



# DeKalb County Government

Manuel J. Maloof Center  
1300 Commerce Drive  
Decatur, Georgia 30030

## Legislation Text

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File #: 2018-2053, Version: 1

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Substitute

Public Hearing: YES ☐ NO ☒

Department: Executive Assistant - Chief Operating Office

**SUBJECT:**

**Commission District(s):** All Commission Districts

Intergovernmental Agreement for the Distribution of Homestead Option Sales Tax Proceeds and Equalized Homestead Option Sales Tax Proceeds.

**Information Contact:** Zachary L. Williams, Executive Assistant/Chief Operating Officer

**Phone Number:** 404-371-2174

**PURPOSE:**

To consider approval of an intergovernmental agreement with the Cities related to the distribution of homestead option sales and use tax (HOST) proceeds and equalized homestead option sales tax proceeds (EHOST).

**NEED/IMPACT:**

This intergovernmental agreement provides the specific amount of capital outlay proceeds (equalization payments) to be distributed to each City and the County from 2018 HOST proceeds and provides a method for the distribution of EHOST proceeds between the County and Cities. Approval of the attached intergovernmental agreement promotes the health safety and welfare of the citizens of DeKalb County.

**FISCAL IMPACT:**

A portion of HOST proceeds collected in 2018 shall be distributed to the County and used toward funding County capital outlay projects. One hundred percent of EHOST proceeds distributed to the County will be used to reduce ad valorem property tax millage rates.

**RECOMMENDATION:**

(1) Adopt and approve the attached intergovernmental agreement in substantially final form; (2) authorize the Interim County Attorney to prepare final execution copies of the intergovernmental agreement for signature by the various parties; and (3) authorize the Chief Executive Officer to execute all necessary documents.