

DeKalb County 2026 Millage Rates

Public Hearing
Tuesday, June 23, 2026



DeKalb County
G E O R G I A

The 2026 budget puts DeKalb's resources to work addressing what residents have said matter the most.

This includes funding a comprehensive housing strategy to address affordability and caring for the unhoused, expanded funding for economic and workforce development, expanded healthcare access, compensation and benefit enhancements to recruit and retain firefighters and police officers, expanded animal welfare services, food security programs, voter education and outreach, and continued support for the arts.

HOUSING AND AFFORDABILITY

The amended budget establishes a new Housing Office to implement a comprehensive strategy aimed at increasing housing affordability, decreasing homelessness, and supporting the unhoused population.

The initial investment in 2026 is \$12 million, with ongoing annual funding of \$15 million beginning in 2027. This investment enables the County to leverage partnerships through housing investment bonds and maximize impact.





WORKFORCE AND ECONOMIC DEVELOPMENT

The amended budget invests an additional \$1.9 million from the General Fund in WorkSource DeKalb, including \$1.3 million for expanded operations and service delivery and \$600,000 for the summer youth employment program, bringing the total proposed General Fund contribution to \$2.5 million for FY 2026.

Additional investments include \$100,000 for the Chamber of Commerce and \$75,000 for the Urban3 Land Value and Revenue Analysis.

HEALTHCARE ACCESS

The amended budget provides \$1.4 million to MedCura Health to purchase and operate a mobile healthcare unit and establish a new point of contact. These funds are coupled with \$1.5 million from the initial FY 2026 budget for Mosaic Health to expand healthcare access across DeKalb County.



PUBLIC SAFETY AND WORKFORCE INVESTMENTS

Outside of the General Fund, the amended recommendation includes funding to support Fire Rescue recruitment and retention efforts. This package includes salary adjustments up to the captain rank, zero premium health insurance, housing allowances, holiday pay, and County contributions to the Georgia Firefighter Pension Fund for eligible employees.

The amended proposal also increases the minimum wage for County employees to \$19 per hour at a cost of \$2 million across all funds.





ADDITIONAL GENERAL FUND INVESTMENTS

- \$1 million for the Arts Council
- \$1 million for voter education and outreach
- \$1 million to establish a tire recycling program
- \$780,000 for expanded services through the LifeLine Animal Project contract
- Funding for two paralegal positions to facilitate court dog cases
- \$500,000 for food security initiatives
- Creation of a Community Inclusion Manager within the CEO's Office

The proposed millage rates for an unincorporated taxpayer in 2026 total 21.310 mills, one-half mill higher than 2025. For the owner of a home in unincorporated DeKalb with the average fair market value of \$364,000, the proposed millage increase would raise county property taxes by \$69, an increase of \$5.74 per month.

Proposed 2026 Millage Rates



2026 Millage Rates	100 – General Fund	270 – Fire Fund	271 A – Special Tax District Designated Services Fund – Roads	271 B – Special Tax District Designated Services – Parks	273 – Hospital Fund	274 A – Police Services Fund – Basic	274 B – Police Services Fund – Non-Basic	411 – Special Tax District GO Bond Debt Service Fund	Total County Millage
Unincorporated	10.684	2.627	0.129	0.206	0.702	6.016	0.580	0.366	21.310
Atlanta	10.684	-	-	-	0.702	-	-	-	11.386
Avondale	10.684	2.627	-	-	0.702	-	0.073	-	14.086
Brookhaven	10.684	2.627	-	-	0.702	-	-	0.366	14.379
Chamblee	10.684	2.627	-	-	0.702	-	0.030	-	14.043
Clarkston	10.684	2.627	-	-	0.702	0.626	0.061	-	14.700
Decatur	10.684	-	-	-	0.702	-	0.039	-	11.425
Doraville	10.684	2.627	-	-	0.702	-	-	-	14.013
Dunwoody	10.684	2.627	-	-	0.702	-	-	0.366	14.379
Lithonia	10.684	2.627	-	0.149	0.702	0.649	0.063	-	14.874
Pine Lake	10.684	2.627	-	0.149	0.702	0.742	0.073	-	14.977
Stone Mountain	10.684	2.627	-	-	0.702	-	0.054	-	14.067
Stonecrest	10.684	2.627	0.129	-	0.702	6.016	0.580	0.366	21.104
Tucker	10.684	2.627	-	-	0.702	6.016	0.580	0.366	20.975

