

# 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](http://www.dekalbtax.org)

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

<b>County Government Taxes are levied by the Board of Commissioners and represent 24.01% of your tax statement</b> <b>Board of Education School Taxes are levied by the Board of Education and represent 67.60% of your tax statement</b> <b>State &amp; City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 8.39% of your tax statement</b>													
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
<b>COUNTY SUBTOTAL</b>													<b>976.58</b>
SCHOOL OPNS	131,600		.0230800		3,037.33		0.00		288.51		0.00		2,748.82
<b>SCHOOL SUBTOTAL</b>													<b>2,748.82</b>
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
<b>OTHER SUBTOTAL</b>													<b>341.00</b>
<b>TOTAL PROPERTY TAXES</b>													
			<b>TOTAL MILLAGE</b>		<b>GROSS TAX AMOUNT</b>		<b>FROZEN EXEMPTION</b>		<b>CONST-HMST EXEMPTION</b>		<b>EHOST CREDIT</b>		<b>NET TAX DUE</b>
<b>TOTAL DUE</b>			<b>0.043890</b>		<b>6,116.91</b>		<b>748.31</b>		<b>491.71</b>		<b>810.49</b>		<b>4,066.40</b>

## 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
<b>*\$425,000</b>	<b>-\$1,603.20</b>	<b>-\$162.56</b>	<b>-\$1,440.64</b>
\$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
<b>* \$425,000</b>	<b>-\$1,603.20</b>
\$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
<b>*\$425,000</b>	<b>\$1,800.31</b>	<b>\$1,733.93</b>	<b>-\$66.38</b>
\$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
<b>General Fund - 100</b>	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
<b>Fire Fund - 270</b>	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
<b>Designated Services Fund - 271 (Roads &amp; Transportation)</b>	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
<b>Designated Services Fund - 271 (Parks)</b>	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
<b>Hospital Fund - 273</b>	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
<b>Police Services Fund – 274 (Basic)</b>	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
<b>Police Services Fund – 274 (Non-Basic)</b>	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
<b>Countywide Bonds - 410</b>	-	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
<b>Unincorporated Bonds - 411</b>	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
<b>Total County</b>	<b>20.810</b>	<b>10.002</b>	<b>12.938</b>	<b>13.332</b>	<b>12.896</b>	<b>13.476</b>	<b>10.040</b>	<b>12.867</b>	<b>13.332</b>	<b>13.645</b>	<b>13.736</b>	<b>12.920</b>	<b>20.256</b>	<b>19.776</b>

# Tentative Millage Rates by District



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

# Tentative Unincorporated Millage Rates by Fund



	2024 Original	2024 Tentative	2024 Original vs. Tentative
<b>General Fund - 100</b>	10.398	9.496	-0.902
<b>Fire Fund - 270</b>	2.645	2.865	0.220
<b>Designated Services Fund - 271 (Roads &amp; Transportation)</b>	0.463	0.480	0.017
<b>Designated Services Fund - 271 (Parks)</b>	0.529	0.554	0.025
<b>Hospital Fund - 273</b>	0.574	0.506	-0.068
<b>Police Services Fund – 274 (Basic)</b>	5.247	5.819	0.572
<b>Police Services Fund – 274 (Non-Basic)</b>	0.562	0.625	0.063
<b>Countywide Bonds - 410</b>	0.000	0.000	0.000
<b>Unincorporated Bonds - 411</b>	0.392	0.465	0.073
<b><i>Total</i></b>	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
<b>General - 100</b>	86,040,964	2.0	64,972,732	1.5
<b>Fire -270</b>	17,275,960	2.0	26,102,261	3.0
<b>Designated Services - 271</b>	9,282,526	2.0	14,125,894	3.0
<b>Unincorporated - 272</b>	4,665,014	2.0	7,176,944	3.0
<b>Hospital - 273</b>	861,639	0.5	1,035,112	0.6
<b>Police - 274</b>	22,889,347	2.0	35,514,947	3.0
<b>Countywide Bonds - 410</b>	-	N/A	-	N/A
<b>Unincorporated Bonds - 411</b>	603,172	0.5	654,764	0.5
<b>All Tax Funds</b>	<b>141,618,622</b>	<b>1.9</b>	<b>149,582,652</b>	<b>2.0</b>



