

Frequently Asked Questions:

IS THIS A TAX INCREASE?

NO! Barrow County sales tax will remain at its current level. The referendum will simply extend the current 1% sales tax for education for an additional 5 years. Collection of this renewal ESPLOST can only begin after the current ESPLOST expires.

WHAT HAPPENS IF THE ESPLOST IS NOT RENEWED?

If the ESPLOST is not renewed the school district will be required to raise property taxes to pay debt which was previously approved by Barrow County voters and is currently outstanding. In addition, the school system would not have funds for additional classrooms to keep up with growth. ESPLOST directly offsets property tax millage that would otherwise be levied.

WHAT IS THE ADVANTAGE OF AN ESPLOST?

The ESPLOST can pay bond debt and shares the cost of educational facilities and equipment with visitors and all citizens – not just property owners. Sales tax offsets property tax and helps keep property taxes stable.

Early Voting Begins February 27, 2023



1¢ EDUCATION SALES TAX REFERENDUM *March 21, 2023*

What is an EDUCATION SPLOST (ESPLOST)?

An “ESPLOST” is the option for a local school system to call a referendum approving a one percent sales tax for school construction, land, instructional technology equipment, transportation needs and/or retire bond debt. The penny sales tax spreads the responsibility of educating our children to all citizens and visitors of the community. Anyone who spends money in Barrow County is funding the ESPLOST, regardless of whether or not the person lives in the county.

ESPLOST FOR EDUCATION



1¢ EDUCATION SALES TAX REFERENDUM

March 21, 2023

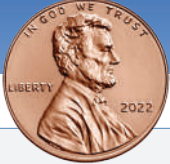
**Information for
Parents and Citizens**



Barrow County School System

Boldly Committed to Student Success

FACTS ABOUT CONTINUING THE 1¢ EDUCATION SALES TAX ON March 21, 2023



- **No new sales taxes**
- **An extension of the current sales tax, not an additional tax**
- **Renewal Education Sales Tax starts after the current Education Sales Tax ends**
- **Sales tax is paid by everyone who shops in Barrow County, including visitors**
- **Provide modern, safe, and secure school facilities for Barrow County children**
- **Quality schools promote a better future for our students and economic growth for our community**



Previous Education SPLOST Projects

New Buildings

- Apalachee High School
- Barrow Arts & Sciences Academy
- Bear Creek Middle School
- Bethlehem Elementary School
- County Line Elementary School
- Haymon-Morris Middle School
- Russell Middle School
- Sims Academy of Innovation and Technology
- Winder Elementary School
- Yargo Elementary School

Renovations/Additions

- Auburn Elementary School
- Apalachee High School
- Bramlett Elementary School
- Holsenbeck Elementary School
- Kennedy Elementary School
- Statham Elementary School
- Westside Middle School
- Winder-Barrow High School
- Yargo Elementary School

Technology Enhancements & Devices throughout District

Athletic Facility Upgrades

- AHS/WBHS Football Fields
- AHS/WBHS Tennis Courts
- AHS/WBHS Track Resurfacing

Transportation

- New Buses
- Facility Upgrades

What will the continued 1¢ Education Special Purpose Local Option Sales Tax (ESPLOST) provide for students in Barrow County?

Proposed Projects Include:

- **Construction and land as needed for growth**
- **Improvements to existing educational facilities**
- **Continue to repay previously incurred bond debt**
- **Acquire instructional and administrative technology**
- **Purchase school buses**
- **Purchase instructional, vocational, and physical education equipment**
- **Purchase safety and security equipment**

