

# SPECIAL ELECTION

## 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

Early voting begins Monday at two locations in DeKalb County, with countywide referendums and city elections on the ballot.

All registered voters in DeKalb will be able to decide on three tax-related ballot [questions](#). Meanwhile, those who live in cities will be eligible to vote for their mayors and city council members.

Here's a look at the referendums on the ballot:

- 1. Reduce homeowners' property taxes:** A change to the homestead local option sales tax ([HOST](#)) would lower residents' property tax bills countywide. If approved, all revenue from this existing 1 percent sales tax would be returned to DeKalb homeowners. Currently, 80 percent of HOST goes toward property tax [reduction](#) and 20 percent for government infrastructure.
- 2. Raise DeKalb's sales tax rate to 8 percent:** The creation of a special purpose local option sales tax ([SPLOST](#)) would raise money to repave more than 318 miles of the county's most worn-down roads, rebuild fire stations and repair other infrastructure. The HOST and SPLOST questions are paired together on the ballot so that both must pass to be enacted.
- 3. Preserve an existing homeowners' property tax break:** The [frozen exemption](#) offsets DeKalb property tax increases caused by rising property assessments. Voter approval of this measure would make the frozen exemption permanent for as long as the revised HOST — if it passes — remains in place.