

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 \$850 million for the purpose of funding certain County and Municipal capital outlay projects as set forth in the form of the ballot 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 not to exceed \$50 million (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), capitalized interest incident thereto 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 six percent (6%) per annum. The maximum 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>
2029	\$50 million

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Avondale Estates** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the “Avondale Estates Debt”) (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$4,000,000. The proceeds of the Avondale Estates Debt, if issued, shall be used to pay all or a portion of the Avondale Estates Projects as set forth in the form of the ballot below, the costs of issuing the Avondale Estates Debt and capitalized interest. The Avondale Estates Debt shall bear interest from the first day of the month during which the Avondale Estates Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Avondale Estates Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Avondale Estates Debt. The maximum amount of principal to be paid in each year during the life of such Avondale Estates Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$590,000
2026	\$615,000
2027	\$650,000
2028	\$680,000
2029	\$715,000
2030	\$750,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Brookhaven** in the election herein referred to, the City of Brookhaven has authorized the issuance of its general obligation debt (the “Brookhaven Debt”), secured by the portion of the proceeds of such SPLOST payable to the City of Brookhaven, in a maximum aggregate principal amount of up to \$50,000,000 pursuant to a resolution adopted by the City of Brookhaven on August 22, 2023. The proceeds of the Brookhaven Debt, if issued, shall be used to pay all or a portion of the City of Brookhaven SPLOST II Projects as set forth in the form of the ballot below, the costs of issuing the Brookhaven Debt and capitalized interest. The Brookhaven Debt shall bear interest from the first day of the month during which the Brookhaven Debt is to be issued or from such other date as may be designated by the City of Brookhaven prior to the issuance of the Brookhaven Debt, which rates shall not exceed six percent (6%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Brookhaven prior to the issuance of the Brookhaven Debt. The maximum amount of principal to be paid in each year during the life of such Brookhaven Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$7,170,000
2026	\$7,600,000
2027	\$8,055,000
2028	\$8,535,000
2029	\$9,050,000
2030	\$9,590,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Clarkston** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the “Clarkston Debt”) (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$12,000,000. The proceeds of the Clarkston Debt, if issued, shall be used to pay all or a portion of the Clarkston Projects as set forth in the form of the ballot below, the costs of issuing the Clarkston Debt and capitalized interest. The Clarkston Debt shall bear interest from the first day of the month during which the Clarkston Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Clarkston Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Clarkston Debt. The maximum amount of principal to be paid in each year during the life of such Clarkston Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$1,765,000
2026	\$1,855,000
2027	\$1,945,000
2028	\$2,040,000
2029	\$2,145,000
2030	\$2,250,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Decatur** in the election herein referred to, the City of Decatur has authorized the issuance of its general obligation debt (the "Decatur Debt"), secured by the portion of the proceeds of such SPLOST payable to the City of Decatur, in a maximum aggregate principal amount of up to \$10,000,000 pursuant to a resolution adopted by the City of Decatur on August 21, 2023. The proceeds of the Decatur Debt, if issued, shall be used to pay all or a portion of the City of Decatur SPLOST II Projects as set forth in the form of the ballot below, the costs of issuing the Decatur Debt and capitalized interest. The Decatur Debt shall bear interest from the first day of the month during which the Decatur Debt is to be issued or from such other date as may be designated by the City of Decatur prior to the issuance of the Decatur Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Decatur prior to the issuance of the Decatur Debt. The maximum amount of principal to be paid in each year during the life of such Decatur Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$1,470,000
2026	\$1,545,000
2027	\$1,620,000
2028	\$1,700,000
2029	\$1,790,000
2030	\$1,875,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Dunwoody** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Dunwoody Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$36,000,000. The proceeds of the Dunwoody Debt, if issued, shall be used to pay all or a portion of any of the Dunwoody Projects as set forth in the form of the ballot below, the costs of issuing the Dunwoody Debt and capitalized interest. The Dunwoody Debt shall bear interest from the first day of the month during which the Dunwoody Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Dunwoody Debt, which rates shall not exceed nine percent (9%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City Council prior to the issuance of the Dunwoody 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>
2025	\$6,000,000
2026	\$6,000,000
2027	\$6,000,000
2028	\$6,000,000
2029	\$6,000,000
2030	\$6,000,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in **Lithonia**, Georgia in the election herein referred to, Lithonia, Georgia has authorized the issuance of its general obligation debt (the “Lithonia Debt”), payable from the portion of the proceeds of such SPLOST payable to Lithonia, Georgia, in a maximum aggregate principal amount of up to \$2,130,000 pursuant to a resolution adopted by Lithonia, Georgia on September 5, 2023. The proceeds of the Lithonia Debt, if issued, shall be used to pay all or a portion of Lithonia SPLOST II Projects as set forth in the form of the ballot below, the costs of issuing the Lithonia Debt, and capitalized interest. The Lithonia Debt shall bear interest from the first day of the month during which the Lithonia Debt is to be issued or from such other date as may be designated by Lithonia, Georgia prior to the issuance of the Lithonia Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by Lithonia, Georgia prior to the issuance of the Lithonia Debt. The maximum amount of principal to be paid in each year during the life of such Lithonia Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$320,000
2026	\$335,000
2027	\$350,000
2028	\$360,000
2029	\$375,000
2030	\$390,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Stonecrest** in the election herein referred to, the City of Stonecrest has authorized the issuance of its general obligation debt (the “Stonecrest Debt”), payable from the portion of the proceeds of such SPLOST payable to the City of Stonecrest, in a maximum aggregate principal amount of up to \$40,690,000 pursuant to a resolution adopted by the City of Stonecrest on September 6, 2023. The proceeds of the Stonecrest Debt, if issued, shall be used to pay all or a portion of the City of Stonecrest SPLOST II Projects as set forth in the form of the ballot below, the costs of issuing the Stonecrest Debt, and capitalized interest. The Stonecrest Debt shall bear interest from the first day of the month during which the Stonecrest Debt is to be issued or from such other date as may be designated by the City of Stonecrest prior to the issuance of the Stonecrest Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Stonecrest prior to the issuance of the Stonecrest Debt. The maximum amount of principal to be paid in each year during the life of such Stonecrest Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$6,140,000
2026	6,380,000
2027	6,635,000
2028	6,900,000
2029	7,175,000
2030	7,460,000