Millage Rate History 2016 – 2025



DeKalb County
GEORGIA

Unincorporated	General Fund - 100	Fire Fund - 270	Designated Services Fund - 271		Hospital Fund - 273	Police Services Fund - 274		County-wide Bonds - 410	Unincorporated Bonds - 411	County Total
			Roads & Transportation	Parks		Basic	Non-Basic			
2025	11.027	2.453	0.248	0.252	0.611	5.440	0.525	0.000	0.254	20.810
2024	9.496	2.865	0.480	0.554	0.506	5.819	0.625	0.000	0.465	20.810
2023	9.209	2.837	0.611	0.836	0.379	5.833	0.626	0.000	0.479	20.810
2022	8.988	3.159	0.966	1.198	0.476	5.042	0.491	0.000	0.490	20.810
2021	9.108	2.996	0.583	0.593	0.356	6.078	0.592	0.000	0.504	20.810
2020	9.366	2.792	1.139	0.983	0.642	4.544	0.435	0.354	0.555	20.810
2019	9.304	2.709	1.239	1.182	0.648	4.542	0.233	0.362	0.591	20.810
2018	9.638	2.687	0.880	1.349	0.726	3.810	0.987	0.328	0.405	20.810
2017	8.693	3.080	1.480	0.931	0.740	4.046	1.046	0.427	0.367	20.810
2016	8.760	2.570	1.900	0.400	0.740	5.480	0.470	0.480	0.010	20.810

The second change is the amount of tax relief provided by the **equalized homestead option sales tax (EHOST)**.

The county had amassed a reserve of \$39.6 million in EHOST proceeds over the previous seven years. Last year's budget applied \$28.9 million of the EHOST reserve towards property tax relief, which provided an average savings of \$224 for unincorporated homeowners in 2025.

In 2026, the remaining \$10.8 million in EHOST reserves will be applied to property tax bills, however, the average savings from EHOST will be \$186 less in 2026 compared to 2025.

Compared to 2024, before the additional EHOST tax relief was provided, the average EHOST savings will be \$36 more in 2026.

For an average unincorporated homeowner, 2026 county taxes will be \$31 higher than in 2024.

- The county began 2025 with a \$39.6 million EHOST reserve
- \$28.9 million of these funds were returned to the taxpayers in the form of property tax relief in 2025
- The remaining \$10.8 million will be applied as property tax relief on the 2026 tax bills
- These additional credits will apply to property taxes levied by municipalities within DeKalb as well as county taxes levied in unincorporated areas

- EHOST applies first to county millage rates that are levied countywide, which include County Operations (General Fund) and Hospital millage rates.
- The 2026 EHOST credit will be 84.56% of the tax due to the County Operations and Hospital millage rates after all other exemptions are applied.
- Additional EHOST credits will be applied to millage rates levied by municipalities or other county millage rates.
- The additional EHOST credit applied for unincorporated taxpayers will be 9.74% of the tax due to the Police Services millage after all other exemptions are applied.

- Taxpayers will receive a total of \$177.5 million in EHOST property tax relief
- \$166.7 million will be applied to the countywide millage rates, County Operations (General Fund) and Hospital.
- \$10.8 million will be applied to other millage rates levied by municipalities or other county millage rates
- The additional EHOST tax relief will be distributed on a proportional basis to the cities and unincorporated DeKalb based on the gross homestead tax digest.

