

DeKalb County 2020 Millage Rate & Mid-Year Budget Update



DeKalb County
G E O R G I A

- The Equalized Homestead Option Sales Tax (EHOST) will provide at least the same amount in property tax relief for eligible homestead properties in 2020 as in 2019.
- This EHOST tax relief will provide estimated savings of \$850 for homeowners with a house with a fair market value of \$250,000.

- The combined property tax millage rate will remain at the 2019 rate through the end of 2020.
- Continue to deliver seamless essential county services
- Based on current expectations, there are no planned layoffs or furloughs of DeKalb County employees through the end of 2020.
- Prior to the fourth quarter, the administration will review revenue and expenditures to determine if adjustments are needed.

- Property taxes are the foundation of providing the following services to county residents:
 - Police
 - Fire
 - Roads & Drainage (i.e., pot holes, road resurfacing)
 - Judicial (i.e., courts, sheriff, jail)
 - Parks & Recreation

- Your property tax bill is determined by
 - The assessed value of your property, which is 40% of the fair market value determined by the Property Appraisal & Assessment Department.
 - The property tax rates levied by each taxing authority. These are called “millage rates” because they are expressed in “mills.” One mill is equal to a tax \$1 for every \$1,000 of assessed value.
 - Tax exemptions offered by the taxing authorities, which reduce the net tax amount due.

- Multiple taxing authorities will appear on your tax bill depending on where you live
 - County
 - All county residents pay the portion of county tax for general county operations, hospital, and county-wide general obligation bonds.
 - Unincorporated residents also pay county tax for Fire, Police, Parks, Roads & Transportation, and unincorporated general obligation bonds.
 - City residents pay other county taxes based upon the services the county provides within each city.

- Taxing authorities continued
 - School System
 - All county residents outside of the cities of Atlanta and Decatur pay taxes to the DeKalb County School Board.
 - City of Atlanta residents pay property taxes to Atlanta Public Schools.
 - City of Decatur residents pay property taxes to City Schools of Decatur. The City of Decatur sends separate tax bills to its residents for their city and school taxes.

- Taxing authorities continued
 - City
 - City residents pay property taxes for services provided by the city.
 - Community Improvement Districts (CIDs)
 - CIDs are taxing entities that are self-imposed by property owners to provide additional services and improvements within their district.

- There are multiple property tax exemptions that you may qualify for.
 - Homestead exemptions are available for owner-occupied primary residences.
 - Basic Homestead Exemption - \$10,000 for county levies
 - Homestead Freeze Exemption – Provides an exemption on county levies equal to the amount that the assessed value exceeds the base value of the property
 - Equalized Homestead Option Sales Tax (EHOST) – Homesteaded properties receive a credit on county-wide levies based on collections of the 1% EHOST.

- Other exemptions are offered for seniors, veterans, and the disabled. These exemptions may also include income limit requirements.
- Homestead and other exemptions must be applied for through the DeKalb County Tax Commissioner's Office
<https://dekalbtax.org/file-homestead-exemption>

Annual Notice of Assessment



DeKalb County
Property Appraisal Department
Malool Annex
1300 Commerce Drive
Decatur, GA 30030
PHONE (404) 371-0841

ANNUAL NOTICE OF ASSESSMENT

PT-306 (revised May 2018)

Official Tax Matter - 2020 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above

Annual Assessment Notice Date:

05/29/2020

Last date to file written appeal:

07/13/2020

This is not a tax bill - Do not send payment

County property records are available online at:
dekalbcountyga.gov/property-appraisal/welcome

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at Malool Annex, 1300 Commerce Drive, Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841.
(AppraiserRUE).

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
			UNINCORP		YES - HIF
Property Description R3 - RESIDENTIAL LOT					
Property Address [REDACTED]					
Taxpayer Returned Value		Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value		239,700	233,900		
40% Assessed Value		95,880	93,560		
Reasons for Assessment Notice					

ANNUAL ASSESSMENT NOTICE REQUIRED BY GA LAW 48-5-306
BASED ON THE FOLLOWING REVIEW, PROPERTY RETURN OR AUDIT

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Taxable Assessment	x	2019 Millage	=	Gross Tax Amount	-	Frozen Exemption	-	CONST-HMST Exemption	-	E Host Credit	=	Net Tax Due
COUNTY OPNS	93,560		.009304		870.48		.00		93.04		772.00		5.44
HOSPITALS	93,560		.000648		60.63		.00		6.48		53.77		.38
COUNTY BONDS	93,560		.000362		33.87		.00		.00		.00		33.87
UNIC BONDS	93,560		.000591		55.29		.00		.00		.00		55.29
FIRE	93,560		.002709		253.45		.00		27.09		.00		226.36
UNIC TAXDIST	93,560		.002421		226.51		.00		24.21		.00		202.30
POLICE SERVC	93,560		.004775		446.75		.00		47.75		.00		399.00
SCHOOL OPNS	93,560		.023080		2,139.36		.00		288.50		.00		1,870.86
STATE TAXES	93,560		.000000		.00		.00		.00		.00		.00
DEKALB SANI					265.00								265.00
STORMWTR FEE					48.00								48.00
STREET LIGHT					28.00								28.00
Estimate for County			.043890		4,447.34		.00		487.07		825.77		3,134.50
Total Estimate			.043890		4,447.34		.00		487.07		825.77		3,134.50

SEE REVERSE

- Property owners may appeal their property assessments to the County Board of Tax Assessors within 45 days of the annual notice of assessment.
- Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

NOTICE OF PROPERTY TAX INCREASE

The DeKalb County Governing Authority has tentatively adopted a 2020 millage rate which will require an increase in property taxes by 7.13 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held remotely via Zoom link (<https://dekalbcountyga.zoom.us/j/7753778046>), or by telephone (602-333-0032 or 888-270-9936, conference code: 217687) on Tuesday, June 23, 2020 at 10 a.m. and 6 p.m.

Times and places of additional public hearings on this tax increase will be held remotely via Zoom link (<https://dekalbcountyga.zoom.us/j/7753778046>), or by telephone (602-333-0032 or 888-270-9936, conference code: 217687) on Tuesday, July 14, 2020, at 10 a.m.

This tentative increase will result in a millage rate of 10.362 mills, an increase of 0.690 mills. Without this tentative tax increase, the millage rate will be no more than 9.672 mills. The proposed tax increase for a home with a fair market value of \$275,000 is approximately \$75.90 and the proposed tax increase for non-homestead property with a fair market value of \$425,000 is approximately \$117.30.

- Counties are required by state law to annually calculate a “rollback rate.”
- The 2020 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 9.672 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 notice of property tax increase advertised a proposed millage rate of 10.362 mills.
- The adopted millage rate can be lower than the advertised amount but it cannot exceed this amount without republishing the notice of property tax increase and holding new public hearings on the proposed millage rate.

- DeKalb County has a total of seven 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 administration plans to maintain the benchmark millage rate of 20.810 for 2020.

Mid-Year Budget Timeline



- June 15: First notice of tentative property tax increase was published in the Atlanta Journal-Constitution
- June 23: First public hearing via Zoom at 10:00 AM at BOC Regular Meeting; second public hearing at 6:00 PM
- July 2: 5-YR Millage Rate and Tax Digest History and second notice of tentative property tax increase and public hearings published in the Champion newspaper
- July 14: Third public hearing at 10:00 AM via Zoom at BOC Regular Meeting; adoption of mid-year budget and millage rates
- July 27 (tentative): Tax digest is submitted to the Department of Revenue for certification
- September FY2020 Fourth Quarter budget review



This presentation and other information about the county budget is 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

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