

DeKalb County 2023 Millage Rates

Board of Commissioners Regular Meeting
10:00 AM
Tuesday, July 11, 2023



DeKalb County
G E O R G I A

- In early 2017, CEO Thurmond worked with the state legislature to develop the SPLOST/EHOST referendum that assured DeKalb homeowners would receive over **\$110 million** in property tax savings annually from the Equalized Homestead Option Sales Tax (EHOST).
- On November 7, 2017, DeKalb voters overwhelmingly approved the SPLOST/EHOST referendum, with more than 71% of total votes in support.
- The passage of EHOST represented a promise to save DeKalb homeowners more than **\$660 million** in property taxes over six years.

- From the inception of EHOST in 2018 through 2022, DeKalb homeowners have received a total of **\$591 million** in property tax relief.
- The proposed 2023 millage rates and EHOST credit would provide **\$147 million** in homestead property tax relief.
- The grand total EHOST property tax relief through 2023 would be **\$738 million.**

- 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 2023 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 8.832 mills.
- The proposed 2023 millage rate for General and Hospital is 9.588, which is 0.124 mills higher than 2022.

Other Millage Rates



- 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.

- 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 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.

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	TOTAL APPRAISAL	329,000	EXEMPTION CODE	H1F
CO-OWNER		40% ASSESSMENT	131,600	BASE ASSESSMENT FRZ	95,640
PARCEL ID / PIN		APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	35,960
PROPERTY ADDRESS					
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 DUE			0.043890		6,116.91		748.31		491.71		810.49		4,066.40

Proposed FY23 Millage Rates



	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
General Fund - 100	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209	9.209
Fire Fund - 270	2.837	0.000	2.837	2.837	2.837	2.837	0.000	2.837	2.837	2.837	2.837	2.837	2.837	2.837
Designated Services Fund - 271 (Roads & Transportation)	0.611	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.611	0.306
Designated Services Fund - 271 (Parks)	0.836	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.178	0.178	0.000	0.000	0.000
Hospital Fund - 273	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379	0.379
Police Services Fund – 274 (Basic)	5.833	0.000	0.000	0.000	0.000	0.599	0.000	0.000	0.000	0.621	0.710	0.000	5.833	5.833
Police Services Fund – 274 (Non-Basic)	0.626	0.000	0.077	0.000	0.031	0.065	0.041	0.000	0.000	0.068	0.077	0.058	0.626	0.626
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	0.000
Unincorporated Bonds - 411	0.479	0.000	0.000	0.479	0.000	0.000	0.000	0.000	0.479	0.000	0.000	0.000	0.479	0.479
County Total	20.810	9.588	12.502	12.904	12.456	13.089	9.629	12.425	12.904	13.292	13.390	12.483	19.974	19.669

