Early voting begins Monday at two locations in DeKalb County, with countywide referendums and city elections on the ballot.

All registered voters in DeKalb will be able to decide on three tax-related ballot questions. Meanwhile, those who live in cities will be eligible to vote for their mayors and city council members.

Here’s a look at the referendums on the ballot:

1. **Reduce homeowners’ property taxes**: A change to the homestead local option sales tax (HOST) would lower residents’ property tax bills countywide. If approved, all revenue from this existing 1 percent sales tax would be returned to DeKalb homeowners. Currently, 80 percent of HOST goes toward property tax reduction and 20 percent for government infrastructure.

2. **Raise DeKalb’s sales tax rate to 8 percent**: The creation of a special purpose local option sales tax (SPLOST) would raise money to repave more than 318 miles of the county’s most worn-down roads, rebuild fire stations and repair other infrastructure. The HOST and SPLOST questions are paired together on the ballot so that both must pass to be enacted.

3. **Preserve an existing homeowners’ property tax break**: The frozen exemption offsets DeKalb property tax increases caused by rising property assessments. Voter approval of this measure would make the frozen exemption permanent for as long as the revised HOST — if it passes — remains in place.