

DeKalb County 2024 Millage Rates

Tuesday, July 9, 2024



DeKalb County
G E O R G I A

- On November 7, 2017, DeKalb voters approved the SPLOST/EHOST referenda, with more than 71% of total votes in support.
- On November 7, 2023, DeKalb voters approved the second SPLOST/EHOST referenda, with more than 76% of total votes in support.
- The estimated property tax savings to DeKalb homeowners for EHOST II is \$1 billion over six years.

Sample Property Tax Bill



2022 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT www.dekalbtax.org

OWNER	APPRAISAL VALUES AND EXEMPTION INFORMATION			
CO-OWNER	TOTAL APPRAISAL	329,000	EXEMPTION CODE	H1F
PARCEL ID / PIN	40% ASSESSMENT	131,600	BASE ASSESSMENT FRZ	95,640
PROPERTY ADDRESS	APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	35,960
TAX DISTRICT				

The 2022 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 24.01% of your tax statement Board of Education School Taxes are levied by the Board of Education and represent 67.60% of your tax statement State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 8.39% of your tax statement													
TAXING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	EHOST CREDIT	=	NET TAX DUE
COUNTY OPNS	131,600		.0089880		1,182.82		323.21		89.88		769.73		0.00
HOSPITALS	131,600		.0004760		62.64		17.12		4.76		40.76		0.00
COUNTY BONDS	131,600		.0000000		0.00		0.00		0.00		0.00		0.00
UNIC BONDS	131,600		.0004900		64.48		17.62		0.00		0.00		46.86
UNIC TAXDIST	131,600		.0021640		284.78		77.82		21.64		0.00		185.32
FIRE	131,600		.0031590		415.72		113.59		31.59		0.00		270.54
POLICE SERVC	131,600		.0055330		728.14		198.95		55.33		0.00		473.86
COUNTY SUBTOTAL													976.58
SCHOOL OPNS	131,600		.0230800		3,037.33		0.00		288.51		0.00		2,748.82
SCHOOL SUBTOTAL													2,748.82
STATE TAXES	131,600		.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
OTHER SUBTOTAL													341.00
TOTAL PROPERTY TAXES													
			TOTAL MILLAGE		GROSS TAX AMOUNT		FROZEN EXEMPTION		CONST-HMST EXEMPTION		EHOST CREDIT		NET TAX DUE
TOTAL DUE			0.043890		6,116.91		748.31		491.71		810.49		4,066.40

NOTICE OF PROPERTY TAX INCREASE

The **DeKalb County Governing Authority** has tentatively adopted a 2024 millage rate which will require an increase in property taxes by **11.08 percent**.

All concerned citizens are invited to the public hearings on this tax increase to be held at the Manuel J. Maloof Auditorium, 1300 Commerce Drive, Decatur, GA 30030 on **Tuesday, June 25, 2024, at 10 a.m. and 6 p.m.**

Times and places of additional public hearings on this tax increase are at the Manuel J. Maloof Auditorium, 1300 Commerce Drive, Decatur, GA 30030 on **Tuesday, July 9, 2024 at 10 a.m.**

This tentative increase will result in a millage rate of **10.002 mills**, an increase of **0.998 mills**. Without this tentative tax increase, the millage rate will be no more than **9.004 mills**. The proposed tax increase for a home with a fair market value of **\$425,000** is approximately **\$169.66** and the proposed tax increase for non-homestead property with a fair market value of **\$650,000** is approximately **\$259.48**.

EHOST vs. Rollback Comparison



Fair Market Value of Homestead Properties	EHOST Credit	Potential Rollback Tax Reduction	EHOST Credit vs. Rollback
\$150,000	-\$501.00	-\$50.80	-\$450.20
\$300,000	-\$1,102.20	-\$111.76	-\$990.44
*\$425,000	-\$1,603.20	-\$162.56	-\$1,440.64
\$600,000	-\$2,304.60	-\$233.68	-\$2,070.92
\$750,000	-\$2,905.80	-\$294.64	-\$2,611.16
\$900,000	-\$3,507.00	-\$355.60	-\$3,151.40
\$1,000,000	-\$3,907.80	-\$396.24	-\$3,511.56

***Average Home Value**

Projected EHOST Tax Relief



Fair Market Value of Homestead Properties	EHOST Credit
\$150,000	-\$501.00
\$300,000	-\$1,102.20
* \$425,000	-\$1,603.20
\$600,000	-\$2,304.60
\$750,000	-\$2,905.80
\$900,000	-\$3,507.00
\$1,000,000	-\$3,907.80

*Average Home Value

- Due to 100% EHOST credit on General and Hospital Fund millage rates, the net county property tax due will be less in 2024 for homestead property owners in unincorporated DeKalb.
- The EHOST tax credits will help mitigate residential rate increases for Sanitation and Stormwater fees if adopted by the DeKalb Governing Authority

- Counties are required by state law to annually calculate a “rollback rate.” If the proposed millage rate exceeds the rollback rate the county is required to publish a notice of property tax increase and hold three public hearings on the proposed millage rate increase.
- The 2024 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 9.004 mills.
- The proposed 2024 millage rate for General and Hospital Funds is 10.002, which is 0.414 mills higher than 2023.

