISHED THE REVENUE ESTIMATES FOR SPLOST?**

The County is responsible for estimating the SPLOST revenues expected to be collected over the life of the SPLOST, as well as the costs of all County projects to be financed. Each city is responsible for estimating the cost of all City projects.

### **HOW MUCH DETAIL IS REQUIRED IN THE SPLOST REFERENDUM?**

The SPLOST law requires that the purpose or purposes (i.e., the capital outlay project categories) for which SPLOST revenues will be used be written on the ballot. The degree of specificity is left to the county and municipalities imposing the SPLOST.

### **WILL SPLOST, EHOST AND HOST BE ON THE BALLOT?**

Yes. Citizens will vote on whether to approve a second 6-year SPLOST and whether to continue the suspension of HOST and replace it with an EHOST.

**WHAT PROJECTS CAN THE SPLOST FUNDS BE SPENT ON?**

There are 14 categories of permissible expenditures under the SPLOST law. In general SPLOST proceeds can be used to fund capital outlay projects defined by law as major, permanent, or long-lived improvements or betterments to the County such as land and structures which fall within one or more of the 14 categories.

**WILL THERE BE A LIST OF PROJECTS?**

Yes, the ballot question that voters will consider includes the project categories.



**WHAT IS EHOST?**

The Equalized Homestead Option Sales and Use Tax (EHOST) is a one percent sales and use tax used to provide property tax relief for homeowners. Proceeds from EHOST are 100% dedicated to rolling back property taxes on homestead exempt properties.

**HOW MUCH WILL I SAVE ON MY HOME’S TAX BILL IF THIS PASSES?**

This amount will vary depending upon several factors including the value of your home, the millage rates, and any other tax exemptions on your home. The table below shows the estimated Equalized Homestead Option Sales and Use Tax (EHOST) tax savings since 2018 based on homes with the basic homestead exemption by the fair market value of the home:

Home Value	EHOST Credit (Tax Cut)					
	2018	2019	2020	2021	2022	2023
\$100K	\$258.06	\$298.14	\$283.43	\$283.92	\$283.92	\$287.64
\$250K	\$774.19	\$894.41	\$850.28	\$851.76	\$851.76	\$862.92
\$500K	\$1,634.40	\$1,888.21	\$1,795.03	\$1,798.16	\$1,798.16	\$1,821.72
\$750K	\$2,494.61	\$2,882.00	\$2,739.79	\$2,744.56	\$2,744.56	\$2,780.52
\$1M	\$3,354.83	\$3,875.80	\$3,684.55	\$3,690.96	\$3,690.96	\$3,739.32

**MUST BOTH THE EHOST AND THE SPLOST PASS AGAIN FOR EITHER ONE TO CONTINUE?**

Yes. Unless BOTH the Equalized Homestead Option Sales and Use Tax (EHOST) **AND** the Special Purpose Local Option Sales and Use Tax (SPLOST) are approved, then neither the EHOST nor the SPLOST tax shall become effective.



**CITY OF PINE LAKE SPLOST II PROJECT LIST**

Project*	Estimate Cost
Roads, Streets, Bridges and Stormwater **	\$ 367,401
Public Safety**	\$ 50,000
Recreation**	\$ 400,000
Public Works**	\$ 50,000

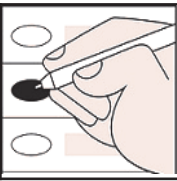
\* The City may fund the City of Pine Lake Projects in any order or priority that it may deem necessary or convenient.

\*\* These projects may include land, facilities, equipment, vehicles and other capital costs related to such Projects.



# OFFICIAL ABSENTEE / PROVISIONAL / EMERGENCY BALLOT

DeKalb County, Georgia  
Municipal General and Special Election - November 7, 2023

**To Vote:**

1. Use Black or Blue Ink to mark the ballot.
2. Completely fill in the empty oval to the left of the candidate name or choice in all races you wish to vote.
3. If voting for a Write-In candidate, completely fill in the oval to the left of the Write-In selection, then write the name of the Write-In candidate in the space provided.

**Warning**

- Do NOT use red ink or felt tip pen to mark ballot.
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- Do NOT mark more choices per race than allowed.
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- B.** Mail or return the spoiled ballot and envelope to your county board of registrars; a new official absentee ballot will be mailed to you.

**If you decide to vote in-person:** Surrender the ballot to the poll manager at an early voting site within your county or the precinct to which you are assigned. You will then be permitted to vote a regular ballot.