## 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.

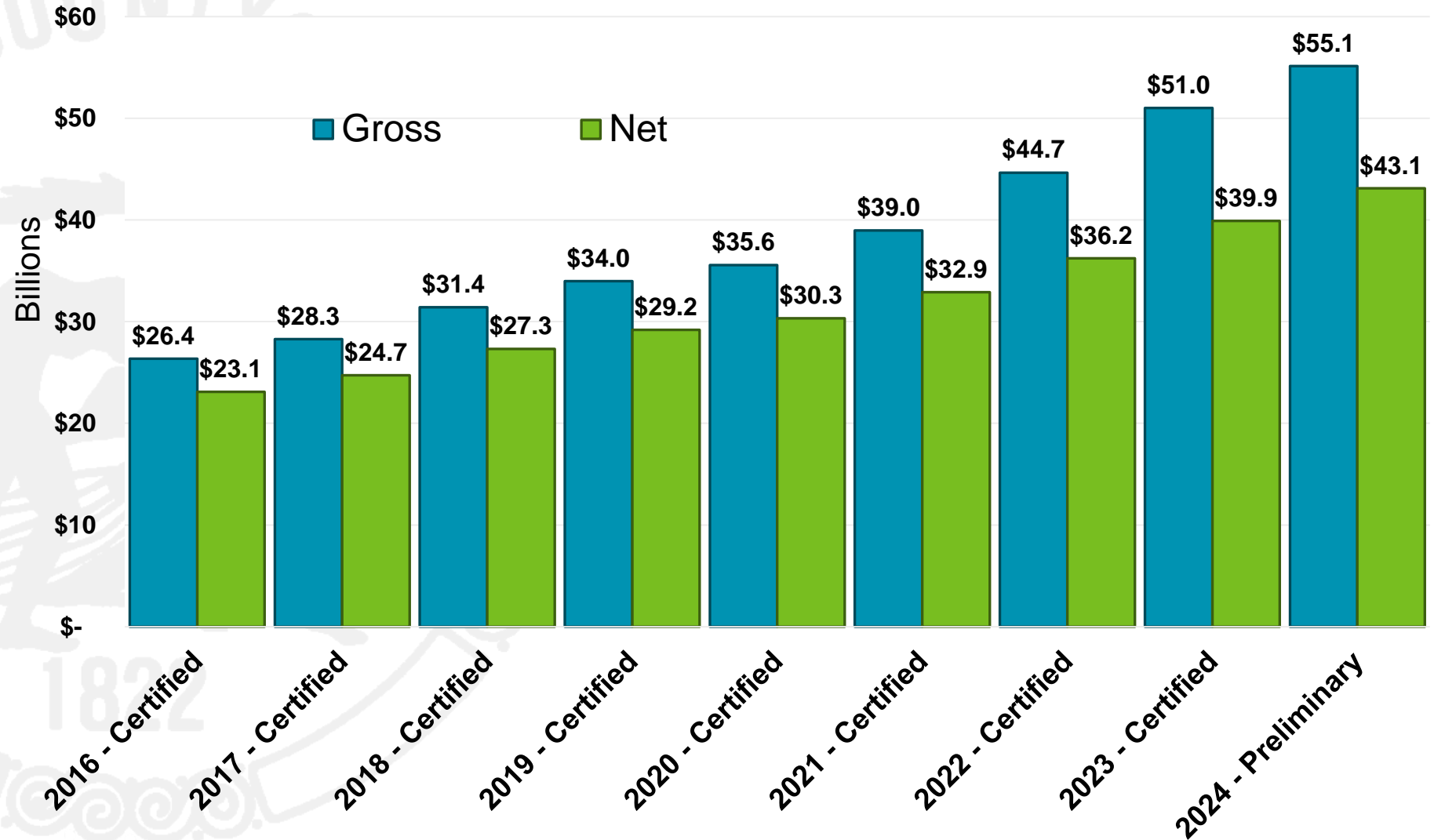
- The base value of the property is “frozen” in the first year the freeze is applied. If the property value increases, the freeze provides an exemption equal to the tax that would apply to the difference between the base and current values.
- The freeze exemption is automatically applied at the same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

