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Lee May

**Board of Commissioners**

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June 8, 2016

The Honorable Dennis Shortal  
Mayor of the City of Dunwoody  
City of Dunwoody  
41 Perimeter Center East, Suite 250  
Dunwoody, GA 30346

Re: DeKalb County Special Purpose Local Option Sales Tax (SPLOST)  
and Equalized Homestead Option Sales Tax (E-HOST)

Dear Mayor Shortal:

As you know, House Bill 215 authorized DeKalb County to levy a one percent County Special Purpose Local Option Sales Tax (SPLOST) and to reform the existing Homestead Option Sales Tax (HOST) to dedicate one hundred percent of HOST proceeds to tax relief via an Equalized HOST (E-HOST).

DeKalb County has been preparing for and is considering placing on a referendum the SPLOST and E-HOST questions before its County voters on the November 8, 2016 ballot. To initiate the discussion of the SPLOST and E-HOST initiative I held two meetings with Mayor's and County Managers on October 5th, 2015 and March 2nd, 2016.

House Bill 215 is not absolutely clear on whether another meeting is required since SPLOST proceeds in DeKalb County will be distributed by the Georgia Department of Revenue on a strict per capita basis, instead of the distribution formula used by other Counties. However, the County Attorney has advised the County's Governing Authority to schedule a meeting in accordance with the requirements of O.C.G.A. § 48-8-110 et seq.

In accordance with this requirement, the DeKalb County Governing Authority has scheduled a meeting and invites the governing authorities of all municipalities located within DeKalb County (excluding the City of Atlanta) to attend. The meeting will be conducted on Tuesday, June 21, 2016 at 2:00 p.m. in the Manuel Maloof Center Auditorium located at 1300 Commerce Drive, Decatur, Georgia. The purpose of the meeting will be to provide the governing authorities of the County and each qualified municipality the opportunity to discuss the implementation of the SPLOST and E-HOST and possible projects, including those planned by the County and the Municipalities for inclusion in the proposed SPLOST referendum.

While the County understands that the qualified municipalities have not agreed to enter into an Intergovernmental Agreement with the County regarding this SPLOST, a draft agreement is attached to this letter as Exhibit I for your review.

Finally, the County has been advised that each City's projects should be included in the Resolution adopted by the Governing Authority calling for the question to be placed on the ballot to avoid potential legal challenges. As the County intends to place these SPLOST and E-HOST questions on the November 8<sup>th</sup>, 2016 ballot, the Governing Authority aspires to approve the Resolution at its June 28<sup>th</sup>, 2016 Commission meeting. To that end, I have also attached the draft resolution as Exhibit 2 for your review.

Exhibit 1 and 2 are drafts and not final versions of the various documents. I am reviewing the Exhibits as are members of the County's Board of Commissioners. I anticipate revisions and creation of final documents after the issues are discussed and resolved by the Cities and the County.

This meeting is being advertised in compliance with open meetings laws, and I recommend that each City consults with your own legal counsel to determine if you need to advertise as well.

I greatly appreciate your consideration of this request. Please let us know of your intent to attend by sending an e-mail to [VMilligan@dekalbcountyga.gov](mailto:VMilligan@dekalbcountyga.gov). I look forward to your participation in this meeting. If you have any questions or comments, please do not hesitate to contact me.

Sincerely,



Lee May, Interim CEO

cc: Members, Board of Commissioners  
Members, City Council  
Zachary Williams, Executive Assistant and COO  
O.V. Brantley, County Attorney  
City Attorneys  
Luz Borrero, Deputy COO for Development  
Antwyn Brown, Chief of Staff to the Board of Commissioners

Attachments:

Exhibit 1, Draft Intergovernmental Agreement  
Exhibit 2, Draft Resolution