

# DeKalb County 2022 Millage Rates

Public Hearing  
Tuesday, June 28, 2022  
6:00 PM



DeKalb County  
G E O R G I A

- The Equalized Homestead Option Sales Tax (EHOST) will provide **\$137 million** in property tax in 2022, which will give qualified homesteaded property owners a 100% credit for the county-wide millage rates levied for the General and Hospital Funds.
- This EHOST tax relief will provide estimated savings of \$1,230 for homeowners with a house with a fair market value of \$325,000.

- Counties are required by state law to annually calculate a “rollback rate.”
- The 2022 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 8.838 mills. State law requires the county to publish a notice of property tax increase if the proposed millage rate exceeds the rollback rate and hold three public hearings on the proposed millage rate increase.
- The proposed 2022 millage rate for General and Hospital is 9.464, which is the same as in 2021.

- DeKalb County has a total of six active property tax millage rates. Only two of those rates (the general and hospital funds) are used in the required calculation for the rollback rate.
- The other millage rates (police, fire, designated, and two bond funds), when combined with the general and hospital rates, produce the same combined millage rate of 20.810 mills from last year.
- The individual millage rates fluctuate from year to year, but the benchmark millage rate has remained 20.810 since 2015.

- The **millage rate** is the tax rate levied for ad valorem (property) taxes.
- **Ad valorem tax** is a tax whose amount is based on the value of property.
- The millage rate is expressed in **mills**. A levy of 1 mill is equal to one dollar for each \$1,000 in value.

- The combined values of all taxable property is called the **Tax Digest**.
- Property is taxed at its **assessed value**, which is 40% of the **fair market value** (state law).
- The **gross tax digest** is the 40% assessed value of all properties added together.
- The **net tax digest** is the gross tax digest less all exemptions.

There are many different **exemptions** that property owners may qualify for.

- The **basic homestead exemption** is a \$10,000 exemption against the taxable value of your home. You may apply for a homestead exemption if you own and occupy a home as your primary residence on January 1st of the year in which the exemption is being claimed. There are no age or income requirements for this exemption. The application deadline for homestead exemptions is April 1.

The **property assessment freeze exemption** also applies to any property with a homestead exemption.

- This exemption offsets the tax liability for eligible properties that arise from increased property assessments.
- The base value of the property is “frozen” in the first year the freeze is applied. If the property value increases, the freeze provides an exemption in amount equal to the tax that would apply to difference between the base and current values.
- The freeze exemption is automatically applied when a new homestead exemption is applied, however, residents who have owned their homes since before 2007 with an existing homestead exemption may need to apply separately for the freeze.



Residents with homestead exemptions also receive a credit from the **Equalized Homestead Option Sales Tax, or EHOST.**

- The EHOST credit applies to county millage rates that are levied countywide, which include County Operations (General Fund) and Hospital millage rates.
- The 2022 EHOST credit will be 100% of the tax due to the County Operations and Hospital millage rates after all other exemptions are applied.

# Property Tax Bill



DeKalb County  
GEORGIA



## 2021 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT [www.dekalbtax.org](http://www.dekalbtax.org)



OWNER		APPRAISAL VALUES AND EXEMPTION INFORMATION			
CO-OWNER		TOTAL APPRAISAL	238,100	EXEMPTION CODE	HTF
PARCEL ID / PIN		40% ASSESSMENT	95,640	BASE ASSESSMENT FRZ	98,190
PROPERTY ADDRESS		APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	0
TAX DISTRICT					

The 2021 tax bill includes a county Equalized Homestead Option Sales Tax (EHOST) credit. Application of the EHOST credit will reduce the gross ad valorem tax amount paid by qualified homeowners. O.C.G.A. §48-8-109.5 (d) (Provided by the Office of the DeKalb County CEO).