- 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 special tax district bond), 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.

Unincorporated Tax Comparison



Fair Market Value of Homestead Properties	Net County Tax 2023	Net County Tax 2024	Savings 2024 vs. 2023
\$150,000	\$565.89	\$545.05	-\$20.84
\$300,000	\$1,239.21	\$1,193.53	-\$45.68
*\$425,000	\$1,800.31	\$1,733.93	-\$66.38
\$600,000	\$2,585.85	\$2,490.49	-\$95.36
\$750,000	\$3,259.17	\$3,138.97	-\$120.20
\$900,000	\$3,932.49	\$3,787.45	-\$145.04
\$1,000,000	\$4,381.37	\$4,219.77	-\$161.60

2024 Millage Rate Timeline



- June 13: Notice of property tax increase published in the Champion newspaper
- June 25: First public hearing during BOC Regular Meeting at 10:00 AM; second public hearing at 6:00 PM in Maloof Auditorium.
- June 27: 5-Year Millage Rate and Tax Digest History published in the Champion newspaper
- July 9: Third public hearing at 10:00 AM at BOC Regular Meeting; adoption of millage rates
- July 29 (tentative): Tax digest is submitted to the Department of Revenue for certification

Tentative FY24 Millage Rates



	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
General Fund - 100	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496	9.496
Fire Fund - 270	2.865	0.000	2.865	2.865	2.865	2.865	0.000	2.865	2.865	2.865	2.865	2.865	2.865	2.865
Designated Services Fund - 271 (Roads & Transportation)	0.480	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.480	0.000
Designated Services Fund - 271 (Parks)	0.554	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.147	0.147	0.000	0.000	0.000
Hospital Fund - 273	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506	0.506
Police Services Fund – 274 (Basic)	5.819	0.000	0.000	0.000	0.000	0.549	0.000	0.000	0.000	0.569	0.651	0.000	5.819	5.819
Police Services Fund – 274 (Non-Basic)	0.625	0.000	0.071	0.000	0.029	0.060	0.038	0.000	0.000	0.062	0.071	0.053	0.625	0.625
Countywide Bonds - 410	-	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Unincorporated Bonds - 411	0.465	0.000	0.000	0.465	0.000	0.000	0.000	0.000	0.465	0.000	0.000	0.000	0.465	0.465
Total County	20.810	10.002	12.938	13.332	12.896	13.476	10.040	12.867	13.332	13.645	13.736	12.920	20.256	19.776

Tentative Millage Rates by District



	2024 Original Proposed	2024 Tentative	2024 Original Proposed vs. Tentative
Unincorporated	20.810	20.810	0.000
Atlanta	10.972	10.002	-0.970
Avondale	13.691	12.938	-0.753
Brookhaven	14.009	13.332	-0.677
Chamblee	13.647	12.896	-0.751
Clarkston	14.250	13.476	-0.774
Decatur	11.011	10.040	-0.971
Doraville	13.617	12.867	-0.750
Dunwoody	14.009	13.332	-0.677
Lithonia	14.426	13.645	-0.781
Pine Lake	14.520	13.736	-0.784
Stone Mountain	13.672	12.920	-0.752
Stonecrest	20.281	20.256	-0.025
Tucker	19.818	19.776	-0.042

Tentative Unincorporated Millage Rates by Fund



	2024 Original	2024 Tentative	2024 Original vs. Tentative
General Fund - 100	10.398	9.496	-0.902
Fire Fund - 270	2.645	2.865	0.220
Designated Services Fund - 271 (Roads & Transportation)	0.463	0.480	0.017
Designated Services Fund - 271 (Parks)	0.529	0.554	0.025
Hospital Fund - 273	0.574	0.506	-0.068
Police Services Fund – 274 (Basic)	5.247	5.819	0.572
Police Services Fund – 274 (Non-Basic)	0.562	0.625	0.063
Countywide Bonds - 410	0.000	0.000	0.000
Unincorporated Bonds - 411	0.392	0.465	0.073
<i>Total</i>	20.810	20.810	0.000

