

A RESOLUTION OF THE DEKALB COUNTY, GEORGIA GOVERNING AUTHORITY FOR THE CONTINUED SUSPENSION OF THE HOMESTEAD OPTION SALES AND USE TAX AND LEVY OF THE EQUALIZED HOMESTEAD OPTION SALES AND USE TAX; TO REIMPOSE A ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX; SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAXES ARE TO BE USED; REQUEST THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF DEKALB COUNTY TO APPROVE THE REIMPOSITION OF SUCH SALES AND USE TAXES; APPROVE THE FORM OF BALLOT QUESTIONS TO BE USED IN SAID ELECTIONS; AND FOR OTHER PURPOSES.

WHEREAS, Part 2 of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated allows for the continued suspension of the homestead option sales and use tax authorized by O.C.G.A. § 48-8-102 (the “HOST”) and continued imposition of an equalized homestead option sales and use tax (the “EHOST”) for the purpose of reducing the ad valorem property tax millage rates levied by the county and municipalities on homestead properties; and

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated authorizes the reimposition of a special purpose local option sales tax (hereinafter referred to as “imposing a or imposition of SPLOST II”) for the purpose, inter alia, of financing certain county and municipal capital outlay projects which include those set forth herein; and

WHEREAS, pursuant to O.C.G.A. § 48-8-112, proceedings for the imposition of a SPLOST II shall be in the same manner as proceedings for the initial imposition of the tax in 2017 (“SPLOST I”); and

WHEREAS, pursuant to O.C.G.A. § 48-8-109.1, *et seq.* the initial referendum election to determine whether to impose a SPLOST must be held in conjunction with the referendum election to approve an EHOST, and unless both sales and use taxes are approved, neither shall become effective; and

WHEREAS, the Governing Authority of DeKalb County, Georgia (the “Governing Authority”) has determined that it is in the best interest of the citizens of DeKalb County, Georgia (the “County”) to continue to suspend HOST and to continue to impose an EHOST to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates; and

WHEREAS, that it is further in the best interest of the County to impose a one percent SPLOST II in a special district within the County to raise approximately \$ _____ over six (6) years for the purpose of funding certain County and Municipal capital outlay projects, described in Exhibit A and Exhibit B, respectively, attached hereto (the “County SPLOST II Projects” and the “City SPLOST II Projects” or collectively the “SPLOST II Projects”); and

WHEREAS, the Governing Authority mailed written notice (the “Notice”) to the Mayor and each City Council member in each municipality located within the County, except that portion of the City of Atlanta in the County, which is excluded from receiving SPLOST proceeds at this time

pursuant to O.C.G.A. § 48-8-109.5(f) regarding the imposition of SPLOST II (hereinafter the “Municipalities”); and

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the Municipalities met and discussed the possible projects for inclusion in the referendum, including municipally owned and operated projects; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum by the election superintendent as set forth in O.C.G.A. § 48-8-111(b); and

WHEREAS, the County has entered into an intergovernmental agreement with all Municipalities wholly located in the special district as allowed by O.C.G.A. § 48-8-109.5(e); and

WHEREAS, the residents of the City of Atlanta in DeKalb County, Georgia will vote in the referendum election for EHOST and SPLOST because (i) those residents are electors in the special district as that term is defined in O.C.G.A. § 48-8-109.2 and (ii) O.C.G.A. § 48-8-109.5(f) states that the City of Atlanta will be entitled to a disbursement of SPLOST proceeds, with no further voter approval, but only if and when the current tax imposed in the City of Atlanta under Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated expires;

NOW, THEREFORE, BE IT RESOLVED by the Governing Authority of DeKalb County, Georgia, as follows:

- A. Assuming the questions of reimposing a County EHOST and SPLOST are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of a one percent (1%) equalized homestead option sales and use tax shall be authorized and continue to be levied for the purposes allowed by state law and as specified in O.C.G.A. § 48-8-109.1 *et seq.*
- B. Assuming the questions of continuing to impose a County EHOST and impose SPLOST II are approved by the voters of the special district in the election hereinafter referred to, a special purpose local option sales and use tax shall be reimposed for the six-year term, purposes and costs as follows:
 1. In order to finance the cost of the SPLOST II Projects, a SPLOST in the amount of one percent (1%) on all sales and uses in the County is hereby authorized to be levied and collected within the special district created in the County as provided in Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia, except the SPLOST shall not be levied and collected within the boundaries of any municipality wholly or partially located within a special district levying a tax provided for in Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia.
 2. SPLOST II shall be imposed for a period of time not to exceed six (6) years for the purpose of raising approximately \$_____.
 3. Proceeds of such tax are to be used to fund the cost of the SPLOST II Projects. The SPLOST II Projects consist of “County SPLOST II Projects” and “City SPLOST

II Projects.” The County SPLOST II Projects, the City SPLOST II Projects, and the estimated costs thereof are set forth in Exhibit A, and Exhibit B, respectively, attached hereto and incorporated herein by this reference. The County and Municipalities acknowledge that the costs shown for each project described in Exhibits A and B are estimated amounts. If a County SPLOST II Project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply the remaining unexpended funds to any other County project in Exhibit A.

Pursuant to O.C.G.A. § 48-8-109.5(e), proceeds of the SPLOST shall be distributed between the unincorporated portions of the County and the Municipalities according to the provisions of the 2023 Intergovernmental Agreement attached hereto as Exhibit C and incorporated herein by this reference.

C. General Obligation Debt.

1. DeKalb County:

- i. The County is hereby authorized to issue general obligation debt in one or more series (the “County Debt”), for the County SPLOST II Projects secured by the portion of the proceeds of the SPLOST received by the County, in a maximum aggregate principal amount of \$ _____. The proceeds of the County Debt, if issued, shall be used to pay a portion of the costs of the County SPLOST II Projects, and the costs of issuing the County Debt. The County Debt shall bear interest from the date of issuance of the County Debt or from such other date as may be designated by the County prior to the issuance of the County Debt, at a rate(s) to be determined in a supplemental resolution to be adopted by the County prior to the issuance of the County Debt, which rate shall not exceed ____ percent (__%) per annum. The amount of principal to be paid in each year during the life of the County Debt shall be as follows:

<u>Year</u>	<u>Amount</u>

- ii. The proceeds of the County Debt shall be deposited by the County in separate funds or accounts. The SPLOST proceeds received by the County in any year pursuant to the imposition of such tax, shall first be used for paying debt service requirements on the County Debt for any such year before such proceeds are applied to any of the County SPLOST II Projects

authorized above. Proceeds of the SPLOST received by the County, not required to be deposited in the separate fund in any year for the payment of principal and interest on the County Debt coming due in the current year, shall be deposited in a separate fund to be maintained by the County and applied towards funding the County SPLOST II Projects to the extent such projects have not been funded with County Debt proceeds.

2. City of _____ :

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County in the election herein referred to, the City of _____ has authorized the issuance of its general obligation debt (the “[INSERT CITY] Debt”), secured by the portion of the proceeds of such SPLOST payable to the City of _____, in a maximum aggregate principal amount of up to \$ _____ pursuant to a resolution adopted by the City of _____ on [INSERT DATE]. The proceeds of the _____ Debt, if issued, shall be used to pay all or a portion of the City of _____ SPLOST II Projects (as set forth in Exhibit B attached hereto), the costs of issuing the _____ Debt and capitalized interest. The _____ Debt shall bear interest from the first day of the month during which the _____ Debt is to be issued or from such other date as may be designated by the City of _____ prior to the issuance of the _____ Debt, which rates shall not exceed _____ percent (___ %) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of _____ prior to the issuance of the _____ Debt. The maximum amount of principal to be paid in each year during the life of such _____ Debt shall be as follows:

<u>Year</u>	<u>Amount</u>

- ii. The proceeds of the [INSERT CITY] Debt shall be deposited in a separate account or accounts for the purposes set forth above, and any interest earnings on such proceeds shall be similarly applied.

