



Legislation Text

File #: 2023-0992, Version: 1

Public Hearing: YES NO **Department:** Chief Executive Office

SUBJECT:

Commission District(s): All Commission Districts

Intergovernmental Agreement for distribution of special purpose local option sales tax (“SPLOST II”) proceeds and Resolution to call for an election to approve the continued imposition of an equalized homestead options sales use tax (“EHOST”) and reimposition of a SPLOST.

Information Contact: Michael Thurmond, Chief Executive Officer

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PURPOSE:

To consider approval of the Intergovernmental Agreement with the Cities related to the distribution of SPLOST II proceeds and approval of the Resolution calling for a referendum on November 7, 2023 to impose SPLOST II and EHOST in DeKalb County.

NEED/IMPACT:

Approval of the attached Intergovernmental Agreement and Resolution in connection with EHOST and SPLOST II promotes the health safety and welfare of the citizens of DeKalb County.

The first document attached to this agenda item is the intergovernmental agreement between the County and the Cities wholly located in the County. It authorizes the reimposition of a SPLOST for 6 years and sets the distribution of the SPLOST II proceeds between the Cities and the County. The IGA includes exhibits which list each City’s project categories and the County’s project categories.

The second document attached to this agenda item is the Resolution calling for a referendum to continue to impose EHOST and impose SPLOST II. The resolution may include provisions allowing the County and each City at their sole discretion to issue general obligation bonds and sets the ballot questions for the Cities and the County.

The draft documents attached to this agenda item have not been finalized by the County or any of the Cities and will contain revisions before final adoption and approval.

FISCAL IMPACT:

SPLOST II is expected to generate approximately \$ _____ million dollars over 6 years county-wide.

The County is expected to receive approximately \$ _____ million dollars to fund various capital outlay

projects.

EHOST is projected to generate approximately \$_____ million dollars in additional tax credits for County and City homeowners over the 6 years.

RECOMMENDATION:

Defer this item and at the appropriate time, adopt and approve, in substantially final form, the attached Intergovernmental Agreement and Resolution, and authorize the Chief Executive Officer to execute all necessary documents.