*"I understand that the offer or acceptance of money or any other object of value to vote for any particular candidate, list of candidates, issue, or list of issues included in this election constitutes an act of voter fraud and is a felony under Georgia law." [O.C.G.A. 21-2-284(e), 21-2-285(h) and 21-2-383(a)]*

## Special Election DeKalb County

### DeKalb County Suspension of Homestead Option Sales Tax and Approval of Equalized Homestead Option Sales Tax (Vote for One)

**"NOTICE TO ELECTORS:** Unless **BOTH** the equalized homestead option sales and use tax (EHOST) **AND** the special purpose local option sales and use tax (SPLOST) are approved, then neither sales and use tax shall become effective."

"Shall an equalized homestead option sales and use tax be levied and the regular homestead option sales and use tax be suspended within the special district within DeKalb County for the purposes of reducing the ad valorem property tax millage rates levied by the County and municipal governments on homestead properties?"

Yes

No

SAMPLE

Turn Ballot Over To Continue Voting

### DeKalb County Special Purpose Local Option Sales Tax (Vote for One)

“Shall a special 1 percent sales and use tax be imposed in the special district of DeKalb County for a period of time not to exceed 6 years and for the raising of an estimated amount of \$850 million for the purpose of: **(A) DEKALB COUNTY** projects to be funded from DeKalb County’s share of the proceeds to: (1) plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve energy sustainability to, furnish, and equip projects for (a) *public safety purposes*, to include fire stations, police facilities, courts, and an animal welfare facility; (b) *transportation purposes*, to include roads and streets, road and street repaving, sidewalks, bicycle paths/lanes, multi-use trails, mass transportation, and other road, street, and bridge purposes; (c) *multi-generational recreational purposes*, to include senior facilities, parks, libraries and related recreational facilities; and (d) *capital outlay projects owned or operated by DeKalb County*, to include physical and mental health facilities, and water, sewer, and/or stormwater facilities; and (2) pay expenses incident to accomplish all of the foregoing (collectively the “DeKalb County Projects”); **(B) AVONDALE ESTATES** projects to be funded from Avondale Estates’ share of the proceeds including (i) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks, and (ii) stormwater infrastructure; **(C) BROOKHAVEN** projects to be funded from Brookhaven’s share of the proceeds including (i) pavement management, (ii) transportation improvements, (iii) parks capital asset maintenance, (iv) public safety equipment and fleet; and (v) to pay expenses incident to accomplish all of the foregoing; **(D) CHAMBLEE** projects to be funded from Chamblee’s share of the proceeds including: transportation improvements, including roads, streets, bridges, sidewalks, transit oriented features, bicycle and pedestrian paths, intersection improvements, streetscapes, as well as payment of expenses incident to accomplish the foregoing; parks and recreation projects, including playgrounds, site development, renovations and new equipment; and police vehicles and related equipment, as well as payment of expenses incident to accomplishing the foregoing; **(E) CLARKSTON** projects to be funded from the City of Clarkston’s share of the proceeds including (i) transportation, including, but not limited to, road, street, bridges, sidewalks and bicycle paths, (ii) recreational facilities, (iii) City administrative building and (iv) public safety facilities; **(F) DECATUR** projects to be funded from the City of Decatur’s share of the proceeds including (a) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks and traffic calming improvements, (b) cultural facilities, (c) recreational facilities, including, but not limited to, the acquisition of land, (d) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of December 15, 2010, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Public Works Building B, (e) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Fire Station #1, the Leveritt Public Works Building and the Decatur Recreation Center, and (f) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of May 1, 2013, as amended on October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of the Beacon Municipal Complex and stormwater improvements, but not including the administrative facilities for the City Schools of Decatur; **(G) DORAVILLE** projects to be funded from the City of Doraville’s share of the proceeds including: (1) 60% Pavement Management; (2) 15% Transportation Improvements (3) 15% Parks Capital Asset and Maintenance; and (4) 10% Public Safety Facilities, Equipment, and Fleet Replacement; **(H) DUNWOODY** projects to be funded from Dunwoody’s share of the proceeds including (i) transportation, including, but not limited to, infrastructure preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems), pedestrian and bicycle path improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails), congestion relief (intersection improvements, road widenings, traffic management, and signal upgrades), safety and operational improvements (addition/extension of turn lanes, elimination of sight distance problems and other safety concerns, as well as widened lanes and shoulders), (ii) public safety, (iii) parks, recreation and greenspace and (iv) repairs of capital projects; **(I) LITHONIA** projects to be funded from Lithonia’s share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths and sidewalks; (b) infrastructure improvements; (c) capital outlay projects such as the improvement of land and structures; purchase of police cars and other major equipment; (d) facilities improvements such as recreational facilities and other government buildings; and (e) public safety purposes such as major equipment; and (f) public works purposes such as major equipment; **(J) PINE LAKE** projects to be funded from the City of Pine Lake’s share of the proceeds including (a) roads, streets, bridges, bicycle paths and sidewalks and improvement of surface-water drainage from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects (b) recreational facilities including, but not limited to parks, lakes, dams, trails, and acquisition of land (c) public safety facility renovations and equipment, and (d) public works facility renovations; **(K) STONECREST** projects to be funded from the City of Stonecrest’s share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths, sidewalks, and resurfacing; (b) new infrastructure such as government administration buildings and recreational buildings; (c) recreational facilities improvements such as parks; and (d) property acquisition; **(L) STONE MOUNTAIN** projects to be funded from the City of Stone Mountain’s share of the proceeds including: (a) roads, streets, bridges, sidewalks, and paths; (b) improvement of surface-water drainage and other stormwater capital outlay projects; and (c) recreational facilities including, but not limited to parks, and trails. These projects may include land, facilities, equipment, vehicles and other capital costs related to such projects; and **(M) TUCKER** projects to be funded from the City of Tucker’s share of the proceeds including (a) road improvement and repair, (b) expansion and improvements of trails, sidewalks, and bikeways, (c) parks capital outlay, and (d) stormwater infrastructure?”