County Government Taxes are levied by the Board of Commissioners and represent 30.17% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 87.27% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.54% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	EHOST CREDIT	NET TAX DUE
COUNTY OPNS	95,640	.0091080	871.09	0.00	91.08	780.01	0.00
HOSPITALS	95,640	.0005560	53.05	0.00	3.56	50.49	0.00
COUNTY BONDS	95,640	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	95,640	.0005040	48.20	0.00	0.00	0.00	48.20
FIRE	95,640	.0029960	286.54	0.00	29.96	0.00	256.58
UNIC TAXDIST	95,640	.0011760	112.47	0.00	11.77	0.00	100.70
POLICE SERVIC	95,640	.0068700	657.92	0.00	66.70	0.00	571.22
<b>COUNTY SUBTOTAL</b>							<b>976.70</b>
SCHOOL OPNS	95,640	.0230800	2,207.37	0.00	288.49	0.00	1,918.88
<b>SCHOOL SUBTOTAL</b>							<b>1,918.88</b>
STATE TAXES	95,640	.0000000	0.00	0.00	0.00	0.00	0.00
DEKALB SANI	1 UNIT(S)	.265	265.00	0.00	0.00	0.00	265.00
STORM WATER	1 UNIT(S)	.48	48.00	0.00	0.00	0.00	48.00
STREET LIGHT	70 UNIT(S)	.4	28.00	0.00	0.00	0.00	28.00
<b>OTHER SUBTOTAL</b>							<b>341.00</b>
<b>TOTAL PROPERTY TAXES</b>							
		TOTAL	GROSS	FROZEN	CONST-HMST	EHOST	NET
		MILLAGE	TAX AMOUNT	EXEMPTION	EXEMPTION	CREDIT	TAX DUE
<b>TOTAL DUE</b>	<b>0.043890</b>		<b>4,538.64</b>	<b>0.00</b>	<b>491.59</b>	<b>810.50</b>	<b>3,236.58</b>

OUR RECORDS INDICATE THAT A MORTGAGE COMPANY IS RESPONSIBLE FOR PAYMENT OF TAXES. IF A MORTGAGE COMPANY IS NOT RESPONSIBLE, PLEASE SUBMIT PAYMENT AS SHOWN BELOW.

SAVINGS FOR THIS YEAR IS \$1,302.06. A REDUCTION OF \$491.59 IS DERIVED FROM YOUR LOCAL CONSTITUTIONAL HOMESTEAD EXEMPTION(S). THE EHOST CREDIT OF \$810.50 IS THE RESULT OF AN ADDITIONAL HOMESTEAD EXEMPTION FUNDED BY PROCEEDS FROM THE EQUALIZED HOMESTEAD OPTION SALES TAX.

### IF MAKING FULL PAYMENT, TAXES MUST BE PAID ON OR BEFORE SEPTEMBER 30, 2021

IRVIN J. JOHNSON  
DEKALB COUNTY TAX COMMISSIONER  
Collections Division  
P.O. Box 117545  
Atlanta, GA 30368-7545  
Phone: (404) 298-4000

PAY ONLINE AT  
[WWW.DEKALBTAX.ORG](http://WWW.DEKALBTAX.ORG)



6% PENALTY FOR LATE PAYMENT  
RETURN COUPON WITH PAYMENT

Make check payable to:  
DEKALB COUNTY  
TAX COMMISSIONER

DUE DATE  
**NOVEMBER 15, 2021**

PARCEL I.D.	
SITUS	
TOTAL ANNUAL TAX	3,236.58
INSTALLMENT AMOUNT DUE	1,618.29
ENTER AMOUNT PAID	
<b>SECOND INSTALLMENT</b>	

PIN: 1422213



02142221370000016182900000323658789

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TAX COMMISSIONER

DUE DATE  
**SEPTEMBER 30, 2021**

PARCEL I.D.	
SITUS	
TOTAL ANNUAL TAX	3,236.58
INSTALLMENT AMOUNT DUE	1,618.29
ENTER AMOUNT PAID	
<b>FIRST INSTALLMENT</b>	