Tentative Unincorporated Millage Rates by Fund



Fund	2024 Original		2024 Tentative	
	Total Reserves	Months Reserved	Total Reserves	Months Reserved
General - 100	86,040,964	2.0	64,972,732	1.5
Fire -270	17,275,960	2.0	26,102,261	3.0
Designated Services - 271	9,282,526	2.0	14,125,894	3.0
Unincorporated - 272	4,665,014	2.0	7,176,944	3.0
Hospital - 273	861,639	0.5	1,035,112	0.6
Police - 274	22,889,347	2.0	35,514,947	3.0
Countywide Bonds - 410	-	N/A	-	N/A
Unincorporated Bonds - 411	603,172	0.5	654,764	0.5
All Tax Funds	141,618,622	1.9	149,582,652	2.0

Tax Fund Budget by Function

Civil and criminal
court system,
28.83%

General government,
21.03%

Parks and
recreation,
5.79%

Public safety,
31.13%



Debt Service,
2.52%

Health and
welfare, 5.52%

Planning and
development, 1.56%

Public Works,
3.60%

Your Property Tax Bill



Police, 19% **Designated** **Unic Bonds, 1%** **School Taxes, 68%**
Fire, 8% **Services, 3%**

- 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, which offsets the tax liability that arise from increased property assessments.

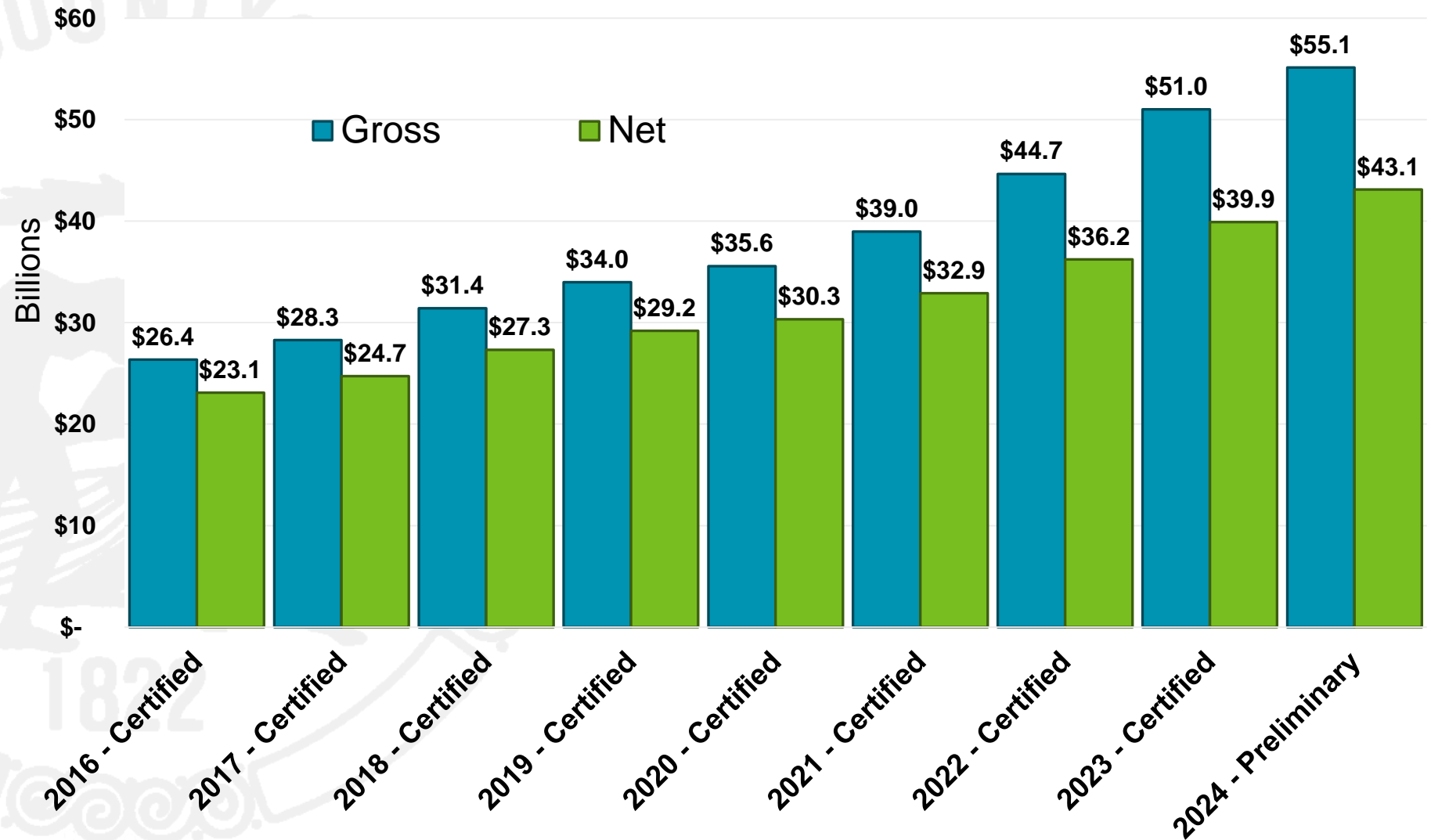
- The base value of the property is “frozen” in the first year the freeze is applied. If the property value increases, the freeze provides an exemption equal to the tax that would apply to the difference between the base and current values.
- The freeze exemption is automatically applied at the same time as a new homestead exemption, 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.