Additional EHOST Tax Relief



Tax District	Gross Homestead Digest (40%)	% of Gross Homestead Digest	Distribution Amount
Unincorporated	\$ 12,774,229,477	44.157%	\$ 4,754,792.23
Atlanta	\$ 2,637,865,434	9.118%	\$ 981,859.77
Avondale	\$ 320,985,592	1.110%	\$ 119,476.47
Brookhaven	\$ 4,040,266,753	13.966%	\$ 1,503,858.14
Chamblee	\$ 882,608,328	3.051%	\$ 328,522.30
Clarkston	\$ 84,017,880	0.290%	\$ 31,272.93
Decatur	\$ 1,877,943,097	6.492%	\$ 699,003.35
Doraville	\$ 265,733,680	0.919%	\$ 98,910.74
Dunwoody	\$ 2,924,267,614	10.108%	\$ 1,088,463.69
Lithonia	\$ 22,517,952	0.078%	\$ 8,381.58
Pine Lake	\$ 30,397,960	0.105%	\$ 11,314.65
Stone Mountain	\$ 111,084,240	0.384%	\$ 41,347.50
Stonecrest	\$ 1,304,570,249	4.510%	\$ 485,583.92
Tucker	\$ 1,652,348,727	5.712%	\$ 615,033.17
Total	\$ 28,928,836,983	100.000%	\$ 10,767,820.43

Unincorporated Tax Comparison



Fair Market Value of Homestead Properties	Net County Tax 2024	Net County Tax 2025	Net County Tax 2026	2026 vs. 2025	2026 vs. 2024
\$150,000	\$545.05	\$461.14	\$555.77	\$94.63	\$10.72
\$300,000	\$1,193.53	\$1,011.46	\$1,218.30	\$206.84	\$24.77
\$364,000	\$1,470.21	\$1,246.26	\$1,500.98	\$254.72	\$30.77
\$450,000	\$1,842.01	\$1,561.78	\$1,880.83	\$319.05	\$38.82
\$600,000	\$2,490.49	\$2,112.10	\$2,543.36	\$431.26	\$52.87
\$750,000	\$3,138.97	\$2,662.42	\$3,205.89	\$543.47	\$66.92
\$900,000	\$3,787.45	\$3,212.74	\$3,868.43	\$655.69	\$80.98
\$1,000,000	\$4,219.77	\$3,579.62	\$4,310.11	\$730.49	\$90.34

Fair Market Value of Non-Homestead Properties	Net County Tax 2024	Net County Tax 2025	Net County Tax 2026	2026 vs. 2025	2026 vs. 2024
\$775,000	\$6,451.10	\$6,451.10	\$6,606.10	\$155.00	\$155.00