PIN: 1422213



02142221370000016182900000323658789

# Proposed FY22 Millage Rates



	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
<b>General Fund - 100</b>	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988	8.988
<b>Fire Fund - 270</b>	3.159	-	3.159	3.159	3.159	3.159	-	3.159	3.159	3.159	3.159	3.159	3.159	3.159
<b>Designated Services Fund - 271 (Roads &amp; Transportation)</b>	0.966	-	-	-	-	-	-	-	-	-	-	-	0.966	0.966
<b>Designated Services Fund - 271 (Parks)</b>	1.198	-	-	-	-	-	-	-	-	0.162	0.162	-	-	-
<b>Hospital Fund - 273</b>	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476	0.476
<b>Police Services Fund - 274 (Basic)</b>	5.042	-	-	-	-	0.611	-	-	-	0.633	0.723	-	5.042	5.042
<b>Police Services Fund - 274 (Non-Basic)</b>	0.491	-	0.072	-	0.029	0.060	0.038	-	-	0.063	0.072	0.054	0.491	0.491
<b>Countywide Bonds - 410</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Unincorporated Bonds - 411</b>	0.490	-	-	0.490	-	-	-	-	0.490	-	-	-	0.490	0.490
<b>County Total</b>	<b>20.810</b>	<b>9.464</b>	<b>12.695</b>	<b>13.113</b>	<b>12.652</b>	<b>13.294</b>	<b>9.502</b>	<b>12.623</b>	<b>13.113</b>	<b>13.481</b>	<b>13.580</b>	<b>12.677</b>	<b>19.612</b>	<b>19.612</b>

# Proposed FY22 Millage Rates



## Millage rates by Tax District

	2021	2022	Change
<b>Unincorporated</b>	20.810	20.810	-
<b>Atlanta</b>	9.464	9.464	-
<b>Avondale</b>	12.538	12.695	0.157
<b>Brookhaven</b>	12.964	13.113	0.149
<b>Chamblee</b>	12.492	12.652	0.160
<b>Clarkston</b>	13.190	13.294	0.104
<b>Decatur</b>	9.505	9.502	(0.003)
<b>Doraville</b>	12.460	12.623	0.163
<b>Dunwoody</b>	12.964	13.113	0.149
<b>Lithonia</b>	13.321	13.481	0.160
<b>Pine Lake</b>	13.429	13.580	0.151
<b>Stone Mountain</b>	12.518	12.677	0.159
<b>Stonecrest</b>	20.217	19.612	(0.605)
<b>Tucker</b>	20.217	19.612	(0.605)

## Millage rates by fund

	2021	2022	Change
<b>General Fund - 100</b>	9.108	8.988	(0.120)
<b>Fire Fund - 270</b>	2.996	3.159	0.163
<b>Designated Services Fund - 271 (Roads &amp; Transportation)</b>	0.583	0.966	0.383
<b>Designated Services Fund - 271 (Parks)</b>	0.593	1.198	0.605
<b>Hospital Fund - 273</b>	0.356	0.476	0.120
<b>Police Services Fund - 274 (Basic)</b>	6.078	5.042	(1.036)
<b>Police Services Fund - 274 (Non-Basic)</b>	0.592	0.491	(0.101)
<b>Countywide Bonds - 410</b>	-	-	-
<b>Unincorporated Bonds - 411</b>	0.504	0.490	(0.014)

# Tax Fund Expenditure Rate



Fund	Expenditure % through May 2021	Expenditure % through May 2022	Change
General	38.4%	32.4%	-6.0%
Fire	39.5%	29.3%	-10.2%
Designated Services	37.6%	45.8%	8.2%
Unincorporated	32.5%	32.8%	0.3%
Hospital	45.3%	44.0%	-1.3%
Police	36.1%	34.7%	-1.4%
Unincorporated Bonds	0.0%	0.0%	0.0%
<b>All Tax Funds</b>	<b>37.2%</b>	<b>32.9%</b>	<b>-4.3%</b>