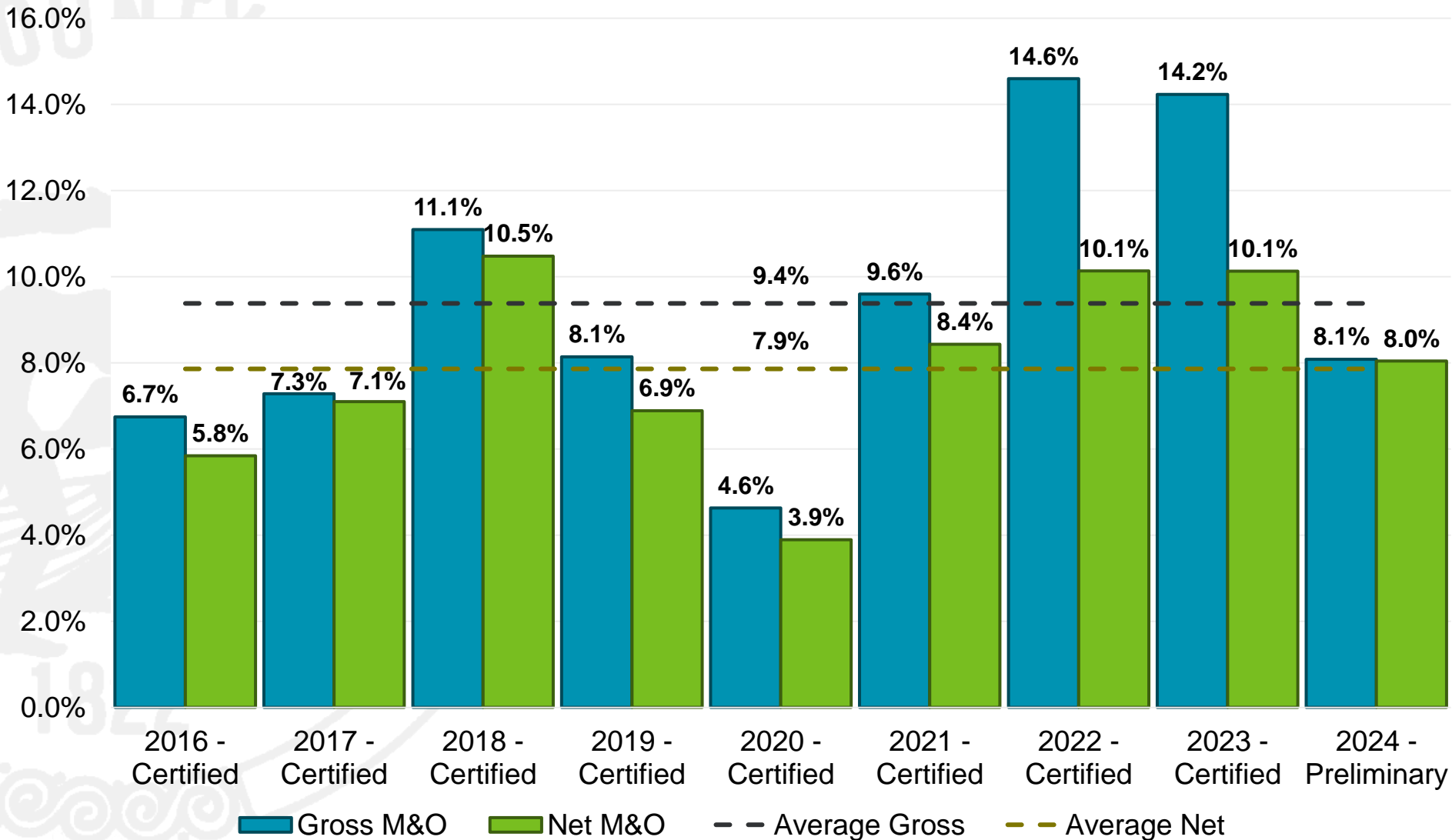


Countywide Maintenance & Operations (M&O) Tax Digest





Annual % Change 2016-2024 - Countywide M&O Tax Digest



DeKalb County 2024 Millage Rates

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G E O R G I A