[NOTE: SECTION C.2. WILL BE DUPLICATED FOR EACH CITY AUTHORIZING SPLOST BONDS]

3. Any brochures, listings, or other advertisements issued by the Governing Authority of the County, the City of [INSERT CITIES AUTHORIZING BOND DEBT] or by any other person, firm, corporation or association with the knowledge and consent of such governing authorities, shall be deemed to be a statement of intention of such governing authorities concerning the use of the proceeds of the related debt described above, and such statement of intention shall be binding upon such governing authorities in the expenditure of such debt or interest received from such debt to the extent provided in O.C.G.A. § 36-82-1.

D. Call for the Election; Ballot Form; Notice.

1. The Board of Elections of DeKalb County is hereby requested to call an election in all voting precincts in the County on the 7th day of November, 2023, for the purpose of submitting to all of the qualified voters of the County the questions set forth in paragraph 2 below.
2. The ballots to be used in the EHOST and SPLOST referendum election shall have written or printed thereon substantially the following:

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.

<input type="checkbox"/> YES	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?
<input type="checkbox"/> NO	

<input type="checkbox"/> YES	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 \$ _____ for the purpose of: (A) DeKalb County projects to be funded from DeKalb County's share of the proceeds to [insert project categories here]; (B) Avondale Estates [insert project categories here]; (C) Brookhaven [insert project categories here]; (D) Chamblee [insert project categories here]; (E) Clarkston [insert project categories here]; (F) Decatur [insert project categories here]; (G) Doraville [insert project categories here]; (H) Dunwoody [insert project categories here]; (I) Lithonia [insert project categories here];
<input type="checkbox"/> NO	

here]; **(J) Pine Lake** [insert project categories here]; **(K) Stonecrest** [insert project categories here]; **(L) Stone Mountain** [insert project categories here]; and **(M) Tucker** [insert project categories here]?

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 of \$_____ 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 _____**, such vote shall also constitute approval of the issuance of general obligation debt of the City of _____ in the principal amount not to exceed \$_____ for a portion of the City of _____ Projects. ***THIS PARAGRAPH WILL BE DUPLICATED FOR EACH CITY AUTHORIZING SPLOST BONDS**

3. It is hereby requested that the election be held by the Board of Elections of DeKalb County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Board of Elections of DeKalb County canvass the returns, declare the results of the election, and certify the result to the Secretary of State and to the Commissioner of Revenue.
 4. The Board of Elections of DeKalb County is hereby authorized and requested to publish a notice of election as required by law in the newspaper in which Sheriff's advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit D and incorporated herein by this reference.
- E. The Clerk of the DeKalb County Governing Authority is hereby authorized and directed to deliver a copy of the resolution to the Board of Elections of DeKalb County, with a request that the Board of Elections of DeKalb County issue the call for an election.
- F. The proper officers and agents of DeKalb County are hereby authorized to take any and all further actions as may be required in connection with the continued imposition of the EHOST and the imposition of SPLOST II.

ADOPTED by the DeKalb County Board of Commissioners, this _____ day of _____, 2023.

ROBERT PATRICK
Presiding Officer

ADOPTED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2023.

MICHAEL L. THURMOND
Chief Executive Officer

ATTEST:

BARBARA SANDERS-NORWOOD, CCC
Clerk

APPROVED AS TO FORM:

VIVIANE H. ERNSTES
County Attorney

DRAFT

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF DEKALB COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 7th day of November, 2023, an election will be held at the regular polling places in all of the election districts of DeKalb County, Georgia, (the “County”), at which time there will be submitted to the qualified voters of the County for their determination two questions. The first question will be whether an equalized homestead option sales and use tax (the “EHOST”) shall continue to be levied and the regular homestead option sales and use tax remain suspended within the special district of the County for the purposes of reducing the ad valorem property tax millage rates levied by the County and municipal governments on homestead properties. The second question will be whether a one percent county special purpose local option sales and use tax (the “SPLOST”) shall be reimposed on all sales and uses in the special district created in the County for a period of six (6) years for the raising of approximately \$ _____ for the purpose of funding certain County and Municipal capital outlay projects (“the Projects”) specified in the form of the ballot set forth below.

