



# DeKalb County



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Department of Finance

Internal Audit and Licensing

Date: April 17, 2009  
 To: Dr. Michael J. Bell, Chief Financial Officer  
 From: Deputy Director of Finance, Internal Audit & Licensing  
 Subject: Comprehensive Revenue Study/ Tax Assessors  
 Re: Sale of Printed Materials

### General Information

Internal Audit is currently conducting a comprehensive revenue study of DeKalb County departments that generate revenues from services or user fees. This study is primarily prompted by the past experiences and anticipation of future revenue shortfall.

### Purpose and Scope

The purpose of the study is to identify all countywide sources of revenues and review rate/fee structure to determine whether an increase is feasible. Also, we attempted to identify new sources of revenues such as services that are rendered without a fee.

It should be pointed out that some fines/fees cannot be changed except by regulation.

### Results

Tax Assessors Office provides copies of printed materials to the public. Copies of paper records are provided at \$0.25 each and a total tax digest CD at \$64.26. These services generated \$2,127 in 2007 and \$2,609 in 2008. The total tax digest CD fees set by the Board of Commissioners (BOC) generate the majority of the revenue. Internal Audit has prepared the following Metro Atlanta comparison chart and presented it to the Tax Assessors Department Head.

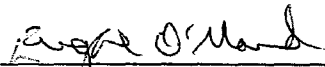
### **Metro Atlanta Counties Fee Comparison-Tax Assessors CD**

Payroll Expenses	DeKalb County	Fulton County	Gwinnett County	Henry County	Cobb County	Clayton County	Rockdale County
CD- Total Tax Digest	\$64.26/C D	\$25/CD	\$212/Two CDs	\$100/CD	\$250/ Two CDs	\$50/set-up fee + Cost Cost: 0-2,500 P - \$35.00 2,501-10,000 P - \$75.00 10,001-25,000 P - \$175.00 25,001-50,000 P - \$250.00 50,001-75,000 P - \$500.00 75,001-150,000 P - \$750.00  <i>Note: An \$80/hr additional Charge for special programming.</i>	\$80/hr Programming Charge

Internal Audit recommends that Tax Assessors Department present an increase proposal to the Budget, Finance and Audit Committee.

Internal Audit will continue to identify areas where revenues might be increased for DeKalb County.

Sincerely,



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Eugenie O' Mard

Cc: Hank Ruffin, Chief Appraiser- Tax Assessors  
Russell Frankofsky, Deputy Director of Finance-Budget & Grants

EO/CL/TG/MW