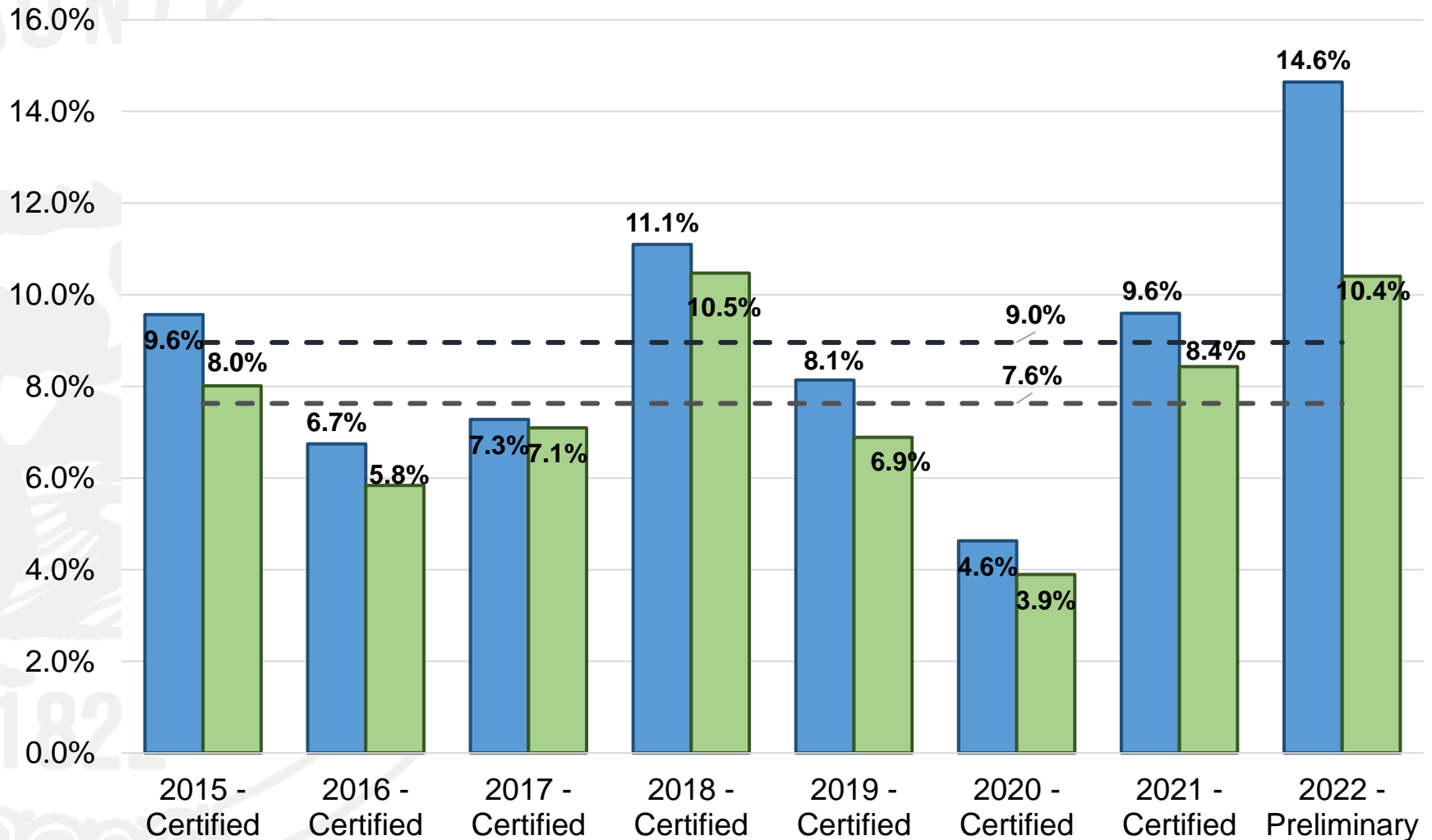
## Countywide Maintenance & Operations (M&O) Tax Digest