2026 Reserves by Fund

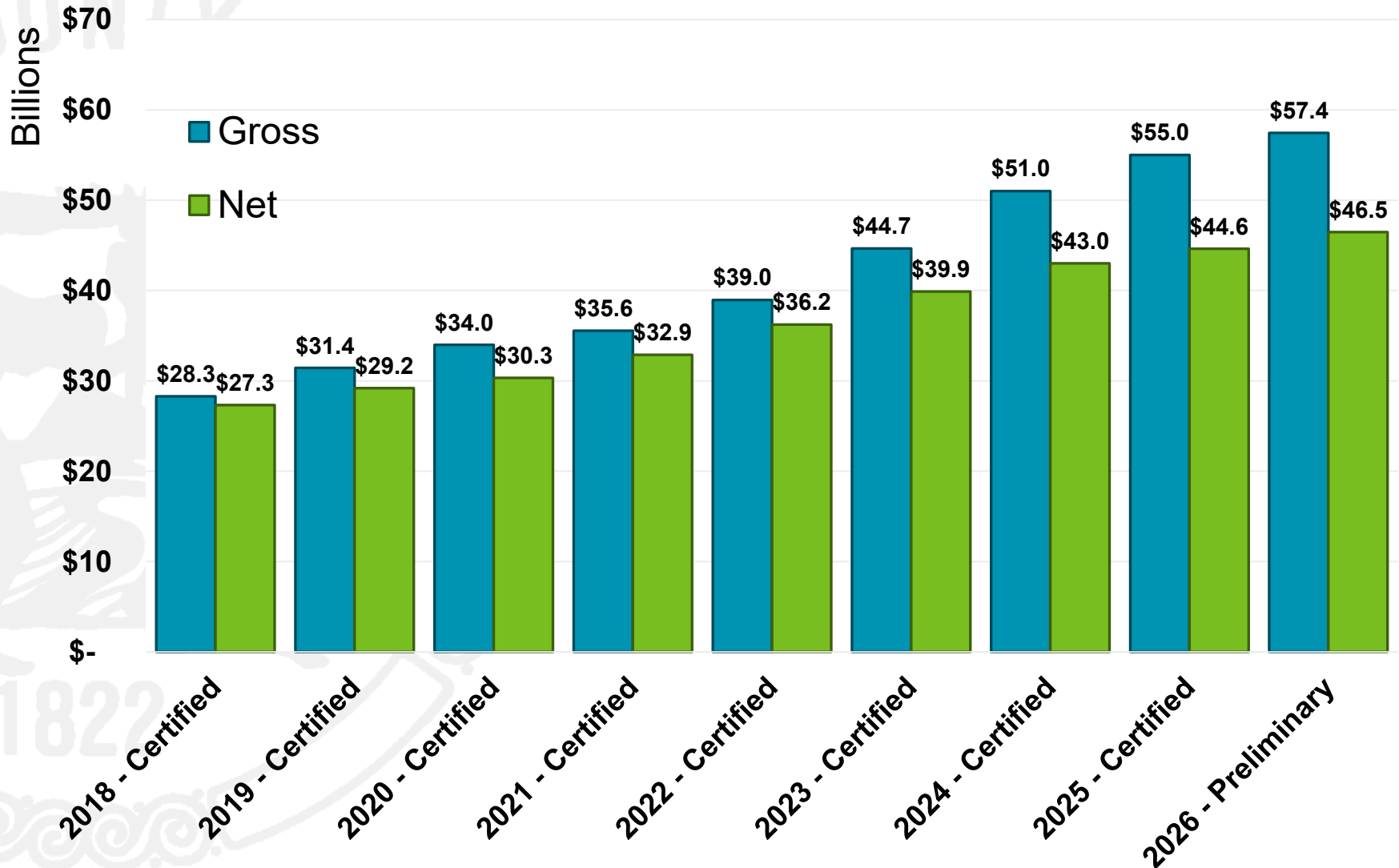


Fund	2026 Current		2026 Proposed	
	Total Reserves	Months Reserved	Total Reserves	Months Reserved
General - 100	95,090,564	1.9	86,325,422	1.8
Fire -270	11,116,846	1.1	9,167,447	1.0
Designated Services - 271	7,179,087	1.5	4,689,019	1.0
Unincorporated - 272	3,593,946	1.3	2,427,580	1.0
Hospital - 273	1,199,398	0.5	1,957,358	0.8
Police - 274	21,261,605	1.6	13,741,735	1.0
Countywide Bonds - 410	-	N/A	-	N/A
Unincorporated Bonds - 411	626,089	0.5	728,365	0.6
All Tax Funds	140,067,535	1.7	119,036,925	1.4

- 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.