If imposition of the taxes is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of **DEKALB COUNTY, GEORGIA** in the principal amount not to exceed \$50 million for a portion of the above DeKalb County Projects, to pay capitalized interest incident thereto, and to pay expenses incident to accomplish the foregoing.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF AVONDALE ESTATES**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Avondale Estates in the principal amount not to exceed \$4,000,000 to pay all or a portion of any of the Avondale Estates’ projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF BROOKHAVEN**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Brookhaven in the principal amount not to exceed \$50,000,000 to pay all or a portion of the transportation improvements, paving management, parks capital asset maintenance, public safety equipment and fleet projects, the costs of issuing the debt and capitalized interest, and to pay expenses incident to accomplish all of the foregoing.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF CLARKSTON**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Clarkston in the principal amount not to exceed \$12,000,000 to pay all or a portion of any of the City of Clarkston’s projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF DECATUR**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Decatur in the principal amount not to exceed \$10,000,000 to pay all or a portion of the transportation, cultural and recreational projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF DUNWOODY**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Dunwoody in the principal amount not to exceed \$36,000,000 to pay all or a portion of any of the Dunwoody projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by the voters within **LITHONIA**, Georgia, such vote shall also constitute approval of the issuance of general obligation debt of Lithonia, Georgia, in the principal amount not to exceed \$2,130,000 for a portion of Lithonia’s Projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by the voters within the **CITY OF STONECREST**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Stonecrest, in the principal amount not to exceed \$40,690,000 for a portion of the City of Stonecrest’s Projects, the costs of issuing the debt and capitalized interest.”

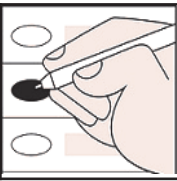
- Yes
- No





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## Special Election DeKalb County

### Homestead Exemption for Residents 65 Years of Age or Older or Who Are Disabled (Vote for One)

**House Bill 591, Act No. 152**

"Shall the Act be approved which increases the income cap to \$37,500.00 on the \$14,000.00 homestead exemption provided to certain residents of DeKalb County who are 65 years of age or over or who are disabled?"

- Yes
- No

### DeKalb County School District Homestead Exemption for Residents 62 Years of Age or Older or Who Are Disabled (Vote for One)

**House Bill 593, Act No. 153**

"Shall the Act be approved which increases the income cap to \$40,000.00 on the homestead exemption from DeKalb County school district ad valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of the homestead for residents of that school district who are 62 years of age or older or who are disabled?"

- Yes
- No

### DeKalb County School District Homestead Exemption for Residents 65 Years of Age or Older or Who Are Disabled (Vote for One)

**House Bill 594, Act No. 154**

"Shall the Act be approved which increases the income cap to \$37,500.00 on the \$14,000.00 homestead exemption provided to certain residents of the DeKalb County School District who are 65 years of age or over or who are disabled?"

- Yes
- No