



ESPLOST Frequently Asked Questions (FAQs)

What is a Special Purpose Local Option Sales Tax (ESPLOST) for education?

An Education Special Purpose Local Option Sales Tax (ESPLOST) is the option that a local school district has to call for a referendum to approve or extend a one percent sales tax to help fund school facility improvements. It can be used to pay for school construction, equipment and/or to retire debt, but cannot be used to pay operating expenses, such as salaries.

Would this extension be an additional tax? Will this add to my property taxes?

No and no! If approved, this would be a continuation of the current penny sales tax for education. It will not change the existing sales tax for Emanuel County. This tax would not increase your property taxes!

Is this ESPLOST for education different from the Emanuel County Commissioners SPLOST?

YES! The ESPLOST is a special purpose tax approved by the citizens for school construction, improvements of school facilities and equipment. The County SPLOST is a special purpose tax designed to fund county government projects identified by the Emanuel County Commission.

Why use an Education ESPLOST?

The Education ESPLOST is not a property tax. It provides a method of funding the cost of educational improvements that everyone pays, not just property owners. This is important because sales tax is paid by everyone who shops or stays in Emanuel County including our numerous visitors.

Why do we need to extend our current ESPLOST?

The main purpose to extend the current ESPLOST is to continue to improve facilities, improve security/safety measures, purchase equipment, purchase textbooks/instructional materials, purchase buses, purchase land/property, upgrade technology equipment, supplies, and resources for our students. If these needs are not addressed with sales tax, property taxes may need to be increased for improvements. Our citizens have actively supported education for years and the passage of this

ESPLOST extension would be a strong demonstration of continued school support by our community.

Will the continuation of the ESPLOST increase my property tax?

No! The ESPLOST sales tax has been in place since 1997 in Emanuel County. The penny sales tax shifts some of the responsibility of providing quality educational facilities from property owners to all citizens (and visitors) of the community. As mentioned previously, this sales tax is paid by everyone who shops or stays in Emanuel County including our numerous visitors.

How much money would be raised and how long would this sales tax be in place?

The ESPLOST extension is written for a \$20,000,000 limit or 5 years, whichever comes first.

Why is the school system proposing the possibility of selling bonds in the ESPLOST extension?

By potentially selling bonds, the school system will be able to immediately address identified priority needs. Bond money would allow the system to immediately start construction on several of the new projects instead of waiting for the proceeds to be collected. The sale of bonds also helps lock out construction cost inflation. The school system will not sell bonds unless it becomes absolutely necessary.

Why should people, who do not have children in school, support the ESPLOST extension?

The ESPLOST extension keeps ad valorem taxes stable. Additionally, the children are not the only ones who benefit from good schools. The social and economic strength of a community are greatly influenced by the school system. Good schools mean well-prepared citizens, a strong labor market, and an inviting atmosphere for both living and working. One of the key questions asked by industrial/commercial or residential prospects looking to move into a community is, “What is the quality of the schools?”

What would happen if the ESPLOST did not pass?

Without the extension of the current ESPLOST, property taxes may have to be used for facility and equipment improvements. In order to collect approximately \$20 million over the next 5 years (~\$4million/per year) the millage rate would have to be increased from the current rate of 13.997 to ~18.2 by 2025. Or, additional facility and equipment improvements would not be accomplished and this would result in lost opportunities for Emanuel County students.

Why can't ESPLOST funds be used to fund personnel or reduce furlough days for teachers?

By Georgia law, school systems cannot use ESPLOST proceeds to pay for personnel. However, passing this sales tax vote will free up funds to meet required financial obligations without having to rely on excessive ad valorem taxes.

Why can't lottery funds be used to fund projects?

Currently, Emanuel County Schools receives no funding for K-12 educational purposes from the Georgia Lottery. Lottery proceeds only fund the state Pre-K program and the Hope Scholarship. Also, by law, school systems cannot use lottery funds for school renovation and construction projects.

When is the ESPLOST vote?

The referendum is Tuesday, November 2, 2021. The polls will be open from 7:00 a.m. to 7:00 p.m. Early voting for the referendum will be on the following dates and times:

October 12 - 15, 2021

October 18 - 22, 2021

October 25 - 29, 2021

Monday – Friday

9:00 a.m. to 5:00 p.m.

Saturdays: Oct. 16 and Oct. 23

9:00 a.m. to 5:00 p.m.

Must be registered to vote by Oct. 4, 2021

To find out where you vote, visit Secretary of State's – My Voter Page,
<http://www.sos.ga.gov/mvp//>