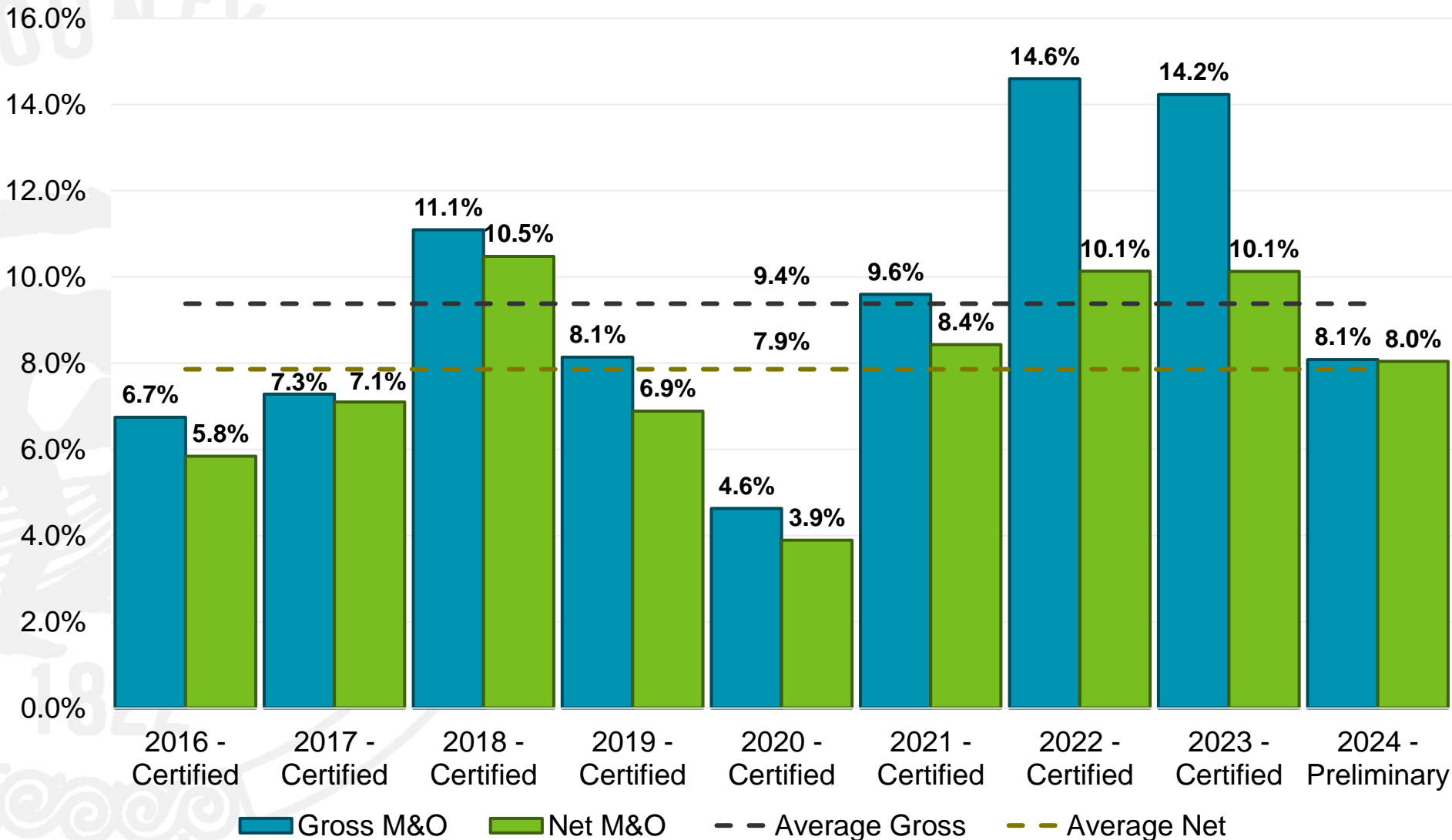
- The EHOST credit applies to county millage rates that are levied countywide, which include County Operations (General Fund) and Hospital millage rates.
- The 2022 EHOST credit will be 100% of the tax due to the County Operations and Hospital millage rates after all other exemptions are applied.

## Countywide Maintenance & Operations (M&O) Tax Digest





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





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