

# DeKalb County Special Purpose Local Option Sales Tax

*A Special Purpose Local Option Sales Tax (SPLOST) is a proposed county-wide one percent sales tax. If approved by voters, the tax revenue would be used to fund capital outlay projects proposed by the county government and participating municipal governments.*

## WHAT DOES THE SPLOST MEAN FOR DUNWOODY?

- A county-wide SPLOST referendum will be included on every DeKalb County ballot for the November 7, 2017 election. If the SPLOST vote is approved by more than 50 percent of DeKalb County voters, the DeKalb County's sales tax rate would increase from 7 percent to 8 percent. The proposed one percent sales tax would not be applied to groceries/unprepared foods nor prescription medication.

*The SPLOST vote, along with the second referendum on the Nov. 7 ballot, the Homestead Option Sales Tax (HOST), is expected to help reduce Dunwoody residential property tax bills by an average of \$461 per parcel (based on an average Dunwoody home assessed at \$350,000.)*

*The SPLOST and HOST are paired together on the ballot and voters must pass both to be enacted.*

- If both referendums are approved by voters, the proposed SPLOST would replace the current HOST dollars going to the City of Dunwoody for capital projects. **This would permit all of the current HOST dollars collected to be returned to homeowners through a property tax deduction (credit).** The new SPLOST dollars received by the city would be used only for transportation, public safety, and capital maintenance.
- The proposed SPLOST would last six years and it is expected to bring in an estimated \$636.8 million. The proceeds from the one-cent sales tax will go towards infrastructure projects such as road resurfacing and transportation projects such as bridges and sidewalks. The proceeds would be distributed throughout unincorporated DeKalb County and municipalities based on population.
- The DeKalb County Board of Commissioners approved a project list identifying specific funding allocations. Each city in DeKalb also created project lists to which the funds would be directed.

## HOW WOULD DUNWOODY ALLOCATE SPLOST FUNDS?

The City of Dunwoody estimates it would receive approximately \$43,987,000 in SPLOST funds. Dunwoody anticipates allocating approximately 84% towards Transportation improvement projects and plans to use the recently approved Comprehensive Transportation Plan as a guide for projects and priorities. Transportation improvement projects may include, but would not be limited to:

- **Infrastructure Preservation:** road resurfacing, replacement/rehabilitation of bridges & drainage systems
- **Pedestrian & Bicycle Path Improvements:** addition of sidewalks, streetscapes, bike lanes, & multi-use trails
- **Congestion Relief:** intersection improvements, road widenings, traffic management, & signal upgrades
- **Safety and Operational Improvements:** addition/extension of turn lanes, elimination of sight distance problems, safety concerns, and widened lanes & shoulders) -- overall, an estimated \$36,787,000

The city anticipates distributing the remaining funds by allocating approximately 13.5% to Public Safety Facilities and Related Capital Equipment (approximately \$6,000,000) and the final 2.5% to Repairs of Capital Outlay Projects (approximately \$1,200,000.)