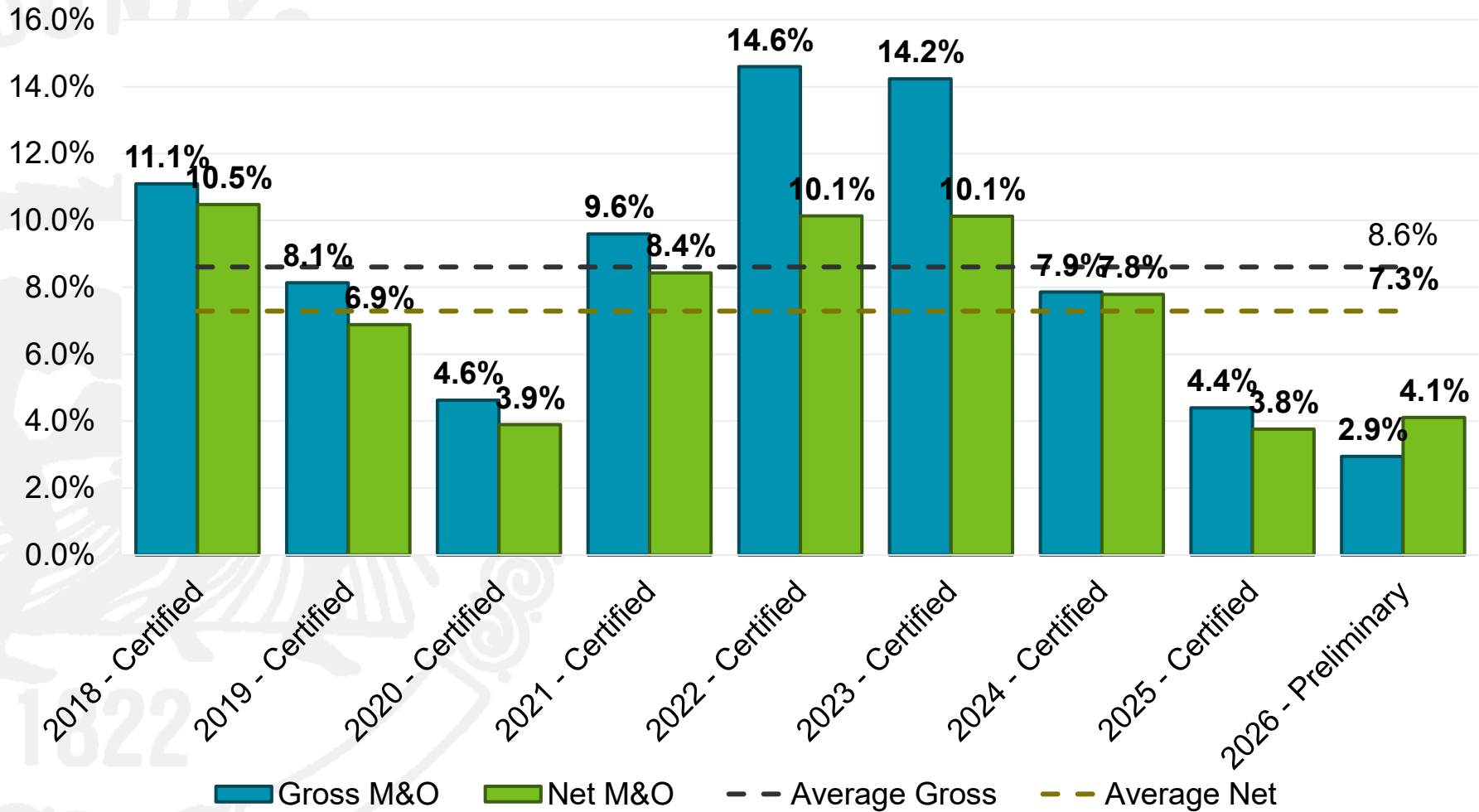
- The combined values of all taxable property is called the **tax digest**.
- Property is taxed at its **assessed value**, which is 40% of the **fair market value** (state law).
- The **gross tax digest** is the 40% assessed value of all properties added together.
- The **net tax digest** is the gross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

Countywide Maintenance & Operations (M&O) Tax Digest





Annual % Change 2018 - 2026 - Countywide M&O Tax Digest



2026 Millage Rate Timeline



- 4/27/2026 – Property Appraisal deadline for completion of all real property valuation
- 4/30/2026 – Board of Assessors approval of 2025 real estate values
- 5/5/2026 – Early preliminary digest provided to cities and county
- 5/15/2026 – Preliminary digest provided to cities and county
- **5/26/2026 – BOC adopts tentative millage rates**
- 5/29/2026 – 2026 real estate assessment notices mailed
- 6/4/2026 – Board of Assessors approval of 2026 personal property digest
- 6/8/2026 – Personal property assessment notices mailed
- 6/11/2026 – Notice of Property Tax Increase for advertisement of first and second public hearings appear in Champion (if needed); Property Tax Increase press release issued (if needed)

2026 Millage Rate Timeline



- **6/23/2026 – First & second public hearings on proposed millage rate (if needed)**
- **7/7/2026 – Third public hearing on proposed millage rate (if needed); Board of Commissioners approves millage rate**
- 7/13/2026 – Real estate appeal deadline
- 7/17/2026 – Property Appraisal & Tax Commissioner's Office meet to discuss tax digest submission to Georgia Department of Revenue
- 7/27/2026 – Submission of 2026 tax digest to Georgia Department of Revenue
- 8/14/2026 – Property tax bills mailed
- 9/30/2025 – First property tax installment due
- 11/16/2026 – Second property tax installment due

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