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 \$850 million for the purpose of: (A) DEKALB COUNTY projects to be funded from DeKalb County’s share of the proceeds to: (1) plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve energy sustainability to, furnish, and equip projects for (a) <i>public safety purposes</i> , to include fire stations, police facilities, courts, and an animal welfare facility; (b) <i>transportation purposes</i> , to include roads and streets, road and street repaving, sidewalks, bicycle paths/lanes, multi-use trails, mass transportation, and other road, street, and bridge purposes; (c) <i>multi-generational recreational purposes</i> , to include senior facilities, parks, libraries and related recreational facilities; and (d) <i>capital outlay projects owned or operated by DeKalb County</i> , to include physical and mental health facilities, and water, sewer, and/or stormwater facilities; and (2) pay expenses incident to accomplish all of the foregoing (collectively the “DeKalb County Projects”); (B) AVONDALE ESTATES projects to be funded from Avondale Estates’
<input type="checkbox"/> NO	

share of the proceeds including (i) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks, and (ii) stormwater infrastructure; **(C) BROOKHAVEN** projects to be funded from Brookhaven's share of the proceeds including (i) pavement management, (ii) transportation improvements, (iii) parks capital asset maintenance, (iv) public safety equipment and fleet; and (v) to pay expenses incident to accomplish all of the foregoing; **(D) CHAMBLEE** projects to be funded from Chamblee's share of the proceeds including: transportation improvements, including roads, streets, bridges, sidewalks, transit oriented features, bicycle and pedestrian paths, intersection improvements, streetscapes, as well as payment of expenses incident to accomplish the foregoing; parks and recreation projects, including playgrounds, site development, renovations and new equipment; and police vehicles and related equipment, as well as payment of expenses incident to accomplishing the foregoing; **(E) CLARKSTON** projects to be funded from the City of Clarkston's share of the proceeds including (i) transportation, including, but not limited to, road, street, bridges, sidewalks and bicycle paths, (ii) recreational facilities, (iii) City administrative building and (iv) public safety facilities; **(F) DECATUR** projects to be funded from the City of Decatur's share of the proceeds including (a) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks and traffic calming improvements, (b) cultural facilities, (c) recreational facilities, including, but not limited to, the acquisition of land, (d) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of December 15, 2010, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Public Works Building B, (e) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Fire Station #1, the Leveritt Public Works Building and the Decatur Recreation Center, and (f) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of May 1, 2013, as amended on October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the