■ Gross





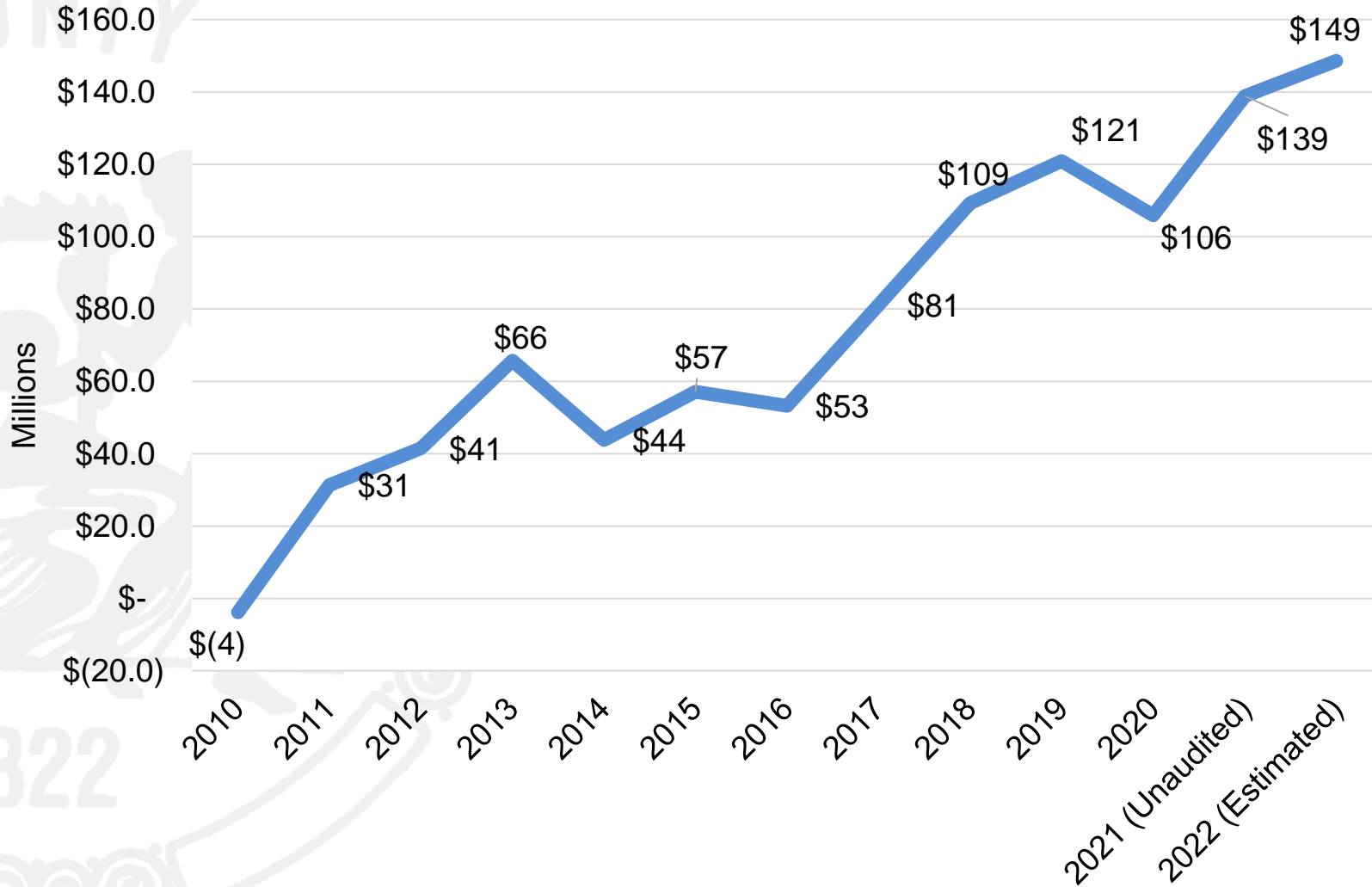
## Annual % Change 2015-2022 - Countywide M&O Tax Digest



# Ending Fund Balance Trend



## Ending Fund Balance - Tax Funds





# Mid-Year Budget Timeline



- June 28: First public hearing via Zoom at 10:00 AM at BOC Regular Meeting; second public hearing at 6:00 PM
- June 30: 5-Year Millage Rate and Tax Digest History published in the Champion newspaper
- July 12: Third public hearing at 10:00 AM via Zoom at BOC Regular Meeting; adoption of millage rates
- July 28 (tentative): Tax digest is submitted to the Department of Revenue for certification



Today's presentation and other information about the proposed budget will be available online at this address:

<https://www.dekalbcountyga.gov/budget-office/budget-information>

Information about property values can be found on the Property Appraisal website:

<https://www.dekalbcountyga.gov/property-appraisal/welcome>



Information about property tax payments and available exemptions can be found on the Tax Commissioner website:

<https://dekalbtax.org/>

Additional questions can be emailed to T. J. Sigler, Director, Office of Management & Budget

[tjsigler@dekalbcountyga.gov](mailto:tjsigler@dekalbcountyga.gov)

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