Proposed FY23 Millage Rates by District



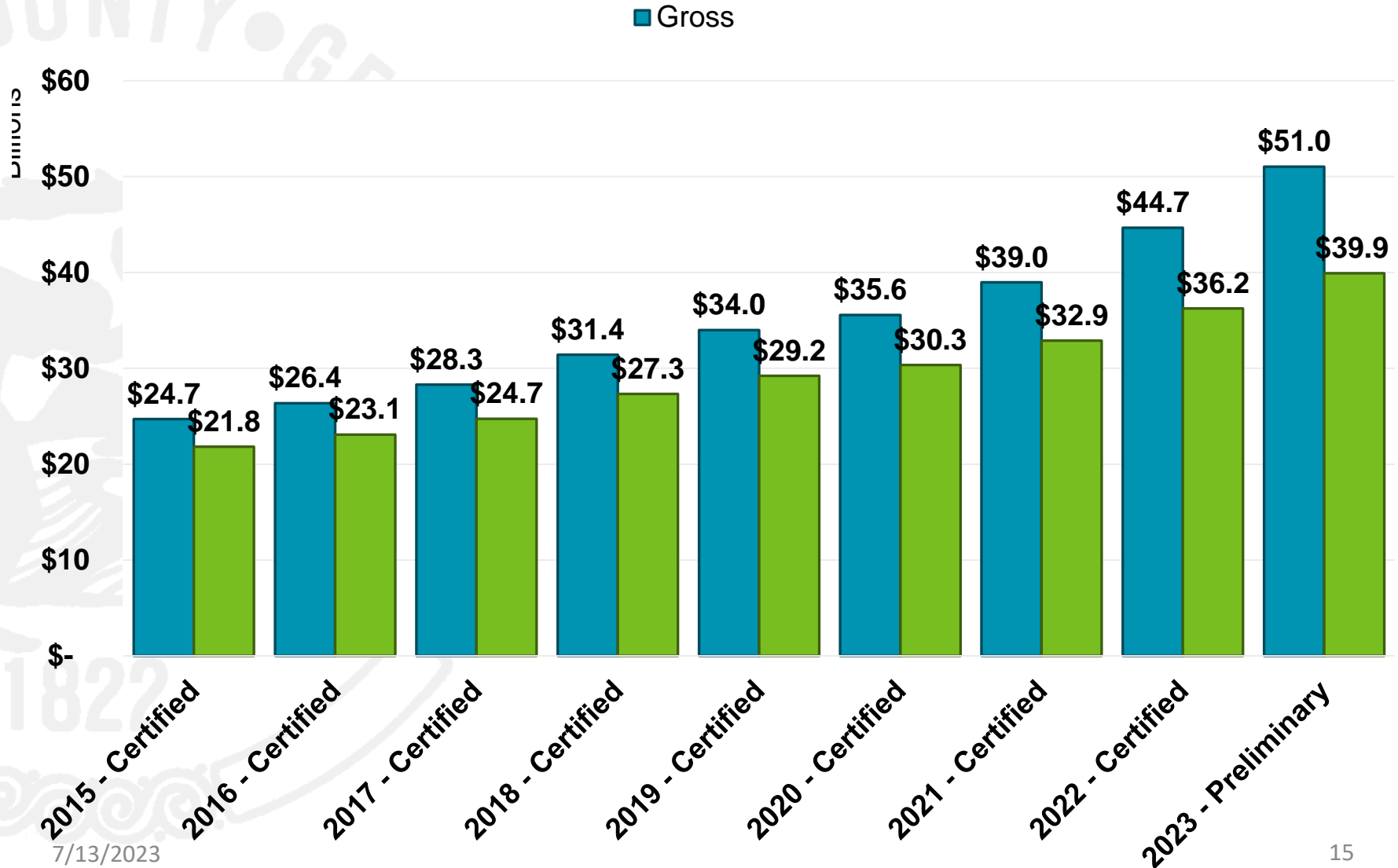
	2022	2023	Change
Unincorporated	20.81	20.81	0.000
Atlanta	9.464	9.588	0.124
Avondale	12.695	12.502	-0.193
Brookhaven	13.113	12.904	-0.209
Chamblee	12.652	12.456	-0.196
Clarkston	13.294	13.089	-0.205
Decatur	9.502	9.629	0.127
Doraville	12.623	12.425	-0.198
Dunwoody	13.113	12.904	-0.209
Lithonia	13.481	13.292	-0.189
Pine Lake	13.58	13.39	-0.190
Stone Mountain	12.677	12.483	-0.194
Stonecrest	19.612	19.974	0.362
Tucker	19.612	19.669	0.057