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** secured by the portion of the proceeds of the SPLOST received by the County, in a maximum aggregate principal amount of \$ _____ (the “County Debt”). The proceeds of the County Debt, if issued, shall be used to pay a portion of the costs of the DeKalb County Projects (as set forth in the form of the ballot below) and the costs of issuing the County Debt. The County Debt shall bear interest from the date of issuance of the County Debt or from such other date as may be designated by the County prior to the issuance of the County Debt, at a rate or rates to be determined in a supplemental resolution to be adopted by the County prior to the issuance of the County Debt, which rate shall not exceed _____ percent (____%) per annum. The amount of principal to be paid in each year during the life of the County Debt shall be as follows:

<u>Year</u>	<u>Amount</u>

If imposition of the taxes is approved by a majority of the voters within the **City of [INSERT CITY NAME HERE]**, such vote shall also constitute approval of the issuance of general obligation debt of the City of _____ secured by the portion of the proceeds of the SPLOST payable to the City of _____ in a maximum aggregate principal amount of up to \$ _____ (the “_____ Debt”). The proceeds of the _____ Debt, if issued, shall be used to pay all or a portion of the City of _____ Projects (as set forth in the form of the ballot below), costs of issuing the _____ Debt and capitalized interest. The _____ Debt shall bear interest from the first day of the month during which the _____ Debt is to be issued or from such other date as may be designated by _____

the City of _____ prior to the issuance of the _____ Debt, which rates shall not exceed _____ percent (____%) per annum. The actual rate or rates shall be determined in a supplemental resolution to be adopted by the City of _____ prior to the issuance of the _____ Debt. The maximum amount of principal to be paid in each year during the life of such _____ Debt shall be as follows:

<u>Year</u>	<u>Amount</u>

[SECTION C.2. WILL BE DUPLICATED FOR EACH CITY AUTHORIZING SPLOST BONDS]

The ballots to be used at said election shall have written or printed thereon substantially the following:

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.

<input type="checkbox"/> YES	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?
<input type="checkbox"/> NO	

<input type="checkbox"/> YES	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 \$ _____ for the purpose of: (A) DeKalb County projects to be funded from DeKalb County's share of the proceeds to [insert project categories here]; (B) Avondale Estates [insert project categories here]; (C) Brookhaven [insert project categories here]; (D) Chamblee [insert project categories here]; (E) Clarkston [insert project categories here]; (F) Decatur
<input type="checkbox"/> NO	

[insert project categories here]; **(G) Doraville** [insert project categories here]; **(H) Dunwoody** [insert project categories here]; **(I) Lithonia** [insert project categories here]; **(J) Pine Lake** [insert project categories here]; **(K) Stonecrest** [insert project categories here]; **(L) Stone Mountain** [insert project categories here]; and **(M) Tucker** [insert project categories here]?

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 of \$_____ 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 _____**, such vote shall also constitute approval of the issuance of general obligation debt of the City of _____ in the principal amount not to exceed \$_____ for a portion of the City of _____ Projects. ***THIS PARAGRAPH WILL BE DUPLICATED FOR EACH CITY AUTHORIZING SPLOST BONDS**

Notwithstanding any other provision of law to the contrary, the statement and ballot questions above shall precede any and all other special election ballot questions which are to appear on the same ballot. O.C.G.A. § 48-8-109.4.

All persons desiring to vote in favor of levying the taxes shall vote “Yes”, and persons opposed to the levying of the taxes shall vote “No”. If more than one-half of the votes are cast in favor of levying the taxes, then both of the taxes shall be levied in accordance with applicable state law, otherwise the taxes may not be levied.

The last day to register to be eligible to vote in this election is _____. The referendum will be held in all the regular polling precincts and election districts of DeKalb County, Georgia. The polls will open at _____ AM and close at _____ PM.

Those residents qualified to vote at said election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given pursuant to a resolution of the DeKalb County Governing Authority and the DeKalb County Board of Elections and Registration.

This _____ day of _____, 2023

H. Keisha Smith, Executive Director
For: The DeKalb County Board of Registration and Elections

PLEASE PUBLISH: [in the Champion once a week for four weeks immediately preceding the election]

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EXHIBIT A
County SPLOST II Project
Categories

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EXHIBIT B
City SPLOST II Project
Categories

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EXHIBIT C
2023 Intergovernmental
Agreement

EXHIBIT D
Notice of Election

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