City of Decatur, for the acquisition of the Beacon Municipal Complex and stormwater improvements, but not including the administrative facilities for the City Schools of Decatur; **(G) DORAVILLE** projects to be funded from the City of Doraville's share of the proceeds including: (1) 60% Pavement Management; (2) 15% Transportation Improvements (3) 15% Parks Capital Asset and Maintenance; and (4) 10% Public Safety Facilities, Equipment, and Fleet Replacement; **(H) DUNWOODY** projects to be funded from Dunwoody's share of the proceeds including (i) transportation, including, but not limited to, infrastructure preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems), pedestrian and bicycle path improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails), congestion relief (intersection improvements, road widenings, traffic management, and signal upgrades), safety and operational improvements (addition/extension of turn lanes, elimination of sight distance problems and other safety concerns, as well as widened lanes and shoulders), (ii) public safety, (iii) parks, recreation and greenspace and (iv) repairs of capital projects; **(I) LITHONIA** projects to be funded from Lithonia's share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths and sidewalks; (b) infrastructure improvements; (c) capital outlay projects such as the improvement of land and structures; purchase of police cars and other major equipment; (d) facilities improvements such as recreational facilities and other government buildings; and (e) public safety purposes such as major equipment; and (f) public works purposes such as major equipment; **(J) PINE LAKE** projects to be funded from the City of Pine Lake's share of the proceeds including (a) roads, streets, bridges, bicycle paths and sidewalks and improvement of surface-water drainage from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects (b) recreational facilities including, but not limited to parks, lakes, dams, trails, and acquisition of land (c) public safety facility renovations and equipment, and (d) public works facility renovations; **(K) STONECREST** projects to be funded from the City of Stonecrest's share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths, sidewalks, and resurfacing; (b) new infrastructure such as government

administration buildings and recreational buildings; (c) recreational facilities improvements such as parks; and (d) property acquisition; **(L) STONE MOUNTAIN** projects to be funded from the City of Stone Mountain's share of the proceeds including: (a) roads, streets, bridges, sidewalks, and paths; (b) improvement of surface-water drainage and other stormwater capital outlay projects; and (c) recreational facilities including, but not limited to parks, and trails. These projects may include land, facilities, equipment, vehicles and other capital costs related to such projects; and **(M) TUCKER** projects to be funded from the City of Tucker's share of the proceeds including (a) road improvement and repair, (b) expansion and improvements of trails, sidewalks, and bikeways, (c) parks capital outlay, and (d) stormwater infrastructure?

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 not to exceed \$50 million 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 AVONDALE ESTATES**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Avondale Estates in the principal amount not to exceed \$4,000,000 to pay all or a portion of any of the Avondale Estates' projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF BROOKHAVEN**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Brookhaven in the principal amount not to exceed \$50,000,000 to pay all or a portion of the transportation improvements, paving management, parks capital asset maintenance, public safety equipment and fleet projects, the costs of issuing the debt and capitalized interest, and to pay expenses incident to accomplish all of the foregoing.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF CLARKSTON**, such vote

shall also constitute approval of the issuance of general obligation debt of the City of Clarkston in the principal amount not to exceed \$12,000,000 to pay all or a portion of any of the City of Clarkston's projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF DECATUR**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Decatur in the principal amount not to exceed \$10,000,000 to pay all or a portion of the transportation, cultural and recreational projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF DUNWOODY**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Dunwoody in the principal amount not to exceed \$36,000,000 to pay all or a portion of any of the Dunwoody projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by the voters within **LITHONIA**, Georgia, such vote shall also constitute approval of the issuance of general obligation debt of Lithonia, Georgia, in the principal amount not to exceed \$2,130,000 for a portion of Lithonia's Projects, the costs of issuing the debt and capitalized interest.

If imposition of the taxes is approved by the voters within the **CITY OF STONECREST**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Stonecrest, in the principal amount not to exceed \$40,690,000 for a portion of the City of Stonecrest's Projects, the costs of issuing the debt and capitalized interest.

Any brochures, listings or other advertisements issued by the governing authority of the issuer of the debt or by any other person, firm, corporation or association with the knowledge and consent of the governing authority, shall be deemed to be a statement of intention of the governing authority concerning the use of the proceeds of the debt, and such statement of intention shall be binding upon the governing authority in the expenditure of such debt or interest received from such debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

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 October 10, 2023. The referendum will be held in all the regular polling precincts and election districts of DeKalb County, Georgia. The polls will open at 7 AM and close at 7 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 28th day of September 2023

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