Proposed FY23 Millage Rates by Fund



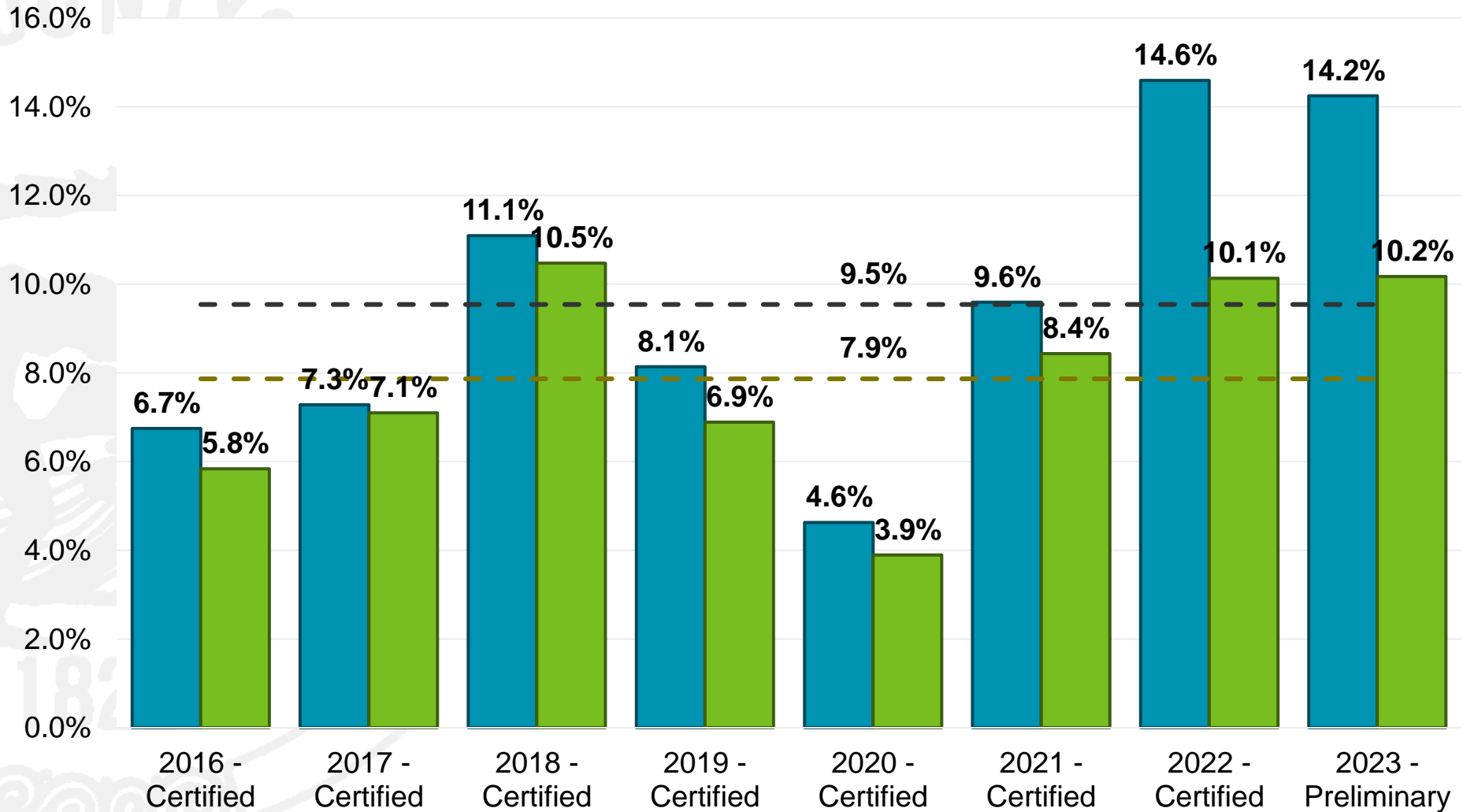
	2022	2023	Change
General Fund - 100	8.988	9.209	0.221
Fire Fund - 270	3.159	2.837	-0.322
Designated Services Fund - 271 (Roads & Transportation)	0.966	0.611	-0.355
Designated Services Fund - 271 (Parks)	1.198	0.836	-0.362
Hospital Fund - 273	0.476	0.379	-0.097
Police Services Fund – 274 (Basic)	5.042	5.833	0.791
Police Services Fund – 274 (Non-Basic)	0.491	0.626	0.135
Countywide Bonds - 410	0.000	0.000	0.000
Unincorporated Bonds - 411	0.490	0.479	-0.011

Countywide Maintenance & Operations (M&O) Tax Digest





Annual % Change 2016-2023 - Countywide M&O Tax Digest





Your Property Tax Dollar



Fire, 8%

Police, 19%

Designated
Services, 4%

Unic Bonds, 1%

School Taxes, 67%

2023 Millage Rate Timeline



- June 27: First public hearing during BOC Regular Meeting at 10:00 AM at BOC Regular Meeting; second public hearing at 6:00 PM in Maloof Auditorium.
- June 29: 5-Year Millage Rate and Tax Digest History published in the Champion newspaper
- July 11: Third public hearing at 10:00 AM 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

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